

Instructions for filling out Form ITR-7

These instructions are guidelines for filling the particulars in Income-tax Return Form-7 for the Assessment Year 2023-24 relating to the Financial Year 2022-23. 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 2023-24 only i.e., it relates to income earned in Financial Year 2022-23.

2. Who is eligible to use this Return Form?

This Return Form can be used by persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D).

Assessee who is claiming exemption under sections as mentioned in below table, can file ITR 7

Return required to be furnished u/s	Exemption claimed u/s
Section 139(4A)	Section 11
Section 139(4B)	Section 13A Section 13B
Section 139(4C)	Section 10(21) Section 10(22B) Section 10(23A) Section 10(23B) Section 10(23C)(iiiab) Section 10(23C)(iiiac) Section 10(23C)(iiiad) Section 10(23C)(iii ae) Section 10(23C)(iv) Section 10(23C)(v) Section 10(23C)(vi) Section 10(23C)(via) Section 10(23D) Section 10(23DA) Section 10(23FB) Section 10(24) Section 10(46) Section 10(47) Section 10((23AAA) Section 10(23EC)

	Section 10(23ED) Section 10(23EE) Section 10(29A)
Section 139(4D)	Section 10(21) read with section 35(1)

3. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department [www.incometax.gov.in] and verified in any one of the following manner as applicable –

- (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') by ordinary post or speed post to CPC at the following address –
Centralized Processing Centre,
Income Tax Department,
Bengaluru- 560500,
Karnataka”.

The ITR-V- form should reach within 30 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.

However, a political party shall compulsorily furnish the return in the manner mentioned at (i) above.

In case an assessee is required to furnish a report of audit under sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via), 12A(1)(b), 92E, he shall file such report electronically one month before the date of filing the return of income.

4. Key changes (as compared to ITR for AY 2022-23)

➤ In Part A General:-

- a) In ITR 7, where regular registration/approval has been granted, the details of provisional registration/approval are not required to provide at “Sl.No. 19. Details of registration/provisional registration or approval under the Income-tax Act”.
- b) In ITR 7, option of Filing ITR in response to notice u/s 153C has been enabled.
- c) Section 12AB has been substituted for Section 12AA as the assessee has to go for fresh registration and provide the registration details accordingly in ITR.

- d) “Whether liable to tax at maximum marginal rate under section 164? (If disallowable u/s 13(1)(c) and/or 13(1)(d))?” field has been deleted as these section 13(1)(c) and 13(1)(d) are covered under specified incomes mentioned u/s 115BBI and the corresponding changes have been made in Schedule Part B-TI
- e) Field Sl. No. (A26) “Whether provisions of twenty second proviso to Section 10(23C) or Section 13(10) are applicable?” has been added for enabling of new Schedule Part B3 of Part B-TI to compute Income chargeable under twenty second proviso to Section 10(23C) /Section 13(10).
- f) In Sl. No. (A29)(ii). Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution **at any time during the previous year** need to be provided in the ITR in place of “as on 31st March 2023”.

➤ In Schedule I: -

- a) New Column 6 has been inserted for “Amount taxed in any earlier assessment year(s)” to report the amount deemed to be income within meaning of section 11(3) (if applicable) which was already taxed in the earlier assessment years, so that the same is not taxed again in subsequent assessment year (s) and corresponding changes made in subsequent Columns.
- b) New Column 7 has been inserted for reporting “Balance available for application”.
- c) Years of accumulation (F. Yr.) 2015-16 has been deleted as the income is being accumulated cannot exceed 5 years.

➤ New **Schedule IA** “Details of accumulated income taxed in earlier assessment years as per section 11(3)” has been inserted to capture the year wise details appropriately.

Further, Total of Column (F) of Schedule IA should be equal to total of column (6) of Schedule I.



➤ In Schedule D:-

- a) New Column 4 has been inserted for reporting “Out of the deemed application claimed, amount required to be applied”.
- b) Column 5. “Amount taxed in any earlier assessment year(s)” to report the amount which could not be applied and deemed to be income u/s 11(1B) during the previous year which was already taxed in earlier assessment years, then it should not be taxed in subsequent assessment year and corresponding changes made in subsequent Columns.

➤ New **Schedule DA** “Details of accumulated income taxed in earlier assessment years as per section 11(1B)” has been inserted to capture the year wise details appropriately. Further, total of Column (F) of Schedule DA should be equal to total of column (5) of Schedule D.

➤ In Schedule J:-

- a. In Table A1-Details of Corpus,
 - i. “Corpus Donation” column has been bifurcated into the below to compute the amount which is subject to tax
 - (a) Representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020
 - (b) Other than (i) above received on or after 01.04.2021
 - (c) Other than (i) and (ii) above
 - ii. Trust or institution require to enter the amount at “Opening Balance as on 01.04.2022” (corpus not applied till 31.03.2022).

- iii. Column 5 “Total amount invested or deposited back into corpus” has been added to capture the information of amount invested or deposited back into corpus fund. Column 9 “Amount taxed in assessment year 2022-23” has been inserted to capture the information of taxed amount
- b. In A2 Details of Loans and Borrowing, Column 7 and 8 has been deleted as the loans and borrowings may be in modes other than 11(5) as well.
- c. In B Details of corpus investment/deposits made under section 11(5), the following changes have been made:
 - i. Date of investment has been deleted
 - ii. Changes have been made inline with Sl. No. A1 and Sl. No. A2 of Schedule J.

In Table C, label has been updated to cover the 21st Proviso of Section 10(23C).

➤ In Schedule Balance sheet:-

a) Label has been updated for Sl.No. A1(a) & A1(b).

b) In Application of funds:-

- “Investment out of other corpus” and “Other investments” have been deleted at Sl. No. 2 “Investment” as there is no need to give bifurcation of the amount of investment.
- “Accumulated balance/ Any other reserve (deficit)” field has been inserted to report, if there is any deficit
- iii. Sl. No. 6 and 7 are added for capturing of information w.r.t. Investment made in modes specified u/s 11(5) & modes other than specified u/s 11(5) respectively out of Sl. No. 5.

➤ New Schedule R has been inserted for reconciliation of Corpus amount in Schedule J with Schedule Balance sheet.

➤ In schedule LA, an additional field has been inserted to capture the information i.e. “whether political party is recognized by the Election Commission of India”.

➤ In Schedule VC, Sl. No. A. Domestic Contribution and Sl. No. B. Foreign Contribution should be reported excluding the amount of anonymous donations taxable u/s 115BBC. Corresponding changes have been made in Sl. No. D.

➤ Schedule ER has been re-named as “Schedule A” and fields have been modified to capture the application amount towards Revenue and Capital. The corresponding changes have also been made in Schedule Part B1 of Part B-TI.

➤ Schedule EC has been merged with Schedule A for reporting all the capital applications/expenditure. The corresponding changes have also been made in Schedule Part B1 of Part B-TI.

➤ In Schedule AI, at Sl. No. 10. “Total” field, the reference of agricultural income has been removed.

➤ a. As per the Finance Act, 2022, section 115BBH has been inserted in the Act to provide where the total income of an assessee includes any income from the transfer of any virtual digital asset, the income-tax payable shall be the aggregate of as below:

1. The amount of income-tax calculated on the income from transfer of such virtual digital asset at the rate of 30% &
 2. The amount of income-tax with which the assessee would have been chargeable, had the total income of the assessee been reduced by the income referred to in clause (a)
- b. In this connection, a new schedule VDA (Virtual Digital Asset) has been inserted to report the income from transfer of virtual digital assets and reference of the schedule VDA has been incorporated in Schedule BP, Schedule CG and Schedule SI and the corresponding changes have been made in Schedule Part B-TI.
- Schedule 115TD: Accreted income under section 115TD is applicable for the cases where exemption claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)
 - New Schedule 115BBI has been inserted to capture the specified income of certain institutions covered u/s 115BBI and corresponding changes have been made in Schedule Part B- TI & Part B- TTI.
 - Part B-TI has been bifurcated into 3 parts i.e. Part B1, Part B2 and newly inserted Part B3 to determine the total income which is chargeable to tax under twenty-second proviso to section 10(23C) or section 13(10).
 - a) Part B1 of Part B-TI is applicable to persons who are claiming exemption u/s 11 and 12 or u/s 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)
 - i. The following fields have been removed as those are subject to tax as per Section 115BBI
 - Amount of corpus donation not eligible for exemption as per Part A1 column (8) of Schedule J
 - Income chargeable under section u/s 11(1B)
 - Income chargeable under section u/s 11(3)
 - ii. An additional field "Income chargeable u/s 115BBI" has been inserted to determine the income which is subject to tax u/s 115BBI
 - b) Newly inserted Part B3 of Part B-TI is applicable if total income chargeable to tax under twenty-second proviso to section 10(23C) or section 13(10).
 - Taxability in Part B-TTI-

"Tax on income chargeable u/s 115BBI @30%" has been added for computing tax u/s 115BBI and the corresponding mapping changes have been made in subsequent fields.5. Filling out the ITR-V - Income Tax Return Verification Form

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print Form ITR -V-. ITR-V Form duly signed by the assessee, has to be sent by ordinary post or speed post only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka).

General guidance

In part A General, please furnish the information relating to identity of assessee, details of any project or institution run by the assessee during the year, section under which return is filed and section under which exemption is being claimed etc.

Certain schedules to this return form are mandatorily required to be filled up by assesseees which are claiming exemption under specific provisions, as per the following list:-

Exemption claimed under section	Schedule required to be filled up
Political party claiming exemption u/s 13A	Schedule LA Schedule VC
Electoral Trust claiming exemption u/s 13B	Schedule ET Schedule VC
Trust/institution claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)	Schedule I Schedule IA Schedule D Schedule DA Schedule J Schedule VC Schedule AI Schedule A
Trust/institution claiming exemption u/s 10(21), 10(21) read with Section 35(1)	Schedule I Schedule IA Schedule IE 1 Schedule VC
Assessee claiming exemption under any of the clauses of section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23FB), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47)	Schedule IE 1 Schedule VC
Assessee claiming exemption under sections 10(23A), 10(24)	Schedule IE 2 Schedule VC
Assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)	Schedule IE 3 Schedule VC
Assessee claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iii ae)	Schedule IE 4 Schedule VC

This ITR form is applicable for assessee to claim exemption under sections 10(21), 10(21) read with section 35(1), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iii ae), 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(24), 10(29A), 10(46), 10(47), 11, 13A or 13B. If these exemptions are not applicable to the assessee, relevant ITR form as per rule 12 may be used.

Where TDS has been claimed ensure that corresponding receipts are disclosed in the applicable schedules. For example, the persons registered under section 12AB or approved under section 10(23C)(iv) to (via) has to enter receipts in Schedule AI. Similarly, the person claiming exemption under clauses of section 10 has to enter the receipts in Schedule IE1 to IE4 as applicable to them. Heads of income is required to be filled only if assessee has taxable income.

Where the exemption u/s 10 is not allowed due to non-compliance to the provisions of the Act, then the receipts mentioned in relevant Schedule IE will be considered as income in "Schedule OS" and will be taxed

Where a trust or institution is registered u/s 12AB or approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) nothing contained in section 10 [other than [clause (1), and clause (46)] thereof] shall operate to exclude any income derived from the property held under trust from the total income of the person in receipt thereof for that previous year.

Audit report in Form 10B/10BB has to be e-filed at least one month prior to due date for filing of return u/s 139(1).

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
(A1) Name	Enter the Name of the trust or institution or any other entity as per the deed of creation or establishing or incorporation or formation, as the case may be.
(A2) PAN	Enter the PAN as in PAN card
(A3) Date of formation/ incorporation (DD/MM/YYYY)	Please enter the Date of Formation or incorporation, as mentioned in the application for allotment of PAN.
(A4) Flat/ Door/ Block No.	Enter the Flat or House Number
(A5) Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
(A6) Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
(A7) Area/ Locality	Enter the name of area or locality in which the house is situated
(A8) Town/ City/ District	Enter the name of town or City or District in which the house is situated
(A9) State	Select the name of State from the dropdown
(A10) PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office

(A11) Status (A12) Sub Status	<p>Please tick the applicable check box, indicating the status under which the return is being filed, and also choose the applicable sub-status from the drop-down menu-</p> <table border="1" data-bbox="651 310 1409 856"> <thead> <tr> <th>Code</th> <th>Status</th> <th>Sub-status</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Local authority</td> <td></td> </tr> <tr> <td>2.</td> <td>AOP/BOI</td> <td> <input type="checkbox"/> Society registered under Society Registration Act, 1860 or any other Law corresponding to that State <input type="checkbox"/> Public Charitable Trust <input type="checkbox"/> Any other AOP/BOI </td> </tr> <tr> <td>3.</td> <td>Artificial Juridical Person (AJP)</td> <td></td> </tr> <tr> <td>4.</td> <td>Domestic Company</td> <td></td> </tr> </tbody> </table>	Code	Status	Sub-status	1.	Local authority		2.	AOP/BOI	<input type="checkbox"/> Society registered under Society Registration Act, 1860 or any other Law corresponding to that State <input type="checkbox"/> Public Charitable Trust <input type="checkbox"/> Any other AOP/BOI	3.	Artificial Juridical Person (AJP)		4.	Domestic Company	
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(A13) Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STD code or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.															
(A14) Mobile No.2	Enter the mobile number of PAN holder or that of any other person as an alternative number for communication.															
(A15) Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.															
(A16) Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.															

<p>(A17)(i) Return required to be furnished u/s</p>	<p>Please indicate the section as per which return is required to be furnished by the assessee, by ticking the applicable checkbox.</p> <p><input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D)</p> <p>Please note that the section selected should be based on the registration section indicated in the table “Details of registration/ provisional registration or approval under the Income-tax Act”</p> <ol style="list-style-type: none"> 1. If section 12A/12AB is selected, then the return furnished under section should be selected 139(4A) 2. If Section 10(23C)(iv)/(v)/(vi)/(via) or 10(23AAA) is selected then the return furnished under section should be selected as 139(4C) 3. If Section 13B is selected, then the return furnished under section should be selected as 139(4B) 4. If Section 35 is selected, then the return furnished under section should be selected as 139(4D) or 139(4C) 								
<p>(ii) Please specify the section under which the exemption is claimed (dropdown to be provided)</p>	<p>Please select the section under which exemption is claimed from the dropdown list as given below:-</p> <table border="1" data-bbox="651 984 1430 1908"> <thead> <tr> <th data-bbox="651 984 1011 1062">Return required to be furnished u/s</th> <th data-bbox="1011 984 1430 1062">Exemption claimed u/s</th> </tr> </thead> <tbody> <tr> <td data-bbox="651 1062 1011 1104">Section 139(4A)</td> <td data-bbox="1011 1062 1430 1104">Section 11</td> </tr> <tr> <td data-bbox="651 1104 1011 1182">Section 139(4B)</td> <td data-bbox="1011 1104 1430 1182">Section 13A Section 13B</td> </tr> <tr> <td data-bbox="651 1182 1011 1908">Section 139(4C)</td> <td data-bbox="1011 1182 1430 1908">Section 10(21) Section 10(22B) Section 10(23A) Section 10(23B) Section 10(23C)(iiiab) Section 10(23C)(iiiac) Section 10(23C)(iiiad) Section 10(23C)(iiiiae) Section 10(23C)(iv) Section 10(23C)(v) Section 10(23C)(vi) Section 10(23C)(via) Section 10(23D) Section 10(23DA) Section 10(23FB) Section 10(24) Section 10(46) Section 10(47) Section 10((23AAA)</td> </tr> </tbody> </table>	Return required to be furnished u/s	Exemption claimed u/s	Section 139(4A)	Section 11	Section 139(4B)	Section 13A Section 13B	Section 139(4C)	Section 10(21) Section 10(22B) Section 10(23A) Section 10(23B) Section 10(23C)(iiiab) Section 10(23C)(iiiac) Section 10(23C)(iiiad) Section 10(23C)(iiiiae) Section 10(23C)(iv) Section 10(23C)(v) Section 10(23C)(vi) Section 10(23C)(via) Section 10(23D) Section 10(23DA) Section 10(23FB) Section 10(24) Section 10(46) Section 10(47) Section 10((23AAA)
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(A18) DETAILS OF THE PROJECTS/INSTITUTIONS																																					
Please fill up the details of the projects or institutions run by the assessee during the year in these columns.																																					
Whether any project/ institution is run by the assessee?	Please indicate whether any project or institution is being run by the assessee during the year by ticking the applicable check box. <input type="checkbox"/> Yes <input type="checkbox"/> No																																				
Name of the project/institution	If yes, please fill up the name of the school/ college/ university/hospital/research institution which is being run during the year. In case more than one projects etc. are being run by the assessee, please mention name of all such projects in separate rows as indicated.																																				
Nature of activity	Please select nature of activity and classification thereof from the dropdown list as given below:-																																				
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	Professional Bodies	B	Medicine
		C	Accountancy
		D	Engineering
		E	Architecture
		F	Company secretaries
		G	Chemistry
		H	Materials management
		I	Town planning
		J	Any other profession
		Trade union	Trade union
	Political	Political party	
	Electoral trust	Electoral trust	
	Others	A	Specified income arising to a body/ authority/ Board/ Trust/ Commission u/s 10(46)
		B	Infrastructure Debt fund u/s 10(47)
C		Any other	

(A19) Details of registration/Provisional registration or approval under the Income-tax Act (Where regular registration/approval has been granted, details of provisional registration/ approval are not required)

Please fill up the complete and correct details relating to registration/provisional registration or approval under the Income-tax Act. In case the assessee is registered/provisionally registered or approved under more than one section, then assessee has to indicate the registration section against which exemption is claimed in the return. Any mistake in such details may lead to denial of claim of exemption, if any.

Section under which registered/ provisionally registered or approved/ notified	Enter the Section under which registered/ provisionally registered or approved/ notified under the Income Tax Act. (Dropdown to be provided) Please specify the following by selecting the applicable dropdown:- 1. 10(23AAA) 2. 10(23C)(iv) 3. 10(23C)(v) 4. 10(23C)(vi) 5. 10(23C)(via) 6. 12A/12AB 7. 13B 8. 35 9. 80G(2)(b) 10. 80G(2)(a)(iv) 11. Other than the above u/s 80G Please note that this column is to be filled up mandatorily, if exemption is being claimed u/s 11, or sub-clauses (iv), (v), (vi) or (via) of 10(23C), 10(23AAA) or 13B or 35.
Indicate the registration/provisional registration section based on which exemption is claimed in the return	Select the registration/provisional registration section based on which exemption is claimed in the return. Assessee can select only one option of registration section. This is a mandatory field.
Date of registration/provisional registration or approval	Enter the date of registration/provisional registration or approval in this field.
Approval/Notification/Unique Registration No. (URN)	Enter the Approval/Notification/Unique Registration No. (URN) in this Field. Please note that this column is to be filled up with correct latest URN, if exemption is being claimed u/s 11, or sub-clauses (iv), (v), (vi) or (via) of 10(23C) or 35.
Approving/ registering Authority	Enter the approving/registering authority in this field
Date from which registration/ provisional registration /approval is effective	Enter the date from which registration/provisional registration/approval is effective in this field
(A20) Details of registration/provisional registration or approval under any law other than Income-tax Act (including the registration under Foreign Contribution (Regulation) Act, 2010, registration on DARPAN portal of Niti Aayog and registration with SEBI)	
Please fill up the complete and correct details relating to registration/provisional registration or approval under any other law other than Income Tax Act. Any mistake in such details may lead to denial of claim of exemption, if any.	

Law under/Portal on which registered	In case a registration/ provisional registration or approval is required under any other law (other than Income-tax Act), please fill up the details of such law under which registered. please specify the following by selecting the applicable dropdown:- 1. FCRA 2. DARPAN Portal 3. SEBI 4. IFSC 5. Any other Law
Specify details in case 'Any other Law'	If field as 'Any other law' is selected under Law under/Portal on which registered is selected, then details need to be entered in this field
Date of registration or approval	Enter the date of registration or approval in this field.
Approval/ Notification/Registration No.	Enter the Approval/Notification/Registration No. in this field
Approving/ registering Authority	Enter the approving/registering authority in this field
Date from which the registration is effective	Enter the date from which registration is effective in this field

FILING STATUS	
(A21) Filed u/s	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD' (e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
If revised/ defective/ modified, then 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), or a modified return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being ^l filed in response to a statutory notice, please tick the applicable checkbox – (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'

	(d) If filed in response to notice u/s 153C, tick '153C'
If filed in response to notice/order, please enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing Agreement	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, or in accordance with an APA u/s 92CD, please enter the unique number/Document Identification Number (DIN) and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered (<i>as applicable</i>).
Residential Status in India (Tick applicable option)	Please specify your residential status in India by ticking the applicable checkbox: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident
Whether any income included in total income for which claim under section 90/90A/91 has been made?	Please indicate whether any foreign source income is included in total income in respect of which relief for taxes paid outside India has been claimed u/s 90 or 91 or 90A, by choosing the applicable option:- <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please fill up the details of such income and tax relief claimed in Schedule FSI and Schedule TR respectively.
Whether this return is being filed by a representative assessee?	Please tick the applicable check box. In case the return is being filed by a representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (<i>select from drop down list</i>) (c) Address of the representative (d) PAN/Aadhaar Number of the representative
Whether you are Partner in a firm?	If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name & PAN of the firm. Else, tick 'No'.
(A22)(i) Whether you have held unlisted equity shares at any time during the previous year?	If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type & PAN of company, opening balance, shares acquired/transferred during the year and closing balance, in the given table. Else, tick 'No'. <ul style="list-style-type: none"> If you have held shares of a company during the previous year, which are listed in a recognized stock exchange

	<p>outside India, you are not required to report the requisite details against column “Whether you have held unlisted equity shares at any time during the previous year?”</p> <ul style="list-style-type: none"> • If you have held equity shares of a company which were previously listed in a recognized stock exchange but delisted subsequently, and became unlisted, then in such cases, PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN as “NNNNN0000N”. • In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., in such cases, you may enter zero or the appropriate value against “cost of acquisition” or “sale consideration”. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability • In case you have held shares in an unlisted foreign company, you are required to report the same in this table, even though the same is duly reported in Schedule FA. • In case you have held unlisted equity shares as stock-in-trade of business during the previous year, you are required to report the same in this table. • The details of equity shareholding in any entity, which is registered under the Companies Act, and is not listed on any recognized stock exchange, is only required to be reported.
<p>Schedule PI – Other details (A23)(i). Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then:-</p>	
<p>In case the nature of activity mentioned in any of the projects or institutions run by the assessee is mentioned as “charitable and religious” under the classification “object of general public utility”, please report the extent of any activity in the nature of trade, commerce or business included therein in the following columns.</p>	

(a)(i) Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)	Please indicate whether there was any activity in the nature of trade, commerce or business as referred to in proviso to section 2(15), by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No
(a)(ii) If yes, then percentage of receipt from such activity vis-à-vis total receipts	If yes, please mention the receipt from such activity as a percentage of total receipts.
(b)(i) Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?	Please indicate whether there was any activity of rendering service in relation to any trade, commerce or business for any consideration, as referred to in proviso to section 2(15), by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please mention the receipt from such activity as a percentage of total receipts.
If yes, then percentage of receipt from such activity vis-à-vis total receipts	
(ii) If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution	In case answer to any of the above is yes, please mention the amount of annual receipts from such activities along with name of the project/institution in the given table.
(A24)(i). Is there any change in the objects/ activities during the Year on the basis of which approval/ registration/provisional registration was granted	Please indicate whether there was any change in the objects/activities of the trust/institution during the year on the basis of which approval/ registration/provisional registration was granted, by ticking the applicable check box:- <input type="checkbox"/> Yes <input type="checkbox"/> No
(ii) If yes, please furnish following information?	
In case there was a change in object/activities during the year, please furnish the information in the following columns and also fill up the details of accreted income under section 115TD, as per the Schedule 115TD (if applicable).	
(A) Date of such change	Please mention the date on which change in the object/activity has occurred.

<p>(B) Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A/ Sub-clause (v) of Clause (ac) of subsection (1) of section 12A?</p>	<p>Please indicate whether application for fresh registration/provisional registration has been made (due to change in object) by ticking the applicable check box: -</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>(C) Whether fresh registration/provisional registration has been granted under section 12AB</p>	<p>Please indicate whether fresh registration/ provisional registration has been granted on such application, by ticking the applicable check box:-</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>(D) Date of such fresh registration/provisional registration (DD/MM/YYYY)</p>	<p>If yes, please mention the date on which fresh registration/provisional registration was granted.</p>
<p>(A25). Is this your first return?</p>	<p>Please indicate whether this is your first return, by ticking the applicable check box: -</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>(A26) Whether provisions of twenty second proviso to Section 10(23C) or Section 13(10) are applicable?</p>	<p>Please choose the applicable option from the below:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Note: This field should be enabled if the following sections are selected at Sl. No. A17(ii) - Please specify the section under which the exemption is claimed (dropdown to be provided)</p> <ol style="list-style-type: none"> 1. 10(23C)(iv), 2. 10(23C)(v), 3. 10(23C)(vi), 4. 10(23C)(via) 5. 11 <p>This field should be populated as "Yes", if Sl. No. A23 (sum of aii and bii) is more than 20%.</p>
<p>AUDIT INFORMATION</p>	
<p>A27. (i) Are you liable for Audit under the Income-tax Act?</p>	<p>Please indicate whether you are liable to get your books of accounts audited in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>

(ii)Section under which you are liable for audit (specify section). Please mention date of audit report.	If yes, please mention the specific provision of the Income-tax Act under which you are liable to get your accounts audited.
Whether the accounts have been audited by an accountant?	List of some of the provisions mandating audit report
Name of the auditor signing the tax audit report	<ol style="list-style-type: none"> 1. 10(23C)(iv), 2. 10(23C)(v), 3. 10(23C)(vi), 4. 10(23C)(via) 5. 12A(1)(b) 6. 92E 7. Others (please specify)
Membership No. of the auditor	Please furnish the following details of such audit-
Name of the auditor (proprietorship/ firm)	<ol style="list-style-type: none"> 1. Name of the auditor signing the tax audit report 2. Membership No. of the auditor 3. Name of the auditor (proprietorship/ firm) 4. Proprietorship/firm registration number
Permanent Account Number (PAN) of the proprietorship/ firm	<ol style="list-style-type: none"> 5. Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm) 6. Date of report of the audit
Date of audit report	<ol style="list-style-type: none"> 7. Date of furnishing of the audit report
Date of furnishing of the audit report	Please ensure that Form 10B or Form 10BB or Form 3CEB is e-filed at least one month prior to due date for filing of return u/s 139(1).

<p>A28.(i) If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?</p>	<p>In case your accounts are required to be audited under any other law (other than Income-tax Act), please select the relevant provision mandating the audit, and mention the date of furnishing such audit report.</p> <p>List of other laws mandating audit: -</p> <ol style="list-style-type: none"> 1. Foreign Contribution Regulation Act 2010 2. Companies Act, 2013 3. Indian Trust Act, 1882 4. Society Registration Act, 1860 5. Banking Regulation Act, 1949 6. Central Excise Act,1944 7. Central Sales Tax Act, 1956 8. Central Goods and Services Tax Act,2017 9. Charitable and Religious Trusts Act, 1920 10. Electricity Act, 2003 11. Employees Provident Fund and Miscellaneous Provisions Act, 1952 12. Foreign Exchange Management Act, 1999 13. Government Superannuation Fund Act,1956 14. Integrated Goods and Services Tax Act, 2017 15. Limited Liability Partnership Act, 2008 16. Payment of Gratuity Act, 1972 17. SEBI Act, 1992 18. Securities Contract (Regulation) Act, 1956 19. State Goods and Services Tax Act, 2017 20. Union Territories Goods and Services Tax Act, 2017 21. Any other law (please enter details in text box)
<p>A29 (i) Particulars of persons who were partners/ members in the AOP on 31st day of March, 2023 (to be filled by venture capital fund/investment fund)</p>	<p>If you are an AOP, please furnish the following details, in respect of the partners/ members in the AOP as on 31st March, 2023 or on date of dissolution, as per the given table:-</p> <ol style="list-style-type: none"> 1. Name and address 2. Their respective percentage share (if determinate) 3. PAN 4. Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) 5. Status <p>These fields should be mandatorily filled by assessee claiming exemption under section 10(23FB).</p>

<p>ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution at any time during the previous year [to be mandatorily filled in by all persons filing ITR-7]</p>	<p>In Table A below details to be provided for Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s).</p> <ol style="list-style-type: none"> 1. Name 2. Relation 3. Percentage of shareholding in case of shareholder 4. Whether resident of India? 5. Unique Identification number 6. ID Code 7. Address 8. Mobile Number 9. E-mail address <p>In Table B if person is not an individual sl.no 1,4,5,6,7 referred above and percentage of beneficial ownership details to be provided.</p> <p>In table C & D, details of the particulars of Members [i.e. author(s)/ founder(s)/ trustee(s)/ manager(s) of the persons who have made substantial contribution to the trust/institution or their relatives] below details to be provided.</p> <ol style="list-style-type: none"> 1.Name and address 2.PAN 3. Aadhaar number/ Enrolment ID (if available)
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Schedule-I - Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)/10(21) read with section 35(1).

