

Instructions for filling ITR-1 SAHAJ
A.Y. 2021-22

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-1 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned during the Financial Year 2020-21.

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual who is a resident other than not ordinarily resident, whose total income for the Assessment Year 2021-22 does not exceed Rs. 50 lakh and who has income under the following heads:-

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

NOTE:

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

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

- A. This Return Form should not be used by an individual who –
- (a) is a Director in a company;
 - (b) has held any unlisted equity shares at any time during the previous year;
 - (c) has any asset (including financial interest in any entity) located outside India;
 - (d) has signing authority in any account located outside India; or
 - (e) has income from any source outside India.
 - (f) has deferred tax on ESOP received from employer being an eligible start-up.
 - (g) has withdrawn cash and TDS has been deducted u/s 194N on such withdrawal.
- B. This return form also cannot be used by an individual who has any income of the following nature during the previous year:-

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

4. Annexure-less Return Form

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

5. Key changes (as compared to ITR for AY 2020-21)

- (a) Option to avail benefit of new tax regime u/s 115BAC is provided in ITR-1. Option should be availed within due date mentioned as per section 139(1).
- (b) ITR 1 cannot be filed by the assessee who is having TDS u/s 194N.
- (c) Resident Individual having Income-Tax deferred on ESOP is restricted to file ITR-1
- (d) Quarterly breakup of dividend income to be provided.
- (e) Schedule DI is removed.
- (f) Date of Donation made in cash has inserted to calculate eligible amount of donation u/s 80GGA

6. Manner of filing and Verification of this Return Form

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

- A. electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner –
- (i) digitally signing the verification part, or
 - (ii) authenticating by way of electronic verification code (EVC), or
 - (iii) Aadhaar OTP, or
 - (iv) by sending duly signed paper Form ITR-V - Income Tax Return Verification Form by post to CPC at the following address –
 “Centralized Processing Centre,
 Income Tax Department,
 Bengaluru— 560500,
 Karnataka”.

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

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

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

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

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

8. **Obligation to file return**

Every individual whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), exceeds the maximum amount which is not chargeable to income-tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act. The maximum amount which is not chargeable to income tax for Assessment Year 2021-22, in case of different categories of individuals, is as under:-

(Applicable if New Tax Regime u/s 115BAC is not opted)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	3,00,000

(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	5,00,000
-------	---	----------

(Applicable if New Tax Regime is opted u/s 115BAC)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

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

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

Item by Item Instructions to fill up the Return Form

Part- A – General Information

Field Name		Instruction
PAN		Enter the PAN as in PAN card
Name		Enter the full Name as per PAN card
Date of Birth		Enter the Date of Birth as per the PAN card
Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits)		Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
Mobile Number		Enter the PAN holder's mobile number. This will be used for official communication with the PAN holder.
Email Address		Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Address	Flat/ Door/ Block No.	Enter the Flat or House Number
	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated

Field Name		Instruction
	Area/ Locality	Enter the name of area or locality in which the house is situated
	Town/ City/ District	Enter the name of town or City or District in which the house is situated
	State	Select the name of State from the dropdown
	Country	Select the name of Country from the dropdown
	PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
Nature of Employment		<p>Please tick the applicable check box-</p> <p>(a) If you are a Central Government Employee, tick 'Central Govt'</p> <p>(b) If you are a State Government Employee, tick 'State Govt'</p> <p>(c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking'</p> <p>(d) If you are drawing pension, tick 'Pensioners'</p> <p>(e) If you are an employee of Private Sector concern, tick 'Others'</p> <p>(f) If you have income from Family Pension, etc., tick 'Not applicable'</p>
Filed u/s		<p>Please tick the applicable check box, indicating the section under which the return is being filed –</p> <p>(a) If filed voluntarily on or before the due date, tick '139(1)'</p> <p>(b) If filed voluntarily after the due date, tick '139(4)'</p> <p>(c) If this is a revised return, tick '139(5)'</p> <p>(d) If filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'</p>
Or Filed in response to notice u/s		<p>In case the return is being filed in response to a statutory notice, please tick the applicable check box -</p> <p>(a) If filed in response to a notice under section 139(9), tick '139(9)'</p> <p>(b) If filed in response to notice under section 142(1), tick '142(1)'</p> <p>(c) If filed in response to notice under section 148, tick '148'</p>
If revised/defective, enter Receipt No. and Date of filing original return		If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return.
If filed in response to notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number ('DIN') & Date of such Notice or Order		In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number/ Document Identification Number ('DIN') and date of the relevant statutory Notice or condonation order.
Are you opting for new tax regime u/s 115BAC?		<p>a) If opting for New Tax regime u/s 115BAC, tick 'Yes'</p> <p>b) If opting for Old Tax regime u/s 115BAC, tick 'No'</p>

Field Name	Instruction
	<p>If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed</p> <ol style="list-style-type: none"> 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC) 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax) 3) Interest payable on borrowed capital for self occupied property 4) Standard Deduction in case of family pension 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2)) <p>NOTE :</p> <ol style="list-style-type: none"> 1. Option for new tax regime u/s 115BAC will be available only till due date of filing of return u/s 139(1) 2. Taxpayer can opt in or withdraw from new tax regime u/s 115BAC in revised return if it is filed with in due date as per section 139(1)
<p>Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please furnish following information</p> <p>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</p>	<p>In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceed the maximum amount which is not chargeable to income-tax, tick 'Yes':</p> <ol style="list-style-type: none"> a) Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts; b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person; c) Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity. <p>Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), exceeds the maximum amount which is not chargeable to income-tax.</p>
Have you deposited amount or	Please tick 'Yes' in case an amount / aggregate amount

Field Name	Instruction
aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked

Part- B – Gross Total Income

Field No.	Field Name	Instruction
Income from salary/pension		
B1(i)	Gross Salary (ia + ib + ic)	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.
B1(i)(a)	Salary as per section 17(1)	Please enter the Salary as per Part B of Form 16
B1(i)(b)	Value of perquisites as per section 17(2)	Please enter the Value of perquisites as per Part B of Form 16
B1(i)(c)	Profits in lieu of salary as per section 17(3)	Please enter the Profits in lieu of salary as per Part B of Form 16
B1(ii)	Less allowances to the extent exempt u/s 10 [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
	List of allowances (<i>to be provided in drop down</i>)	Sec 10(5)- Leave Travel concession/assistance Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India

Field No.	Field Name	Instruction
		<p>Sec 10(10)- Death-cum-retirement gratuity received</p> <p>Sec 10(10A)- Commuted value of pension received</p> <p>Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh</p> <p>Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette</p> <p>Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government</p> <p>Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service</p> <p>Sec 10(10CC)- Tax paid by employer on non-monetary perquisite</p> <p>Sec 10(13A)- Allowance to meet expenditure incurred on house rent Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted</p> <p>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 Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted</p> <p>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. Note: This allowance cannot be claimed if new tax regime u/s 115BAC is opted</p> <p>Any Other - In case of any other allowances enter the details in a text box provided.</p> <p>Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB Note: This allowance can be claimed if new tax regime u/s 115BAC is opted</p> <p>Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee Note: This allowance can be claimed if new tax regime u/s 115BAC is opted</p>
B1(iii)	Net Salary (i – ii)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B1(ii)] from the Gross Salary [B1(i)]