Under section 11(2) or under third proviso to section 10(23C), where 85% of the income is not applied or is not deemed to have been applied, to charitable or religious purposes in India during the previous year but is accumulated or set apart, either in whole or in part, for application to such purposes of India, such income so accumulated or set apart shall not be included in the total income of the previous year, if certain conditions are satisfied.

For section 10(21), the assessee's Accumulated funds need to be applied for Scientific research/ social science or statistical research

Please ensure that Form 10 and the return of income has been filed within the due date as applicable for claim of amount accumulated u/s 11(2).

The total of column at Sl. No 15 of this Schedule is the amount deemed to be income u/s 11(3) and it will be part of Schedule 115BBI. These amounts should be entered only if the amounts accumulated in earlier years have not been utilized within the specified time.

Sr. No.	Field Name	Instructions
1	Year of Accumulation (F.Y)	Please select the financial year of accumulation from the below Table. 1.2016-17 2.2017-18 3.2018-19 4.2019-20 5.2020-21 6.2021-22 7. 2022-23
2	Amount Accumulated in the year of accumulation	Please enter the amount accumulated in the year of accumulation.
3	Purpose of accumulation	Please specify the Purpose of accumulation
4	Amount applied for charitable/religious/Scientific research/ social science or statistical research purposes up to the beginning of the previous year	Please enter the amount applied for charitable/religious/Scientific research/ social science or statistical research purposes up to the beginning of the previous year. For F.Y.2022-23, this field should be greyed off.
5	Balance (2-4)	This is an auto-populated field representing the balance amount to be applied.
6	Amount taxed in any earlier assessment year(s)	The amount deemed to be income within meaning of section 11(3) (if applicable) which was already taxed in the earlier assessment years, so that same is not taxed again in subsequent assessment year (s) to be entered in this field. For F.Y. 2022-23, this field should be greyed off.
7	Balance available for application (5-6)	This is an auto-populated field representing the balance available for application

8	Amounts applied for charitable or religious/ Scientific research/ social science or statistical research purpose during the previous year out of previous years' accumulation	Please enter the amounts applied for charitable or religious/Scientific research/ social science or statistical research purpose during the previous year out of previous years' accumulation.
9	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Please enter the amount applied for purposes other than the purpose for which such accumulation was made.
810	Amount credited or paid to any trust or institution registered u/s 12AB or approved under subclauses (iv)/(v)/(vi)/(via) of clause (23C) of section 10 (if applicable)	Please enter the amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv)/(v)/(vi)/(via) of section 10(23C).
11	Balance amount available for application (11) = (7-8-9-10)	This is an auto-populated field representing the balance amount available for application.
12	Amount invested or deposited in the modes specified in section 11(5) out of 11	Please enter the amount invested or deposited in the modes specified in section 11(5) out of S.No. 11
13	Amount invested or deposited in the modes other than specified in section 11(5) out of 11 (if applicable)	Please enter the amount invested or deposited in the modes other than specified in section 11(5) out of S.No. 11.
14	Amount which is not utilized during the period of accumulation (if applicable)	Please enter the amount which is not utilized during the period of accumulation.

15	Amount deemed to be income within meaning of section 11(3) 15== (9+10+13+ 14) (if applicable)	<p>This is an auto-populated field representing the amount deemed to be income within meaning of sub-section (3) of section 11</p> <p>For FY 16-17 this field should get populated from (9+10+11) (All sections which are applicable to Schedule I)</p> <p>For FY 17-18 this field should get populated from (9+10+11) (cases where Schedule I is applicable)</p> <p>For FY 22-23 Sl. No. 14 & Sl. No. 15 should be greyed off</p>
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New **Schedule IA “Details of accumulated income taxed in earlier assessment years as per section 11(3)”** has been inserted to capture the year wise details appropriately. Further, total of Column (F) of Schedule IA should be equal to total of column (6) of Schedule I

Schedule-D - Details of deemed application of income under clause (2) of Explanation 1 to sub-section (1) of section 11

Under sec 11(1) in explanation 1 of clause (2), income applied to charitable or religious purpose in India falls short 85% of the income derived during that year for the reason that income has not been received during the year or for any other reason amount can be accumulated as per explanation 1 of section 11(1) and will be treated as deemed to be applied if specified conditions are satisfied.

Please ensure that Form 9A and the return of income has been filed within the due date as applicable for claim of amount accumulated u/s 11(1).

The total of column 8 of this Schedule is the amount which could not be applied and deemed to be income u/s 11(1B) during the previous year, this total amount should be reported at Sl.No. 2 of Schedule 115BBI.

Sr. No.	Field Name	Instructions
1	Year in which income is deemed to be applied (F.Yr.)	<p>Please select the Assessment Year in which income is deemed to be applied from the below dropdown list.</p> <p>i)1) Prior to F.Y.2017-18</p> <p>2) 2017-18</p> <p>3) 2018-19</p> <p>4) 2019-20</p> <p>5) 2020-21</p> <p>6) 2021-22</p> <p>ii)2022-23</p>

2	Amount deemed to be applied during the previous year of deeming	Please enter the amount deemed to be applied during the previous year of deeming.
3	Reason of deeming application	Please select the reason of deeming application from the below drop down list 1) Income has not been received during the year 2) Any other reason.
4	Out of the deemed application claimed, amount required to be applied	Please enter the amount required to be applied out of the deemed application claimed
5	Amount taxed in any earlier assessment year(s)	The amount which could not be applied and deemed to be income u/s 11(1B) during the previous year which as already taxed in earlier assessment years, then it should not be taxed in subsequent assessment year(s) to be entered in this field.
6	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year	Please enter the amount required to be applied during the financial year
7	Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY	Please enter amount applied during the previous year out of deeming application claimed in earlier years.
8	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year (6-7)	This is an auto-populated field representing the amount which could not be applied and deemed to be income u/s 11(1B) during the previous year.
9	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards (4-6)	This is an auto-populated field representing the balance amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards.

New Schedule DA “Details of accumulated income taxed in earlier assessment years as per section 11(1B)” has been inserted to capture the year wise details appropriately. Further, total of Column (F) of Schedule DA should be equal to total of column (5) of Schedule D.

Schedule-J - Statement showing the funds and investments as on the last day of the previous year

If you are a trust or institution registered under section 12A/12AB or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, it is mandatory to fill up the details of investment of funds in this Schedule.

In this Schedule, in part A1 of the table, please mention the details of corpus such as opening balances, Amount received during the year, amount applied, amount redeposited in the corpus, closing balance of corpus etc. of corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020, Other than A1(i) above received on or after 01.04.2021 and Balance in the corpus other than A1 (i) & (ii) fund as on the last day of the previous year in part A of the table.

If corpus not invested in 11(5) modes, the same will get auto populated in Sl. No. 10 of Schedule J and Sl. No. A1(i) & (ii) of Schedule J will get taxed at Sl.No. 6 of Schedule 115BBI. Further, If the amount Invested in modes other than specified in Section 11(5) is already taxed in earlier assessment years, then it should not be taxed in subsequent assessment year, hence, the same is deducted from Sl. No. 10. Amount redeposited in Corpus will be allowed as application in in Part B-TI(B1)

In Table A2, the assessee needs to provide the information of Loans & Borrowings opening balance, Amount borrowed during the year, Amount applied from such loan, Loan repayment during the year, closing balance. Loan repaid during the year will be treated as application (if it was earlier applied and not claimed as application)

In part B of the table, please furnish details of corpus investments or deposits made in any of the modes specified u/s 11(5), out of funds of the trust or institution, which is held as on the last day of the previous year.

In part C of the table, please report investments held by persons having substantial interest, as referred to in section 13(3) and 21st Proviso of Section 10(23C) at any time during the previous year.

In part D of the table, please furnish details of other investments held as on the last day of the previous year.

In part E of the table, please furnish details of contributions/donations which are received in kind but has not been converted into the modes specified u/s 11(5). Total amount reported in part E of schedule J shall form part of additions and must be disclosed under Sl no. 7iiib- Disallowable under section 13(1)(c) or 13(1)(d) (including part E of schedule J)

Part A-BS -Consolidated Balance sheet as on 31st Day March 2023**[to be mandatorily filled in by all persons filing ITR-7]**

This balance sheet should be mandatorily filed by all persons filling ITR 7. Please fill up the details of the Balance Sheet items as on 31st March 2023, as per the given format, in respect of the Sources of funds and application of funds carried out during the financial year 2022-23.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Balance sheet shall be filled based on accounting principles. Balance sheet shall be filed based on accounting principles.

Schedule R- Reconciliation of Corpus of Schedule J and Balance sheet

Field no.	Field Name	Instructions
(A)	Closing balance as on 31.03.2023 as per Schedule J	In this item, please mentioned the amount of closing balance as on 31.03.2023. These fields should be auto-populated as below: i. Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020 – Amount should be auto-populated from Sl. No. 7(i) of A1 of Schedule J ii. Other corpus received on or after 01.04.2021 - Amount should be auto-populated from Sl. No. 7(ii) of A1 of Schedule J iii. Corpus other than (a) and (b) - Amount should be auto-populated from Sl. No. 7(iii) of A1 of Schedule J
(B)	Reasons of difference (+/-) (Bi+Bii+Biii)	If the amount is negative, please enter the amount with negative sign.
	i) Purchase of fixed asset	In this item, please enter the amount of purchase of fixed asset.
	ii) Depreciation	In this item, please enter the amount of depreciation.
	iii) Any other reason (Please specify)	In this item, please enter the amount for any other prescribed reason.
(C)	Closing balance as on 31.03.2023 as per Balance sheet (A+B)	In this item, please enter the amount of closing balance as on 31.03.2023. It should be auto-populated field as (A+B) and non-editable. Note: 1. Sl. No. C(1) of Schedule R should be equal to Sl. No. A(1)(a) of Part A-BS 2. Sl. No. C(2) of Schedule R should be equal to Sl. No. A(1)(b) of Part A-BS 3. Sl. No. C(3) of Schedule R should be equal to Sl. No. A(1)(c) of Part A-BS

Schedule-LA - Political Party

This Schedule should be mandatorily filled up in case you are a political party, claiming exemption under section 13A.

Section 13A of the Income-tax Act provides exemption to a political party in respect of income chargeable under the head “Income from house property”, “Income from other sources” or “capital gains” or Income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13A, viz. maintenance of books of accounts, furnishing of audit report, mode of receipt of voluntary contributions/donations, furnishing of contribution report under Representation of the People Act, 1951 etc. is required to be furnished in the respective fields.

Schedule-ET - Electoral Trust

This Schedule should be mandatorily filled up in case you are an electoral trust, claiming exemption under section 13B.

Section 13B of the Income-tax Act provides exemption to an electoral trust in respect of income by way of voluntary contributions received by it, subject to fulfilment of certain conditions mentioned therein.

In this Schedule, information relating to fulfilment of conditions mentioned in section 13B and further prescribed in rule 17CA is required to be furnished in the respective fields, such as maintenance of books of accounts, furnishing of audit report, details of voluntary contributions received and amounts distributed during the year.

As per Rule 17CA, an electoral trust is eligible to claim exemption u/s 13B if it has distributed at least 95% of its total contributions received in the year along with the surplus brought forward from the earlier year to eligible political parties. The amount spent on administrative and management functions of the Trust cannot exceed 5% of total contributions and is restricted to Rs.5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years

Schedule-VC - Voluntary Contributions

This Schedule should be mandatorily filled up by all persons filing return in Form ITR-7.

In this Schedule, please fill up details of voluntary contributions received. In Part A, fill up the details of Domestic contribution (Other than anonymous donations taxable u/s 115BBC) giving clear break up under corpus donation as corpus donation received for the renovation or repairs of places notified u/s 80G(2)(b) and corpus donation other than u/s 80G(2)(B). Similarly, under other than corpus donation giving clear break up of grants received from Government, grants received from companies under Corporate Social Responsibility (CSR), other specific grants and other donations.

In Part B, fill up details of foreign contributions received (Other than anonymous donations taxable u/s 115BBC), giving break up under corpus donation Corpus donations received for the renovation or repair of places notified u/s 80G(2)(b), corpus other than u/s 80G(2)(b), other than corpus donation. Please report total amount of voluntary contributions received during the year in part C.

In Part D, please mention the amount of anonymous donations chargeable at the rate of 30% under section 115BBC. Section 115BBC is applicable to assessee, being a person in receipt of income on behalf of any university or other educational institution referred to in sub-clause (iiiad) or sub-clause (vi) or any hospital or other institution referred to in sub-clause (iiiiae) or sub-clause (via) or any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) of clause (23C) of section 10 or any trust or institution referred to in section 11.

The total amount of voluntary contributions mentioned at part C should be included in computation of total income in Schedule B-TI- Part B1 or B2 or B3 as applicable in case of assessee claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C) or section 13A & 13B.

The total amount of voluntary contributions mentioned at part C should be reported in the respective Income & Expenditure statement (i.e. Schedule IE-1 or Schedule IE-2 or Schedule IE-3 or Schedule IE-4), in case of assessee claiming exemption under other clauses of section 10.

The total amount of voluntary contributions mentioned at part C should be reported in Schedule ET, in case of assessee claiming exemption under section 13B.

Schedule-AI - Aggregate of income derived during the previous year excluding Voluntary contributions.

This Schedule should be filled up if you are claiming exemption under section 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish source-wise details of aggregate of income referred to in section 11 and 12 derived during the previous year excluding voluntary contribution forming part of corpus as per section 11(1)(d) and other voluntary contributions. In respect of other incomes reported at S. No. 9, please specify the nature of income and the total amount during the year.

The reference of agricultural income has been removed at Sl. No. 10. "Total" field. Further, the total of Schedule AI (Aggregate Income) mentioned at S. No. 10 should be included in computation of total income in Part B1 of Schedule B-TI (item No. 3).

Schedule-A Revenue & Capital expenditure incurred during the year and amount applied to stated objects of the trust/institution during the previous year.

This Schedule should be filled up if you are claiming exemption under section 11 and 12 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In this Schedule, please furnish details of amount applied to charitable or religious purposes in India, or for the stated objects of the trust/ institution, during the previous year on revenue account.

In part A of this Schedule, please furnish the break-up of application towards objects of the trust or institution, incurred during the year such as religious, education, relief of poor, medical relief etc.

In part B of this Schedule, please report any item of the expenditure not allowed as application other than application out of source of fund at C2 to C7. Please note that the amount entered in Sl. No. B should be out of Sl. No. A

In part C of this Schedule, please furnish break-up of source of funds to meet the total revenue and capital expenditure which was incurred during the year.

In part D of this Schedule, compute the total amount applied during the previous year. Only source of fund being income earned during the previous year will be considered for purpose of exemption u/s 11 or sub-clauses (iv), (v), (vi) or (via) of section 10(23C).

In part E of this Schedule, please furnish details of amount which was not actually paid during the previous year out of total amount applied during the previous year.

In part F of this schedule, please furnish details of amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year.

In part G of this schedule, the total amount allowed as application will get computed and it will be treated as application in Part B-TI (B1).

Schedule-IE-1 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(21) or 10(22B) or 10(23AAA) or 10(23B) or 10(23D) or 10(23DA) or 10(23EC) or 10(23ED) or 10(23EE) or 10(23FB) or 10(29A) or 10(46) or 10(47) or 10(21) read with section 35(1)

Please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in Part B-TI-Part B2 against the relevant clause of section 10.

Schedule-IE-2 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under section 10(23A) or 10(24)

In part A of this Schedule, please report total receipts including voluntary contributions, application towards object of the institution and accumulation of income in the respective fields. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

In part B of this Schedule, please report details of taxable income, if any, for the previous year under the heads of "house property", "business or profession", "capital gains" and "other sources". Please ensure to fill up the relevant Schedule applicable for the respective head of income based on checkbox selection (If selected as "Yes" then please fill applicable schedule) and the head-wise incomes should be included in computation of total income in Part B-TI-Part B2 at item No 7.

For assessee referred under section 10(23A), exemption is not applicable on income from house property and income from interest or dividend. These incomes to be entered in the respective income schedules and tax on the same to be computed.

For assessee referred under section 10(24) exemption is not applicable on income from business & professions and income from capital gains. These incomes to be entered in the respective income schedules and tax on the same to be computed.

The amount of exemption to be mentioned in Part B-TI-Part B2 against S. No. 1c for section 10(23A)/ S. No. 2h for section 10(24).

Schedule-IE-3 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiab) or (iiiac) of section 10(23C) (*i.e. university or other educational institutions or hospital or other similar institutions wholly or substantially financed by the Government*).

Please specify object of the institution from the dropdown list provided and mention complete address for each institution separately where the activities being carried out. Please report total receipts including any voluntary contributions, Government grants out of the total receipts, application towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made. Trust/institutions are eligible for exemption under Section 10(23C)(iiiab) or 10(23C)(iiiac) only if they receive Government grants more than 50% of the total receipts. Refer rule 2BBB.

The amount of exemption to be mentioned in Part B-TI-Part B2 against S. No. 2a for section 10(23C)(iiiab) / S. No. 2b for section 10(23C)(iiiac).

Schedule-IE-4 - Income & Expenditure statement

Please furnish the Income & Expenditure statement for the year in this Schedule, if you are claiming exemption under sub-clauses (iiiad) or (iiiae) of section 10(23C) (*i.e. university or other educational institutions or hospital or other similar institutions if the aggregate annual receipt does not exceed the Five Crore rupees*).

Please specify object of the institution from the dropdown list provided and mention complete address for each institution separately where the activities being carried out. Please report gross annual receipts, amount applied towards object of the institution and accumulation of income in the respective columns. The disclosure of all receipts is mandatory in case claim of TDS credit has been made.

The amount of exemption to be mentioned in PartB2 of B-TI against S. No. 2c for section 10(23C)(iiiad)/ SI. No. 2d for section 10(23C)(iiiae).

Schedule HP- Details of Income from House Property – Taxable income

Please indicate ownership of the house property, income from which is being reported in this schedule, by selecting from the list in the dropdown menu – Self/ Deemed Owner		
Field Name	Instruction	
Address of property	Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop-down <i>list</i> .	
Town/City		
State		
Pin code/ Zip code		
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by <i>ticking</i> the applicable checkbox - <input type="checkbox"/> Yes <input type="checkbox"/> No	
Assessee's percentage of share in the Property	If yes, please specify your percentage share in the property in the given box.	
Name of Co-owners	If yes, please specify the name, PAN/Aadhaar Number and respective percentage <i>shares</i> of other co-owners of the property. Please add rows as necessary.	
PAN/Aadhaar No. of Co-owner(s)		
Percentage share in property		
Type of House property	Please tick the <i>applicable</i> check box, indicating the usage of the house property during the previous year- If the house <i>property</i> , or part thereof, was actually let out during whole or part of the year, tick 'Let Out' If the house property, or part thereof, is deemed to be let out u/s 23(4), tick ' <i>Deemed</i> Let Out'.	
Name(s) of Tenant	If the property was actually let out during the year or part of the year, please mention name, PAN/Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.	
PAN/Aadhaar No. of Tenant(s)		
PAN/TAN/Aadhaar No. of Tenant(s)		
1a	Gross rent received/receivable/ letable 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. <i>Otherwise</i> , enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realized	<i>Please enter the amount of rent, out of the Gross rent receivable, which cannot be realized by the owner and has become irrecoverable. [Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities	<i>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.</i>
1d	Total (1b + 1c)	<i>This is an auto-populated field representing the aggregate of unrealized rent [1b] and taxes paid to local authorities [1c].</i>

1e	Annual Value (1a–1d)	This is an auto-populated field representing the amount of Gross rent [1a] as reduced by amounts deductible therefrom for computing annual value [1d]. In case of self-occupied property, this field shall be taken as nil.
1f	30% of 1e	Please enter 30% of Annual Value of your share of your property.
1g	Interest payable on borrowed capital	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital, please enter the actual amount of interest payable on such borrowed capital. 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.
1h	Total (1f + 1g)	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1f] and interest payable on borrowed capital [1g].
1i	Arrears/ Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealized rent has been realized 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/unrealized rent.
1j	Income from house property 1 (1e-1h+1i)	This is an auto-populated field representing the net income from house property which is computed as annual value [1e] as reduced by total amounts deductible u/s 24 [1h] and as increased by arrears of rent etc. [1i]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
2	Income from house property 2 (2e-2h+2i)	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
3	Pass through income/Loss, if any	The details of pass-through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. If any amount of pass-through income reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.

4	Income under the head “Income from house property”	This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1j + 2j +] and also the pass-through income/loss of the nature of house property [3].
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Schedule CG – Capital Gains – Taxable income

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type.

- (a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property
- (b) In case of long-term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity-oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5 or item No. B8.

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for nonresidents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7 and B8 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- (i) If you have sold Land & building, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- (ii) If you are resident and sold land & Building outside India, the details of property and name of buyer should invariably be mentioned irrespective of fact that whether land and building situated outside India, etc.

In case of Slump sale(A2) and (B2) Full value of sale consideration will be calculated as per rule 11UAE. Higher of Fair market value calculated as per rule 11UAE(2) or rule 11UAE(3) will be treated as full value of sale consideration.

The details of pass-through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass-through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15% has to be separately reported as chargeable u/s 111A and other than 111A. Further, in case any amount of pass-through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B11 of this Schedule.

Amount of STCG/LTCG on assets referred in A1 -A8/ B1-B11 which is chargeable at special rates or not chargeable to Tax in India in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item No. A9/B12.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in column no. 7. This column is applicable only in case of Non-Residents. Please note if TRC flag is "No" income will be chargeable as per the applicable rates specified in Part A/B.

- Part C1 of this Schedule computes the sum of total capital gain incomes from Sl. No. 9ii to 9viii of table E of schedule CG.
- Part C2 of this schedule computes the income from transfer of schedule VDA. The amount will be auto-populated from the Sl. No. B of Schedule VDA at this field.
- Part C3 of this schedule computes total income chargeable under the head capital gain i.e. C1+C2.

Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54D or 54EC or 54G or 54GA. Deduction under section 54EC is available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax:

- The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable.
- The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly, figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1.

The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, $(A3e^*+A4a^*+A8a)$ is addition of short-term capital gains reported at items Nos. A3e, A4a, A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if $(A3e^*+A4a^*+A8a)$ represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'.

The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8.

The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19.	2019-20	289
20.	2020-21	301
21.	2021-22	317
22.	2022-23	331

If capital gain is arising from the slump sale u/s 50B i.e. figures are reported in A2/B2 of schedule CG, please ensure that form 3CEA is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1).

Schedule VDA- Income from transfer of Virtual Digital Assets

- Please enter the asset wise details of purchase and sale.
- Please select appropriate dropdown for head of income i.e. income from business & profession or capital gain.

Field No.	Field Name	Instruction
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1	S. No.	Please enter the serial no. The row can be added as required
2	Date of Acquisition	Please enter the date of acquisition of asset. A calendar shall be provided to select the date. Date of Acquisition cannot be after 31/03/2023 for AY 23-24
3	Date of Transfer	Please enter the date of transfer of asset. A calendar shall be provided to select the date. Date of transfer cannot be before 01/04/2022 or after 31/03/2023 for AY 23-24 Date of transfer cannot be before date of acquisition
4	Head under which income to be taxed (Business/Capital Gain)	Please select the head under which income is to be taxed and dropdown will be provided with below option; 1. Business Income 2. Capital Gain
5	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Please enter the amount in the given box. a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)
6	Consideration Received	Please enter the amount of consideration received in the given box.
7	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)	This field will be auto-populated as the value at column 6- Value at Column 5. Enter nil in case of loss
A	Total (Sum of all Positive Incomes of Business Income in Col. 7)	This field will be auto-populated as sum of all Positive Income entries where Business income is selected from col. 4. Please enter the total value of this column in Sl.no.3d of Schedule BP.
B	Total (Sum of all Positive Incomes of Capital Gain in Col. 7)	This field will be auto-populated as sum of all Positive Income entries where Capital Gain is selected from col. 4. Please enter the total value of this column in Part C2 of Schedule CG.

Schedule-OS - Income from other sources – Taxable income

Sl. No	Field Name	Instruction
1	Gross income chargeable to tax at normal applicable rates	Please enter the gross amount of income from other sources, which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
1a	Dividends, Gross(ai+aii)	Please enter the amount of gross dividend income, which is chargeable to tax at normal applicable rates.
I	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
1b	Interest, Gross	Please enter the gross amount of interest income, which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank account, interest on deposits with banks, post office or cooperative society, interest on income-tax refund, any pass through income/loss in the nature of interest or any other interest income.
1c	Rental income from machinery, plants, buildings etc., Gross	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
1d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
1di	Aggregate value of sum of money received without consideration	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.

1dii	In case immovable property is received without consideration, stamp duty value of property	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
1diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such Consideration as adjusted as per section 56(2)(x)	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher.
1div	In case any other property is received without consideration, fair market value of property	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
1dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
1e	Any other income (please specify nature)	Please enter the details of other income, specifying the Nature and Amount in the given box. Row can be added as required
	Income due to disallowance of exemption under clauses of section 10	In case exemptions are not allowed u/s 10, then gross receipts and voluntary contributions entered in schedule IE1/IE2/IE3/IE4 will be considered as income and shall be taxed at normal rate.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)	Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d and 2e below. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.

2a	Income from winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
2b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE, which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
2bi	Cash credits u/s 68	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
2bii	Unexplained investments u/s 69	Please report in this column any unexplained investment, which is not recorded in the books of accounts, deemed as income of the year u/s 69.
2biii	Unexplained money etc. u/s 69A	Please report in this column any unexplained money, bullion, jewellery or other valuable article, which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
2biv	Undisclosed investments etc. u/s 69B	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
2bv	Unexplained expenditure etc. u/s 69C	Please report in this column, any unexplained expenditure or part thereof, deemed as income of the year u/s 69C.
2bvi	Amount borrowed or repaid on hundi u/s 69D	Please report in this column any amount borrowed on a hundi, or any repayment being due on a hundi, otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.

2c	Any other income chargeable at special rate (<i>total of ci to cxvi</i>)	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	List of types of income chargeable at special rate	<p>(i) Dividends received by non-resident (foreign company chargeable u/s 115A(1)(a)(i)</p> <p>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</p> <p>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)</p> <p>(iv) Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa) @5%</p> <p>(v) Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa)</p> <p>(vi) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)</p> <p>(vii) Distributed income being interest referred to in section 194LBA chargeable u/s 115A(1)(a)(iiac)</p> <p>(viii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency chargeable u/s 115A(1)(a)(iii)</p> <p>(ix) Income from royalty or fees for technical services received from Government or Indian concern chargeable u/s 115A(1)(b)</p> <p>(x) Income by way of interest from bonds purchased in foreign currency by nonresidents - chargeable u/s 115AC(1)(a & b)</p> <p>(xi) Income by way of dividends from GDRs purchased in foreign currency by nonresidents - chargeable u/s 115AC</p>

		(xii) Income received by an FII in respect of securities (other than units referred to in section 115AB) chargeable u/s 115AD(1)(i)
		(xiii) Income received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
		(xiv) Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA
		(xv) Anonymous Donations in certain cases chargeable u/s 115BBC
		(xvi) Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
	<p>Pass through income in the nature of income from other sources chargeable at special rates</p>	<p>The details of pass-through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass-through income reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass-through income from drop down menu and enter the amount. In case of more than one type of pass-through income, please report each income as a separate line item.</p>
	<p><u>List of types of pass-through income chargeable at special rates</u></p>	<p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A(1) (a)(iiaa) -Interest as per Sec. 194LC</p> <p>PTI-115A(1)(a)(iiaa)-Interest as per proviso to sec.194LC</p>

2d		
		PTI-115A(1) (a)(iiab) -Interest as per Sec. 194LD
		PTI-115A(1) (a)(iiac) -Interest as per Sec. 194LBA
		PTI-115A(1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency
		PTI-115A(1)(b) - Income from royalty or fees for technical services received from Government or Indian concern
		PTI-115AC(1)(a) – Income by way of interest from bonds purchased in foreign currency - non-Resident
		PTI-115AC(1)(b)- Income by way of Dividend from GDRs purchased in foreign currency -non-Resident
		PTI-115AD(1)(i) -Income received by an FII in respect of securities (other than units as per Sec 115AB)
		PTI-115AD(1)(i) -Income received by an FII in respect of bonds or government securities as per Sec 194LD
		PTI-115BBA - Income received by non-residents sportsmen or sports associations
	PTI-115BBC - Anonymous Donations in certain cases chargeable u/s 115BBC	

2e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10).
3	Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b & 2c, 2d & 2e)</i>	Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here. Deduction under column "depreciation" will be available only if income is offered in Column 1c of schedule OS Deduction under column "Interest expenditure u/s 57(1) will be available only if dividend income is offered in column 1a. Also the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c where as "Eligible Interest Expenditure u/s 57(i)" Computed value will be auto populated at sl.no.3c(ii). So two fields will be there for "Interest expenditure u/s 57(i)". Refer Annexure 3 for calculation of "Eligible Interest Expenditure u/s 57(i).
4	Amounts not deductible u/s 58	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	Profits chargeable to tax u/s 59	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.

6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5-2e relating to 1) (If negative take the figure to 4i of Schedule CYLA)	<p>Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3] & income chargeable at special rates specified in item 2e (related to item 1) and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p>
7	Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)	<p>Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining race horses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p>
8	Income from the activity of owning and maintaining race horses	<p>Please report in this column net income from the activity of owning and maintaining race horses. Please furnish break-up in terms of gross receipts at item 8a, deductions in relation to such activity at item 8b, amounts not deductible as per section 58 relating to this activity at item 8c, profit chargeable to tax as per section 59 relating to this activity at item 8d and compute the net income at item 8e accordingly.</p>
9	Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)	<p>Please compute in this column the aggregate income chargeable under head 'income from other sources'.</p> <p>This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item</p>

10	Information about accrual/receipt of income from Other Sources	<p>Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column.</p> <p>The details have to be furnished separately for,</p> <ol style="list-style-type: none"> 1. Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix). 2. Dividend income referred in Sl. No. 1a (i) 3. Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) 4. Dividend Income u/s 115AC @ 10% (Including PTI Income) 5. Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 20% (Including PTI Income) 6. Dividend income chargeable at DTAA rates w.r.t a(i)
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Schedule-OA – General

In case you have any income under the head “business and profession”, please furnish the general information relating to such business activity during the year in this Schedule, such as nature of business, method of accounting, method of valuation of stock etc.

Schedule-BP – Computation of income from business or profession – Taxable income

In case you have any income under the head ‘Profits and gains of business or profession’, please fill up the particulars for computation of income under that head in this Schedule.

In part A of this Schedule, income from business or profession other than speculative business and specified business is computed starting from the net profit before taxes arrived at in the Income & expenditure account.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads. (Note – Please indicate break-up of Income from Other source between dividend income and other than dividend income)
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Incomes chargeable at special rates u/s 115BBH (net of Cost of Acquisition, if any) (the amount will be auto-populated from Sl. No. A of Schedule VDA)

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 12.

Item No.13 to item No. 18, list various disallowances of expenses debited to the P&L account whereas item No. 19 to 23 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 22 is the residual column for entering any other type of income to be added. . The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 24.

Further, item No. 25 to item No. 29 provide for deductions allowable under various provisions of the Act. Out of these, item No. 30 is a residual column for entering any other amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 32 .

The net business income is computed at item No. 33, after adding the aggregate amount of additions and disallowances (*item No. 24*) to the adjusted profit and loss (*item No. 12*) and reducing the permissible deductions therefrom (*item No. 32*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 34.

The total net profit from business or profession is computed at item No. 35 as aggregate of net business income (item No. 33) and profits computed on presumptive basis (item No. 34).

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in Sl.no 1

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in SL.no 1

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A36*), income from speculative business (*item No. B40*) and income from specified business (*item No. C46*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business during the current year. Losses from specified businesses or speculative businesses if any, are not allowed to be set off against normal business income.

Schedule-CYLA- Details of Income after set-off of current year losses

If the net result of computation under the head 'income from house property', 'profits and gains from business or profession' and 'income from other sources' is a loss figure, please fill up the figure of loss in the first row under the respective head.

Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head “income from house property”, such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh.

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after set off of current year losses, under the respective heads of income, in the relevant rows.

In row (xiv), please mention the total of current year losses set off, out of the columns (2), (3) and (4).

In row ,(xv), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

In this Schedule, please report the details of pass-through income/loss as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass-through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
Investment entity covered by section 115UA/115UB	Please select the section under which Business Trust / Investment fund is covered from the dropdown list: <ul style="list-style-type: none"> • Section 115UA • Section 115UB
Name of business trust/ investment fund	Enter the name of business trust /investment fund in column no 3.
PAN of the business trust/ investment fund	Enter the PAN of the business trust /Investment fund in column no 4.

Head of Income & Current year income	Please enter the amount of current year of income under the relevant head of income in column no 7: <ul style="list-style-type: none"> • House property • Capital Gains • Other Source • Income claimed to be exempt (please specify the section)
Share of current year loss distributed by Investment fund	Enter the amount of current year loss distributed by the investment fund in Column no 8.
Net Income/ Loss (7-8)	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
TDS on such amount, if any	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income.

Schedule-SI – Income chargeable to tax at special rates

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules as indicated against each type of income.

Schedule-115TD- Accreted income under section 115TD

This Schedule should be filled up only by the trusts or institutions claimed exemptions u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via), where any of the events mentioned in clauses (a), (b) or (c) of sub-section(1) of section 115TD has taken place during the previous year.

In such a case, in addition to the income-tax chargeable in respect of the total income of the trust or institution, the accreted income thereof computed in accordance with the provisions of section 115TD is chargeable to tax. Such trust or institution is liable to pay additional income-tax at the maximum marginal rate on such accreted income.

Specified date under section 115TD to be mentioned at item No. 9, in case assessee is liable to pay tax on accreted income.

The details of payment of tax on accreted income should be mentioned at item Nos. 13 to 17 of this Schedule.

Schedule 115BBI - Specified income of certain institutions under section 115BBI

Field No.	Field Name	Instruction
1	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	In this item, please mention the total amount of deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3). This is an auto-populated field figure taken from Total of Column 15 of Schedule I.
2	Deemed income referred under section 11(1B)	In this item, please mention the total amount of deemed income referred under section 11(1B). This is an auto-populated field figure taken from Total of Column 8 of Schedule D.
3	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is excluded from the total income as per section 13(1)(c)	In this item, please enter the amount of income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is excluded from the total income as per section 13(1)(c).
4	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d)	In this item, please enter the amount of income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d).
5	Income which is not excluded from the total income as per section 11(1)(c)	In this item, please enter the amount of Income which is not excluded from the total income as per section 11(1)(c).
6	Income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act.	In this item, please enter the amount of income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act. This field should not be less than Total of Sl. No. (i) and (ii) of Col 10 of A1 of Schedule J.
7	Total (total of Sl. No. 1 to 6)	In this item, please enter the total of Sl. No. 1 to 6.

Schedule FSI- Details of Income from outside India and tax relief

Schedule FSI is applicable for the assessee who is resident in India.

In this Schedule, please report the details of income, which is already included in total income, accruing or arising from any source outside India. Please note that such income should also be separately reported in

the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income are reported in Form 67 in order to claim credit.

Schedule TR- Summary of tax relief claimed for taxes paid outside India

Schedule TR is applicable for the taxpayer who is resident in India.

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available which will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

Schedule FA- Details of Foreign Assets and Income from any source outside India

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant calendar year ending as on 31st December 2022:-

- ❖ Table A1 – Foreign depository accounts
- ❖ Table A2 - Foreign custodian accounts
- ❖ Table A3 - Foreign equity and debt interest
- ❖ Table A4 - Foreign cash value insurance contract or annuity contract
- ❖ Table B - Financial interest in any entity outside India
- ❖ Table C - Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period
- ❖ Table D - Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period
- ❖ Table E – Any other account located outside India in which you are a signing authority (which is not reported in tables A1 to D)
- ❖ Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- ❖ Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F and income under the head business or profession)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA.

For this purpose,-

- (a) Beneficial owner in respect of an asset means a person who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the person providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means a person who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the calendar year is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the calendar year is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop- down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the calendar year, closing value of investment as at the end of calendar period, gross interest paid, total gross amount paid or credited to

the account during the calendar year, and total gross proceeds from sale or redemption of investment during the calendar year is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of calendar year and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the calendar year and nature and amount of income accrued therefrom during the calendar year is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not; or
- (2) the owner of record or holder of title is one of the following:-
 - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
 - (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
 - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
 - (iv) a trust of which the resident assessee has beneficial or ownership interest;
 - (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the calendar year and nature and amount of income derived from the property during the calendar year is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the calendar year and nature and amount of income derived from the capital asset during the calendar year is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column

(10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the calendar year d is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the calendar year means the period comprising from 1st January, 2022 to 31st December, 2022 in respect of foreign assets or accounts etc. held.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

Schedule SH - Shareholding of Unlisted Company

If you are an unlisted company, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2023;
- (ii) The details of equity share application money pending allotment as on 31st March, 2023; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2023 but had a shareholding during the financial year 2022-23.

Part B – TI - Computation of total income

Part B1-In this part, total income for the year is required to be computed separately for various category of persons. If you are a trust or institution registered under section 12A/12AB or have obtained approval for the purposes of sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, then Part B1 of Part B-TI is applicable. At item No.10, please mention the amount under respective heads of income, which is chargeable to tax during the year (i.e. the head wise income which is not eligible for exemption for the year), and compute gross income at item No. 11. Thereafter, losses for the current year as per the Schedule CYLA should be set-off to arrive at the figure of gross total income at item No. 13.

Field No.	Field Name	Instruction
If you are a trust or institution and exemption is being claimed u/s 11 and 12 or sub-clauses (iv) or (v) or (vi) or (via) of section 10(23C) then Part B1 is applicable and where Part B3 is not applicable..		
1	Voluntary Contributions other than Corpus and anonymous donations taxable u/s 115BBC [[C-Ai-Bi] of Schedule VC]	In this item, please mention the total amount of voluntary contribution (other than corpus and anonymous donations taxable u/s 115BBC) received during the year This is an auto-populated field figure taken from Schedule VC [C- Ai-Bi]
2	Voluntary contribution forming part of corpus other than anonymous donations taxable u/s 115BBC [[A + B] of schedule Part B-TI of Part B1] Note: If conditions specified in Section 11 and 12 are violated, this field will be considered for adjustment under section 143(1)	In this item, the total amount of voluntary contribution (forming part of corpus fund) other than anonymous donations taxable u/s 115BBC received during the year giving clear break up of Corpus representing donation received for the renovation or repair of places notified u/s 80G(2)(b) and corpus donation other than notified u/s 80G(2)(b) shall be computed at the time of processing the return u/s 143(1), if conditions specified in Section 11 and 12 are violated. This is an auto-populated field, figure taken from Schedule Part B-TI (2A + 2B)
A	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) [Aia+Bia of schedule VC]	In this item, amount of corpus donation received for the renovation or repair of places notified u/s 80G(2)(b) shall be computed at the time of processing the return u/s 143(1), if conditions specified in Section 11 and 12 are violated. This is an auto-populated field, figure taken from Schedule VC (Aia+Bia)

B	Corpus other than above [Aib+Bib of schedule VC]	In this item, amount of corpus donation received other than mention u/s 80G(2)(b) shall be computed at the time of processing the return u/s 143(1), if conditions specified in Section 11 and 12 are violated. This is an auto-populated field, figure taken from Schedule VC (Aib+Bib)
3	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 above (10 of Schedule AI)	Please enter the aggregate of income derived during the previous year (excluding voluntary contributions reported at item No. 1 above). This is an auto-populated field, figure taken from Schedule AI (item 10).
4	Amount eligible for exemption under section 11(1)(c)	In this item, please enter the amount eligible for exemption u/s 11(1)(c). Please also mention the details of approval given by the Board i.e. the approval number and the date of approval in the respective columns.
A	Approval number given by the Board	
B	Date of approval by board	
5	Income to be applied (1+2+3-4)	In this item, please enter the total of item 1, 2, 3 and reducing by 4.
6	Application of income for charitable or religious purposes or for the stated objects of the trust/institution: - In this item, please fill up the details of application of income for charitable or religious purposes or for the stated objects of the trust or institution during the previous year.	
6i	Amount applied during the previous year- [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [S. No. G from Schedule A]	In this item, please enter the amount which is applied during the previous year, out of income derived from the property or income earned during the previous year. This is an auto-populated field figure taken from Column "Total" of S. No. G of Schedule A.
6ii	Repayment of loan during the previous year- [S. No. 4 of table A2 of Schedule J]	In this item, please enter the amount of repayment of loan during the previous year, This is an auto-populated field figure taken from S. No. 4 of table A2 of Schedule J.
6iii	Amount applied during the previous years -	In this item, please enter the amount which was applied during the previous years and invested or

	<p>invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested or deposited back, into one or more of the forms or modes specified in Section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or deposit [Sr.no. 4 of table A1 of Schedule J]</p>	<p>deposited back into specified mode of corpus fund in the current year.</p> <p>This is an auto-populated field figure taken from S. No. 4 of table A1 of Schedule J.</p>
6iv	<p>Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1) < Col 2 of Schedule D for FY 2022-23></p>	<p>In this item, please enter the amount, which is deemed to have been applied during the previous year within the meaning of clause (2) of Explanation to section 11(1).</p> <p>This is an auto-populated field figure taken from Column 2 of Schedule D for FY 2022-23.</p>
6ivA	<p>If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer</p>	<p>Please note that it is mandatory to exercise the option under the relevant provisions by furnishing the prescribed form i.e. Form 9A electronically at least 2 months prior to due date of return filing.</p>
6ivB	<p>If yes, date of furnishing Form No. 9A (DD/MM/YYYY)</p>	<p>Please mention the date of furnishing Form 9A, if any claim of deemed application of income has been made.</p>

6v	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/ institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (1 + 3) above	In this item, please enter the amount, which is accumulated or set apart for application to charitable or religious purposes or for stated objects. Please note that the amount so accumulated or set apart should not exceed 15% of the income derived from property (i.e.15% of amount entered at item No. 1 and 3 above in case of assessee registered u/s 12A/12AB and 15% of amount entered at item No. 1 and Item No. 3 above for assessee approved u/s 10(23C)(iv)/ (v)/ (vi)/ (via).
6vi	Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled <Col 2 of Schedule I for FY 2022-23>	<p>In this item, please enter the amount accumulated or set apart for application, (in excess of the 15% ceiling mentioned at item No. 6v above), in respect of which all the conditions mentioned in sub-section (2) and sub-section (5) of section 11, or the conditions mentioned in third proviso to section 10(23C), as the case may be, are fulfilled.</p> <p>Please note that it is mandatory to furnish the prescribed form i.e. Form 10 electronically at least 2 months prior to the due date for filing return u/s 139(1).</p> <p>Please ensure to fill out details of amounts accumulated or set apart in Schedule I, for claim of exemption under third proviso to section 10(23C) and the details of investments of funds in Schedule J (as applicable).</p> <p>This field will get auto-populated from Col 2 of Schedule I for FY 2022-23</p>
6vii	Total [6i + 6ii + 6iii +6iv + 6v + 6vi]	In this item, please enter the total amount in respect of which exemption is claimed for the previous year. Total of exemption claimed cannot exceed total of amounts of income mentioned in VC non corpus and aggregate income of the previous year.

7	Additions In this item, please enter the amounts, which are required to be added back on account of non-compliance of various provisions of the Act. Exemptions cannot be claimed against these additions.	
7i	Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI>	In this item, please enter the amount of income, which is chargeable under section 115BBI. Please note that the amount should include the total amount reported at Sl. No. 7 of Schedule 115BBI.
7ii	Income in respect of which exemption under section 11 is not available being anonymous donation (Diii of Schedule VC)	In this item, please enter the amount of any incomes in respect of which exemption under section 11 is not available. In item No. 7ii, please enter the amount of anonymous donation chargeable under section 115BBC, which is reported in Schedule VC (item No. Diii).
7iii	Income chargeable under section 12(2)	In this item, please enter the amount of income, which is chargeable under section 12(2).
7iv	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)	In this item, please enter the amount which is disallowable under section 11(1) read with section 40(a)(ia) or under section 10(23C) read with section 40(a)(ia).
7v	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)	In this item, please enter the amount which is disallowable under section 11(1) read with section 40A(3)/(3A) or under section 10(23C) read with section 40A(3)/(3A).
7vi	Income as per Explanation 3B in case of violation of clause (a) or (b) or(c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	In this item, please enter the income amount in case of violation of clause (a) or (b) or (c) of explanation 3A to section 11(1) read with section 80G(2)(b).
7vii	Income as per Explanation 1B in case of violation of clause (a) or (b) or(c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	In this item, please enter the income amount in case of violation of clause (a) or (b) or (c) of explanation 1A to section 10(23C) read with section 80G(2)(b).
7viii	Total [7i + 7ii + 7iii + 7iv +7v +7vi+7vii]	In this item, please enter the total amount of additions (total of amounts at item No. 7i, 7ii,7iii 7iv, 7v, 7vi,7vii).

8	Income chargeable u/s 11(4)	In this item, please enter the amount of income, which is chargeable under section 11(4).
9	Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via) [(5-6vii)+7viii+8]	In this item, please enter the total income for the previous year (item No. 5) after reducing claim of exemption therefrom (item No. 6vii) and adding back the required amounts (item No. 7viii and 8).
10	Income not forming part of item No. 9 above:- In this item, please furnish the headwise break-up of income which is not eligible for exemption u/s 11 & 12 or clause (23c) of section 10 for the previous year. The amount of income which has been included in sl.no 1 or 2 or 3 shall not be reported again under head of income Sl. no 10	
10i	Income from house property [4 of Schedule HP] (enter nil if loss)	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
10ii	Profits and gains from business or profession [as per item No. D48 of Schedule BP]	Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D48 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
10iii	Income under the head Capital Gains	
10iiiA	Short term	Please enter the amounts of short-term capital gains (STCG) for the year, chargeable to tax at different rates. In case a loss is computed from STCG, please enter nil in the columns.
10iiiB	Long term	Please enter the amounts of Long-term capital gains (LTCG) for the year, chargeable to tax at different rates. In case a loss is computed from LTCG, please enter nil in the columns.

10iiiC	Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss)	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year. In case the computed figure is a loss, please enter nil in this column.
10iiiD	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	Please enter capital gain chargeable to tax for the year. This figure has to be taken as computed at item No. C2 of schedule CG.
10iiiE	Total capital gains (C +D)	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year.
10iv	Income from other sources [as per item No. 9 of Schedule OS]	<p>Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No. 9).</p> <p>In case a loss figure is computed under the head 'income from other sources' please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.</p>
10v	Total (10i + 10ii + 10iiiE + 10iv)	Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year.
11	Gross income (9+10)	In this item, please enter gross income as indicated as Sl. No. 9+10
12	Losses of current year to be set off against 10v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)	<p>In this item, please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per items 2xiv, 3xiv and 4xiv of Schedule CYLA.</p>
13	Total income (11-12)	In this item, please enter the amount of total income chargeable to tax for the previous year.
14	Income which is included in 13 and chargeable to tax at special rates [total of col. (i) of Schedule SI]	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.</p> <p>This figure should be taken from column (i) of Schedule SI.</p>

15	Anonymous donations, included in 13, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)	In this item, please enter the amount of anonymous donations which are taxable under section 115BBC at the flat rate of 30%, which is reported in Schedule VC (item No. Diii).
16	Income chargeable u/s 115BBI, included in 13, to be taxed @ 30% (Sl. No. 13-14 -15)	In this item, please enter the amount of total income chargeable to tax under section 115BBI for the previous year by reducing item no. 14 and 15 from item no. 13.

Part B2- In this part, total income for the year is required to be computed separately for various category of persons. If you are claiming exemption under any clause of section 10, please fill up the amount eligible for exemption at item No. 1 or 2 or 3 as applicable. If you are a political party claiming exemption under section 13A, please mention the amount eligible for exemption at item No. 4. If you are an electoral trust claiming exemption under section 13B, please mention the amount eligible for exemption at item No. 5.

The income and expenditure statement should be furnished in the applicable Schedule i.e. Schedule 1E- 1 or IE-2 or IE-3 or IE-4 or ET. At item No.7 in part B2 of part B-TI, please mention the amount under respective heads of income, which is chargeable to tax during the year and compute gross income at item No. 8.

Field No.	Field Name	Instruction
<p>If you are claiming exemption under section 13A/13B and under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47), then Part B2 of Part B-TI is applicable</p>		
1	<p>Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)</p>	<p>In this item, the amount of exemption for clauses (21) or (22B) or (23A) or (23AAA) or (23B) or (23EC) or (23ED) or (23EE) or (29A) of section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information- “Section under which exemption is claimed”. Ensure that schedule IE1 or IE2 is filled as applicable.</p>
2	<p>Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)</p>	<p>In this item, the amount of exemption for sub- clauses (iiiab) or (iiiac) or (iiiad) or (iiiiae) of Section 10(23C) or clause (23D) or (23DA) or (23FB) or (24) or (46) or (47) of Section 10 to be entered against the same clause of section 10 as is entered in schedule Part A-General- personal information- “Section under which exemption is claimed”. Ensure that schedule IE1 or IE2 or IE3 or IE4 is filled as applicable.</p> <p>Please note aggregate if annual receipts of the person from such university or universities or educational institution or institutions or hospital or hospitals or institution or institutions, as referred to in sub-clause (iiiad) and (iiiiae) of clause (23C) of section 10 shall not exceed Rs. 5 crore in case of 10(23)(iiiad) and (iiiiae) assesses</p>

3	Income chargeable under section 11(3) read with section 10(21) (Total of col 15 of schedule I)	In this item, please enter the amount of income which is chargeable under section 11(3) read with section 10(21). No exemption is allowable against such income. Ensure that schedule I is filled.
4	Income claimed/ exempt under section 13A in case of a Political Party	In this item, please enter the amount which is eligible for exemption. If you are claiming exemption under section 13A in case of a Political Party this field should be filled.
5	Income claimed/ exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET)	In this item, please enter the amount, which is eligible for exemption, in case you are claiming exemption under section 13B in case of an Electoral Trust. Ensure that schedule ET is filled.
6	Voluntary contribution received during the year	In this item, please mention the total amount of voluntary contribution received during the year. This field will get enabled only for Section 13A/13B assesseees
7	Heads of Income In this item, please furnish the head wise break-up of income which is not eligible for exemption u/s 10(21), 10(22), 10(23A), 10(22B), 10(23AAA), 10(22B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(FB), 10(24), 10(46) or 10(47),	
7i	Income from house property [4 of Schedule HP] (enter nil if loss)	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
7ii	Profits and gains from business or profession [as per item No. D48 of Schedule BP]	Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D48 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
7iii	Income under the head Capital Gains	

7iiiA	Short term	In this item, please enter the amounts of short-term capital gains (STCG) for the year, chargeable to tax at different rates. For this purpose, the figures of STCG should be taken as computed at respective items of Schedule CG. In case a loss is computed from STCG, please enter nil in the columns.
7iiiB	Long term <i>(enter nil if loss)</i>	In this item, please enter the amounts long-term capital gains (LTCG) for the year, chargeable to tax at different rates. For this purpose, the figures of LTCG should be taken as computed at respective items of Schedule CG. In case a loss is computed from LTCG, please enter nil in the columns.
7iiiC	Sum of Short-term/Long-term capital gains (Av+Biv) <i>(enter nil if loss)</i>	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year. In case the computed figure is a loss, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year
7iiiD	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	Please enter capital gain chargeable to tax for the year. This figure has to be taken as computed at item No. C2 of schedule CG.
7iiiE	Total capital gains (C+D)	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year.
7iv	Income from other sources <i>[as per item No. 9 of Schedule OS]</i>	Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No. 9). In case a loss figure is computed under the head 'income from other sources' please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year
7v	Total (7i + 7ii + 7iiiE + 7iv)	Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year.
8	Gross income ([6+7v-4-5]+3)	In this item, please enter gross income as indicated. This field will get auto populated as [6+7v-4-5] +3)

9	Losses of current year to be set off against 8 <i>(total of 2xiv, 3xiv and 4xiv of Schedule CYLA)</i>	<p>In this item, please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per items 2xiv, 3xiv and 4xiv of Schedule CYLA.</p>
10	Gross Total income (8-9)	<p>In this item, please enter remaining current year income after allowing for set-off of current year losses.</p> <p>This is an auto-populated figure taken as balance of gross income [item 8] as reduced by current year losses allowed to be set-off against such income [item 9].</p>
11	Income which is included in 10 and chargeable to tax at special rates <i>[total of col. (i) of Schedule SI]</i>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income.</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
12	Net agricultural income for rate purpose	<p>Please report in this column net agricultural income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.</p>
13	Aggregate Income (10-11+12) <i>[applicable if (10-11) exceeds maximum amount not chargeable to tax]</i>	<p>Please compute aggregate income in this item as Total Income [item 10] reduced by the income chargeable at special rates [item 11] and increased by the amount of net agricultural income [item 12] for rate purposes.</p>
14	Income chargeable at maximum marginal rates	<p>In this item, please enter the amount, which is chargeable at maximum marginal rates.</p>

Part B3- Applicable if total income chargeable to tax u/s twenty-second proviso to section 10(23C) or section 13(10)		
If yes in Sl. No. A(26) of Part A-General, specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		
(a)	Provision of proviso to clause (15) of section 2 is applicable	In this item, please select drop down option as 'Yes' or 'No'
(b)	Condition specified in clause (a) of tenth proviso to 10 (23C) / sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	The following options shall be provided: 1) "Yes" 2) "No" "Yes" should be auto-populated at this field, if Sl. No. A23(i)(sum of aii and bii) is more than 20%
(c)	Condition specified in clause (b) of tenth proviso to 10 (23C)/ sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	The following options shall be provided: 1) "Yes" 2) "No"
(d)	Condition specified in twentieth proviso to 10(23C)/ clause (ba) of sub-section (1) of section 12A have been violated	The following options shall be provided: 1) "Yes" 2) "No"
II. If yes in Sl. No. A(26) of Part A-General, please provide computation of Income chargeable under twenty second proviso to section 10(23C)/section 13(10)		
1	Total Income for the previous year other than Sl. No. 7	In this item, please mention the total Income received during the year other than Sl. No. 4 "Addition" and Sl. No. 7 "Income not forming part of item No. 6 above".
2	Total Expenditure incurred in India, for the objects of the assessee	In this item, please mention the total expenditure incurred in India for the objects during the year.
3	Expenditure to be disallowed	
3i	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	In this item, please enter the amount of expenditure from the corpus standing to the credit of the trust or institution at the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed
3ii	Expenditure from any loan or borrowing	In this item, please enter the amount of Expenditure from any loan or borrowing
3iii	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	In this item, please enter the amount depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year

3iv	Expenditure in the form of contribution or donation to any person.	In this item, please enter the amount expenditure in the form of contribution or donation to any person.
3v	Capital expenditure	In this item, please enter the amount capital expenditure
3vi	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	In this item, please enter the amount disallowable under Explanation to section 13(10) or Explanation to twenty second proviso to section 10(23C) read with section 40(a)(ia)
3vii	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 of section 40A	In this item, please enter the amount disallowable under Explanation to section 13(10) or Explanation to twenty second proviso to section 10(23C) read with section 40A(3)
3viii	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with section (3A) of section 40A	In this item, please enter the amount disallowable under Explanation to section 13(10) or Explanation to twenty second proviso to section 10(23C) read with section 40A(3A)
3ix	Any other disallowance	In this item, please enter the amount for any other disallowance.
3x	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix)	In this item, please enter the total amount of additions (total of amounts at item No. 3[(i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix)])
4	Additions	
4i	Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI>	In this item, please enter the amount of income chargeable under section 115BBI, which is reported in Sl. No. 7 "Total" of Schedule 115BBI.
4ii	Income in respect of which exemption under section 11 is not available, being anonymous donation (Diii of schedule VC)	In item No. 4ii, please enter the amount of anonymous donation chargeable under section 115BBC, which is reported in Schedule VC (item No. Diii).
4iii	Income chargeable under section 12(2)	In this item, please enter the amount of income, which is chargeable under section 12(2).
4iv	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	In this item, please enter the income amount in case of violation of clause (a) or (b) or (c) of explanation 3A to section 11(1) read with section 80G(2)(b).
4v	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c)	In this item, please enter the income amount in case of violation of clause (a) or (b) or (c) or (d) of

	or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	explanation 1A to section 10(23C) read with section 80G(2)(b).
4vi	Total Additions (i)+(ii)+(iii)+(iv)+(v)	In this item, please enter the total amount of additions (total of amounts at item No. 4[(i)+(ii)+(iii)+(iv)+(v)])
5	Income chargeable u/s 11(4)	In this item, please enter the amount of income, which is chargeable under section 11(4).
6	Sum total [(1-2+3x)+4vi+5]	In this item, please enter the sum total of item no. 1 and 3x after reducing 2 then make an addition of item no. 4vi and 5. If sum total of item no. 1 and 3x after reducing 2 is negative then it should be considered as "zero".
7	Income not forming part of item No. 6 above:-	
7i	Income from house property [4 of Schedule HP] (enter nil if loss)	Please enter net income chargeable under the head 'income from house property' as computed at item No. 4 of Schedule HP. In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
7ii	Profits and gains from business or profession [as per item No. D48 of Schedule BP]	Please enter net profits and gains from business or profession chargeable to tax for the year. This figure has to be taken as computed at item No. D48 of Schedule BP. In case a loss is computed from business or profession in Schedule BP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
7iii	Income under the head Capital Gains	
7iiia	Short term	Please enter the amounts of short-term capital gains (STCG) for the year, chargeable to tax at different rates. In case a loss is computed from STCG, please enter nil in the columns.
7iiib	Long term	Please enter the amounts of Long-term capital gains (LTCG) for the year, chargeable to tax at different rates.