Field No.	Field Name	Instruction
B1(iv)	Deductions u/s 16 (iva + ivb + ivc)	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.
B1(iv)(a)	Standard Deduction u/s 16(ia)	Please enter the Standard Deduction admissible u/s 16(ia) (as per Part B of Form 16) Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B1(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16) Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B1(iv)(c)	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (as per Part B of Form 16) Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B1(v)	Income chargeable under the Head 'Salaries' (iii - iv)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B1(iv)] against the Net Salary [B1(iii)]
Income from house property		
B2	Type of House Property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consists of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'
B2(i)	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to be let out during the year.
B2(ii)	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
B2(iii)	Annual Value (i – ii)	This is an auto-populated field representing the amount of Gross rent [B2(i)] as reduced by Tax paid to local authorities [B2(ii)].
B2(iv)	30% of Annual Value	Please enter 30% of Annual Value so arrived at.
B2(v)	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed

Field No.	Field Name	Instruction
		<p>with borrowed capital, please enter the actual amount of interest payable on such borrowed capital.</p> <p>In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.</p> <p>Note: Interest paid for self-occupied property cannot be claimed if new tax regime u/s 115BAC is opted</p>
B2(vi)	Arrears/Unrealized Rent received during the year Less 30%	<p>In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.</p>
B2(vii)	<p>Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative)</p> <p>Note:-Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2</p>	<p>This is an auto-populated field which represents the income chargeable under the head 'House Property'.</p> <p>The same is computed as Annual Value [B2(iii)] less Standard deduction [B2(iv)] less Interest payable on borrowed capital [B2(v)], including the arrears/unrealized rent, if any [B2(vi)].</p> <p>If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakhs.</p> <p>In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-1 (Sahaj).</p>
Income from other Sources		
B3	Income from other Sources	<p>Please select the nature of income from the drop down (as per list given below) and enter the amount of income.</p> <p>In case multiple items of income are to be reported, please enter details of each income as separate line item.</p> <p><u>List of categories of income:-</u></p> <p>(a) Interest from Savings Bank Account</p> <p>(b) Interest from Deposit (Bank/Post Office/ Cooperative Society)</p> <p>(c) Interest from Income Tax Refund</p> <p>(d) Family pension</p> <p>(e) Dividend</p>

Field No.	Field Name	Instruction
		(f) Any Other - In case of any other interest income enter the details in a text box provided. If Dividend Income is selected, please enter Quarterly breakup of Dividend Income earned in the given table.
	Less: Deduction u/s 57(iia) (In case of family pension only)	In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [<i>i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less</i>]. Note: This deduction cannot be claimed if new tax regime u/s 115BAC is opted
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2	This is an auto-populated field which represents the aggregate of 'Income from Salary' [B1(v)], 'House Property' [B2(vii)] and 'Income from Other Sources' (B3). Note: In a case where option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?', and Income from 'House Property' B2(vii) is negative, Then this is an auto-populated field which represents the aggregate of 'Income from Salary' [B1(v)], and 'Income from Other Sources' (B3).

Part- C – Deductions and Taxable Total Income

In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-

Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21)

Section	Nature of deduction	Instruction
80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a Recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.

Section	Nature of deduction	Instruction
		<p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80CCC	Deduction in respect of contribution to certain Pension Funds	<p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80CCD (1)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p> <p>The amount eligible is subject to maximum limit of 10% of salary.</p> <p>In case there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.</p>

Section	Nature of deduction	Instruction
		<p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80CCD (2)	<p>Deduction in respect of contribution of employer to pension scheme of Central Government</p>	<p>Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD.</p> <p>The amount eligible is subject to maximum limit of 10% of salary in case the nature of employment selected is other than 'Central Govt'</p> <p>In case the nature of employment selected is 'Central Govt.' then amount eligible is subject to maximum limit of 14% of salary.</p>
80D	<p>Deduction in respect of health insurance premia</p>	<p>This field will be auto populated from schedule 80D. Please fill schedule 80D for claiming the deduction.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80DD	<p>Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability</p>	<p>Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.</p> <ol style="list-style-type: none"> 1. Dependent person with disability 2. Dependent person with severe disability <p>The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80DDB	<p>Deduction in respect of medical treatment etc.</p>	<p>Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop-down menu and enter relevant amount.</p> <ol style="list-style-type: none"> 1. Self or Dependent 2. Senior Citizen - Self or Dependent <p>The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year.</p>

Section	Nature of deduction	Instruction
		<p>However, in case of senior citizen the applicable limit is ₹1,00,000.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80E	Deduction in respect of interest on loan taken for higher education	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80EE	Deduction in respect of interest on loan taken for residential house property	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/s 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80EEA	Deduction in respect of interest on loan taken for certain house property	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2020 to 31 March 2021 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA.</p> <p>In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80EEB	Deduction in respect of purchase of electric vehicle.	<p>Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB.</p>

Section	Nature of deduction	Instruction
		<p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	<p>Please enter the details of amount of donations made during the year to charitable institutions or specified funds, in the respective table given in the drop-down list:</p> <p><u>Table A:</u> Donations entitled for 100% deduction without qualifying limit</p> <p><u>Table B:</u> Donations entitled for 50% deduction without qualifying limit</p> <p><u>Table C:</u> Donations entitled for 100% deduction subject to qualifying limit</p> <p><u>Table D:</u> Donations entitled for 50% deduction subject to qualifying limit</p> <p><u>Please fill schedule 80G</u></p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80GG	Deduction in respect of rents paid	<p>Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.</p> <p>Please ensure to submit Form 10BA to claim this deduction.</p> <p>Note: Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80GGA	Deduction in respect of certain donations for scientific research or rural development	<p>Please enter the amount of donation made during the year to a research association, university, college or other institution, public sector company, local authority or an approved association or institution for carrying out scientific research, or research in social science or statistical research or implementation of rural development programme or carrying out any eligible project or scheme, which is eligible for deduction u/s 80GGA.</p>

Section	Nature of deduction	Instruction
		<p>No deduction shall be allowed under this section in respect of any sum exceeding two thousand rupees unless such sum is paid by any mode other than cash w.e.f. 01.6.2020.</p> <p>Please fill schedule 80GGA. Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80GGC	Deduction in respect of contributions given by any person to Political parties	<p>Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.</p> <p>This deduction is not admissible for any sum contributed by way of cash.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80TTA	Deduction in respect of interest on deposits in savings account	<p>Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA.</p> <p>The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80TTB	Deduction in respect of interest on deposits in case of senior citizens	<p>This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB.</p> <p>The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.</p> <p>Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
80U	Deduction in case of a person with disability	<p>This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability.</p> <p>If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options:</p>

Section	Nature of deduction	Instruction
		1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 Note: This Deduction cannot be claimed if new tax regime u/s 115BAC is opted

Field No.	Field Name	Instruction
C1	Total deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C2	Total Income (B4-C1)	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B4] reduced by claim of total deductions [C1].
	Exempt income (For reporting Purposes)	<p>Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item.</p> <p>Please also note that the maximum amount of agriculture income that can be reported in Form ITR-1 is up to Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.</p>
	List of other types of exempt income (drop down to be provided)	Agriculture Income (less than equal to Rs.5000) Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D) Sec 10(11)- Statutory Provident Fund received Sec 10(12)- Recognized Provident Fund received Sec 10(13)- Approved superannuation fund received Sec 10(16)- Scholarships granted to meet the cost of education Sec 10(17)- Allowance MP/ MLA/ MLC Sec 10(17A)- Award instituted by Government Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award