		In case a loss is computed from LTCG, please enter nil in the columns.
7iic	Sum of Short-term/Long-term capital gains (av+biv) (enter nil if loss)	In this item, please enter the aggregate amount of capital gains except capital gain chargeable to tax u/s 115BBH for the year. In case the computed figure is a loss, please enter nil in this column.
7iid	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	Please enter capital gain chargeable to tax for the year. This figure has to be taken as computed at item No. C2 of schedule CG.
7iie	Total capital gains (c + d)	In this item, please enter the aggregate amount of capital gains chargeable to tax for the year.
7iv	Income from other sources [as per item No. 9 of Schedule OS]	Please enter net income under the head 'income from other sources' which is chargeable to tax for the year, as computed in Schedule OS (item No. 9). In case a loss figure is computed under the head 'income from other sources' please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year.
7v	Total (7i+7ii+7iie+7iv)	Please enter the aggregate of incomes computed under various heads in this column which is chargeable to tax for the year.
8	Losses of current year to be set off against 7v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)	In this item, please enter the aggregate of losses computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA. This figure should be computed as aggregate of total of current year losses set-off with income as per items 2xiv, 3xiv and 4xiv of Schedule CYLA.
9	Total income (6+7-8)	In this item, please enter the amount of total income chargeable to tax for the previous year.
10	Income which is included in 9 and chargeable to tax at special rates [total of col. (i) of Schedule SI]	Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income. This figure should be taken from column (i) of Schedule SI.

11	Anonymous donations, included in 9, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)	In this item, please enter the amount of anonymous donations which are taxable under section 115BBC at the flat rate of 30%, which is reported in Schedule VC (item No. Diii).
12	Income chargeable u/s 115BBI, included in 9, to be taxed @ 30% (Sl. No 7 of Schedule 115BBI)	In this item, please enter the amount of Income chargeable to tax under section 115BBI at the flat rate of 30%, which is reported in Sl. No. 7 of Schedule 115BBI.
13	Income chargeable to tax u/s twenty-second proviso to section 10(23C) or section 13(10) (9-10-11-12)	Please compute aggregate income in this item as Total Income [item 13] reduced by the income chargeable at special rates [item 10, 11 and 12]

Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates, at special rates or maximum marginal rates, as applicable. The gross tax liability is computed after adding surcharge and health and education cess thereon. Tax reliefs under sections 90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	Tax payable on total income	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In row 1(a), compute tax at normal applicable rates on the aggregated total income as reduced by anonymous donation and income chargeable at maximum marginal rates on amount mention in [Sl. No. (13-14) of Part B2 of Part B-TI] OR [Sl. No. 13 of Part B3 of Part B-TI]</p> <p>In row 1(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In row 1(c), please enter the amount of tax charged at the rate of 30% on anonymous donation under section 115BBC on amount mention in S. No. 15 of Part B1 and S. No. 11 of Part B3 of Part B-TI.</p> <p>In row 1(d), please enter the amount of tax charged at the rate of 30% on income chargeable u/s 115BBI on amount mention in S. No. 16 of Part B1 and S. No. 12 of Part B3 of Part B-TI.</p>

		<p>In row 1(e), please enter the amount of tax charged at maximum marginal rate in respect of S. No. 14 of Part B2 of Part B-TI. of Part B-TI.</p> <p>In row 1(f), please enter the amount of rebate admissible on net agricultural income mentioned in Part B2, applicable if (10-11) of Part B-TI exceeds maximum amount not chargeable to Tax</p> <p>In column 1(g), please compute tax payable on Total Income. (1a+1b+1c+1d+1e-1f).</p>
2	Surcharge	In this item, please compute surcharge leviable on tax liability in items 2(i) and 2(ii) respectively.
3	Health and Education cess @ 4% on (1g+2iii)	In this item, please compute health and education cess @4% of the tax after rebate.
4	Gross tax liability (1g+ 2iii + 3)	In this item, please compute the gross tax liability after adding surcharge and health and education cess.
5	Tax relief	<p>In column 5(a), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.</p> <p>In column 5(b), please enter the amount of tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 5(c), please compute the aggregate of claims of tax relief in the above columns.</p>
6	Net tax liability (4 - 5c)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.

7	Interest and Fee payable	<p>In column 7(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 7(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 7(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 7(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 if the return is filed after the due date.</p> <p>However, in case the total income does not exceed Rs. 5 lakhs, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 7(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p>
8	Aggregate liability (6+7e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
9	Taxes Paid	In this column, please enter the total amounts of advance tax, TDS, TCS and self- assessment tax for which credit is being claimed in this year.
10	Amount payable	In case the aggregate amount payable [item 8] is higher than the taxes paid for the year [item 9e], please compute the net amount payable after claiming credit of taxes paid.
11	Refund	In case the taxes paid for the year [item 9e] is higher than the aggregate amount payable [item 8], please compute the net amount refundable.

12	Net tax payable on 115TD income including interest u/s 115TE (S. No. 12 of Schedule 115TD)	In this item, please enter the Net tax payable on 115TD income including interest u/s 115TE. This is an auto-populated field figure taken from S. No. 12 of Schedule 115TD.
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) Select Yes or No	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 used for digital payments/receipts. Please indicate the account 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. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'.
	IFS Code of the bank (SWIFT code in case of foreign bank)	Please enter the IFS Code of the Bank (11 digits) or SWIFT code in case of foreign bank account.
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank
	Country of Location	In case of non-resident, please provide country of location of bank
	IBAN	In case of non-resident, please provide IBAN
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA. Else tick 'No'.

	(iii) have income from any source outside India?	
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Item No.15 - Tax payments**Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

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

Part- B - Details of Tax Deducted at Source of income

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C or Form 16D or Form 16E issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person <i>[Other person as per Rule 37BA(2)]</i>	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of other person. Please choose applicable option from the drop down list.
3	PAN/ Aadhaar No. of other person <i>(If TDS credit related to other person)</i>	In case TDS credit relates to other person <i>[as specified in column (2)]</i> , please enter PAN/Aadhaar No. of the other person.
4	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/Buyer	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/Aadhaar No. of the tenant or the buyer.

5 & 6	Unclaimed TDS brought forward (b/f)	<p>Please enter details of TDS brought forward for which no credit has been claimed in earlier years.</p> <p>Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively.</p> <p>Note: Details of unclaimed TDS brought forward (col 5 & 6), TDS deducted in own hands (col. 7), TDS deducted in the hands of any other person (col 8) should be reported in different rows.</p>
7 & 8	TDS of the current financial year (TDS deducted during the FY 2022-23)	<p>Please enter the amount of total tax deducted at source for the current financial year i.e. FY 2022- 23.</p> <p>Please provide break-up of TDS deducted in this year in own hands and in hands of any other person</p>
9 & 10	TDS credit being claimed this year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)	<p>Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head.</p> <p>Please provide break-up of TDS credit being claimed in this year in own hands and in hands of any other person</p>
11 & 12	Corresponding receipt /Withdrawal offered	<p>Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year.</p> <p>Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively.</p> <p>Where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then no TDS credit should be claimed under the column "in own hands" for the current year.</p> <p>If "Not applicable (only in case TDS is deducted u/s 194N)" is selected under "Head of Income" then "Gross Amount" should be greyed out.</p>
13	TDS credit being carried forward	<p>Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.</p>

Part- C – Details of Tax Collected at Source (TCS)

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
Column No.	Field Name	Instruction
2(i)	TCS credit relating to self /other person [other person as per rule 37I(1)]	Please specify in this column whether the TCS for which credit is being claimed was collected in the hands of self or in the hands of other person. Please choose applicable option from the drop down list
2 (ii)	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	PAN of Other person (if TCS credit related to other person)	Please enter the PAN of Other Person. This field shall be enabled if "Other person" selected above drop down.
4 & 5	Unclaimed TCS brought forward (b/f)	Please enter details of TCS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively. Note: Details of unclaimed TCS brought forward (col 4 & 5) and TCS of the current financial year (col. 6) should be reported in different rows.
6	TCS of the current financial year(TCS collected during the FY 2022-23)	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2022-23.
7	TCS credit being claimed this year	Please enter the amount of 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 of income.
8	TCS credit being carried forward	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

Verification:

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

In the case of a company, the return of income can be verified by the Managing Director. In case the Managing Director is not able to verify the return for any unavoidable reason, or there is no Managing Director, the return can be verified by any other Director of the company.

In the case of a local authority, the return of income can be verified by the Principal Officer.

In the case of a political party, the return of income can be verified by the Chief Executive Officer of such party, whether known as Secretary or any other designation.

In the case of any other association, the return of income can be verified by any member of the association or the Principal Officer thereof.

In the case of any other person, the return of income can be verified by that person or by some person competent to act on his behalf.

Before signing the 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 Incometax 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.

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BUSINESS CODES FOR ITR FORMS FOR A.Y 2023-24

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silkworms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002

	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible Nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019

	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031
	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recorded media	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and of synthetic rubber	04039
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047

	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and nonferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining,	04070
	quarrying and constructions	
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075

	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
	Site preparation works	06001

CONSTRUCTION	Building of complete constructions or parts-	06002
	civil contractors	
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of selfowned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008

	Renting of other machinery n.e.c.	08009
WHOLESALE RETAIL AND TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories-wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re- cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
	Hotels – Star rated	10001

HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004

	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND	Software development	14001
RELATED SERVICES	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computer related services n.e.c.	14010
RESEARCH AN	Natural sciences and engineering	15001
DEVELOPMENT D	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005

	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014

	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019

	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_01
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_01
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

2 *n.e.c. – not elsewhere classified

3 *****

Annexure 1

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 defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the tax payer.
- Category B/D defect are the defects, wherein return will be allowed to be uploaded and warning message will be displayed to the taxpayer

List of Upload level Rules for ITR 7 are as below:

Table- Category A

Sl. No.	Scenarios	Mapping
1	Name entered in the return should match with the name as per the PAN database.	The name mentioned in Schedule Part A General 1 does not match with the name as per the PAN data base.
2	In Schedule "PI", country is selected as India then mobile number should not be less than or more than 10 digits	If Assessee enters country code as "91" at the field provided "Country code" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile number starting with zero is not valid.
3	In Schedule "PI", status is selected as AOP then sub-status should not be selected as other than "Society Registered under Societies Registration Act-1860 or any law corresponding to that Act" or "Any other AOP/BOI" or "Public Charitable Trust"	If assessee selects "Status" as AOP and the "sub status" is selected as other than Society Registered under Societies Registration Act-1860 or any law corresponding to that Act or Any other AOP/BOI or Public Charitable Trust OR No "Sub status" code is selected.
4	In Schedule "PI", Date of registration under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be after date of filing of the return.	The Date selected in 'Date of registration/provisional registration or approval' in Table "Details of registration/provisional registration or approval under the Income-tax Act" in Part A - General (1) is after the date of filing the return.
5	In Schedule "PI", Date of registration under table "Details of registration/provisional registration or approval under the Income-tax Act" should not be earlier than the date of formation/incorporation.	The date selected in 'Date of registration/provisional registration or approval' in Table "Details of registration/provisional registration or approval under the Income-tax Act" is before the date of formation/incorporation

6	In Schedule Part A General - Section 12A/12AB is selected under "Details of registration/provisional registration or approval under Income Tax Act", but "section under which the exemption is claimed" is selected other than Section 11	12A/12AB is selected in column "Section under which registered/provisionally registered or approved/notified" in Table "Details of registration /provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 11
7	In Schedule Part A General, Section 11 is selected under filing status - "section under which the exemption is claimed" and 12A/12AB registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 11 AND In any of the row, 12A/12AB is not selected in column "Section under which registered/provisionally registered or approved/notified " in Table "Details of registration /provisional registration or approval under the Income-tax Act" OR In any of the row, 12A/12AB is selected at column "Section under which registered/provisionally registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"
8	In Schedule Part A General -Section 10(23C)(iv) is selected in "Details of registration/provisionally registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C)(iv)' is not selected under "section under which the exemption is claimed "	10(23C)(iv) is selected in column "Section under which registered/provisionally registered or approved/notified " in Table "Details of registration/provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(iv).
9	In Schedule Part A General, Section 10(23C)(iv) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(iv) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(iv) AND In any of the row, 10(23C)(iv) is not selected in column "Section under which registered/provisional registration or approved/notified " in Table "Details of registration/provisional registration or approval under the Income-tax Act" OR In any of the row, 10(23C)(iv) is selected at column "Section under which registered/provisionally registered or

		approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"
10	In Schedule Part A General, Section 10(23C)(v) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisional registered or approved", but in filing status 'Section 10(23C)(v)' is not selected under "section under which the exemption is claimed "	10(23C)(v) is selected in column "Section under which registered/provisionally registered or approved/notified" in Table "Details of registration/provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(v).
11	In Schedule Part A General, Section 10(23C)(v) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(v) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(v) AND In any of the row, 10(23C)(v) is not selected in column "Section under which registered/provisional registration or approved/notified " in Table "Details of registration/provisional registration or approval under the Income-tax Act" OR In any of the row, 10(23C)(v) is selected at column "Section under which registered/provisionally registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"
12	In Schedule Part A General, Section 10(23C)(vi) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C)(vi)' is not selected under "section under which the exemption is claimed "	10(23C)(vi) is selected in column "Section under which registered/provisionally registered or approve/notified" in Table "Details of registration/provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(vi).

<p>13</p>	<p>In Schedule Part A General, Section 10(23C)(vi) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(vi) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"</p>	<p>In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(vi) AND In any of the row, 10(23C)(vi) is not selected in column "Section under which registered/provisionally registered or approved" in Table "Details of registration/ provisional registration or approval under the Income-tax Act" OR In any of the row, 10(23C)(vi) is selected at column "Section under which registered/provisionally registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"</p>
<p>14</p>	<p>In Schedule Part A General, Section 10(23C)(via) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23C)(via)' is not selected under "section under which the exemption is claimed "</p>	<p>10(23C)(via) is selected in column "Section under which registered/provisionally registered or approved" in Table "Details of registration/provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23C)(via).</p>
<p>15</p>	<p>In Schedule Part A General, Section 10(23C)(via) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23C)(via) is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"</p>	<p>In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(via) AND In any of the row, 10(23C)(via) is not selected in column "Section under which registered/provisionally registered or approved/notified" in Table "Details of registration or approval under the Income-tax Act" OR In any of the row, 10(23C)(via) is selected at column "Section under which registered/provisionally registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"</p>

16	In Schedule Part A General, Section 10(23AAA) is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 10(23AAA)' is not selected under "section under which the exemption is claimed "	10(23AAA) is selected in column "Section under which registered/provisionally registered or approved/notified" in Table "Details of registration/provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 10(23AAA).
17	In Schedule Part A General, Section 10(23AAA) is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 10(23AAA) is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 10(23AAA) AND In any of the row, 10(23AAA) is not selected in column "Section under which registered /provisionally registered or approved/notified " in Table "Details of registration/provisional registration or approval under the Income-tax Act" OR In any of the row, 10(23AAA) is selected at column "Section under which registered/provisionally registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"
18	In Schedule Part A General, Section 13B is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered/provisionally registered or approved/notified", but in filing status 'Section 13B' is not selected under "section under which the exemption is claimed "	13B is selected in column "Section under which registered/provisionally registered or approved/notified" in Table "Details of registration /provisional registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return" AND In filing status under "section under which the exemption is claimed " is selected OTHER than Section 13B.
19	In Schedule Part A General, Section 13B is selected under filing status - "Section under which the exemption is claimed " and approval details u/s 13B is not furnished under "Details of registration /provisional registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as Section 13B AND In any of the row, 13B is not selected in column "Section under which registered/provisionally registered or approved/ notified" in Table "Details of registration/ provisional registration or approval under the Income-tax Act" OR In any of the row, 13B is selected at column "Section under which registered/provisionally

		registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"
20	In Schedule Part A General, 'Section 10(21)' or 'Section 10(21) read with section 35(1)' is selected under filing status - "section under which the exemption is claimed " and approval details u/s 35 is not furnished under "Details of registration/provisional registration or approval under the Income-tax Act"	In filing status under "section under which the exemption is claimed " is selected as 'Section 10(21) read with section 35(1)' or 'Section 10(21)' AND In any of the row, 35 is not selected in column "Section under which registered/provisionally registered or approved/ notified" in Table "Details of registration/ provisional registration or approval under the Income-tax Act" OR In any of the row, 35 is selected at column "Section under which registered/provisionally registered or approved/notified ", however, tick box is blank at "Indicate the registration section based on which exemption is claimed in the return" in Table "Details of registration /provisional registration or approval under the Income-tax Act"
21	In Schedule Part A General, Section 35 is selected in "Details of registration/provisional registration or approval under Income Tax Act" under Column "Section under which registered /provisionally registered or approved/notified" and in filing status 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under "section under which the exemption is claimed "	Section 35 is selected in column "Section under which registered /provisionally registered or approved/notified" in Table "Details of registration or approval under the Income-tax Act" & tick box is selected at "Indicate the registration section based on which exemption is claimed in the return." AND In filing status under "section under which the exemption is claimed " is selected OTHER than 'Section 10(21) read with section 35(1)' or 'Section 10(21)'.
22	In Schedule "PI", date of registration in "Details of registration/provisional registration or approval under any law other than Income-tax Act" should be before the date of filing the return.	The Date selected in 'Date of registration/ provisionally registered or approval/notified' in Table "Details of registration/ provisional registration or approval under any law other than Income-tax Act" in Part A - General (1) is after the date of filing the return.
23	In Schedule "PI", 'date of registration or approval' in "Details of registration/ provisional registration or approval under any law other than Income-tax Act" should not be earlier than the date of formation/incorporation.	The date selected in 'Date of registration/provisional registration or approval' in Table "Details of registration/provisional registration or approval under any law other than Income-tax Act" is before the date of formation/incorporation

29	Assessee is GPU (General public utility) as referred u/s 2(15) and "Amount of annual aggregate receipts from such activities" is not furnished in Schedule Part A General-"Other Details"	[In Schedule Part A General 2 -Sl. No.A23(i)(a)(i) "Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes" OR [In Schedule Part A General 2 -Sl. No.A23(i)(b)(i)" whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes" AND In Schedule Part A General 2- Sl.No.A23(ii) "Amount of aggregate annual receipts from such activities" = Zero/Blank. (Note: The total of the amount fields in all the rows shall be considered)]
30	In Schedule Part A General, details of change in the objects/activities during the Year on the basis of which approval/registration was granted is not provided under "Other details".	In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB AND In Schedule Part B-TI (part B1)- Sr.6viii is greater than zero AND In Schedule Part A General 2, Sl. No. A24i Bi is selected as Yes AND Sl. No. A24(ii)(A)/A24(ii)(B)/A24(ii)(C) Biia, Sl. no. Biib, Sl. no. Biic is BLANK/NULL
31	In Schedule Part A General, date of change of objectives entered in Sr.no. A24(ii)(A) under "Other Details" is not within the previous year/ or is before the date of formation/incorporation of the trust/institution	In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB AND In Schedule Part B-TI (part b1), Sr. no. 6viii is greater than zero AND In Schedule Part A General 2, Sl. No. A24i Bi is selected as Yes AND [The date entered at A24(ii)(A) is less than '01-04-2022 1' OR greater than '31-03-2023 2' OR The date entered at A24(ii)(A) is less than the Date of formation/ incorporation]

32	In Schedule Part A General, date of fresh registration entered in Sr.no. A24(ii)(D) under "Other Details" is before the date of change of objects/activities as entered in Sr.no. A24(ii)(A) or the date mentioned is after the date of filing the return.	In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB AND In Schedule Part B-TI (part b1)- Sr. no. 6viii is greater than zero AND In Schedule Part A General 2, Sl. No. A24(ii)(C) Biic is selected as Yes AND [The date entered at Sl.No. A24(ii)(D) is less than 'the Date of Change as entered in Sr.no. A24(ii)(A) Biia of 'other details' OR greater than the date of filing the return.
33	Date of audit under "Audit Information" cannot be prior to the 01-04-2023	In Sr.no. A27, if Date of audit OR Date of audit report OR Date of furnishing the audit report is (i) before 01-04-2023 OR (ii) greater than system date
34	In "Schedule J", in table 'Details of investment/deposits made under section 11(5), value at "Total" field for column B(4) "Amount of Investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to value mentioned in "Total" field for column B (4) "Amount of Investment" in table B 'Details of investment/deposits made under section 11(5)' of schedule J
35	In "Schedule J", in table C, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table C of Schedule J
36	In "Schedule J", in table C, value at "Total" field for column "Income from the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Income from the investment" in table C of Schedule J
37	In "Schedule J", in table D, value at "Total" field for column "Nominal value of the investment" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Nominal value of the investment" in table D of Schedule J
38	In "Schedule J", in table E, value at "Total" field for column "Value of contribution/donation" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution/donation" in table E of Schedule J
39	In "Schedule J", in table E, value at "Total" field for column "Value of contribution applied towards objective" should be equal to the	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Value of contribution applied towards objective" in table E of Schedule J

	sum of the values entered in rows added.	
40	In "Schedule J", in table E, value at "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Amount out of (3) invested in modes prescribed under section 11(5)" in table E of Schedule J
41	In "Schedule J", in table E, value at "Total" field for column "Balance to be treated as income under section 11(3)" should be equal to the sum of the values entered in rows added.	Sum of values entered in rows added is not equal to amount mentioned in "Total" field for column "Balance to be treated as income under section 11(3)" in table E of Schedule J
42	In Schedule Part A General, Section 13A is selected in "section under which exemption is claimed" and Schedule LA is not filled	In filing Status, section under which exemption claimed is selected as Section 13A AND Sr.no. 2,5a,3*,6,4 is NULL or BLANK or ZERO in Sch LA * - For sr.no. 3 - The question "Whether the accounts have been audited" should not be Null or blank.
43	Schedule LA to be filled only by Political party claiming exemption u/s 13A	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13A AND Any one of the field Sr.no. 2,5a,3,6,4,4a is filled in Sch LA
44	In Schedule LA, date of furnishing the audit report and date of audit report in Sr.no. 3a and Sr.no. 3g respectively should not be before the end of the previous year.	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA - Sr.no. 3a and 3g, the Date of furnishing the audit report OR Date of audit report is before 01-04-2023 OR the Date of furnishing the audit report OR Date of audit report is after system date. AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero
45	In Part A General, Section 13B is selected under "section under which exemption is claimed" and Schedule ET is not filled	In filing Status, section under which exemption claimed is selected as Section 13B AND Sr.no. 1,2,3,4,5,6ii is NULL or Blank or ZERO in Sch ET

46	Sch ET to be filled only by Electoral Trust claiming exemption u/s 13B	In filing Status, section under which exemption claimed is selected OTHER THAN Section 13B AND Any one of the field Sr. no. 1,2,3,4,5,6ii is filled in Sch ET
47	In Schedule ET, the date of audit in Sl. No. 4b should not be prior to 01-04-2023 /present date	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 4b, the date of audit report is before 01-04-2023 OR the date of audit report is after the system date. AND Sr.no. 5 of Schedule B-TI (part b2) >0
48	In Schedule Part A General, Filing status "section under which the exemption is claimed" is selected as Section 13B and Voluntary contributions mentioned in Sr.no. 6ii of Schedule ET is not equal to Sr. no. C of Sch VC	In filing status under "section under which the exemption is claimed is selected as Section 13B AND Sr.no. 6ii of Schedule ET is NOT EQUAL TO Sr. no. C of Sch VC
49	In schedule ET, Total mentioned in Sr.no. 6iii should match with the sum of Sr.no. 6i+6ii.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6iii is not equal to sum of Sr.no. 6i+6ii
50	In Schedule ET, the Total mentioned in Sr.no. 6vi should match with the sum of Sr.no. 6iv+6v.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6vi is not equal to sum of Sr.no. 6iv+6v
51	In Schedule Part ET, "Total amount eligible for exemption under section 13B" should not exceed Sr.no. 6ii of Schedule ET.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6vii is greater than Sr.no. 6ii
52	In Schedule ET, the Total mentioned in Sr.no. 6viii should match with the difference of Sr.no. 6iii - 6vi.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET - Sr.no. 6viii is not equal to difference of Sr.no. 6iii - 6vi
53	In "Schedule VC", value at field 'Total : A(iie)' should be equal to the sum of values at A(iia to iid)	Sum of values at A(iia to iid)) is not equal to amount mentioned in the field 'Total : A(iie) of schedule VC
54	In "Schedule VC", value at field 'Voluntary contribution domestic: A(iii)' should be equal to the sum of values at Ai + Aiie.	Sum of values at Ai + Aiie is not equal to amount mentioned in the field "'Voluntary contribution domestic: A(iii)'" of schedule VC

55	In "Schedule VC", value at field "Foreign contribution" B(iii) should be equal to the sum of values at Bi + Bii.	Sum of values at Bi + Bii is not equal to amount mentioned in the field "Foreign contribution" B(iii) of schedule VC
56	In "Schedule VC", value at field "Total Contributions" C should be equal to the sum of values at Aiii + Biii.	Sum of values at Aiii + Biii is not equal to amount mentioned in the field "Total Contributions" C of schedule VC
57	In "Schedule VC", value at field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" Diii should be equal to the difference of values at Di - Dii.	Difference of values at Di - Dii is not equal to amount mentioned in the field "Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)" of schedule VC Note: If Sl. No. D(i-ii) is negative then it should be considered as zero.
58	In "Schedule AI", value at field "Total (9a+9b+9c+9d)" of point '9' should be equal to the sum of values at (9a+9b+9c+9d)	Sum of values at (9a+9b+9c+9d+.....(Any other Income)) and Sl. No. 9A "Pass through Income" are not equal to amount mentioned in the field "Total" of point '9' of schedule AI
59	In "Schedule AI", value at field "Total" of point '9' should be equal to the sum of values at (9a+9b+9c+9d) and Sl. No. 9A "Pass through Income.	Sum of values at (1+2+3+4+5+6+8+ Total Field of 9) is not equal to amount mentioned in the field "Total" of point '10' of schedule AI
60	In "Schedule ER", value at field "Total (sum of A1 to A11)" of point 12 should be equal to the sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11)	Sum of values of (A1+A2+A3+A4+A5+A6+A7+A8+A9+A10+A11) is not equal to amount mentioned in the field "Total (sum of A1 to A11)" of point 12 in schedule A w.r.t Revenue, Capital & total fields
61	In "Schedule ER", value at field "Total (B1 to B8)" of point B should be equal to the sum of values of (B1+B2+B3+B4+B5+B6+B7+B8)	Sum of values of (B1+B2+B3+B4+B5+B6+B7+B8) is not equal to the field "Total (B1 to B8)" of point B in schedule A w.r.t Revenue, Capital & total fields
62	In "Schedule ER", value at field "Source of fund to meet revenue and capital application in Row A" of point C should be equal to the sum of values of (C1+C2+C3+C4+C5+C6+C7)	Sum of values of (C1+C2+C3+C4+C5+C6+C7) is not equal to amount mentioned in the field point C of schedule A
63	In "Schedule A", value at field "Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]" of point D should be equal to the difference of values of [A12-B-C2-C3-C4-C5-C6-C7]	Difference of values of [A12-B-C2-C3-C4-C5-C6-C7] is not equal to amount mentioned in the field "Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7] of point D in schedule A w.r.t. Revenue, Capital field. Consider zero if [A12-B-C2-C3-C4-C5-C6-C7] is negative. Total column is not equal to Revenue and Capital Column of Column D. If Sl. No. D-Revenue is negative, consider as zero. If Sl. No. D-Capital is negative, consider as zero.