Field No.	Field Name	Instruction
		Defense Medical Disability Pension
		Sec 10(19)- Armed Forces Family pension in case of death during operational duty
		Sec 10(26)- Any income as referred to in section 10(26)
		Sec 10(26AAA)- Any income as referred to in section 10(26AAA)
		Any Other- In case of any other exempt income enter the details in a text box provided. If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'
		Sec 10(17)-Allowance for MP/MLA/MLC cannot be claimed as exempt income

Part- D – Computation of Tax Payable

Field No.	Field Name	Instruction
D1	Tax payable on total income	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
D2	Rebate u/s 87A	If you are a resident individual, whose total income does not exceed ₹, 500,000 you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable, or ₹12,500, whichever is less.
D3	Tax after Rebate	Please enter the tax payable after claiming rebate (D1 – D2).
D4	Health and Education Cess @4%	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
D5	Total Tax & Cess	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	Please enter the amount of tax relief admissible u/s 89, computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
D7	Interest u/s 234A	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
D8	Interest u/s 234B	Please compute the amount of interest payable for short payment of advance tax, if any, as per provisions of section 234B.
D9	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C. Note : If the shortfall in the advance tax instalment or the failure to pay the same on time is on account of dividend income, no interest under section 234C

Field No.	Field Name	Instruction
		<p>shall be charged if the assessee has paid the whole of the amount of tax payable in respect of dividend income, had such income been a part of the total income, as part of the remaining instalments of advance tax which are due or where no such instalments are due, by the 31st day of March of the financial year.</p> <p>Dividend income included in Total income will be computed as 'Lower of Dividend income and total income'</p> <p>The computed dividend income as mentioned above shall be distributed among 5 quarters by giving preference to QTR 5 to QTR 1 as it is more beneficial to assessee.</p> <p>234C will be calculated on tax on returned income which is calculated as under:</p> <ul style="list-style-type: none"> • QTR 1 (upto 15 June) – "Total Income other than Dividend Income + Dividend income distributed in QTR 1" • QTR 2 (from 16 June to 15 Sept) – "Total Income other than Dividend Income + Dividend income distributed in QTR 1 and QTR 2" • QTR 3 (from 16 Sept to 15 Dec)– "Total Income other than Dividend Income + Dividend income distributed in QTR 1, QTR 2 and QTR 3" • QTR 4 (from 16 Dec to 15 Mar) – "Total Income other than Dividend Income + Dividend income distributed in QTR 1, QTR 2, QTR 3 and QTR 4" • QTR 5 (from 16 Mar to 31 Mar) – "Dividend income distributed in QTR 5"
D10	Fee u/s 234F	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
D11	Total Tax, Fee and Interest	Please compute the total sum payable towards tax, fee and interest after claiming relief. (D5+D7+D8+D9+D10-D6)
D12	Total Taxes Paid	Please enter the amount of total tax paid by way of advance tax, self-assessment tax, TDS and TCS. Please fill up Schedule-IT and Schedule-TDS as applicable.
D13	Amount payable (D11–D12) (if D11 > D12)	Please compute the net amount payable, if any, after claiming credit of taxes paid (D11-D12)
D14	Refund (D12 – D11) (if D12 > D11)	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D12-D11).

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule 80D – Deduction in respect of health insurance premia

Field No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and

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

Field No.	Field Name	Instruction
Note: The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.		

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

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

Schedule-TDS: Details of TDS/TCS

Column No.	Field Name	Instruction
1	TAN of Deductor/ Collector or PAN/ Aadhaar No. of the Tenant	Please enter the TAN of the Deductor/ Collector. In case tax has been deducted by the tenant, provide the PAN/ Aadhaar No. of the Tenant.
2	Name of the Deductor/ Collector/ Tenant	Please enter the name of the Deductor/ Collector/ Tenant.
3	Gross payment/ receipt which is subject to tax deduction/ collection	Please enter the gross amount of payment or receipt in respect of which tax has been deducted or collected at source.
4	Year of tax deduction/ collection	Please enter the year in which tax has been deducted or collected at source.
5	Tax Deducted/ collected	Please enter the amount of tax which has been deducted or collected at source.
6	TDS/TCS credit out of (5) claimed this Year	Please enter the amount of TDS deducted or TCS collected, for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.

Verification:

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

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

TRP Details:

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

Tax Computation Table

(A) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21-

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

(B) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21 –

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

(C) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21 –

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

3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000
---	------------------	---

(D) In case of individual or HUF opting for new tax regime u/s 115BAC for the financial year 2020-21

S. No.	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000
4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

Paper return

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

.....

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

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

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

Sl. No.	Description of Rules	Mapping of Rules for ITR 1
1.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details sum of sr. no B5(a),B5(b) and B5 (c) is more than 1,50,000
2.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and employer category is Pensioners or Not Applicable, then Deduction u/s	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned at field

	80CCD(1) should not be more than 20% of Gross total Income	<p>Instructions to Form ITR-1 (A.Y. 2021-22)</p> <p>"B5(c) is more than 20% of value mentioned in the field sr. no B4 and</p> <p>"Nature of Employment " is "Pensioners" or" Not Applicable"</p> <p>Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)</p>
3.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'and If the employer category is other than pensioners or Not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details, if employer category is other than Pensioners or Not applicable then value mentioned at field "B5(c) cannot be more than 10% of value mentioned in the Field " B1(iii)-B1(ib)" i.e., (Net Salary-Value of Perquisites)</p> <p>Note: This rule will be applicable only if system calculated value of 80CCD(1)>0</p> <p>Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)</p>
4.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'and Deduction u/s 80CCD (2) should not be more than 10% of salary by employer other than Central Government	<p>Value mentioned in the field Sr. no B5 (e) is more than 10% of value mentioned in the field " Net salary - Perquisites" (B1(iii)-B1(ib) and Nature of Employer is any of following:</p> <p>State Government Public Sector Undertaking Others</p> <p>Note: If the GTI is less than or equal to zero, this rule will skipped</p> <p>Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)</p>
5.	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory	In schedule Income details value at field sr. no B5(g) is greater than zero the corresponding drop down

<p>6.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(g) is selected as Dependent with disability" and the value at field B5(g) is less than or more than 75,000</p> <p>Note : If GTI is less than 75000, then 80DD should be allowed upto GTI.</p>
<p>7.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then the amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(g) is selected as Dependent with disability" and the value at field B5(g) is less than or more than 125,000</p> <p>Note : If GTI is less than 125000, then 80DD should be allowed upto GTI.</p>
<p>8.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' Resident assessee cannot claim deduction u/s 80DDB for more than Rs. 1,00,000.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(h) is selected as "Senior Citizen - Self or Dependent" and the value at field B5(h) is more than 1,00,000</p>
<p>9.</p>	<p>If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory</p>	<p>In schedule Income details value at field sr. no B5(h) is greater than zero the corresponding drop down is null or not provided</p>
<p>10.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40,000</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(h) is selected as "Self or Dependent " and the value at field B5(h) is more than 40,000</p>
<p>11.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Deduction u/s 80G claimed, details should be provided in Schedule 80G</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details Value mentioned at Sr. no. 5(m) is greater than ZERO And</p>

		In Schedule 80G fields all the values mentioned in Eligible amount of donation A,B C,D and E are Zeros or null
12.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80G, in Table F, Donation should be equal to sum of donation entitled for 100% deduction without qualifying limit + donation entitled for 50% without qualifying limit + donation entitled for 100% deduction subject to qualifying limit + donation entitled for 50% subject to qualifying limit	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Eligible Deduction at serial number F (Donation A+B+C+D) should be equal to Eligible Donation in A+Eligible Donation in B+ Eligible Donation in C+ Eligible Donation in D
13.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details Value mentioned in the field 5(m) is more than value mentioned at E of schedule 80G
14.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee can claim deduction under section 80TTA to the maximum limit of Rs.10,000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned in the field B5(q) is greater than Rs.10,000
15.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80TTA should not be more than savings account interest income under other sources.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Income details value at field Sr. no. 5(q) is more than value mentioned in the field Sr. no. B3 (If drop down selected is "Interest from savings bank account")
16.	Deduction u/s 80TTA cannot be claimed by Senior Citizen (date of birth is on or after 02.04.1961)	If Date of Birth is 60 years or more as per personal information of Schedule Income details and value in Part C Deduction and Taxable total income in Schedule Income details value in the field Sr.no. 5(q) is more than Zero.
17.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee can claim deduction under section 80TTB to the maximum limit of Rs.50,000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details date of birth is before 02.04.1961 in the personal information and the value in the field B5(r)is more than Rs. 50,000

		Instructions to Form ITR-1 (A.Y. 2021-22)
18.	Assessee being less than 60 years of age cannot claim deduction under section 80TTB (date of birth is before 02.04.1961)	In schedule Income Details age of the assessee is less than 60 years as per the personal information and the value in the field B5(r) is more than Zero.
19.	Assessee being senior citizen cannot claim deduction under section 80TTB on other than interest income from other source	In schedule Part A General date of birth is before 02.04.1961—in the personal information and the value in the field B5(r) is more than the sum of values entered at fields "Interest from Savings Account" and ""Income from Deposits (Bank/Post Office/Cooperative Society)" in B3 of schedule Income Details
20.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then the amount that can be claimed for category "Self with severe disability" u/s 80U should be equal to 125,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at B5(s) is selected as "Self with severe disability" and the value at field B5(s) is less than or more than 125,000 Note : If GTI is less than 125000, then 80U should be allowed upto GTI.
21.	If Assessee is claiming deduction under section 80U providing eligible category description is mandatory	In schedule Income details value at field sr. no B5(s) is greater than zero the corresponding drop down is null or not provided
22.	Total of chapter VI-A deductions should match with sum of individual deductions restricted to GTI	In schedule Income details value at field B4 is greater than zero, AND The value at field B6-"Total deductions" IS NOT EQUAL to total values in the fields (B5(a) to B5(s) or B4 whichever is Less.
23.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at B5(s) is selected as "Self with disability" and the value at field B5(s) is less or more than 75,000 Note : If GTI is less than 75000, then 80U should be allowed upto GTI.

<p>24.</p>	<p>Deductions claimed under Chapter VI-A is should not be more than "Gross Total Income"</p>	<p>Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Income details Sr. no B6 is more than sr no. B4</p> <p>Note : This rule will be applicable only if B6>0.</p>
<p>25.</p>	<p>ITR-1 -"Name" of taxpayer in ITR does not match with the "Name" as per the PAN data base (This will be verified at the time of upload. To ensure that the name entered is as appearing in the PAN card)</p>	<p>The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base</p>
<p>26.</p>	<p>In the return filed "Gross Total Income" and all the heads of income is entered should be more than zero if tax liability has been computed and paid</p>	<p>Income and Deduction - Income from Salary (B1v)AND Income from HP(B2vii) AND Income from OS(B3) AND GROSS TOTAL INCOME (B4)is Zero OR NULL AND In Tax Computation schedule - Tax payable on total Income or Total Tax & Cess is more than Zero AND In Schedule Tax paid if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100 OR TDS IS more than 100.</p>
<p>27.</p>	<p>"Income details" and "Tax computation" should be disclosed where details regarding "Taxes Paid" have been disclosed.</p>	<p>In schedule Income details Part B Gross Total Income all the fields from B1 to B4 are zero or null and In exempt Income all the fields in sr no B7 are zero or null And In Tax computation all the fields from Sr. no. D1-D5 are ZERO or NULL And In Tax Computation any field of Total Taxes paid Sr no. D12 is zero or null</p> <p>Note:-Schedule TCS has been excluded since there may be a case where the tax has collected as per sec.206C(1D) AND Sec206C(1F) and the assessee is not having taxable income.</p> <p>In schedule income details - Sr.no</p>

		<p>Instructions to Form ITR-1 (A.Y. 2021-22)</p> <p>B1(i) of Income from Salary is zero or null AND B2 (i) + B2(vi) of Income from HP is zero or null AND Income from OS (B3) is zero or null AND Gross Total Income(B4) is less than or equal to zero or null AND Exempt income (for reporting purpose) is equal to ZERO or null AND In Part-D COMPUTATION OF TAX PAYABLE, tax fields from Sl.8 to sl.12 are equal to zero and Null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 OR in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100 OR Total Advance Tax Paid at sl. 23(a) is more than zero</p>
<p>28.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Gross Total Income should be equal to the Total of Income from Salary, House Property & Other Sources.</p>	<p>If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Income details (B1(vi)+B2(vii)+B3) is not equal to B4</p>
<p>29.</p>	<p>Rebate u/s 87A cannot be claimed by Resident Individual having Total income of more than Rs. 5,00,000</p>	<p>In schedule Part B Gross Total value in the field Sr.no 7 is greater than 5,00,000 And Value in the field Sr.No.9 of schedule Income detail is greater than zero</p>
<p>30.</p>	<p>Total income should be the difference between "Gross total income" and "Total deductions" OR Zero if the gross total income minus deduction is negative</p>	<p>In schedule Income details value at field sr.no.B7 should be difference between value at field sr.no. B4 and B6 or</p>