64	In Schedule A, Sl. No. A "Total application towards the expenditure of the trust/institution should be equal to sum of Sl. No. C1 to C7 i.e "Source of fund to meet revenue and Capital application in Row A"	In Schedule A, Sl. No. A12 "Total" (Revenue, Capital and Total Column) field is not equal to sum of Sl. No. C1 to C7 "Total" (Revenue, Capital and Total Column) This Rule will be applicable if Sl. No. A12 "Total" is greater than Zero w.r.t. Revenue, Capital and Total field.
65	In "Schedule HP", 1(d) "total" should be equal to 1b + 1c	Sum of 1b+1c is not equal to amount mentioned in the field 1(d) of schedule HP
66	In "Schedule HP", Annual Value of 1(e) should be equal to the sum of (1a – 1d)	Sum of (1a-1d) is not equal to 1e
67	In "Schedule HP", Standard deduction allowed on House property should be equal to 30% of Annual value.	If in Schedule HP, Sl.no 1f is more than 30% of Sl.no 1e. This rule shall be implemented for all properties in HP & value at field "1f" is greater than zero Note: Rounding off to +1/-1 can be allowed
68	In "Schedule HP", value at field 1(h) "total" should be equal to the sum of (1f+ 1g)	Sum of (1f+ 1g) is not equal to amount mentioned in the field1(h) "total" in schedule HP
69	In "Schedule HP" in 1(j) of "Income form House Property" should be equal to (1e–1h+1i)	Sum of (1e–1h+1i) is not equal to amount mentioned in the field 1(j) of "Income form House Property" of schedule HP
70	In "Schedule HP" , value at field 4 "Income under the head "Income from house property" (1j + 2j + 3)" should be equal to the sum of (1j + 2j +.....+ 3)	If the value at field 4 is NOT Equal to Sum of Sl no. 1j+2j+...+3
71	In Schedule HP, Gross rent received/ receivable/ lettable value is zero or null and assessee will not be allowed to claim municipal tax	If in Schedule HP, Sl.no 1c is more than zero and Sl.no 1a is equal to zero .
72	In Schedule HP, Type of property is letout or deemed let out and Gross rent received/ receivable/ lettable value is zero or null	If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
73	In Schedule HP, Sl.no 3 Pass through income should match with the amount of HP income mentioned in Schedule PTI	In Schedule HP Sl. No. 3 is not equal to the sum of Net Income/Loss Col. 9 of Sl. No. 1(i) of Sch PTI against all the Names of business trust / investment fund
74	First three alphabets should be as per list TAN codes on field TAN in Schedule HP/TDS/TCS	All fields where TAN is filled by taxpayer
75	In Schedule CG, Sl. No. A1c - "Balance (aiii – biv)" should be equal to difference of A1(aiii – biv)	In Sch CG A1c is not equal to difference of A1(aiii – biv)
76	In "Schedule CG", Sl. No. A2(c) of STCG Balance should be equal to (2aiii-b)	If in Sch CG A2c is not equal to (2aiii-b)

77	In "Schedule OS" in (1) of Gross income chargeable to tax at normal applicable rates should be equal to the sum of (1a+ 1b+ 1c+ 1d + 1e)	Sum of (1a+ 1b+ 1c+ 1d + 1e) is not equal to amount mentioned in the field (1) of Gross income chargeable to tax at normal applicable rates of schedule OS
78	In "Schedule OS" in the Interest Gross income should be equal to the sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others)	Sum of (From Savings Bank+ From Deposits (Bank/ Post Office/ Co-operative)+ From Income-tax Refund+ In the nature of Pass through income/Loss+ Others) is not equal to amount mentioned in the field Interest Gross income of schedule OS
79	In "Schedule OS" in value at field 1(d) should be equal to sum of (di + dii + diii + div + dv)	Sum of amounts mentioned at (di + dii + diii + div + dv) is not equal to amount mentioned in the field 1(d) of schedule OS
80	In "Schedule OS", "Any other income" total should be equal to the sum of individual value entered	Sum of individual value is not equal to amount entered in the field "Any other income" of schedule OS
81	In Schedule OS, Sr.no. 2 should be equal to (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)	Sum of amounts mentioned at (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1) is not equal to amount mentioned in the field 2 of schedule OS
82	In "Schedule OS", Income chargeable u/s 115BBE is should be equal to the sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D)	Sum of (Cash credits u/s 68 +Unexplained investments u/s 69+Unexplained money etc. u/s 69A+Undisclosed investments etc. u/s 69B+Unexplained expenditure etc. u/s 69C+Amount borrowed or repaid on hundi u/s 69D) is not equal to amount mentioned in the field" Income chargeable u/s 115BBE" of schedule OS
83	In "Schedule OS", amount of "Any other income chargeable at special rate" in Sr.no. 2c should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in the field "Any other income chargeable at special rate"-Sr.no. 2c of schedule OS
84	In "Schedule OS", amount of "Pass through income in the nature of income from other sources chargeable at special rates" in Sr.no. 2d should be equal to the sum of individual values entered in amount col.	Sum of individual values entered in amount column is not equal to amount mentioned in "Pass through income in the nature of income from other sources chargeable at special rates"-Sr.no. 2d of schedule OS
85	In "Schedule OS", Sr.no. 2(e) should be equal to the sum of amount entered in col 2 "Amount of income"	Sum of amount entered in col 2 "amount of income" is not equal to amount mentioned in the field 2(e) of schedule OS For Non-Resident if TRC flag is NO Value should be considered as Zero
86	In "Schedule OS", in 2e "Applicable rate" at col 10 should be lower of col "Rate as per Treaty" or "Rate as per I.T. Act"	If rate mentioned in the field 2e "Applicable rate" at col 10 of schedule OS is higher of col Rate as per Treaty (Col 6) or Rate as per I.T. Act (Col 9) For Non-residents - Rule should be triggered only if TRC flag is "Y"

87	In "Schedule OS" 3d should be equal to 3a+3b+3ci	Sum of amounts mentioned at 3a+3b+3ci is not equal to amount mentioned in the field 3d of schedule OS
88	In "Schedule OS", value at field "Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" should be equal to the sum of values at (1 (excluding DTAA of point 1) -3+4+ 5)	Sum of values at (1 (excluding DTAA of point 1) - 3+4+ 5) is not equal to amount mentioned in the field " Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion) - 3 + 4 + 5" of schedule OS
89	In "Schedule OS", Sr.no. 7 Income from other sources (other than from owning and maintaining race horses) should be equal to the sum of (2 + 6)	Sum of amounts mentioned at (2 + 6) is not equal to amount mentioned in the field 7 Income from other sources (other than from owning and maintaining race horses) of schedule OS Note: Please consider Sl. No. 6 as Nil if it is negative.
90	In "Schedule OS", Sr.no. 8(e) Balance should be equal to the sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59)	Sum of (Receipts -Deductions under section 57 in relation to receipts at 8a only+ Amounts not deductible u/s 58+Profits chargeable to tax u/s 59) is not equal to amount mentioned in the field " 8(e) Balance of schedule OS
91	In "Schedule OS" in Sr.no. 9 "Income from other sources" should be equal to the sum of (7+8e)	Sum of (7+8e) is not equal to amount mentioned in the field 9 "Income from other sources" of schedule OS Note: Please consider Sl. No. 8e as nil if negative.
92	In "Schedule BP", in A6 "Balance" should be equal to the sum of (1 - 2a - 2b - 3a - 3b - 3c -3d - 4 - 5d)	Sum of (1 - 2a - 2b - 3a - 3b - 3c -3d - 4 - 5d) is not equal to amount mentioned in the field A6 "Balance
93	In "Schedule BP", in A8 "Total (7a+7b+7c+7d)" should be equal to the sum of (7a+7b+7c+7d)	Sum of amount mentioned in (7a+7b+7c+7d) is not equal to amount mentioned in the field A8 "Total (7a+7b+7c+7d) " of schedule BP
94	In "Schedule BP", in A9 "Adjusted profit or loss (6+8)" should be equal to sum of (6+8)	Sum of (6+8) is not equal to amount mentioned in the field A9 "Adjusted profit or loss (6+8)" of schedule BP
95	In "Schedule BP", A11(iii) "Total" should be equal to the sum of 11i+11ii	Sum of 11i+11ii is not equal to amount mentioned in the field A11(iii) "Total" of schedule BP
96	In "Schedule BP", A12 "Profit or loss after adjustment for depreciation" should be equal to sum of (9+10-11iii)	Sum of (9+10-11iii) is not equal to amount mentioned in the field A12 "Profit or loss after adjustment for depreciation" of schedule BP
97	In "Schedule BP", A24 "Total" should be equal to sum of Sl. no. 13 to Sl. no. 23	Sum of Sl. no. 13 to Sl. no. 23 not equal to amount mentioned in the field A24 "Total" of schedule BP
98	In "Schedule BP", in A32 "Total" should be equal to the sum of Sl. No. 25 to Sl. No. 31	Sum of Sl. no. 25 to Sl. no. 31 is not equal to amount mentioned in the field A32 "Total" of schedule BP

99	In "Schedule BP" in A33 "Income (12+24-32)" should be equal to the sum of (12+24-32)	Sum of (12+24-32) is not equal to amount mentioned in the field A33 "Income (12+24-32)" of schedule BP
100	In "Schedule BP" in A35 "Net profit or loss from business or profession other than speculative and specified business (33+34)" should be equal to sum of (33+34)	Sum of amounts mentioned in (33+34) is not equal to amount mentioned in the field A35 "Net profit or loss from business or profession other than speculative and specified business (33+34)" of schedule BP
101	In "Schedule BP" in B40 "Income from speculative business (37+38-39)" should be equal to sum of (37+38-39)	Sum of (37+38-39) is not equal to amount mentioned in the field B40 "Income from speculative business (37+38-39)"
102	In "Schedule BP" in C44 "Profit or loss from specified business (41+42-43)" should be equal to sum of (41+42-43)	Sum of (41+42-43) is not equal to amount mentioned in the field C44 "Profit or loss from specified business (41+42-43) of schedule BP
103	In "Schedule BP" in C46 "Income from Specified Business (44-45)" should be equal to sum of (44 - 45)	Sum of amount mentioned at (44-45) is not equal to amount mentioned in the field C46 "Income from Specified Business (44-45) of schedule BP
104	In "Schedule BP" in D "Income chargeable under the head 'Profits and gains from business or profession'(A36+B40+C46) should be equal to sum of (A36+B40+C46)	Sum of (A36+B40+C46) is not equal to amount mentioned in the field D "Income chargeable under the head 'Profits and gains from business or profession'(A36+B40+C46) Note: This rule shall be applicable only when individual values of B40 and C46 are equal to or more than ZERO.
105	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 2 should be equal to (sum of sl no ii to sl.no xiii) of column 2 to the maximum of Rs.200000.	The amount at Sl.No.2xiv is not equal to sum of Sl.No. 2ii to Sl.No 2xiii Total loss set off for Column 2xiv cannot be is more than Rs. 2,00,000 This rule is required to implement only for column 2 ie., "House property"
106	In "Schedule CYLA", value at field xiv ix "Total loss set-off" of column 3 should be equal to (i+ v + vi + vii + viii+ ix + x + xi + xii + xiii) of column 3.	Sum of amount mentioned at (i+ v + vi + vii + viii+ ix + x + xi + xii + xiii) of column 3 in the field xiv "Total loss set-off" of schedule CYLA
107	In "Schedule CYLA", value at field xiv "Total loss set-off" of column 4 should be equal to (i+ ii+ iii + iv + v + vi + vii+ viii+ ix + x + xi + xiii) of column 4.	Sum of amounts mentioned at (i+ ii+ iii + iv + v + vi + vii+ viii+ ix + x + xi + xiii) of column 4 is not equal to amount mentioned in the field xiv "Total loss set-off" of column of schedule CYLA
108	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 2 should be equal to "Loss to be adjusted" field of column 2 - 2(xiv).	Difference between field (2) and 2(xiv) is not equal to amount mentioned in the field 2(xv) of schedule CYLA Note : This rule shall be applicable only if $2 \geq 2(xiv)$
109	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 3 should be equal to	Difference between field (3) and 3(xiv) is not equal to field 3(xv) of schedule CYLA

	"Loss to be adjusted" field of column 3 - 3(xiv).	Note : This rule shall be applicable only if $3 \geq 3(xiv)$
110	In "Schedule CYLA", value at field (xv) "Loss remaining after set-off" of column 4 should be equal to "Loss to be adjusted" field of column 4 - 4(xiv).	Difference between field (4) and 4(xiv) is not equal to field 4(xv) of schedule CYLA Note : This rule shall be applicable only if $4 \geq 4(xiv)$
111	In "Schedule CYLA", value at field "Loss to be set off" of column 2 should be equal to " Sl.no.4 of Schedule HP" if there is loss under head House Property.	Amount mentioned at Sl.no.4 of Schedule HP" if there is loss under head House Property and is not equal to amount mentioned in the field "Loss to be set off" of column 2 in schedule CYLA
112	In "Schedule CYLA", value at field "Loss to be set off" of column 3 should be equal to "Sl.no. 2v of item E of Schedule BP" if there is loss under head PGBP.	Amount mentioned at Sl.no. 2v of item E of Schedule BP" if there is loss under head PGBP and it is not equal to amount mentioned in the field "Loss to be set off" of column 3 in schedule CYLA
113	In "Schedule CYLA", value at field "Loss to be set off" of column 4 should be equal to " Sl.no.6 of Schedule OS" if it is loss.	Amount mentioned at Sl.no.6 of Schedule OS" if it is loss and it is not equal to amount mentioned in the field "Loss to be set off" of column 4 in schedule CYLA
114	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 is not equal to output of Col. 7-8
115	In Schedule PTI, Sl. No. iia - "Short Term" should be equal to sum of ai+aii	In schedule PTI, Sl. No. iia Short Term is not equal to sum of ai+aii
116	In Schedule PTI, Sl. No. iib - "Long Term" should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
117	In Schedule PTI, Sl. No. iii - "Other Sources" should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
118	In "Schedule 115TD", value at field '3' "Net value of assets" should be equal to the value of Sl.no.1 - Sl.no.2	Difference between value of Sl.no.1 - Sl.no.2 is not equal to amount mentioned in the field'3' "Net value of assets" of schedule 115TD Note : This rule shall be applicable only if Sl.no. 1 \geq Sl.no.2
119	In "Schedule 115TD", value at field '4(iv)' "Total " should be equal to sum of values at Sl.no. 4i + 4ii + 4iii	Sum of amounts mentioned at Sl.no. 4i + 4ii + 4iii is not equal to amount mentioned in the field '4(iv)' "Total" of schedule 115TD
120	In "Schedule 115TD", value at field '6' "Accreted income as per section 115TD " should be equal to values at Sl.no. [3 – (4 – 5)]	Difference between values at Sl.no. [3 – (4 – 5)] is not equal to amount mentioned in the field '6' "Accreted income as per section 115TD of schedule 115TD
121	In "Schedule 115TD", value at field '12' "Net payable/refundable " should be equal to values at Sl.no. [10 – 11]	Difference between values at Sl.no. [10 – 11] is not equal to amount mentioned in the field '12' "Net payable/refundable" of schedule 115TD Note - Round off +10/-10 Note: If value in Sl. No. 12 is Negative, then it should be restricted to "Zero"

122	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" should be equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'	In "Schedule TR", value at Sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable" is not equal to "Total of values at column 1(d)" where section is selected as "90"/"90A" at 'Column 1(e)'
123	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'	In "Schedule TR", value at Sl.no.3 "Total Tax relief available in respect of country where DTAA is not applicable" is not equal to "Total of values at column 1(d)" where section is selected as "91" at 'Column 1(e)'
124	In "Schedule IT", value at "Total" field of Column 5 "Amount" should be equal to sum of amount entered in individual rows of column 5	Sum of amount entered in individual rows of column 5 is not equal to amount mentioned in the field Total of schedule IT
125	In "Schedule TDS1", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.	If Col 8(TDS)/7 and 6 of Schedule TDS1 (Other than salary) are filled in the same row.
126	In "Schedule TDS2", Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows.	If Col 8(TDS)/7 and 6 of Schedule TDS2 (Other than salary) are filled in the same row.
127	In Schedule TDS2, "The Amount of TDS claimed this year" should not be more than "Tax deducted".	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/ 16C furnished by Deductor) Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8.
128	In Schedule TDS1, "Amount of TDS claimed this year" should not be more than "Tax deducted".	If in Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) , Sl No "9" is more than Sl.no "7", Sl.no "6" & tds at field 8.
129	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D/16E furnished by Deductor), if TDS credit relating to other person/self is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D/16E furnished by Deductor), If TDS in Col 6 to 10 (any one field or more than one filed) is more than 0 and Col 3 or 4 is zero or null or JSON tag is not there
130	In Schedule TDS2, TAN of the Deductor/ PAN of Tenant/ Buyer is not provided	If Schedule TDS on Income and TDS as per form 16B/16C/16D/16E, Any drop down is selected in Col 2 but TAN of the Deductor/ PAN of Tenant/ Buyer is not provided
131	In Schedule TDS1 & TDS2, Financial year in which tax deducted should not be 'null ' if there is a claim of brought forward TDS	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C furnished by Deductor)If value at field " TDS b/f" is more than zero, then value at "Fin. Year in which deducted" cannot be zero or null.

132	In Schedule TDS1 & TDS2, TDS credit claimed this year in col. no. 9 should not be more than Gross amount disclosed in col.no.11	TDS Claimed in own hands in col. no. 9 is more than Gross Amount shown in Col. No. 11 of Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) and Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D/16E furnished by Deductor), Note : This rule is not applicable in case "Head of Income" is selected as "Not Applicable (only in case TDS is deducted u/s 194N)".
133	In "Schedule TDS", in 15b(i) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.	sum of amount entered in amount column is not equal to amount mentioned in the field 15b(i) Total of Column 9 "Amount" of schedule TDS
134	In "Schedule TDS", in 15b(ii) Total of Column 9 "Amount" Should be equal to sum of individual amount entered in amount column.	Sum of amount entered in amount column is not equal to amount mentioned in the field 15b(ii) Total of Column 9 "Amount" of schedule TDS
135	In Schedule TDS1 & TDS2, if TDS is claimed then "Gross Amount" and "Head of Income" under "Corresponding Income offered" should be filled.	If in schedule "TDS (As per form 16A/16B/16C/16D/16E), TDS is claimed in column 9 and 10 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income(Col 12)" is not filled. Note : "Head of Income" is selected as "Not Applicable (only in case TDS is deducted u/s 194N)", then "Gross Amount" is not required to check in JSON
136	For the trust/institution registered u/s 12A/12AB, value at Sl.No.6 (v) should not be more than 15% of Sl. No. 1+ Sl. No. 3 in Part B-TI.	Section under which registered/provisionally registered or approved/notified is selected as 12A/12AB AND In filing status under "section under which the exemption is claimed " is selected as Section 11 AND Amount entered at Part B-TI 6(v) is greater than 15% of (Sr.no. 1 +3 Part B1 of Part B-TI) Note: 15% of (1+ 3) should be rounded off with nearest number. Note: Rounding off to +1/-1 can be allowed
137	For trust/institution is approved u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via), Value at Sl. No. 6(v) should not be more than 15% of Sr. no. 1+ Sl. No. 3 in Part B1 of Part-BTI.	Section under which registered/provisionally registered or approved/notified is selected as 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(via) AND In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(iv)/(v)/(vi)/(via) AND Amount entered at Part B-TI 6 (v) is greater than 15% of (Sr.no. 1+ 3 of Part B1 of Part B-TI). Note: 15% of (1+ 3) should be rounded off with nearest number.

		Note: Rounding off to +1/-1 can be allowed
138	In Schedule IE1, Sr.no.1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), is selected AND Sr.no. 1 of Schedule IE 1 < Sr. no. C of Sch VC
139	In Schedule IE2, Sr. no. A1- "Total receipts including any voluntary contributions" should not be less than the amount of total voluntary contributions mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " Section 10(23A) or 10(24) is selected AND Sr.no. A1 of Schedule IE 2 < Sr. no. C of Sch VC
140	In schedule IE 3, value at Sr. no. 3- "Total receipts including any voluntary contributions" should not be less than amount of "total voluntary contributions" in Sr. no. C of Schedule VC.	In filing status under "section under which the exemption is claimed" any of Section 10(23C)(iiiab) or 10(23C)(iiiac) is selected AND Total of Sr.no. 3 of Schedule IE 3 < Sr. no. C of Sch VC
141	In Schedule IE4, value at Sr.no.3- "Gross annual Receipts" should not be less than the amount of "total voluntary contributions" mentioned in Sr.no. C of Schedule VC.	In filing status under "section under which the exemption is claimed " any of Section 10(23C)(iiid) or 10(23C)(iiiae) is selected AND Total of Sr.no. 3 of Schedule IE 4 < Sr. no. C of Sch VC
142	In Schedule Part B – TI, exemption is claimed at field 18a - "Exemption under section 10(21)" and 'Section 10(21) read with section 35(1)' or 'Section 10(21)' is not selected under filing status in Schedule PI.	In Schedule Part B2 of Part B-TI, Sr.no. 1a > 0 AND 10(21) r/w Section 35 or 10(21) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
143	In Schedule Part B – TI, exemption claimed at field 1a should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(21) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 1a of Part B-TI (Part B2) > Sr.no. 1 of Schedule IE1
144	In Schedule Part B – TI, exemption is claimed at field 1b - "Exemption under section 10(22B)" and Section 10(22B) is not selected under filing status in Schedule PI.	In Schedule Part B-TI (Part B2), Sr.no. 1b > 0 AND 10(22B) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
145	In Schedule Part B – TI, exemption claimed at field 1b should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(22B) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 1b of Part B-TI (Part B2) > Sr.no. 1 of Schedule IE1

146	In Schedule Part B – TI, exemption is claimed at field 1c - "Exemption under section 10(23A)" and Section 10(23A) is not selected under filing status in Schedule PI.	In Schedule Part B-TI (Part B2), Sr.no. 1c > 0 AND 10(23A) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
147	In Schedule Part B – TI, exemption claimed at field 1c should not be more than the total receipts including voluntary contribution in Schedule IE2.	10(23A) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 1c of Part B-TI (Part B2) > Sr.no. 1 of Schedule IE2
148	In Schedule Part B – TI, exemption is claimed at field 1d - "Exemption under section 10(23AAA)" and Section 10(23AAA) is not selected under filing status in Schedule PI.	In Schedule Part B-TI (Part B2), Sr.no. 1d > 0 AND 10(23AAA) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
149	In Schedule Part B – TI, exemption claimed at field 1d should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(23AAA) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 1d of Part B-TI (Part B2) > Sr.no. 1 of Schedule IE1
150	In Schedule Part B – TI, exemption is claimed at field 1e - "Exemption under section 10(23B)" and Section 10(23B) is not selected under filing status in Schedule PI.	In Schedule Part B-TI (Part B2), Sr.no. 1e > 0 AND 10(23B) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
151	In Schedule Part B – TI(Part B2), exemption claimed at field 1e should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(23B) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no.1e of Part B-TI (part b2)> Sr.no. 1 of Schedule IE1
152	In Schedule Part B – TI(Part B2), exemption is claimed at field 1f "Exemption under section 10(23EC)" and Section 10(23EC) is not selected under filing status in Schedule PI.	In Schedule Part B-TI(part b2), Sr.no 1f > 0 AND 10(23EC) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
153	In Schedule Part B –TI(Part B2), exemption claimed at field 1f should not be more than the total receipts including voluntary contribution in Schedule IE1.	In Schedule Part B – TI(Part B2) exemption claimed at field 1f is greater than the total receipts including voluntary contribution in Schedule IE1.
154	In Schedule Part B – TI(Part B2), exemption is claimed at field 1g - "Exemption under section 10(23ED)" and Section 10(23ED) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(Part B2), Sr.no. 1g > 0 AND 10(23ED) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
155	In Schedule Part B – TI(Part B2), exemption claimed at field 1g should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(23ED) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND

		Sr.no.1g of Part B-TI(Part B2) > Sr.no. 1 of Schedule IE1
156	In Schedule Part B –TI(B2), exemption is claimed at field 1h "Exemption under section 10(23EE)" and Section 10(23EE) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(Part b2), Sr.no. 1h > 0 AND 10(23EE) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
157	In Schedule Part B – TI(Part b2) exemption claimed at field 1h should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(23EE) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 1h of Part B-TI(Part b2) > Sr.no. 1 of Schedule IE1
158	In Schedule Part B – TI(Part b2), exemption is claimed at field 1i - "Exemption under section 10(29A)" and Section 10(29A) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(Part b2), Sr.no.1i > 0 AND 10(29A) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
159	In Schedule Part B – TI(Part b2)exemption claimed at field 1i should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(29A) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 1i of Part B-TI(Part b2) > Sr.no. 1 of Schedule IE1
160	In Schedule Part B – TI(Part b2), exemption is claimed at field 2a - "Exemption under section 10(23C)(iiiab)" and Section 10(23C)(iiiab) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(part b2), Sr.no.2a > 0 AND 10(23C)(iiiab) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
161	In Schedule Part B – TI(Part b2) exemption claimed at field 2a should not be more than the total receipts including voluntary contribution in Schedule IE3.	10(23C)(iiiab) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no.2a of Part B-TI(part b2) > Sr.no. 3 of Schedule IE3
162	In Schedule Part B – TI(part b2), exemption is claimed at field 2b - "Exemption under section 10(23C)(iiiac)" and Section 10(23C)(iiiac) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(part b2), Sr.no. 2b > 0 AND 10(23C)(iiiac) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
163	In Schedule Part B – TI(part b2), exemption claimed at field 2b should not be more than the total receipts including voluntary contribution in Schedule IE3.	10(23C)(iiiac) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2b of Part B-TI(part b2) > Sr.no. 3 of Schedule IE3