		<p>Instructions to Form ITR-1 (A.Y. 2021-22)</p> <p>Zero if (B4-B6) is negative</p> <p>Note : Rounding off +5 and -5 . (i.e., allow to upload any value between calculated value +5 and -5)</p> <p>Note - Dont restrict upload if variation is upto +100 and -100</p>
31.	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"	In the schedule Income details value at the field B10 is not equal to difference between B8 and B9 if B8 >= B9. If B8 < B9, then B10 = 0.
32.	The amount at "Total tax and Cess" should be equal to sum of "Tax after Rebate" and "Heath & Education Cess	In Schedule Income details value at the field B12 is not equal to sum of values mentioned in the field B10 and B11
33.	"Total Tax, Fees & Interest" should be equal to the sum of "Total Tax & Cess + Interest u/s 234A + 234B+ 234C + 234F-Relief u/s 89"	In schedule Income Details value mentioned at the field"B17" is not equal to sum of values in the fields (B12+B16-B13)
34.	In "Schedule Income Details" Total Interest, Fee Payable should be equal to the sum of Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F	In schedule Income Details value mentioned in S. No. B16 is not equal with sum of values mentioned in S. No. 15(Interest u/s 234 A+ Interest u/s 234 B+ Interest u/s 234 C+ Fee u/s 234F)
35.	Form 10IE should be filed to claim relief u/s 89	In schedule income details, relief u/s 89(1) to be provided only if Form 10E is filed by assessee
36.	Agriculture Income shown as exempt cannot be more than Rs 5000/-	In the schedule Income Details in Exempt Income- value for agriculture income shown as exempt is more than 5,000
37.	In "schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.	In schedule "Income Details" Exempt income should be equal to sum of amount entered in individual col. Of exempt income.
38.	Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details section 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster dropdown is selected more than one time under Exempt Income
39.	Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down	In schedule Income Details - Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as

	cannot be selected more than one time under Exempt Income.	Instructions to Form ITR-1 (A.Y. 2021-22) mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down is selected more than one time under Exempt Income
40.	Sec 10(11)-Statutory Provident Fund received drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details -Sec 10(11)-Statutory Provident Fund received drop-down is selected more than one time under Exempt Income
41.	Sec 10(12)-Recognized Provident Fund received drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details Sec 10(12)-Recognized Provident Fund received drop-down is selected more than one time under Exempt Income
42.	Sec 10(13)-Approved superannuation fund received drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in Sec 10(13)-Approved superannuation fund received drop-down is selected more than one time under Exempt Income
43.	Sec 10(16)-Scholarships granted to meet the cost of education drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in -Sec 10(16)-Scholarships granted to meet the cost of education drop-down is selected more than one time under Exempt Income
44.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Sec 10(17)-Allowance MP/MLA/MLC drop-down cannot be selected more than one time under Exempt Income.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details in -Sec 10(17)-Allowance MP/MLA/MLC drop-down is selected more than one time under Exempt Income
45.	Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details in Sec 10(18)-Pension received by winner of "PARAM Vir Chakra or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down is selected more than one time under Exempt Income
46.	Defense Medical Disability Pension drop-down cannot be selected more than one time under Exempt Income.	In schedule Income Details Defense Medical Disability Pension drop-down is selected more than one time under Exempt Income
47.	Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down cannot be selected more than one time under Exempt Income	In schedule Income Details -Sec 10(19)-Armed Forces Family pension in case of death during operational duty drop-down is selected more than one time under Exempt Income

		Instructions to Form ITR-1 (A.Y. 2021-22)
48.	Sec 10(26)-Any income as referred to in section 10(26) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain category of assesses of NE Region and Ladakh)	In schedule Income Details-Any income as referred to in section 10(26) drop-down is selected more than one time under Exempt Income
49.	Sec 10(26AAA)-Any income as referred to in section 10(26AAA) drop-down cannot be selected more than one time under Exempt Income. (Message to be shown to the taxpayers while preparing the return that this deduction is available only for certain Sikkimese assesseees)	In schedule Income Details -Any income as referred to in section 10(26AAA) drop-down is selected more than one time under Exempt Income
50.	Standard deduction allowed on House property should be equal to 30% of Annual value.	In Schedule Income Details Value at field "B2 iv" is not equal to 30% of value at "B2 iii" Note 1: This rule will not be applicable if value at B2iii < 0 Note 2: Rounding off +2 and -2.
51.	Gross rent received/ receivable/ lettable value should be more than zero or null where assessee is claiming municipal tax	In schedule Income Details Value at field "B2 (ii)"is more than zero AND Value at field "B2 (i)" is zero or null
52.	Taxpayer has selected type of property as let-out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero	In schedule Income Details Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "B2(i)" is null or Zero.
53.	In Schedule Gross Total Income, Sl.no B2iii. Annual Value should be output of SL.no B2i-B2ii	In schedule Income Details value at B2(iii) is not equal to difference of B2(i)-B2(ii)
54.	In Schedule Gross total Income, Sl.no B2vii.Income chargeable under the head 'House Property' (iii – iv-v + vi) should be equal to sum of B2iii- B2iv-B2v+B2vi or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".	In schedule Income Details value at B2(vii) is not equal to value of "B2iii- B2iv-B2v+B2vi" Note : If result is <0, then we have to restrict the same to 200000
55.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And

		Instructions to Form ITR-1 (A.Y. 2021-22) Value at the field B2(v) is more than 2,00,000
56.	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	In schedule Income Details if Type of House Property selected is "Self-Occupied and Value at the field B2(ii) is greater than Zero
57.	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources	In schedule Income Details in B.3 dropdown "Interest from savings account" is selected more than one time under Income from other sources
58.	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources	In schedule Income Details in B3 dropdown Interest from Deposits (Bank/Post Office/Cooperative Society)" is selected more than one time under Income from other sources
59.	In schedule "Income Details" Income from other sources should be equal to sum of amounts entered in individual col. of income from other sources	In schedule "Income Details" value mentioned at sr.no B3 is not equal to sum of Interest from saving account, Interest from Deposit reduced by deduction u/s 57(ia)
60.	In "Schedule Income Details" Deduction u/s 57(ia) shall be allowed only if "Family pension" is offered to tax and option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?	In schedule Income details Amount at dropdown "Family Pension" is zero and value at deduction u/s 57(ia) is more than zero.
61.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 57(ia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at field "B3-Deduction u/s 57(ia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension" Note : Rounding off +1 and -1
62.	Interest from Income Tax Refund drop-down cannot be selected more than one time under Income from other sources.	In schedule Income Details in Sr.no.3 "Interest from Income Tax Refund" drop-down is selected more than one time under Income from other sources
63.	Family pension drop-down cannot be selected more than one time under Income from other sources.	In schedule Income Details in Sr.no.3 Family pension drop-down" is selected more than one time under Income from other sources
64.	Taxpayer claiming benefit of senior	The Date of Birth mentioned in Part

	citizen & super senior citizen, but date of birth is not matching with PAN database	Instructions to Form ITR-1 (A.Y. 2021-22) A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base
65.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then For Central and State Govt , PSU employees, the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Salary whichever is lower	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Part B Gross Total in personal Information category of employer is selected as "Central Government" or "State Government" or PSU And value at field Sr. No.B1(iv)(b)of schedule Salary is more than Rs. 5,000 or 1/5th of salary u/s 17 (1) i.e. B1(ia) of schedule Income Details - Part B- Gross Total Income- Salary. Note : Rounding off +1 and -1 .
66.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and If employer category is not selected as Central or State Government or PSU And value at field Sr. No.B1(iv)(b) of Schedule Income Details - Part B- Gross Total Income- Salary is more than ZERO
67.	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)	In schedule Income details value mentioned at Sr. no.B1(i) of schedule salary is not equal to sum of values mentioned in Sr. no. B(1)(i)(a), B(1)(i)(b), B(1)(i)(c)
68.	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.	In schedule Income details value mentioned at Sr. no. B1(iii) is not equal to difference of B1(i)-B1(ii) of schedule salary Note : If (i) - (ii) < 0, then restrict (iii) to Zero in Schedule Salary
69.	In Schedule Gross Total Income, B1 (iv) Deductions u/s 16 should be sum of B1 (iva+ivb+ivc)	In schedule salary Income details value mentioned at B1(iv) is not equal to sum of B1(iva+ivb+ivc)
70.	In Schedule Gross Total Income, Sl.no B1v Income chargeable under Salaries should be (B1iii- B1iv)	In schedule Income details value mentioned at B1(v) is not equal to difference of B1(iii)-B1(iv) in schedule salary

		Note : If result is -ve, then restrict to zero.
71.	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary"	In schedule Income details Value mentioned at sr.noB1(ii) is more than the value of field B1 in schedule Salary
72.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exemption u/Sec 10(5)- Leave Travel concession/assistance cannot be more than respective income in Salary as per section 17(1)	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned at s. no. B1(ii) for dropdown 10(5)- Leave Travel concession/assistance is more than the value mentioned at field "B1(ia) of schedule salary
73.	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	In schedule Income details value mentioned at sr no.B1(ii) for dropdown 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. is more than the value mentioned at field "B1(i)"
74.	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	In schedule Income details value mentioned at sr. no.B1(ii)for dropdown 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India is more than the value mentioned at field "B1(i)"
75.	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000	Income Details value mentioned at sr. no B1(ii)for dropdown 10(10)-Death-cum-retirement gratuity received is more than 20,00,000 lakhs
76.	Exempt Allowance u/s Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per sec 17(1)	In schedule Income details value mentioned at sr no.B1(ii)for dropdown 10(10A)-Commutated value of pension received is more than the value mentioned at field "B1(ia)"
77.	Exempt Allowance u/s 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per sec 17(1) (Message to be shown to the tax payers while preparing the return that maximum deduction for a non-Government employees including PSU employee is only Rs 3 lakh)	In schedule Income details value mentioned at sr no.B1(ii)for dropdown 10(10AA)-Earned leave encashment on retirement is more than the value mentioned at field "B1(ia)"

78.	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000	Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Income details value mentioned at sr no.B2(ii)for dropdown 10(10B)-First Proviso-Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000
79.	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000	In schedule Income details value mentioned at sr. no.B1(ii) for dropdown 10(10C)-Amount received/receivable on voluntary retirement or termination of service is more than Rs. 5,00,000
80.	In exempt allowances only Sec 10(10B) (i) OR Sec 10(10B) (ii) OR Sec 10(10C) can be selected.	In schedule Income Details in field"B1(ii)" if more than one drop down is selected from "Sec 10(10B)(i)" or "Sec 10(10B)(ii)" or "Sec 10(10C)."
81.	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)	In schedule Income details value mentioned at s. no. B1(ii) for dropdown 10(10CC)-Tax paid by employer on non-monetary perquisite is more than value mentioned at field "B1(ib)"
82.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In income details, Sl noB1(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at sl.no.B1(ia) of Part B Gross Total Income.
83.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Value of Salary as per section 17(1) at sr. no B1(ia)	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr no.B1(ii) for dropdown 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment is more than value mentioned at Sr no. B1(ia)
84.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option 'No' is selected for 'Are you opting for new tax regime u/s

	then Exempt Allowance -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 Value of Salary as per section 17(1) at Sl.No. (ia)	Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?' and In schedule Income Details value mentioned at sr no.B1(ii) for dropdown Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living is more than value mentioned at Sr no. B1(ia)
85.	In Schedule "Income Details" allowance to extent exempt u/s 10 should be equal to sum of individual values entered.	In schedule "Income Details" Total value mentioned at sr. no. B1(ii) is not equal to sum of individual values entered.
86.	In Sch 80G Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the Donee" in Sch 80G (if filled) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
87.	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G For the category "Donations entitled for 100% deduction without qualifying limit" amount of donation needs to be entered in the applicable column "Donation in cash" or "Donation in other mode"
88.	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for (B) "Donations entitled for 50% deduction without qualifying limit"
89.	In Schedule 80G in table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for table (c) "Donations entitled for 100% deduction Subject to Qualifying Limit"
90.	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory without which total deduction column should not be entered	In schedule 80G amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero for table (D) "Donations

		Instructions to Form ITR-1 (A.Y. 2021-22) entitled for 50% deduction Subject to Qualifying Limit"
91.	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit+ Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)	In schedule 80G value mentioned at field E is more than sum of values mentioned in (TOTAL A+TOTAL B+TOTAL C+TOTAL D)
92.	Total Donation should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
93.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
94.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"
95.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	In schedule 80 G Value mentioned in the field "Total Donation" is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
96.	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?' and in schedule 80G amount entered in donation in cash is more than 2,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation.

		Instructions to Form ITR-1 (A.Y. 2021-22)
97.	In "Schedule 80GGA" "Donation in cash" or "Donation in other mode" is to be entered mandatory without which total deduction column should not be entered	In schedule 80GGA amount mentioned in the field "Donation in cash" or "Donation in other mode" is zero or null and amount mentioned in "total donation" is greater than zero
98.	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80GGA)	In schedule 80GGA Sum of "Donation in cash" AND "Donation in other mode" is not equal to value mentioned in the field "Total Donation"
99.	If Deduction u/s 80GGA is claimed, details should be provided in Schedule 80GGA.	In schedule Income details value at field Sr. no 5(o) is greater than zero And Values in "Eligible Donation" column in schedule 80GGA are zero or null
100.	In Schedule 80GGA, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	In schedule 80GGA sum of values mentioned in column "Eligible Amount of donation" cannot be more than value mentioned at field "Total Donations"
101.	Date of donation in cash is before 01.06.2020 then Deduction u/s 80GGA should not allowed for donation made in cash above Rs. 10,000/-.	Date of donation in cash is before 01.06.2020 then Deduction u/s 80GGA should not allowed for donation made in cash above Rs. 10,000/-.
102.	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA	In Schedule VIA, deduction claimed u/s 80GGA cannot be more than the eligible amount of donation mentioned in Schedule 80GGA
103.	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN	Donee PAN mentioned in Schedule 80GGA cannot be same as the assessee PAN or the verification PAN
104.	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values
105.	In Schedule TCS, "The Amount of TCS claimed this year" should not be more than "Tax collected".	In Schedule TCS, "The Amount of TCS claimed this year" should not be more than "Tax collected".
106.	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values	In Schedule TCS total of col 6 TCS credit out of (5) being claimed this year should be equal to sum of individual values
107.	In Schedule TDS2 (Other than salary), "The Amount of TDS claimed this year" should not be more than "Tax deducted".	In Schedule TDS2 (Other than salary), "The Amount of TDS claimed this year" should not be