164	In Schedule Part B – TI(part b2) exemption is claimed at field 2c - "Exemption under section 10(23C)(iiiad)" and Section 10(23C)(iiiad) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(part b2), Sr.no. 2c > 0 AND 10(23C)(iiiad) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
165	In Schedule Part B – TI, exemption claimed at field 2c should not be more than the Gross Annual receipts in Schedule IE4.	10(23C)(iiiad) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2c of Part B-TI(part b2) > Sr.no. 3 of Schedule IE4
166	In Schedule Part B – TI(part b2) exemption is claimed u/s 10(23C)(iiiad) or 10(23C)(iiiad) and aggregate annual receipts is greater than 5 crore.	Sr.no. 2c or 2d of Part B-TI (part b2)> 0 AND Sr.no. 3 of Schedule IE4> 5 crore
167	In Schedule Part B – TI9(part b2), exemption is claimed at field 2d - "Exemption under section 10(23C)(iiiad)" and Section 10(23C)(iiiad) is not selected under filing status in Schedule PI.	In Schedule Part B-TI(part b2), Sr.no. 2d> 0 AND 10(23C)(iiiad) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
168	In Schedule Part B – TI(part b2) exemption claimed at field 2d should not be more than the Gross Annual receipts in Schedule IE4.	10(23C)(iiiad) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2d of Part B-TI(part b2) > Sr.no. 3 of Schedule IE4
169	In Schedule Part B – TI(part b2), exemption is claimed at field 2e - "Exemption under section 10(23D)" and Section 10(23D) is not selected under filing status in Schedule Personal information.	In Schedule Part B-TI(part b2), Sr.no. 2e > 0 AND 10(23D) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
170	In Schedule Part B – TI(part b2), exemption claimed at field 2e should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(23D) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2e of Part B-TI(part b2) > Sr.no. 1 of Schedule IE1
171	In Schedule Part B – TI(part b2), exemption is claimed at field 2f - "Exemption under section 10(23DA)" and Section 10(23DA) is not selected under filing status in Schedule Personal information.	In Schedule Part B- TI(part b2), Sr.no. 2f > 0 AND 10(23DA) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
172	In Schedule Part B – TI(part b2), exemption claimed at field 2f should not be more than total receipts including voluntary contribution in Schedule IE1.	10(23DA) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND

		Sr.no. 2f of Part B- TI(part b2) > Sr.no. 1 of Schedule IE1
173	In Schedule Part B – TI(part b2), exemption is claimed at field 2g - "Exemption under section 10(23FB)" and Section 10(23FB) is not selected under filing status in Schedule Personal information.	In Schedule Part B- TI(part b2), Sr.no. 2g > 0 AND 10(23FB) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
174	In Schedule Part B – TI(part b2), exemption claimed at field 2g should not be more than total receipts including voluntary contribution in Schedule IE1.	10(23FB) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2g of Part B- TI(part b2) > Sr.no. 1 of Schedule IE1
175	In Schedule Part B – TI(part b2) exemption is claimed at field 2h - "Exemption under section 10(24)" and Section 10(24) is not selected under filing status in Schedule Personal information.	In Schedule Part B- TI(part b2), Sr.no. 2h > 0 AND 10(24) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
176	In Schedule Part B – TI(part b2), exemption claimed at field 2h should not be more than total receipts including voluntary contribution in Schedule IE2.	10(24) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2h of Part B- TI(part b2) > Sr.no. 1 of Schedule IE2
177	In Schedule Part B – TI(part b2), exemption is claimed at field 2i 9i - "Exemption under section 10(46)" and Section 10(46) is not selected under filing status in Schedule Personal information.	In Schedule Part B- TI(part b2), Sr.no. 2i > 0 AND 10(46) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
178	In Schedule Part B – TI(part b2), exemption claimed at field 2i should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(46) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2i of Part B- TI(part b2) > Sr.no. 1 of Schedule IE1
179	In Schedule Part B – TI(part b2) exemption is claimed at field 2j "Exemption under section 10(47)" and Section 10(47) is not selected under filing status in Schedule Personal information.	In Schedule Part B- TI(part b2), Sr.no. 2j > 0 AND 10(47) not selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1).
180	In Schedule Part B – TI(part b2) exemption claimed at field 2j should not be more than the total receipts including voluntary contribution in Schedule IE1.	10(47) is selected under "Section under which exemption is claimed" in Filing Status - Part A-General (1). AND Sr.no. 2j of Part B- TI(part b2) > Sr.no. 1 of Schedule IE1

181	Value in Sr. No. 3 in Part B2 of Part BTI are entered but in filing status - 'section under which exemption is claimed' none of Section 10(21) or 10(21) r/w Section 35 are selected	If Sr. No. 3 Part B2 of Part B TI > 0 And Dropdown values selected OTHER THAN 10(21) or 10(21) r/w Section 35 under filing status - section under which exemption is claimed in schedule "Part A General"
182	In Schedule Part B-TI(part b2), Value in Sr.no. 5 - "Income claimed/ exempt under section 13B in case of an Electoral Trust" should be equal to Sr.no. 6vii of Schedule ET.	If Sr. No. 5 of Part B TI(part2) IS NOT EQUAL TO Sr.no. 6vii of schedule ET
183	In Schedule Part B-TI Part B1, Sr.no. 10ii - "Profits and gains of business or profession" is not consistent with Sr. No. D of Schedule BP.	Sr.no. 10ii of Part B-TI, Part B1 IS NOT EQUAL TO Sr.no. D of Schedule BP. If Sl. no. D is negative then this field should be "0" Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1
184	In "Schedule Part B – TTI", value in field '1g'- "Tax Payable on Total Income" should be equal to the sum of (1a+ 1b+1c+ 1d+1e-1f).	Sum of amounts mentioned at (1a+ 1b+1c+ 1d+1e-1f) is not equal to amount mentioned in field '1g', "Total" of schedule part BTTI
185	In "Schedule Part B – TTI", value at Sl.no '2(i)' should match with 25% of 115BBE Tax in "Schedule SI"	Amount mentioned at 25% of 115BBE Tax in "Schedule SI" is not equal to amount mentioned in the field value at Sl.no '2(i)' of schedule Part BTTI Note: Rounding off to +1/-1 can be allowed
186	In "Schedule Part B – TTI", value in field '2(iii)', "Total" should be equal to the sum of 2(i) +2(ii).	Sum of amounts mentioned at 2(i) +2(ii) is not equal to amount mentioned in field '2(iii)', "Total" of schedule part BTTI
187	In "Schedule Part B – TTI", value in field '4', Gross tax liability should be equal to the sum of "1g+2iii+3"	Sum of amounts mentioned at "1g+2iii+3" is not equal to amount mentioned in the field '4', Gross tax liability of schedule Part BTTI
188	In "Schedule Part B – TTI", value in field '5a', Section 90/90A' should be equal to value at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" in Schedule TR.	Amount mentioned at sl.no.2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" is not equal to amount mentioned in Schedule TR in the field '5a', Section 90/90A' of schedule Part BTTI
189	In "Schedule Part B – TTI", value in field '5b', 'Section 91' should be equal to value at sl.no.3 "Total Tax relief available in respect of country where DTAA is not	Amount mentioned at sl.no.3 "Total Tax relief available in respect of country where DTAA is applicable (section 91)" is not equal to amount mentioned in Schedule TR in the field '5b', Section 91' of schedule Part BTTI

	applicable (section 91)" in Schedule TR.	
190	In "Schedule Part B – TTI" value in field '5c', "Total" should be equal to the sum of "5a+5b"	Sum of amounts mentioned at "5a+5b" is not equal to amount mentioned in the field 5c', "Total of schedule Part BTTI
191	In "PART B- TTI", value at Sl.no.6 "Net tax liability" should be equal to the value at Sl.no.4 - 5c	Sum of value at Sl.no.4 - 5c is not equal to amount mentioned in the field Sl.no.6 "Net tax liability" of schedule Part BTTI Note: If SL.no 5C is greater than 4. This Rule will not be applicable
192	In "PART B- TTI", value at '7e' "Total Interest and Fee Payable" should be equal to the sum of 7a+7b+7c+7d	Sum of amounts mentioned at 7a+7b+7c+7d" is not equal to amount mentioned in the field '7e' "Total Interest and Fee Payable of schedule Part BTTI
193	In "PART B- TTI", value at Sl.no.8 "Aggregate liability" should be equal to the sum of value at Sl.no.6+7e	Sum of amounts mentioned at Sl.no.6+7e is not equal to amount mentioned in the field Sl.no.8 "Aggregate liability" of schedule Part BTTI
194	In "PART B- TTI", of '9e' Total Taxes Paid should be equal to the sum of "Advance Tax +TDS + TCS +Self-Assessment Tax"	Sum of 'Advance Tax +TDS + TCS +Self-Assessment Tax " is not equal to amount mentioned in the field '9e' Total Taxes Paid of Part BTTI
195	In "PART B- TTI", value at Sl.no.'10' "Amount payable" should be equal to value of Sl.no.8- Sl.no.9e.	Difference between value of Sl.no.8- Sl.no.9e. Is not equal to amount mentioned in the field Sl.no.'10' "Amount payable" of schedule Part BTTI Rule is applicable if Sr.no. 8>9e Rounding off +5 and -5 to be allowed
196	In "PART B- TTI", value at Sl.no.'11' "Refund" should be equal to value of Sl.no.9e- Sl.no.8.	Difference between amounts mentioned at Sl.no.9e- Sl.no.8 is not equal to amount mentioned in the field Sl.no.'11' "Refund of PART BTTI Rule is applicable if Sr.no. 9e>8 Rounding off +5 and -5 to be allowed
197	In "Schedule Part B TTI", point 9a "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2022 and 31/03/2023	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2022 and 31/03/2023 is not equal to amount mentioned in the field 9a "Advance Tax of schedule Part BTTI
198	In "Schedule Part B TTI", point 9d "Self-Assessment Tax" should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2023 for A.Y 2023-24.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2023 for A.Y. 2023-24 is not equal to amount mentioned in the field 9d Self-Assessment Tax of schedule Part BTTI

199	In "Schedule Part B-TTI", value at 9(b) "TDS (total of column 9 of 15B)" should be equal to the sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS	Sum of Totals of Column 9 of TDS 1 + column 9 of TDS 2 of Schedule TDS is not equal to amount mentioned in the field "value at 9(b) "TDS (total of column 9 of 15B)" of schedule Part BTTI
200	In "Schedule Part B-TTI", value at 9(C) "TCS (total of column 7(i) of 15C)" should be equal to the value at Total of column 7(i) of Schedule TCS	value at Total of column 7(i) of Schedule TCS is not equal to amount mentioned in the field 9(C) "TCS (total of column 7 of 15C)" of schedule Part BTTI
201	Whether you have held unlisted equity shares at any time during the previous year? Flag is "Y" then the details of such shares need to be filled.	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Note: PAN column is not mandatory if "Type of company" is selected as "Foreign"
202	In Schedule 115TD, assessee has entered Accreted income u/s 115TD and field Sr.no. 9 "Specified date u/s 115TD" is blank	Sr.no. 6 of Schedule 115TD is >0 AND Sr.no. 9 of Schedule 115TD is NULL or ZERO
203	In Schedule Part B-TTI, Sr.no. 12 - "Net tax payable on 115TD income including interest u/s 115TE " should match with Sr. No. 12 of Schedule 115TD.	Sr.no. 12 of Part B-TTI IS NOT EQUAL TO Sr.no. 12 of Schedule 115TD.
204	"Gross Total Income" and all the heads of income is entered as "Nil or 0" but tax liability has been computed and paid.	In Schedule Part B-TI, (PART B1) Sr. no. 1, Sr. no 3, Sr. no. 7viii, Sr. no. 10v, IS LESS THAN OR EQUAL TO ZERO OR NULL OR In Part B-TI (PART B2) Sr. no 3 Sr. no. 4 Sr.no 5 6 Sr. no. 6 7 Sr. no 7v Sr. no. 12, Sr. No. 14 IS LESS THAN OR EQUAL TO ZERO OR NULL OR In Part B-TI (Part B3) Sr. No. 1, 4vi, 7v, IS LESS THAN OR EQUAL TO ZERO OR NULL AND In schedule SI, all values in column "Income" are Zero or Null AND In Schedule Part B-TTI, Sr. no. 1a or 1b or 1c or 1d or 1e or 1g or Sr. no. 4 IS GREATER THAN 100 AND In Schedule Part B-TTI, if Advance Tax is MORE THAN 100 OR SAT IS MORE THAN 100
205	Schedule IE1 to be filled only by persons claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47) & 10(23FB)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(21)/10(21) read with Sec 35, 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47),10(23FB) AND Any one of the field Sr.no. 1,2,3 of Schedule IE1 is filled

206	Schedule IE2 to be filled only by persons claiming exemption under Section 10(23A) or Section 10(24)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23A) or 10(24). AND Any one of the field Sr.no. A1,A2,A3 of Schedule IE2 is filled
207	Schedule IE3 to be filled only by persons claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac)	In filing Status, section under which exemption claimed is selected OTHER THAN Section 10(23C)(iiiab) or Section 10(23C)(iiiac) AND Any one of the field Sr.no. 1,2,3,4,5,6 of Schedule IE3 is filled
208	Schedule IE4 to be filled only by persons claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iiiiae)	In filing Status, section under which exemption claimed is selected OTHER THAN 10(23C)(iiiad) or Section 10(23C)(iiiiae) AND Any one of the field Sr.no. 1,2,3,4,5 of Schedule IE4 is filled
209	In Schedule Part A General, Section 10(23C)(iiiab) or Section 10(23C)(iiiad) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Education' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiab) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected as Section 10(23C)(iiiad) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Education' in Schedule IE4
210	In Schedule Part A General, Section 10(23C)(iiiac) or Section 10(23C)(iiiiae) is selected under filing status - 'section under which exemption is claimed' and objective is not selected as 'Medical' in Schedule IE3/IE4.	In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiac) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE3 OR In filing Status, section under which exemption claimed is selected is Section 10(23C)(iiiiae) AND Any in Sr.no. 1 Objectives is selected OTHER THAN 'Medical' in Schedule IE4
211	Anonymous donation u/s 115BBC should be filled by persons claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiiae)	Section under which exemption claimed is selected OTHER THAN Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiiad) or 10(23C)(iiiiae) AND Anonymous donation (i.e. Sr.no. D of Sch VC) > 0
212	Income entered in return and tax is not computed on the same.	In Part B-TI (Part B2)/(Part B3)/Part B-TTI/Schedule 115TD: Either Part B2 or Part B3 is filled, accordingly will consider the fields in mapping

		<p>[For Part B2 {(If Status in company, Local authority or AOP/BOI (i.e. Sub-Status: Other AOP/BOI) AND Aggregate Income less income chargeable at MMR > 0 OR (Status is AJP OR Status is AJP/AOP/BOI (i.e. Sub-Status: Society Registered u/s 1860 Act, Public Charitable Trust)) AND Aggregate income less income chargeable at MMR > 2,50,000}} AND Sr.no. 1a of Part B-TTI, Tax at Normal Rate = 0)]</p> <p>[For Part B3 {(If Status is company, Local authority AND Sl. No. 13 > 0 OR Status is AJP/AOP/BOI (i.e. Sub status: Society Registered u/s 1860 Act, Public Charitable Trust)) AND Sl. No. 13 > 2,50,000}} AND Sr.no. 1a of Part B-TTI, Tax at Normal Rate = 0)]</p> <p>OR</p> <p>Sr. no 11 in Part B-TI (Part B2) or Sr. no. 10 of Part B-TI (Part B3), Special income (excluding field OS DTAA, STCG & LTCG chargeable as per DTAA, 112A and PTI-112A, 115AD(1)(iii) (Code - 5ADiiiP))>0 and Sr. no. 1b (Tax at special rate) of Part B-TTI= 0 Sr. no 11 in Part B-TI (Part B2) or Sr. no. 10 of Part B-TI (Part B3), Special income >0 and Sr. no. 1b (Tax at special rate) = 0</p> <p>OR</p> <p>Sr. no. 11 of Part B-TI (Part B3) (anonymous donation) > 0 and Sr.no. 1c (Tax on AD u/s 115BBC) of Part B-TTI= 0</p> <p>OR</p> <p>Sr.no. 14 of Part B-TI (Part B2) (Income chargeable at MMR) >0 and Sr. no. 1e (tax at MMR) of Part B-TTI= 0</p> <p>OR</p> <p>Sr. no. 12 of Part B-TI (Part B3), Income Chargeable u/s 115BBI >0 and Sr. no. 1d of Part B-TTI =0</p> <p>OR</p> <p>Sr. no. 6 of schedule 115TD > 0 but Sr.no. 7 is not equal to Sr. no. 6*34.944% (Variance upto Rs 100 may be ignored)</p>
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213	if Assessee has claimed exemption in Sr. No 6i to 6vii. of Schedule Part BTI (part1) then assessee should select in the registration/approval details as Section 12A/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".	If any of the fields in Sr. No. 6i to 6vii of Part B TI (part b1)> 0 AND Section 12A/12AB or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) IS NOT SELECTED in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".
214	Assessee has claimed exemption in Sr. No. 1a of Schedule Part BTI (Part B2) Section 35 should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"	If Sr. No. 1a of Part B TI (Part B2)> 0 And Section 35 IS NOT SELECTED in Part A General - "Details of registration/provisional registration or approval under Income Tax Act".
215	Assessee has claimed exemption in Sr. No. 5 of Schedule Part BTI (Part B2) Section 13B should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"	If Sr. No. 5 of Part B TI (Part B2) > 0 And Section 13B IS NOT SELECTED in Part A General - "Details of registration/provisional registration or approval under Income Tax Act".
216	Assessee has claimed exemption in Sr. No.1d of Schedule Part BTI (Part B2) Section 10(23AAA) should be selected in Part A General -"Details of registration/provisional registration or approval under Income Tax Act"	If Sr. No. 1d of Part B TI (Part B2) > 0 And Section 10(23AAA) IS NOT SELECTED in Part A General -"Details of registration/provisional registration or approval under Income Tax Act".
217	In Part A-General, Section 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is selected at field "Please specify the section under which the exemption is claimed", then Sl. no. 1 of Part B-TI (part b1) should be equal to C- Ai-Bi of Schedule VC	Section is selected as '11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) at field "Please specify the section under which the exemption is claimed" in Part A General AND sum of Values at fields C- Ai-Bi of Schedule VC is not equal to Sl. no. 1 of Part B-TI(part b1). Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off".
218	In Schedule OS, value at sl.no.1a should be equal to 1ai + 1aii.	In Schedule OS, value at sl.no.1a is not equal to 1ai + 1aii.
219	If assessee registered u/s 12A/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) in Part A General 1 , "Any other AOP/BOI" cannot be selected as sub-status.	Section 12A/12AB is selected in column "Section under which registered/provisionally registered or approved/notified " in Table "Details of registration or approval under the Income-tax Act" OR

		<p>Section 10(23C)(iv)/(v)/(vi)/(via) is selected in column "Section under which registered/provisionally registered or approved/notified " in Table "Details of registration or approval under the Income-tax Act"</p> <p>AND</p> <p>Sub-status is selected as "Any other AOP/BOI in Part A General.</p>
220	For assessee claiming exemption under Section 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB) Schedule IE1 to be filled mandatorily.	<p>In filing status under "section under which the exemption is claimed " any of Section 10(21)/10(21) read with 35, 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47), 10(23FB)</p> <p>All the fields (Sl. No. 1 to 3) of Schedule IE 1 are Zero or blank or Null.</p>
221	For assessee claiming exemption under Section 10(23A) or Section 10(24), Schedule IE2 to be filled mandatorily.	<p>In filing status under "section under which the exemption is claimed " 10(23A) or 10(24) is selected</p> <p>AND</p> <p>Sr.no. A1 to A3 of Schedule IE 2 is Zero or blank or Null.</p>
222	For assessee claiming exemption under Section 10(23C)(iiiab) or Section 10(23C)(iiiac), Schedule IE3 to be filled mandatorily.	<p>In filing status under "section under which the exemption is claimed " 10(23C)(iiiab) or 10(23C)(iiiac) is selected</p> <p>AND</p> <p>Sl. No. 1 - Objective of the institution is Blank or Null in Schedule IE-3</p> <p>OR</p> <p>Sr.no. 3 to 6 of Schedule IE 3 is Zero or blank or Null.</p> <p>Note: Last conditions will be considered only when Objective of the institution is selected.</p>
223	For assessee claiming exemption under Section 10(23C)(iiiad) or Section 10(23C)(iii ae), Schedule IE4 to be filled mandatorily.	<p>In filing status under "section under which the exemption is claimed " 10(23C)(iiiad) or 10(23C)(iii ae) is selected</p> <p>AND</p> <p>Sl. No. 1 - Objective of the institution is Blank or Null in Schedule IE-4</p> <p>OR</p> <p>Sr.no. 3 to 5 of Schedule IE 4 is Zero or blank or Null.</p> <p>Note: Last conditions will be considered only when Objective of the institution is selected.</p>

224	Interest u/s 234A, 234B and 234C should not be computed if Tax Payable on Total Income is 0	Sl. No. 6 of Part BTTI - Net tax liability (4 - 5c) is 0 or Blank AND Sl. No. 7a of Part BTTI - Interest for default in furnishing the return (section 234A) is greater than 0 OR Sl. No. 7b of Part BTTI - Interest for default in payment of advance tax (section 234B) is greater than 0 OR Sl. No. 7c of Part BTTI - Interest for deferment of advance tax (section 234C) is greater than 0
225	Fee for default in furnishing return of income u/s 234F should not be computed if return is filed within due date.	Return of income is filed within due date u/s 139(1) AND Sl. No. 7d of Part BTTI - Fee for default in furnishing return of income (section 234F) is greater than 0
226	If assessee is a political party and claiming exemption u/s 13A, sub-status cannot be a public charitable trust.	In Filing status, section 139(4B) is selected in filed "Return furnished under section". AND Section under which exemption claimed is selected Section 13A. AND Sub-status is selected as Public charitable trust in Part A General 1.
227	If assessee is an electoral trust and claiming exemption u/s 13B, sub-status cannot be a public charitable trust.	In Filing status, section 139(4B) is selected in filed "Return furnished under section". AND Section under which exemption claimed is selected Section 13B. AND Sub-status is selected as Public charitable trust in Part A General 1.
228	Domestic company cannot be a Non-resident	In status, "Domestic company" is selected in Part A General 1. AND In Residential Status, "NRI-Non Resident" is selected in Filing status.
229	In "Schedule I", Value at Sl. No. 5 'Balance', should be equal to the difference of Sl. No. 2-4	Difference of values as Sl. No. 2-4 is not equal to amount mentioned in the field 'Balance' Sl. No. 5 of Schedule I
230	In "Schedule I", at column 'Balance amount available for application ', value at Column 11 should be equal to the values at fields Sl. No. (7-8-9-10)	Sum of values of Sl. No. (7-8-9-10) is not equal to amount mentioned in the field 'Balance amount available for application in Field 11 of Schedule I
231	In "Schedule I", sum of column (8+9+10) should not be greater than column 7	Sum of Sl. No. (8+9+10) cannot be more than Sl. No. 7

232	In "Schedule I", sum of column 12, 13, 14 should not be greater than column 11	Sum of Sl.no 12+13+14 cannot be more than Sl. No. 11
233	In "Schedule I", Value at field 15 "Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)" should be equal to the values at fields (9+10+13+ 14) for FY 2018-19 to FY 2021-22	Sum of values at (9+10+13+14) is not equal to amount mentioned in the field 15 'Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)' of Schedule I for FY 2018-19 to FY 2021-22
234	Value in Schedule I will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'	Values in Schedule I in any of the fields cannot be more than zero if Section other than section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via),10(21) or 10(21) read with section 35 is selected under filing status - 'section under which exemption is claimed'
235	Value in Schedule J will be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'	Values in Schedule J in any of the fields cannot be more than zero if Section other than section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
236	Value in Schedule D will be allowed to be entered only if exemption is claimed under Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via).	Values in Schedule D in any of the fields cannot be more than zero if Section other than section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'
237	In "Schedule D", at column 'Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year ', value at Column 8 should be equal to difference of values at fields (6-7)	Difference of values at (6-7) is not equal to amount mentioned in the field 'Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year : Field 8 of Schedule D
238	In "Schedule D", at column 'Balance Amount of deemed income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards', value at Column 9 should be equal to the values at fields (4-6)	Difference of values at (4-6) is not equal to amount mentioned in the field 'Balance Amount of deemed being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards: Field 9 of Schedule D
239	In "Part A-BS", value at field 'Total : A 1 f(iii)' should be equal to the sum of values at A 1 f(i+ii)	Sum of values at A 1 f(i+ii) is not equal to amount mentioned in the field "'Total : A 1 f(iii)" of Part A-BS
240	In "Part A-BS", value at field 'Total Fund : A(1)(g)' should be equal to the sum of values at A(1)(a+b+c+d+e+f)	Sum of values at A 1(a+b+c+d+e+f) is not equal to amount mentioned in the field "Total Fund : A 1(g)" of Part A-BS

241	In "Part A-BS", value at field 'Total Loan Funds : A2(c)' should be equal to the sum of values at A 2(a+b)	Sum of values at A2(a+b) is not equal to amount mentioned in the field "'Total Loan Funds" A2(c) of Part A-BS
242	In "Part A-BS", value at field 'Sources of Funds : A4 should be equal to the sum of values at A(1g+2c+3)	Sum of values at A (1g+2c+3) is not equal to amount mentioned in the field "'Sources of Funds : A4" of Part A-BS
243	In "Part A-BS" B1c of 'Application of funds' should be equal to difference of B(1a-1b)	In "Part A- BS" if difference of B(1a-1b) is not equal to amount mentioned in B1c of 'Application of funds' . Note : If value in Column B(1c) is Negative, then it should be restricted to "Zero"
244	In "Part A-BS" B 3 (a)(iiiD) of 'Application of funds' should be equal to sum of B 3 (a)(iiiA + iiiB + iiiC) .	In "Part A- BS" Sum of 3 (a) (iiiA + iiiB + iiiC) is not equal to amount mentioned in B 3 (a)(iiiD) of 'Application of funds'.
245	In "Part A-BS" B3(a)(v) of 'Application of funds' should be equal to sum of B3(a) (i +ii + iiiD + iv).	In "Part A- BS" Sum of B3(a) (i +ii + iiiD + iv) is not equal to amount mentioned in B3(a)(v) of 'Application of funds'.
246	In "Part A-BS" B3(c) of 'Application of funds' should be equal to sum of B3(av+b).	In "Part A- BS" Sum of B3(av+b) is not equal to amount mentioned in B3(c) of 'Application of funds' .
247	In "Part A-BS" B3(d)(iC) of 'Application of funds' should be equal to sum of B3d(iA + iB).	In "Part A- BS" Sum of B3(d) (iA + iB) is not equal to amount mentioned in B3(d)(iC) of 'Application of funds' .
248	In "Part A-BS" B3(d)(iii) of 'Application of funds' should be equal to sum of B3(d)(iC + ii).	In "Part A- BS" Sum of B3(d)(iC + ii) is not equal to amount mentioned in B3(d)(iii) of 'Application of funds'.
249	In "Part A-BS" B3(e) of 'Application of funds' should be equal to difference of B (3c – 3diii).	In "Part A- BS" difference of B (3c – 3diii) is not equal to amount mentioned in B3(e) of Application of funds.
250	In "Part A-BS" B5 of 'Application of funds' should be equal to sum of B(1+2+3e+4).	In "Part A- BS" Sum of B(1+2+3e+4) is not equal to amount mentioned in B5 of 'Application of funds' .
251	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 'Sources of Funds'	In "Part A-BS" B5 of 'Application of funds' should be equal to A4 of 'Sources of Funds'
252	In "Schedule J" A1(7) should be equal to sum of A1(i) [(1+2+4)-3].	In "Schedule J" Total of A1(7) is not equal to amount sum of A1 [(1+2+5)-3]. Note: If Column A1(7) is negative, restricted to zero.
253	In "Schedule J" A2(7) ' Details of loan and borrowings 'should be equal to sum of A2[(1+2-6)].	In "Schedule J" A2(7) is not equal to amount sum of A2[(1+2-6)].
254	In schedule "Part-BTI(PartB1)" Sr no.3 should be equal to Sum of 10 of "Schedule AI".	In Schedule "Part-BTI (PartB1)"Sr no. 3 is not equal to Sl no 10 of "Schedule AI". Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please

		specify the section under which the exemption is claimed" in Part A-General 1
255	In schedule "Part-BTI(PartB1)"Sr. no. 6(i) of -"Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i. e. not from the income of prev. year]" should be equal to Sl. No. G of "Schedule A".	In Schedule "Part-BTI (PartB1)"Sr no.6(i) is not equal to Sr. no G of "Schedule A" w.r.t. Total Column Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
256	In schedule "Part-BTI(PartB1)"Sr no.6(ii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A2(4) of "Schedule J".	In Schedule "Part-BTI(PartB1)"Sr no.6(ii) is not equal to A2(4) of "Schedule J". Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
257	In schedule "Part-BTI (PartB1)"Sr no.6(iii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to A1(4) of "Schedule J".	In Schedule "Part-BTI(PartB1)"Sr no.6(iii) is not equal to A1(4) of "Schedule J". Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
258	In schedule "Part-BTI(PartB1)" Sr no.6(iv) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to Column 2 of "Schedule D" for FY 2022-23.	In Schedule "Part-BTI(PartB1)" Sr no.6(iv) is not equal to Column 2 of "Schedule D" for FY 2022-23. Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
259	In schedule "Part-BTI(PartB1)"Sr no.6(vi) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/ institution" should be equal to Column 2 of "Schedule I"FY 2022-23.	In Schedule "Part-BTI (PartB1)"Sr no.6(vi) is not equal to Column 2 of "Schedule I" for FY 2022-23. Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