		Instructions to Form ITR-1 (A.Y. 2021-22) more than "Tax deducted".
108.	In Sch TDS 3 Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], "The Amount of TDS (3) claimed this year" should not be more than "Tax deducted".	In Sch TDS 3 Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)], "The Amount of TDS (3) claimed this year" should not be more than "Tax deducted".
109.	In Schedule TDS (2), TDS (3)/TCS year of tax deduction cannot be '0' / 'null ' if there is a claim of TDS / TCS	In Schedule TDS (2), TDS (3)/TCS year of tax deduction cannot be '0' / 'null ' if there is a claim of TDS / TCS
110.	In Schedule TDS1 total of col 5 'Total Tax deducted" should be equal to sum of individual values of col 5	In Schedule TDS1 total of col 5 'Total Tax deducted" should be equal to sum of individual values of col 5
111.	In Schedule TDS2 total of col 6 'TDS Credit out of (5) claimed this year" should be equal to sum of individual values of col 6	In schedule TDS2-Total is not equal to sum of values mentioned in column 6
112.	In Schedule TDS3 total of col 6' 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6	In schedule TDS3 Total is not equal to sum of values mentioned in column 6
113.	TDS, TCS or Tax paid claimed in "Taxes Paid and Verification" should be equal to the details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.	In schedule Taxes paid and verification value mentioned at field sr. no 23(b) is not equal to sum of values mentioned at sr no. 18 TDS1(Total), 19 TDS2(Total) and 20TDS3 (total) of schedule TDS or In schedule Taxes paid and verification value mentioned at field sr. no 23(c) is not equal to value mentioned at sr no. 22 TCS(total) of schedule TCS or In schedule Taxes paid and verification sum of value mentioned at field sr. no 23(a) and 23(d) is not equal to value mentioned at sr no 21 (IT) Total of schedule TDS
114.	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax should be equal to the amount claimed at "Total Taxes Paid".	In schedule "Taxes paid and Verification-Sum of values mentioned in the fields 23(a),23(b),23(c) and 23(d) does not match with value mentioned in the field 24

<p>115.</p>	<p>Refund claimed should be equal to “Total Taxes Paid” minus “Total Tax and Interest payable”.</p>	<p>Instructions to Form ITR-1 (A.Y. 2021-22) In schedule Taxes paid and verification value mentioned at sr. no 26 is not equal to difference between Sr. no 17 of schedule Income details and sr. no. 24 of Schedule Taxes Paid and verification.</p> <p>Note : Rounding off +5 and -5</p> <p>Note- This rule is to be implemented if B24>B17</p>
<p>116.</p>	<p>Tax payable Amount should be equal to “Total Tax and Interest payable” minus “Total Taxes Paid”.</p>	<p>In schedule Taxes paid and verification value mentioned at sr. no 25 is not equal to difference between Sr. no 17 of schedule Income details and sr. no. 24 of Schedule Taxes Paid and verification.</p> <p>Note : Rounding off +5 and -5</p> <p>Note- This rule is to be implemented if B24<B17</p>
<p>117.</p>	<p>IFSC under “Bank Details” should match with the RBI database.</p>	<p>In schedule Taxes paid and verification in Sr no. 26(i) IFSC under “Bank Details” is not matching with the RBI database.</p>
<p>118.</p>	<p>In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3</p>	<p>In schedule "taxes paid and verification value mentioned at field Sr no. 23(b) is not equal to sum of Values mentioned at sr. 18 TDS1(Total), Sr no. 19 TDS2(Total) and Sr.no. 20 TDS3(Total)</p>
<p>119.</p>	<p>In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule</p>	<p>In schedule "taxes paid and verification value mentioned at field Sr no. 23(c) is not equal to Values mentioned at sr. 22 TCS(Total)</p>
<p>120.</p>	<p>In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/ 2020 and 31/03/2021.</p>	<p>In schedule In "Schedule Taxes Paid and Verification" value at filed sr no. 23(a) is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021. for AY 2021-22</p>
<p>121.</p>	<p>In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after</p>	<p>In schedule In "Schedule Taxes Paid and Verification" value at filed sr no. 23(d) is not equal to the sum of total Tax Paid in schedule IT where</p>

	31/03/2021 for A.Y 2021-22	Instructions to Form ITR-1 (A.Y. 2021-22) date of deposit is after 31/03/ 2021 for A.Y 2021-22.
122.	In Income details under the bank account details at least one checkbox must be selected in which assessee prefer to get refund".	If in Income details under the bank account details at least one checkbox is not selected.
123.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value at field Sr. No.B1(iv)(a) is more than Rs. 50,000
124.	Credit for TDS has been claimed in the return of income, but the corresponding receipts/income has been omitted to be offered for taxation. (Receipts/ Income should be offered to tax in one or the schedules in the return. Further, receipts as appearing in Form 26AS to be offered to tax in one or the schedules in the return)	In schedule income details - Sr.no B1(i) of Income from Salary is zero or null AND B2 (i) + B2(vi) of Income from HP is zero or null AND Income from OS (B3) is zero or null AND Gross Total Income(B4) is less than or equal to zero or null AND Exempt income (for reporting purpose) is equal to ZERO or null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 OR in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (7) is MORE THAN 100
125.	In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of his total income before allowing deduction of this expenditure, whichever is less.	In the schedule Income Details value at B5(n) is more than 60,000 or 25% of B7 before allowing deduction of this expenditure Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
126.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option 'No' is selected for 'Are you opting for new tax regime u/s

	then The maximum limit allowable under section 80CCD(1B) is Rs.50,000/-	Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?' and In schedule Income Details value at the field B5(d) is greater than Rs.50,000
127.	Deduction u/s 80CCD (2) cannot be claimed by taxpayer who has selected employer category as "Pensioners" or "Not Applicable"	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected employer category as "Pensioners" or "Not Applicable"
128.	Total income should not be greater than Rs 50 lakhs.	In schedule Income Details, in field B7, the total taxable income cannot exceed Rs 50 lakhs
129.	In schedule 80G, if donation is made in cash same PAN of Donee cannot appear more than once	In schedule 80G, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 2000.
130.	In schedule 80GGA, if donation is made in cash before 01.06.2020, same PAN of Donee cannot appear more than once	In schedule 80GGA, same PAN of donee cannot appear more than once if payment of donations is in cash In schedule 80GGA, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 10000 and date of donation in cash is before 01.06.2020
131.	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG is not allowed for the corresponding period.	Deduction u/s.10(13A) > '100' under Allowances to the extent exempt u/s.10(sl.no.1(iii)) and deduction u/s.80GG[sl.no.B(5n)] > '0' 55000
132.	Deduction u/s 80CCD (2) should not be more than 14% of salary if the employer category is Central Government	Maximum limit for Deduction u/s 80CCD(2) should be 14% of B1(iii)-B1(ib) (Net Salary-Value of Perquisites if any of the employer category is Central Government Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
133.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EE cannot be more than Rs 50000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(j) exceed Rs. 50,000 for the deduction u/s 80EE
134.	If option 'No' is selected for 'Are you	If option 'No' is selected for 'Are

	opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EEA cannot be more than Rs 150000/-	Instructions to Form ITR-1 (A.Y. 2021-22) you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(k) exceed Rs. 150,000 for the deduction u/s 80EEA
135.	Only one of the deductions u/s 80EE/80EEA is allowed. Thus, if deductions claimed under section 80EEA is greater than "Zero" deductions claimed under section 80EE cannot be greater than "Zero"	In schedule Income Details value mentioned at sr. no. B5(k) exceed Zero or Null and details of value mentioned in field sr no B5(j) is greater than "Zero" or "Null"
136.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then Assessee claiming deduction u/s 80EEB cannot be more than Rs 150000/-	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(l) exceed Rs. 150,000 for the deduction u/s 80EEB
137.	Relief u/s 89 cannot be claimed by taxpayer if details of salary or family pension are "zero"/"blank"	Relief u/s 89 cannot be greater than zero if in income details at Sl no B1(i) and income from family pension at B3 is "Zero"/"Blank"
138.	If the original return is filed under section 142(1) then taxpayer cannot file a return u/s 139 (Will be checked at upload level)	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
139.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value at field 1a is greater than 25000
140.	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 of (i+ii) at Sl. No. 1a is less than 25000	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
141.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
142.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D,