260	In schedule "Part-BTI(PartB1)"Sr no.6(vii) of -"Application of income for charitable or religious purposes or for the stated objects of the trust/institution" should be equal to [6i +6ii+6iii+6iia+6iv+6v+6vi]	In Schedule "Part-BTI(PartB1)"Sr no.6(vii) is not equal to [6i +6ii+6iii+6iia+6iv+6v+6vi].
261	In schedule "Part-BTI(PartB1)" Sr no.7(ii) of -"Additions" should be equal to (Diii) of schedule VC".	In schedule "Part-BTI(PartB1)" Sr no.7(ii) is not equal to (Diii) of schedule VC". Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
262	In schedule "Part-BTI(PartB1)" Sr.no. 7(viii) of -"Additions" should be equal to sum of [7i+7ii+7iii+7iv+7v+7vi+7vii].	In Schedule "Part-BTI(PartB1)" Sr. no. 7(viii) is not equal to sum of [7i+7ii+7iii+7iv+7v+7vi+7vii].
263	In schedule "Part-BTI(PartB1)" Sr.no. 9 of -"Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via) " should be equal to sum of [(5-6vii)+7viii+8].	In Schedule "Part-BTI(PartB1)" Sr. no. 9 is not equal to sum of [(5-6vii)+7viii+8]. Note : if result is negative, restrict to "0" for (5-6vii)
264	In schedule "Part-BTI(PartB1)" Sr.no. 10(i) of -"Income not forming part of item No. 9 above" should be equal to Sr. no. 4 of "Schedule HP".	In Schedule "Part-BTI(PartB1)" Sr.no.10 (i) is not equal to Sr. no. 4 of "Schedule HP". Note: this rule is applicable if value at sl.no.4 of HP is "0" or > than "0". If sl.no.4 is negative, then this field should be equal to "0" Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
265	In schedule "Part-BTI(PartB1)" Sr.no. 10(ii) of -"Income not forming part of item No. 9 above" should be equal to D(48) of "Schedule BP".	In Schedule "Part-BTI(PartB1)" Sr. no. 10 (ii) is not equal to D(48) of "Schedule BP". Note : this rule is applicable if value at sl.no.D48 of BP is "0" or > than "0". Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

266	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii)(Av)of -"Income under the head Capital Gains" should be equal to sum of [10(ai) + 10(aii) +10(aiii) +10 (aiv)].	In Schedule "Part-BTI(PartB1)"Sr.no. .10(iii) (Av) is not equal sum of [10(ai) + 10(aii) +10(aiii) +10 (aiv)].
267	In schedule "Part-BTI (PartB1)" Sr.no. 10(iii)(Biv) of -"Income under the head Capital Gains" should be equal to (10bi +10 bii +10 biii).	In Schedule "Part-BTI(PartB1)"Sr.no. .10(iii)(Biv) is not equal to (10bi +10 bii +10 biii).
268	In schedule "Part-BTI(PartB1)" Sr.no. 10(iii)(C)of -"Income under the head Capital Gains" should be equal to 10(iii) (Av+Biv) .	In Schedule "Part-BTI(PartB1)" Sr.no. .10(iii)(C) is not equal to 10(iii) (Av+Biv)
269	In schedule "Part-BTI(PartB1)" Sr.no. 10iv of -"Income from other sources " should be equal to Sr. no. 9 of Schedule OS.	In Schedule "Part-BTI(PartB1)"Sr.no. .10iv is not equal to Sr. no. 9 of Schedule OS. Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
270	In schedule "Part-BTI(PartB1)" Sr.no. 10v of -"Total" should be equal to (10i + 10ii + 10iiiE + 10iv).	In Schedule "Part-BTI(PartB2)" Sr. no. 10v is not equal to(10i + 10ii + 10iiiE + 10iv).
271	In schedule "Part-BTI(PartB1)" Sr.no. 11 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to sum of (9+10) .	In Schedule "Part-BTI(PartB1)" Sr. no. 11 is not equal to sum of (9+10).
272	In schedule "Part-BTI(PartB1)" Sr.no. 13 of - "Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to difference of(11-12) .	In Schedule "Part-BTI(PartB1)" Sr. no. 13 is not equal to difference of (11-12). Note : if result is negative, restrict to "0" Rounding off +5 or -5 to be allowed
273	In schedule "Part-BTI(PartB1)" Sr no. 15 of -"Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable." should be equal to Sum of Diii of "Schedule VC".	In Schedule "Part-BTI (PartB1)"Sr no. 15 is not equal to sum of Diii of "Schedule VC". Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" and if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

274	Value in Sr. No. 1 to 16 in Part BTI (Part B1) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'	In Schedule "part BTI-B1", any Value in Sr. No. 1 to 16 in Part BTI (Part B1) are > 0 but Section selected under - 'section under which exemption is claimed' in Part A general is OTHER THAN 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via)
275	In schedule "Part-BTI (PartB2)" Value at Sr.no. 7(i) of -Heads of Income should be equal to Sr. no.4 of Schedule HP.	In Schedule "Part-BTI (PartB2)" amount entered in Sr. no. 7(i) not equal to Sr. no. 4 of Schedule HP. Note: If negative restrict to zero
276	In schedule "Part-BTI (PartB2)" Sr.no. 7iii(Ai) of -"Income under the head Capital Gain" should be equal to Sr. no.E(9ii)of schedule CG.	In Schedule "Part-BTI(PartB2)" Sr. no. 7iii (Ai) is not equal to Sr. no. E(9ii) of schedule CG .
277	In schedule "Part-BTI (PartB2)" Sr.no. 7iii(Aii) of -"Income under the head Capital Gain" should be equal to Sr. no.E(9iii)of schedule CG.	In Schedule "Part-BTI(PartB2)"Sr.no. 7iii(Aii) is not equal to Sr. no.E(9iii)of schedule CG .
278	In schedule "Part-BTI (PartB2)" Sr.no. 7iii(Aiii) of -"Income under the head Capital Gain" should be equal to Sr. no.E (9iv) of schedule CG.	In Schedule "Part-BTI (PartB2)" Sr.no. 7iii(Aiii) is not equal to Sr. no.E(9iv) of schedule CG .
279	In schedule "Part-BTI (PartB2)" Sr.no. 7iii(Aiv)of -"Income under the head Capital Gain" should be equal to Sr. no.E(9v)of schedule CG.	In Schedule "Part-BTI(PartB2)" Sr.no. 7iii(Aiv) is not equal to Sr. no.E(9v) of schedule CG .
280	In schedule "Part-BTI(PartB2)" Sr.no. 7iii(Av) of -"Income under the head Capital Gain" should be equal to 7iii(ai + aii + aiii + aiv).	In Schedule "Part-BTI(PartB2)" Sr.no. 7iii(Av) is not equal to 7iii(ai + aii + aiii + aiv).
281	In schedule "Part-BTI (PartB2)"Sr.no. 7iii (Bi) "Income under the head Capital Gain" should be equal to E(9vi) schedule CG.	In Schedule "Part-BTI (PartB2)" Sr.no. 7iii(Bi) is not equal to E(9vi) schedule CG.
282	In schedule "Part-BTI(PartB2)" Sr.no. 7iii (Bii) -"Income under the head Capital Gain" should be equal to E(9vii) schedule CG.	In Schedule "Part-BTI (PartB2)" Sr.no. 7iii(Bii) is not equal to E (9vii) of schedule CG.
283	In schedule "Part-BTI(PartB2)" Sr.no. 7iii (Biii) -"Income under the head Capital Gain" should be equal to E(9viii) schedule CG.	In Schedule "Part-BTI(PartB2)" Sr.no. 7iii (Biii) is not equal to E(9viii) schedule CG.

284	In schedule "Part-BTI (PartB2)" Sr.no. 7iii (Biv) -"Income under the head Capital Gain" should be equal to sum 7iii(bi + bii + biii)	In Schedule "Part-BTI(PartB2)" Sr.no. 7iii(Biv) is not equal to sum of 7iii(bi + bii + biii).
285	In schedule "Part-BTI(PartB2)" Sr.no. 7iii(C) -"Income under the head Capital Gain" should be equal to sum (Av+Biv)	In Schedule "Part-BTI(PartB2)"Sr.no. 7iii(C) is not equal to sum of (Av+Biv)
286	In schedule "Part-BTI (PartB2)" Sr.no. 7iv should be equal to Sr. no. 9 Schedule OS.	In Schedule "Part-BTI(PartB2) " Sr.no. 7iv is not equal to Sr. no. 9 of Schedule OS.
287	In schedule "Part-BTI(PartB2)"Sr.no. 7v should be equal to (7i+7ii+7iiiE+7iv).	In Schedule "Part-BTI(PartB2)" Sr.no. 7v is not equal to (7i+7ii+7iiiE+7iv).
288	In schedule "Part-BTI(PartB2)"Sr.no. 8 of should be equal to sum of [6+7v-4-5] +3 .	In Schedule "Part-BTI(PartB2)" Sr.no. 8 is not equal to sum of [6+7v-4-5]+3. Note : if result is negative, restrict to "0"
289	In schedule "Part-BTI (PartB2)"Sr.no. 9 of should be equal to sum of (2xiv+ 3xiv + 4xiv) of Schedule CYLA .	In Schedule "Part-BTI(PartB2)"Sr.no. 9 is not equal to sum of (2xiv+ 3xiv + 4xiv) of Schedule CYLA .
290	In schedule "Part-BTI(PartB2)"Sr.no. 10 should be equal to difference of (8-9).	In Schedule "Part-BTI(PartB2)"Sr.no. 10 is not equal to difference of (8-9). Note: if result is negative, restrict to "0" Rounding off +5 or -5 to be allowed
291	if in Part A -General section under which exemption is claimed other than 13A,13B,10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) is selected then Part B2 of Part B TI should not be allowed to be filled	In Part A -General section under which exemption is claimed is other than 13A,13B,10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) is selected and any amount is more than zero in SL.no 1 to SL.no 15 of Part B2 of Part B TI
292	if in Part A -General section under which exemption is claimed other than 13A than SL.no 4 of Part B2 of Part B TI should not be allowed to be filled	SL.no 4 of Part B2 of Part B TI cannot be more than 0 if in Part A -General section under which exemption is claimed other than 13A is selected
293	if in Part A -General section under which exemption is claimed other than 13B than SL.no 5 of Part B2 of Part B TI should not be allowed to be filled	SL.no 5 of Part B2 of Part B TI cannot be more than 0 if in Part A -General section under which exemption is claimed other than 13B is selected

294	if in Part A -General section under which exemption is claimed selected as 10(23C)(iiiad) or 10(23C)(iiiiae) then amount cannot be more than 5 crores in SL.no 2c or 2d	SL.no 2c or 2d of Part B2 of Part B TI cannot be more than 5 crore if in Part A -General section under which exemption is claimed is selected as 10(23C)(iiiad) or 10(23C)(iiiiae)
295	In "Schedule A", value at field "Total amount to be allowed as application" of point I should be equal to the sum of values of (G=D-E+F)	Sum of values of (G=D-E+F) is not equal to amount mentioned in the "Total amount to be allowed as application " of Sl.no G I in schedule A w.r.t. Revenue, Capital and Total field Note 1:If D-E+F is negative then Sl.no G will populate as Zero w.r.t. Revenue, Capital and Total field
296	In "Schedule VC", value at field A(i)of 'Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Aia +Aib).	Sum of values at (Aia +Aib)is not equal to amount mentioned in the field 'Corpus donation A(i)' of schedule VC
297	In "Schedule VC", value at field B(i)of 'Foreign contribution (Other than anonymous donations taxable u/s 115BBC)' should be equal to the sum of (Bia + Bib) .	Sum of values at (Bia + Bib) is not equal to amount mentioned in the field 'Corpus donation B(i)' of schedule VC
298	Value at field "A10 " in "Schedule CG" should be equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .	Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
299	Value at field "B13" in "Schedule CG"should be equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .	Value at field "B13" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3c + B4c + B5 +B6+ B7c+ B8+B9e +B10+ B11-B12a of Schedule CG .
300	Value at field "C1" in "Schedule CG" should be equal to the sum of value 9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E.	Value at field "C1 " in "Schedule CG" is not equal to the sum of value 9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E of Schedule CG .
301	In Schedule CG, expenses u/s 48 (sr no A1b(iv) cannot be claimed, if Full Value of Consideration(sr no A1aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sr no A1aiii) is zero and expenses (sr no A1b(iv) are more than zero
302	In Schedule CG, expenses u/s 48 (sr no A3b(iv) cannot be claimed, if Full Value of Consideration (sr no A3a) is not offered to tax	If In Schedule CG, Full Value of Consideration (sr no A3a) is zero and expenses (sr no A3b(iv) are more than zero
303	In Schedule CG, expenses u/s 48 (sr no A5b(iv) cannot be claimed, if Full Value of Consideration(sr no A5aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sr no A5aiii) is zero and expenses (sr no A5b(iv) are more than zero
304	In Schedule CG, expenses u/s 48 (sr no A6b(iv) cannot be claimed, if	If In Schedule CG, Full Value of Consideration(sr no A6aiii) is zero and expenses (sr no A6b(iv) are more than zero

	Full Value of Consideration(sr no A6aiii) is not offered to tax	
305	In Schedule CG, expenses u/s 48 (sr no B1b(iv) cannot be claimed, if Full Value of Consideration(sr no B1aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration(sr no B1aiii) is zero and expenses(sr no B1b(iv) are more than zero
306	In Schedule CG, expenses u/s 48 (sr no B3b(iv) cannot be claimed, if Full Value of Consideration(sr no B3a) is not offered to tax	If In Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv) are more than zero
307	In Schedule CG, expenses u/s 48 (sr no B4b(iv) cannot be claimed, if Full Value of Consideration(sr no B4a) is not offered to tax	If In Schedule CG, Full Value of Consideration(sr no B4a) is zero and expenses(sr no B4b(iv) are more than zero
308	In Schedule CG, expenses u/s 48 (sr no B7b(iv) cannot be claimed, if Full Value of Consideration(sr no B7aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration(sr no B7a) is zero and expenses(sr no B7b(iv) are more than zero
309	In schedule CG, Sl. No. A3 biv of STCG Total should be equal to sum of A3(bi+bii+biii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)
310	In schedule CG, Sl. No. A3c of STCG Balance should be equal to A(3a-biv)	If in Sch CG A3c is not equal to A(3a-biv)
311	In Schedule CG Sl.no. A3e of STCG should be equal to the sum of A(3c+3d)	If in Sch CG A3e is not be equal to A(3c+3d)
312	In Schedule CG Sl.no. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is not higher of A5(a)(ia) or A5(a)(ib)
313	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(aii)]
314	In schedule CG, Sl. No. A5 biv Total should be equal to sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
315	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
316	In Schedule CG Sl.no. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
317	In Schedule CG Sl.no. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If in Schedule CG Sl.no. A6(a)(ic) is not higher of A6(a)(ia) or A6(a)(ib)
318	In Schedule CG, Sl. No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]	If in Sch CG Sl. No. A6(aiii) is not equal to sum of A6[(a)(ic)+(aii)]
319	In schedule CG, Sl. No. A6 biv Total should be equal to sum of A6(bi+bii+biii)	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii)
320	In schedule CG, Sl. No. A6c Balance should be equal to A6(aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)

321	In Schedule CG Sl.no. A6g of STCG should be equal to the sum of $A(6c+6d+6e-6f)$	If in Sch CG A6g is not equal to $A(6c+6d+6e-6f)$ Note : if result of $(6c+6d+6e)$ is > 0 then If $(6c+6d+6e-6f)$ is negative then the value should be restricted to zero Note : If $6c+6d+6e$ is ≤ 0 , then A6g should be equal to $6c+6d+6e$ Note: if result of $(6c+6d+6e)$ is > 0 then If $(6c+6d+6e-6f)$ is negative then the value should be restricted to zero
322	In Schedule CG Sl.no. A7 of STCG should be equal to the sum of $A(aXi+b)$	If in Sch CG A7 is not equal to $A(aXi+b)$
323	In Schedule CG Sl.no. A8 of STCG should be equal to the sum of $(A8a + A8b + A8c)$	If in Sch CG A8 is not equal to $(A8a + A8b + A8c)$
324	In schedule CG, Sl. No. B1 biv of LTCG Total should be equal to sum of $B1(biia+biib+biii)$	If in Sch CG B1(biv) is not equal to Sum of $B1(biia+biib+biii)$
325	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to $B1(aiii-biv)$	If in Sch CG B1c is not equal to $B1(aiii-biv)$
326	In Schedule CG Sl.no. B1e of LTCG should be the difference of $B(1c-1d)$, only if 1c is greater than 1d If $B(1c-1d)$ is negative then B1e should be equal to 0	If in Sch CG B1e is not equal to $B(1c-1d)$ Note: If $(1c-1d)$ is negative, then the value should be restricted to zero. Note : If $1c < 0$, then 1e should be equal to 1c
327	In Schedule CG Sl.no. B2e of LTCG should be the difference of $B(2c-2d)$	If in Sch CG B2e is not equal to $B(2c-2d)$ Note: If $(2c-2d)$ is negative then the value should be restricted to zero Note: If $2c < 0$, then 2e should be equal to 2c
328	In Schedule CG Sl.no. B2c of LTCG should be the difference of $B(2aiii-2b)$	If in Sch CG B2c is not equal to $B(2aiii-2b)$
329	In schedule CG, Sl. No. B3 biv of LTCG Total should be equal to sum of $B3(bi+bii+biii)$	If in Sch CG B3(biv) is not equal to Sum of $B3(bi+bii+biii)$
330	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to $B(3a-biv)$	If in Sch CG B3c is not equal to $B(3a-biv)$

331	In schedule CG, Sl. No. B4 biv Total should be equal to sum of B4(bi+bii+biii)	If in Sch CG Sl. No. B4 biv is not equal to sum of B4(bi+bii+biii)
332	In schedule CG, Sl. No. B4c Balance should be equal to B(4a-biv)	If in Sch CG Sl. No. B4c is not equal to B(4a-biv)
333	In Schedule CG Sl.no. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Schedule CG Sl.no. B7(a)(ic) is not higher of B7(a)(ia) or B7(a)(ib)
334	In schedule CG, Sl. No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)	If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii)
335	In schedule CG, Sl. No. B7 biv Total should be equal to sum of B7(bi+bii+biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi+bii+biii)
336	In schedule CG, Sl. No. B7c Balance should be equal to B(7aiii-biv)	If in Sch CG Sl. No. B7c is not equal to B(7aiii-biv)
337	Schedule CG sl no Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)	If value at field Eix is not equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii) Note : check for all columns(i.e, 2 to 8)
338	Schedule CG sl no Ex should be equal to difference of i-ix,only if (i) is greater than (x). This rule will be implemented for all columns	If value at field Ex is not equal to the difference of sl no i-ix. Note: This rule will be applicable when (i) is greater than (ix). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8)
339	Schedule CG sl no Ei2 should be equal to sum of sl no (A3e+ A4a+ A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b, which is included therein	If value at field Ei2 is not equal to the sum of sl no (A3e+ A4a+ A8a) [i.e, Ei2 should be equal to (-1)*(A3e+ A4a+ A8a)] Note: This rule will be applicable only if the sum of sl no (A3e+ A4a+ A8a) is negative. If Value of (A3e+ A4a+ A8a) is positive, Ei2 should be restricted to zero. Note: The figures of STCG in this table are the amount so computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9
340	Schedule CG sl no Ei3 should be equal to sum of sl no (A5e+ A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein	If value at field Ei3 is not equal to the sum of sl no (A5e+ A8b) [i.e, Ei3 should be equal to (-1)*((A5e+ A8b)] Note: This rule will be applicable only if the sum of sl no (A5e+ A8b) is negative If the sum of sl no (A5e+ A8b) is positive, Ei3 should be restricted to zero.

		<p>Note : The figures of STCG in this table are the amount so computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9</p>
341	<p>Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein</p>	<p>If value at field Ei4 is not equal to the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) [i.e, Ei4 should be equal to (-1)* [(A1e+A2c+A4b+A6g+A7+A8c)]</p> <p>Note: This rule will be applicable only if the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) is negative</p> <p>If the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) is positive, Ei4 should be restricted to zero.</p> <p>Note : The figures of STCG in this table are the amount so computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9</p>
342	<p>In Schedule CG, sl no Ei5 is not equal to sl no A9b.</p>	<p>Value at field Ei5 is not equal to sl no A9b</p> <p>Note: This rule will be applicable only if sl no A9b is negative</p> <p>(i.e, Ei5 should be equal to (-1)*A9b)</p> <p>If Value of (A9b) is positive, Ei5 should be restricted to zero.</p>
343	<p>Schedule CG sl no Eii should be equal to sum of sl no (A3e+A4a+A8a) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein</p>	<p>If value at field Eii is not equal to the sum of sl no (A3e+A4a+A8a)</p> <p>Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive</p> <p>If Value of (A3e+A4a+A8a) is negative, Eii should be restricted to zero.</p> <p>Note: The figures of STCG in this table are the amount so computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Resident amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9</p>

<p>344</p>	<p>Schedule CG sl no Eiii should be equal to sum of sl no (A5e+A8b) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b , which is included therein</p>	<p>If value at field Eiii is not equal to the sum of sl no (A5e+A8b)</p> <p>Note: This rule will be applicable only if the (A5e+A8b) is positive</p> <p>If Value of (A5e+A8b) is negative, Eiii should be restricted to zero.</p> <p>Note : The figures of STCG in this table are the amount so computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9</p>
<p>345</p>	<p>Schedule CG sl no Eiv should be equal to sum of sl no (A1e+A2c+A4b+A6g +A7+A8c) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates specified in sl. No A9a & A9b, which is included therein</p>	<p>If value at field Eiv is not equal to the sum of sl no (A1e+A2c+A4b+A6g +A7+A8c)</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p> <p>If Value of (A1e+A2c+A4b+A6g +A7+A8c) is negative, Eiv should be restricted to zero.</p> <p>Note : The figures of STCG in this table are the amount so computed in respected column (A1 to A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Residents amount will be reduced only if TRC flag is Yes at column no 7 at sl. no A9</p>
<p>346</p>	<p>In Schedule CG, sl no Ev should be equal to sl no A9b.</p>	<p>Value at field Ev is not equal to sl no A9b</p> <p>Note: This rule will be applicable only if sl no A9b is positive.</p> <p>If Value of (A9b) is negative, Ev should be restricted to zero.</p>
<p>347</p>	<p>Deductions claimed under respective section in STCG and LTCG should match with Table D.</p>	<p>Deductions claimed under respective section in STCG and LTCG is not matching with Table D.</p> <p>(Eg: amount claimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"</p> <p>Note: Below is mapping with Sl. No. references as per utility</p> <p>For Sec 54D, D1a(v) should be equal to A1di+A6fi+B1di+B9di</p> <p>For Sec 54EC, D1b(iv) should be equal to B1dii + B2d</p>

		<p>For Sec 54G, D1c(v) should be equal to $A1dii+A6fii+B1diii+B9dii$</p> <p>For Sec 54GA, D1d(v) should be equal to $A1diii+A6fiii+B1div+B9diii$</p> <p>from above fields, respective section to be referred when that section is selected from the dropdown.</p>
348	Schedule CG Col no E9 should be equal to Col no (1-2-3-4-5-6-7-8)	<p>If value at field E9 is not equal to the Col no (1-2-3-4-5-6-7-8)</p> <p>Note : If negative, restrict to Zero.</p>
349	In Schedule CG, Sl. No. B12 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	<p>If in Schedule CG, Sl. No. B12 , Col. 10 Applicable Rate is not equal to lower of Col. 6 or Col. 9 - For residents</p> <p>For Non residents - sl no B12 , column 10 is not equal to lower of column 6 and column 9, only if TRC flag is Y</p>
350	In Schedule CG, Sl. No. A9 Col. 10 Applicable Rate should be lower of Col. 6 (Rate as per Treaty) or Col. 9 (Rate as per IT Act)	<p>If in Schedule CG, Sl. No. A9 , Col. 10 Applicable Rate is not equal to lower of Col. 6 or Col. 9 - For residents</p> <p>For Non residents - sl no A9 , column 10 is not equal to lower of column 6 and column 9, only if TRC flag is Y</p>
351	In Schedule CG, expenses u/s 48(sr no B9b(iv) cannot be claimed, if Full Value of Consideration(sr no B9a(iii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sr no B9a(iii) is zero but expenses (sr no B9b(iv) are claimed
352	In Schedule CG Sl.no. B9(a)(ic) should be higher of B9(a)(ia) or B9(a)(ib)	If in Sch CG B9(a)(ic) is not higher of B9(a)(ia) or B9(a)(ib)
353	In schedule CG, Sl. No. B9 aiii Total should be equal to sum of B9(a)(ic+ii)	If in Sch CG B9 aiii Total is not equal to sum of B9(a)(ic+ii)
354	In schedule CG, Sl. No. B9 biv Total should be equal to sum of B9(bi+bii+biii)	If in Sch CG B9 biv Total is not equal to sum of B9(bi+bii+biii)
355	In schedule CG, Sl. No. B9c Balance should be equal to B(9a(iii)-biv)	If in Sch CG Sl. No. B9c Balance is not equal to B(9a(iii)-biv)
356	In Schedule CG Sl.no. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d	<p>If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d)</p> <p>Note: If $9c < 0$, then 9e should be equal to 9c</p> <p>Note: If (9c-9d) is negative then the value should be restricted to zero</p>

357	In Schedule CG, Sl. No. B10 should be equal to $B10(aX_i + b)$	If in Sch CG Sl. No. B10 is not equal to $B10(aX_i + b)$
358	In Schedule CG, Sl. No. B11 should be equal to $B11a_1 + B11a_2 + B11b$	If in Sch CG Sl. No. B11 is not equals to $B11a_1 + B11a_2 + B11b$
359	Schedule CG sl no D1e should be equal to sum of $D(1a + 1b + 1c + 1d)$	If value at field D1e is not equal to the sum of sl no $D(1a + 1b + 1c + 1d)$
360	In Schedule CG sl no Ei6 should be equal to sl no $(B4c + B5 + B7c + B8 + B11a_1 + B11a_2)$ as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b, which is included therein	<p>If value at field Ei6 is not equal to the sum of sl no $(B4c + B5 + B7c + B8 + B11a_1 + B11a_2)$</p> <p>[i.e, Ei6 should be equal to $(-1)^* (B4c + B5 + B7c + B8 + B11a_1 + B11a_2)$]</p> <p>Note: This rule will be applicable only if the sum of sl no $(B4c + B5 + B7c + B8 + B11a_1 + B11a_2)$ is negative</p> <p>If Value of $(B4c + B5 + B7c + B8 + B11a_1 + B11a_2)$ is positive, Ei6 should be restricted to zero.</p> <p>Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12</p>
361	Schedule CG sl no Ei7 should be equal to sl no $(B1e + B2e + B3c + B6 + B9e + B1 + B11b)$ as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b, which is included therein	<p>If value at field Ei7 is not equal to the sum of sl no $(B1e + B2e + B3c + B6 + B9e + B10 + B11b)$</p> <p>[i.e, Ei7 should be equal to $(-1)^* (B1e + B2e + B3c + B6 + B9e + B10 + B11b)$]</p> <p>Note: This rule will be applicable only if the sum of sl no $(B1e + B2e + B3c + B6 + B9e + B10 + B11b)$ is negative</p> <p>If Value of $(B1e + B2e + B3c + B6 + B9e + B10 + B11b)$ is positive Ei7, should be restricted to zero.</p> <p>Note: The figures of LTCG in this table are the amounts computed in respected column (B1 to b11) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12</p>