143.	No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000 In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked if value of (i+ii+iii) at Sl. No. 1b is less than 50000	value at field 1b is greater than 50000 In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
144.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value at field 2a is greater than 25000
145.	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 of (i+ii) at Sl. No. 2a is less than 25000	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
146.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, value at field 2b is greater than 50000
147.	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 of (i+ii+iii) Sl. No. 2b is less than 50000	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s 115BAC?'
148.	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000	If option 'No' is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000
149.	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked if value of Sl. No. (1a+1b+2a+2b) at Sl. No. 3 is less than 100000	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This rule will be applicable only if No is selected in for 'Are you opting for new tax regime u/s

		Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?'
150.	If 80D claimed in Income Details Deduction under Chapter VIA, details should be provided in Schedule 80D	In schedule Income Details, in Sr No B5(f) value in field 80D System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
151.	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.	In schedule 80G sum of values mentioned in column "Eligible Amount of donation" cannot be more than value mentioned at field "Total Donations"
152.	In "Schedule Income Details " Total Tax, Fee & Interest should be equal to sum of Balance Tax after Relief +Total Interest, Fee Payable	In schedule Income Details value mentioned at the field"B17" is not equal to sum of values in the fields (B14+B16)
153.	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(17A)-Award instituted by Government" under "Exempt Income" is selected more than once.
154.	Form 10BA should be filed to claim deduction u/s 80GG	Value at field 80GG is greater than ZERO but Form 10BA has not been filed
155.	Date of donation in cash is on or after 01.06.2020 then Deduction u/s 80GGA is not allowed for donation made in cash above Rs. 2000/-.	In schedule 80GGA amount entered in donation in cash is more than 2,000/- and date of donation in cash is on or after 01.06.2020 and it is considered for calculation of Eligible amount of donation.
156.	In schedule 80GGA, if donation is made in cash on or after 01.06.2020, same PAN of Donee cannot appear more than once	In schedule 80GGA, same PAN of donee cannot appear more than once if payment of donations is in cash In schedule 80GGA, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 2,000 and date of donation in cash is on or after 01.06.2020
157.	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"	In Income detail, value at field "Amount" is not equal to sum of Quarterly breakup of Dividend Income(i.e Upto 15/6 +From 16/6 to 15/9 + From 16/9 to 15/12 + From 16/12 to 15/3 +From 16/3 to 31/3)

158.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r),B5(s) should not be more than "0"	Instructions to Form ITR-1 (A.Y. 2021-22) If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r),B5(s) is more than "0"
159.	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block
160.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" is more than Rs 38,400
161.	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" should not be more than "0"	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance" "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" "Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than "0"
162.	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-	Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under

	<p>clauses (a) to (c) of sub-rule (1) in Rule 2BB"</p> <p>"Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" should not be more than "0"</p>	<p>Instructions to Form ITR-1 (A.Y. 2021-22)</p> <p>"Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB"</p> <p>"Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" is more than "0"</p>
163.	Option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC?' after due date of filing of return mentioned u/s 139(1)	Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?' after due date of filing of return mentioned u/s 139(1)
164.	Once a proceeding is initiated u/s148, no other return can be filed u/s 139 (Will be blocked at upload level)	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, for original return for the selected AY
165.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then schedule Income Details sum of sr. no B5(a),B5(b) and B5 (c) is more than zero.
166.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80DD should not be more than "0"	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' In the schedule Income Details the value at field B5(g) is more than "0"
167.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction claimed u/s 80DDB should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In the schedule Income Details value at field B5(h) is more than "0"
168.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80G claimed should not be more than "0" and details should not be provided in schedule 80G	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. 5(m) is greater than ZERO or In Schedule 80G all the values mentioned are not Zeros or null)
169.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80TTA should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned in the field B5(q) is greater than "0"
170.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80TTB should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' In schedule Income Details date of birth is before

Instructions to Form ITR-1 (A.Y. 2021-22)
02.04.1961 in the personal information and the value in the field B5(r) is more than "0"

		Instructions to Form ITR-1 (A.Y. 2021-22) 02.04.1961 in the personal information and the value in the field B5(r) is more than "0"
171.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction claimed u/s 80U should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' In schedule Income Details the value at field B5(s) more than "0"
172.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then if there is a house property loss, Gross Total Income should be equal to the Total of Incomes from Salary and Other Sources, ignoring the loss from House property.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and B2(Vii) is negative, then (B1(vi)+B3) is not equal to B4
173.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', then exempt income u/s 10(17)- Allowance MP/MLA/MLC should not be more than Zero	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Exempt income u/s 10(17)- Allowance MP/MLA/MLC is more than Zero
174.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then interest on borrowed capital should not be more than "0",	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And Value at the field B2(v) is more than "0"
175.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Deduction u/s 57(iia) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at field "B3-Deduction u/s 57(iia) is more than "0" .
176.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Entertainment allowance u/s 16(ii) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and value at field Sr. No.B1(iv)(b) of schedule Salary is more than "0"
177.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exemption u/Sec 10(5)- Leave Travel concession/assistance should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value mentioned at sr no.B1(ii) for dropdown 10(5)- Leave Travel concession/assistance is more than "0"
178.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option Yes is selected for 'Are you opting for new tax regime u/s

	Exempt Allowance Sec 10(13A)- Allowance to meet expenditure incurred on house rent should not be more than "0"	Instructions to Form ITR-1 (A.Y. 2021-22) 115BAC?' and In income details, Sl no B1(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than "0"
179.	Note: If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowances -Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr no. B1(ii) for dropdown 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment is more than "0"
180.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' Exempt Allowance -Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr no. B1(ii) for dropdown Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living is more than "0"
181.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional tax u/s 16(iii) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value at field Sr. No. B1(iv)(c) is more than "0"
182.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Standard deduction u/s 16ia should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income details value at field Sr. No. B1(iv)(a) is more than "0"
183.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80CCD(1B) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value at the field B5(d) is more than "0"
184.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EE should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(j) is more than "0"

185.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EEA should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(k) is more than "0"
186.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then In Schedule VIA, deduction under section 80EEB should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule Income Details value mentioned at sr. no. B5(l) is more than "0"
187.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80D claimed should not be more than "0" and details should not be provided in schedule 80D	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. 5(f) is greater than ZERO or In Schedule 80D all the values mentioned are not Zeros or null)
188.	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' and Income from house property is positive then Gross Total Income is not equal to the Total of Incomes from Salary, House Property & Other Sources.	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' and and B2(Vii) is positive In Schedule Income details (B1(vi)+B2(vii)+B3) is not equal to B4
189.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80GGA claimed should not be more than "0" and details should not be provided in schedule 80GGA	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. 5(o) is greater than ZERO or In Schedule 80GGA all the values mentioned are not Zeros or null)

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