<p>362</p>	<p>In Schedule CG, sl no Ei8 should be equal sl no B12b.</p>	<p>Value at field Ei8 is not equal to sl no B12b [i.e, Ei8 should be equal to (-1)*(B12b)]</p> <p>Note: This rule will be applicable only if the total of Col. 2 Amount of income of sl no B12 is negative</p> <p>If Value of (B12b) is positive, Ei8 should be restricted to zero.</p>
<p>363</p>	<p>Schedule CG sl no Evi should be equal to sl no (B4c+B5+B7c+B8+ B11a1+B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein</p>	<p>If value at field Evi is not equal to the sum of sl no (B4c+B5+B7c+B8+ B11a1+B11a2)</p> <p>Note: This rule will be applicable only if the (B4c+B5+B7c+B8 + B11a1+B11a2) is positive</p> <p>If Value of (B4c+B5+B7c+B8+ B11a1+B11a2) is negative, Evi should be restricted to zero.</p> <p>Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates, which is included therein. For Non-Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12</p>
<p>364</p>	<p>Schedule CG sl no Evii should be equal to sl no (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in sl. No B12a & B12b , which is included therein</p>	<p>If value at field Evii is not equal to the sum of sl no (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b)</p> <p>Note: This rule will be applicable only if the (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b) is positive</p> <p>If Value of (B1e+ B2e+B3c+ B6+ B9e+ B10+ B11b) is negative, Evil should be restricted to zero.</p> <p>Note : The figures of LTCG in this table are the amounts computed in respected column (B1 to b11)as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates , which is included therein . For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B12</p>
<p>365</p>	<p>In Schedule CG, sl no Eviii should be equal sl no B12b.</p>	<p>Value at field Eviii is not equal to sl no B12b</p> <p>Note: This rule will be applicable only if sl no B12b is positive</p> <p>If Value of B12b is negative, Evili should be restricted to zero.</p>

366	In Schedule CG, In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)	In Schedule CG, In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii) Note: Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
367	In Schedule CG, In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)	In Schedule CG, In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii) Note : Rounding off +2 and -2 . (i.e., allow to upload any value between calculated value +2 and -2)
368	In schedule CG, for STCG 2aiii should be equal to higher of 2ai and 2aii	In schedule CG, for STCG values at 2aiii is not higher of values provided in 2ai and 2aii
369	In schedule CG, for LTCG 2aiii should be equal to higher of 2ai and 2aii	In schedule CG, for LTCG values at 2aiii is not higher of values provided in 2ai and 2aii
370	In schedule Part B-TI, Part B1, Sl. No. 10ai "Income claimed in Short term chargeable @15%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG	In Part B TI, Part B1, the value in Sl. No. 10ai - "Short term chargeable @15%" >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG or Table E of schedule CG is not filled Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1
371	In schedule Part B-TI, Part B1, Sl. No. 10aii Income claimed in Short term chargeable @30% >0, then it	In Part B TI, Part B1, the value in Sl. No. 10aii - "Short term chargeable @30%" >0 AND

	is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG	<p>this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG or Table E of schedule CG is not filled</p> <p>Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off"</p> <p>And</p> <p>Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1</p>
372	In schedule Part B-TI, Part B1, Sl. No. 10aiii, Income claimed in STCG chargeable at applicable rate, >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG	<p>In Part B TI, Part B1, the value in Sl. No. 10aiii - "Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG" or Table E of schedule CG is not filled</p> <p>Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off"</p> <p>And</p> <p>Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1</p>
373	In schedule Part B-TI, Part B1, Sl. No. 10aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG	<p>In Part B TI, Part B1, the value in Sl. No. 10aiv - "Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG" or Table E of schedule CG is not filled</p> <p>Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off"</p> <p>And</p> <p>Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1</p>

374	In schedule Part B-TI, Part B1, Sl. No. 10bi-Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG	In Part B TI, Part B1, the value in Sl. No. 10bi - "Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG" or Table E of schedule CG is not filled Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) isd selected from question "Please specify the section under which the exemption is claimed" In part A general 1
375	In schedule Part B-TI, Part B1,Sl. No. 10bii- Income claimed in Long term chargeable @20%>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG	In Part B TI, Part B1, the value in Sl. No. 10bii - "Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG" or Table E of schedule CG is not filled Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) isd selected from question "Please specify the section under which the exemption is claimed" In part A general 1
376	In schedule Part B-TI, Part B1, Sl. No. 10biii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9viii of item E of schedule CG	In Part B TI, Part B1, the value in Sl. No. 10biii - "Long term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG" or Table E of schedule CG is not filled Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) isd selected from question "Please specify the section under which the exemption is claimed" In part A general 1

377	In Schedule BP, Income reduced from Row no A3b to be offered under schedule CG - receipts shown in schedule CG should not be less than amount reduced from schedule BP A3b.	In schedule BP SL no A3b is more than SUM of row no. [A(1)(a)(iii) of all blocks, A(2)(aiii), A(3)(ia), A(3)(iia), A4a, A4b, A(5)(a)(iii), A(6)(a)(iii), A8, B(1)(a)(iii), B(2)(aiii), B(3)(a), B(4)(a), B5, B6, B(7)(ia)(iii), B(7)(iia)(iii), B(7)(iiia)(iii), B(7)(iva)(iii), B8, B9(a)(iii), B11 in Capital Gain Schedule. Note: - If in any of the above fields is negative then consider that field as "0" Note:- in case of sl. no. A8 & B11 (PTI) - take positive figures only from individual fields
378	In Schedule BP, Income reduced from Row no A3c to be offered under schedule OS- receipts shown in schedule OS should not be less than amount reduced from schedule BP A3c	In Schedule BP, Row no A3c "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of row no. 1a+1b (ignore 1biv if 1biv is negative) +1c+1e+2a+2b+2c+2d+5+8a+8d in Other source Schedule',
379	In "Schedule BP" in Table E Business income remaining after set off should be equal to the value of (Income of current year)- (Business loss set off)	Sl no E column 3 should be equal to column 1(-) column 2 in Sch BP Note: If result is negative, restrict to "0"
380	In schedule BP , If income/ loss from specified business is entered then nature of specified business cannot be blank	If sl no C45 is not equal to zero and sl no C47 is null
381	In "Schedule BP", value at field Eiv should be equal to sum of Sl No Eii+ Eiii	Sl no 2iv is not equal to sum of Sl no (Eii+Eiii) of col. 2
382	In Schedule BP Sl no Ev should be equal to sl no Ei-Eiv	Sl no Ev should be equal to sl no Ei - Eiv for business loss set off column Note : If result is negative, restrict to "0"
383	In schedule BP , Sl. No. A3c should be equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)	In schedule BP , Sl. No. A3c is not equal to Sl. No. A3(c)(i) + sl. No. A3(c)(ii)
384	In Schedule Part B-TI Part B2, Sr.no. 7ii - "Profits and gains of business or profession" is not consistent with Sr. No. D of Schedule BP.	Sr. no. 7ii of Part B-TI, Part B2 IS NOT EQUAL TO Sr.no. D of Schedule BP. If Sl. no. D is negative then this field should be "0" Note: Above rule will be applicable if Section 13A,13B, 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiiae),

		10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1
385	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4
386	In Schedule CYLA Sl. No 1iii, Speculative Income should be equal to SL.no. 3ii of Table E Schedule BP	Value in 1iii of Schedule CYLA is not equal to E3ii of Schedule BP
387	In Schedule CYLA, Sl. No 1iv "Specified business Income" should be equal to SL.no. 3iii of Table E of Schedule BP	Value in 1iv of Schedule CYLA is not equal to E3iii of Schedule BP
388	In Schedule CYLA,Sl. No 1v " Short term capital gain @15% should be equal to SL.no. 9ii of item E of Schedule CG	Value in 1v of Schedule CYLA is not equal to SL.no. 9ii of item E of schedule CG
389	In Schedule CYLA, ,Sl. No 1vi " Short term capital gain @30%" should be equal to SL.no. 9iii of item E of Schedule CG	Value in 1vi of Schedule CYLA is not equal to SL.no. 9iii of item E of schedule CG
390	In Schedule CYLA,,Sl. No 1vii " Short term capital gain taxable at applicable rates" should be equal to SL.no. 9iv of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to SL.no. 9iv of item E of schedule CG
391	In Schedule CYLA ,Sl. No 1viii "Short term capital gain taxable at special rates in India as per DTAA" should be equal to SL.no. 9v of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to SL.no. 9v of item E of schedule CG
392	In Schedule CYL,Sl. No 1ix " Long term capital gain taxable @10%" should be equal to SL.no. 9vi of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to SL.no. 9vi of item E of schedule CG
393	In Schedule CYLA,Sl. No 1x " Long term capital gain taxable @20%" should be equal to SL.no. 9vii of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to SL.no. 9vii of item E of schedule CG
394	In Schedule CYLA,Sl. No 1xi " Long term capital gain taxable at special rates in India as per DTAA" should	Value in 1xi of Schedule CYLA is not equal to SL.no. 9viii of item E of schedule CG

	be equal to SL.no. 9viii of item E of Schedule CG	
395	In Schedule CYLA,Sl. No 1xii " Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax)" should be equal to SL.no. 6 of Schedule OS	Value in 1xii of Schedule CYLA is not equal to Sl.no. 6 of schedule OS(provided 6 is positive)
396	In Schedule CYLA,Sl. No 1xiii " Profit from owning and maintaining race horses" should be equal to SL.no. 8e of Schedule OS	Value in 1xiii of Schedule CYLA is not equal to Sl.no. 8e of schedule OS (provided that 8e is positive)
397	In schedule CYLA, Value in 1ii should be equal to A36 of Schedule BP, only if A 36 is positive Note : only if A36 is +ve.	Value in 1ii of Schedule CYLA is not equal to A36 of Schedule BP Note : only if A36 is +ve.
398	In "Schedule CYLA", Income From House property should be equal to Sl.no.4 of Schedule HP" if there is profit under head House Property.	Amount mentioned at Sl.no.4 of Schedule HP" if there is profit under head House Property and is not equal to amount mentioned in the field 1i of schedule CYLA
399	In Part B-TI, Part B1, Sl. No. 12 Losses of current year set off against 10v should be equal to total of "2xiv" , "3xiv " and "4xiv" of Schedule CYLA	The value at Sl. no. 12 "Losses of current year set off against 10v of Part B TI, Part B1, is not equal to total of "2xiv" , "3xiv " and "4xiv" of Schedule CYLA Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1
400	In Part B-TI, Part B1, Income chargeable under section 115BBI should be equal to the total of Sl. No 7 of Schedule 115BBI.	The value at Sl. no. 7i "Income chargeable under section 115BBI" of Part B TI, Part B1, is not equal to the Total of Sl. No 7 of Schedule 115BBI. Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1
401	If Assessee is liable for audit and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	In Schedule LA at Sl. No. 2 & 3 the flag is 'Y' and sl no 3a to 3g are blank

402	In Schedule LA Sl. No. 7a 'Total voluntary contributions received by the party during the F.Y. (b+d)' should be equal to sum of Sl. No. 7b+7d	In Schedule LA Sl. No. 7a 'Total voluntary contributions received by the party during the F.Y. (b+d)' is not equal to sum of Sl. No. 7b+7d
403	In schedule SI, 115BB (Winnings from lotteries, puzzles, races, games etc.) should match with corresponding income offered in sl. No 2a schedule OS, after reducing applicable DTAA income , if any .	<p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in sl no 2a of schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p>
404	In schedule SI,115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should match with corresponding income offered in sl. No 2b of schedule OS	Amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in sl no 2b of schedule OS
405	In schedule SI, Income from other sources chargeable at special rates in India as per DTAA should match with corresponding income offered in sl. No 2e of schedule OS	<p>amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl No. 2e of Schedule OS</p> <p>(New sections added (Refer Sch - OS). Please include them in coding)</p>
406	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, STCG -DTAA, LTCG- DTAA fields	<p>If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, STCG -DTAA, LTCG-DTAA, 112A, PTI-112A and 115AD(1)(iii) (Code - 5ADiiiP)</p> <p>Note : Round off +1/-1 . (i.e, if the value in JSON is more/less than upto 1/- of temporary calculated value, don't restrict the JSON)</p>
407	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero	<p>In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero</p> <p>Note: excluding field OS DTAA, STCG & LTCG chargeable as per DTAA, 112A, PTI-112A and 115AD(1)(iii) (Code -5ADiiiP)</p>

		Note: Round off +1/-1. (i.e, if the value in JSON is more/less than upto 1/- of temporary calculated value, don't restrict the JSON)
408	Sum of income u/s 111A (STCG on shares where STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in sl no 5v of schedule CYLA	Total of income u/s 111A (STCG on shares where STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% + "Shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)" in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI is not equal to SI no 5v of schedule CYLA
409	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income sl no 5vi of schedule CYLA	Total of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in schedule SI is not equal to sl no 5vi of schedule CYLA
410	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in sl no 5x of schedule CYLA	Total of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in Schedule SI is not equal to sl no 5x of schedule CYLA
411	Sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 112A (LTCG on sale of shares on which STT is paid), 115AB(1)(b) (LTCG for non-resident on units referred in section 115AB), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(b)(iii)-LTCG by FII, 115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 112A (LTCG on sale of shares on which STT is paid), 115AB(1)(b) (LTCG for non-resident on units referred in section 115AB), 115AC(1)(c) (LTCG for non-resident on bonds/GDR), 115AD(1)(b)(iii)-LTCG by FII, 115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A in schedule SI should be equal to Sl. No. 5x schedule CYLA Note : Round off +2/-2 . (i.e, if the value in JSON is more than/Less upto 2/- of temporary calculated value, don't restrict the JSON)

	in schedule SI should be equal to Sl. No. 5ix schedule CYLA	
412	Total of Income (i) of schedule SI should match with sum of individual line items	Total of all special incomes at (i) should match with total income in schedule SI (New sections added. Please include them in coding) Note : Round off +2/-2 . (i.e, if the value in JSON is more than/Less upto 2/- of temporary calculated value, don't restrict the JSON)
413	Total of all tax on special incomes at "Tax Thereon" (ii) should be consistent with total tax in schedule SI	Total of all tax on special incomes at (ii) should match with total tax in schedule SI (New sections added. Please include them in coding) Note : Round off +2/-2 . (i.e, if the value in JSON is more than/Less upto 2/- of temporary calculated value, don't restrict the JSON)
414	Special income offered u/s 115A(1)(a)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	In schedule SI , Income chargeable u/s 115A(1)(a)(i)' Dividends in the case of non-residents' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any . Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e) 2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)

<p>415</p>	<p>Special income offered u/s 115A(1)(a)(ii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income chargeable u/s 115A(1)(a)(ii)' Interest received from Government or Indian concern on foreign currency debts' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>416</p>	<p>Special income offered u/s 115A(1)(a)(iia) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income chargeable u/s 115A(1)(a)(iia)'Interest from Infrastructure Debt Fund' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

417	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/s 115A(1)(a)(iiaa) @ 5% 'Income received by non-resident as referred in section 194LC' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
418	Special income offered u/s 115A(1)(a)(iiab) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/s 115A(1)(a)(iiab)' Income received by non-resident as referred in section 194LD' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

<p>419</p>	<p>Special income offered u/s 115A(1)(a)(iiac) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income chargeable u/s 115A(1)(a)(iiac)' Income received by Non resident as in S.194LBA' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>420</p>	<p>Special income offered u/s 115A(1)(a)(iii) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income chargeable u/s 115A(1)(a)(iii) 'Income received in respect of units of UTI purchased in foreign currency' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

<p>421</p>	<p>Special income offered u/s 115A(1)(b) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income chargeable u/s 115A(1)(b)' Income from royalty or fees for technical services received from Government or Indian concern' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>422</p>	<p>Special income offered u/s 115AC(1)(a) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income chargeable u/s 115AC(1)(a) 'Income from bonds purchased in foreign currency in case of a non-resident' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2 . (i.e., if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

423	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/s 115AD(1)(i)' Income(Other than Dividend) received by an FII in respect of securities (other than units referred to in section115AB)' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2. (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
424	Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/s 115AD(1)(i)' Income received by an FII in respect of bonds or government securities referred to in section 194LD ' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2. (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

425	Special income offered u/s 115BBA in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/s 115BBA¹ Income Received by non-resident sportsmen or sports associations' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2. (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
426	Special income offered u/s 115BBC in sl.no.2c of schedule OS and SI. No. Diii of Schedule VC is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/s 115BBC¹ Anonymous donations ' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any . (Refer Note 1 for SI. No. 2c of Schedule OS)</p> <p>+ SI. No. Diii of Schedule VC</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2. (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

427	Special income offered u/s.115A(1)(a)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(i) 'Dividends interest and income from units purchase in foreign currency' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
428	Special income offered u/s.115A(1)(a)(ii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(ii) 'Interest received from govt/Indian Concerns received in Foreign Currency' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

429	Special income offered u/s.115A(1)(a)(iia) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iia)' Interest received by non-resident from infrastructure debt fund' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
430	Special income offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iiaa) @ 4% ' Income received by non-resident as referred in section 194LC(1)' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

431	Special income offered u/s.115A(1)(a)(iiab) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iiab)' Income received by non-resident as referred in section 194LD' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
432	Special income offered u/s.115A(1)(a)(iiac) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iiac)' Income received by Non resident as in S.194LBA' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

<p>433</p>	<p>Special income offered u/s.115A(1)(a)(iii) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(a)(iii) 'Income received in respect of units of UTI purchased in foreign currency' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>434</p>	<p>Special income offered u/s.115A(1)(b) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Pass through Income Chargeable u/s 115A(1)(b)' Income from royalty or fees for technical services received from Government or Indian concern' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

435	Special income offered u/s.115AC(1)(a) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115AC(1)(a)' Income from bonds purchased in foreign currency in case of a non-resident' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
436	Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115AD(1)(i)' Income(Other than Dividend Income) received by an FII in respect of securities (other than units referred to in section115AB)' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

<p>437</p>	<p>Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Pass through Income Chargeable u/s 115AD(1)(i)' Income received by an FII in respect of bonds or government securities referred to in section 194LD ' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>438</p>	<p>Special income offered u/s.115BBA in sl no 2d of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Pass through Income Chargeable u/s 115BBA 'Income Received by non-resident sportsmen or sports associations or entertainer' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

439	Special income offered u/s.115BBC in sl no 2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Pass through Income Chargeable u/s 115BBC' Anonymous donations ' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
440	Special income offered u/s 115A(1)(a)(iiaa) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , Income chargeable u/115A(1)(a)(iiaa) @ 4%."Interest referred to in Proviso to section 194LC(1) ' is not equal to the amount entered at corresponding item of Sl. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

<p>441</p>	<p>Special income offered u/s.115A(1)(a)(iiaa) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Pass through Income Chargeable u/115A(1)(a)(iiaa) @ 4% ' Interest referred to in Proviso to section 194LC(1) ' is not equal to the amount entered at corresponding item of SI. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>This rule is applicable only if entered value at SI. No. 2d of Schedule OS after reducing applicable DTAA income , if any = 0 or null and in Schedule SI , Pass through Income Chargeable u/115A(1)(a)(iiaa) @ 4% '>0</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>442</p>	<p>Special income offered u/s 115AD(1)(i) in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Income Chargeable u/s 115AD(1)(i)' Dividend Income received by an FII in respect of securities (other than units referred to in section115AB)' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

<p>443</p>	<p>Special income offered u/s.115AD(1)(i) in sl no 2d of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , Pass through Income Chargeable u/s 115AD(1)(i)' Dividend Income received by an FII in respect of securities (other than units referred to in section115AB)' is not equal to the amount entered at corresponding item of SI. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>Note : Round off +2 or -2 . (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
<p>444</p>	<p>Special 115AC(1)(b)- Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2c of schedule OS is not equal to corresponding income in schedule SI</p>	<p>In schedule SI , 115AC(1)(b)- Income by way of dividend from GDRs purchased in foreign currency by non-residents' is not equal to the amount entered at corresponding item of SI. No. 2c of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2. (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>

445	Special PTI-115AC(1)(b) PTI-Income by way of dividend from GDRs purchased in foreign currency by non-residents in sl.no.2d of schedule OS is not equal to corresponding income in schedule SI	<p>In schedule SI , PTI-115AC(1)(b)PTI-Income by way of dividend from GDRs purchased in foreign currency by non-residents' is not equal to the amount entered at corresponding item of Sl. No. 2d of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: 1. If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income (as referred in sl. no. 2e) under given section provided TRC flag is "Y" in case of non-resident . If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income under given section (as referred in sl. no. 2e)</p> <p>2. Round off +2 or -2. (i.e, if the value in XML is more than/less than upto 2/- of temporary calculated value, don't restrict the xml)</p>
446	In Part B-TI, Part B1, Sl. No. 14 Income which is included in 13 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI	<p>The value at Sl. no. 14 "Income which is included in 13 and chargeable to tax at special rates" of Part B TI, Part B1, is not equal to total of col. (i) of schedule SI</p> <p>Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off" And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1</p>
447	In Part B-TI, Part B1, Sl. No. 11 Income which is included in 10 and chargeable to tax at special rates should be equal to total of col. (i) of schedule SI	<p>The value at Sl. no. 11 "Income which is included in 10 and chargeable to tax at special rates" of Part B TI, Part B2, is not equal to total of col. (i) of schedule SI</p> <p>Note: Above rule will be applicable if Section 13A,13B, 10(21)/10(21) read with Section 35, 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47) is selected from question "Please specify the section under which the exemption is claimed" In part A general 1</p>

448	Depreciation can be claimed only on rental income available in sr. no. 1c of Schedule OS.	In Schedule OS, As entered Sr.no. 1c = 0 AND In Schedule OS, As entered Sr.no. 3b > 0
449	In Schedule Part A General, Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".	<p>Condition 1: In filing status under "section under which the exemption is claimed " is selected as Section 11 AND Tag of registration u/s 12A/12AB is null/not present in column "Section under which registered/provisionally registered or approved/notified " in Table "Details of registration /provisional registration or approval under the Income-tax Act" OR Unique Registration No. (Tag is "ApprovalRegistrationNo") is null/ Tag is not present. (OR)</p> <p>Condition 2: In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(iv) AND Tag of registration u/s 10(23C)(iv) is null/not present in column "Section under which registered/provisional registration or approved/notified " in Table "Details of registration/provisional registration or approval under the Income-tax Act" OR Unique Registration No. (Tag is "ApprovalRegistrationNo") is null/ Tag is not present. (OR)</p> <p>Condition 3: In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(v) AND Tag of registration u/s 10(23C)(v) is null/not present in column "Section under which registered/provisional registration or approved/notified " in Table "Details of registration/provisional registration or approval under the Income-tax Act" OR Unique Registration No. (Tag is "ApprovalRegistrationNo") is null/ Tag is not present.</p>

		<p>(OR) Condition 4: In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(vi) AND Tag of registration u/s 10(23C)(vi) is null/not present in column "Section under which registered/provisionally registered or approved" in Table "Details of registration/provisional registration or approval under the Income-tax Act" OR Unique Registration No. (Tag is "ApprovalRegistrationNo") is null/ Tag is not present. (OR) Condition 5: In filing status under "section under which the exemption is claimed " is selected as Section 10(23C)(via) AND Tag of registration u/s 10(23C)(via) is null/not present in column "Section under which registered/provisionally registered or approved/notified" in Table "Details of registration or approval under the Income-tax Act" OR Unique Registration No. (Tag is "ApprovalRegistrationNo") is null/ Tag is not present.</p>
<p>450</p>	<p>In Schedule Part A General, Section 10(21) read with section 35(1) is selected under filing status - "section under which the exemption is claimed". However, registration details are not furnished under "Details of registration/provisional registration or approval under the Income-tax Act".</p>	<p>In filing status under "section under which the exemption is claimed " is selected as "Section 10(21) read with section 35(1)" AND Tag of registration u/s 35 is null/not present in column "Section under which registered/provisionally registered or approved/notified " in Table "Details of registration /provisional registration or approval under the Income-tax Act" OR Unique Registration No. (Tag is "ApprovalRegistrationNo") is null/ Tag is not present.</p>

451	Exemption u/s 10(23C)(iiid) or 10(23C)(iiiae) in Part B2 - Part B-TI should not be greater than '0' if the Gross annual receipts exceed 5 crores at Sl. No. 3 of Schedule IE4.	Exemption at Sr.no. 2c or 2d of Part B-TI (part b2) cannot be more than 0 if Sr.no. 3 of Schedule IE4 is > 5 crore
452	Exemption u/s 10(23C)(iiid) or 10(23C)(iiiae) in Part B2 - Part B-TI cannot be greater than 5 crores.	Exemption at Sr.no. 2c or 2d of Part B-TI (part b2) cannot be more than 5 crores
453	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2c and Sl No 2d in Schedule OS Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2c and sl no 2d
454	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2c and Sl No 2d in Schedule OS Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2c and sl no 2d
455	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl.No. 2c and Sl No 2d of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2c and Sl No 2d in Schedule OS Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2c and sl no 2d

456	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC - Adj Expenditure u/s 57(i)</p> <p>Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii))</p>	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to amount in sl.no.1a(i) i.e, normal dividend - DTAA for Dividend subject to TRC -Adj Expenditure u/s 57(i))</p> <p>Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income</p> <p>Adj Expenditure u/s 57(i) = Max(0, exp u/s 57(1) at sl.no.3c - Deemed dividend u/s 2(22e) at sl.no.1a(ii))</p>
457	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</p>	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB - DTAA 115BB respectively</p> <p>Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income</p>
458	<p>In Schedule TDS, applicable dropdown in column 2 should be selected</p>	<p>In schedule TDS1 and / or TDS2 any column is filled but applicable dropdown in Column 2, 'TDS credit relating to self /other person' is not selected</p>
459	<p>In Schedule TDS, column 13, 'TDS credit being carried forward' should be equal to column 6 + 7 + 8(ii) - 9 - 10</p>	<p>In Schedule TDS 1 & TDS 2, Column 13 is not equal to column 6 + 7 + 8(ii) - 9 - 10</p>
460	<p>In Schedule TCS total of col 7(i) "Claimed in own hands" should be equal to sum of individual values</p>	<p>In schedule TCS -Total of column 7(i) "Claimed in own hands" is not equal to Sum of individual values of column</p>
461	<p>In Schedule TCS, Unclaimed TCS brought forward & details of TCS of current FY cannot be entered in same rows</p>	<p>If Col 5 & Col 6(i)/6(ii) of Schedule TCS are filled in the same row. Note: If these field are more than zero in the same row, then it should block the json.</p>
462	<p>TCS Claimed in own hands & in hands of any other person, shall not exceed TCS brought forward, TCS collected in own hands & TCS collected in hands of any other person in schedule TCS</p>	<p>If in Schedule TCS, Sl. No. 7(i) & 7(ii) "TCS Claimed" is more than Sl. No. (5+6(i)+6(ii)) "TCS brought forward, TCS collected in own hands & TCS collected in hands of any other person respectively"</p>

463	In Schedule TCS, TCS credit relating to other person is selected but the PAN of other person is not provided or TCS credit is claimed in other person's hand but PAN of other person is not provided	In Schedule TCS , If TCS in Col 6(ii) is more than 0 and Col 3 is 0 or Null Note 1: above condition will be applicable only if credit relating to "other person" is selected from "TCS credit relating to self /other person as per rule 37i(1)]" Note 2: If credit relating to "self" is selected from "TCS credit relating to self /other person as per rule 37i(1)]" then below condition will be applicable: In Schedule TCS, If TCS in Col 7(ii) is more than 0 and Col 7(ii) (PAN of other person) is 0 or Null
464	In Schedule TCS, applicable dropdown in column 2(i) should be selected	In schedule TCS, any column is filled but applicable dropdown in Column 2(i), 'TCS credit relating to' is not selected
465	In schedule TCS, Tax deduction and Tax collection account no. of the collector should be provided	In schedule TCS, any column is filled but Tax deduction and Tax collection account no. of the collector is not provided
466	In Schedule TCS, column 8, 'TCS credit being carried forward' should be equal to column 5 + column 6 - column 7	In Schedule TCS, Column 8 is not equal to column 5 + 6(i) +6(ii) - 7(i) - 7(ii) Note : If value in Column 8 is Negative, then it should be restricted to "Zero"
467	In schedule TR, sl no 2+3 is should be equal to sum total of column 1d	In schedule TR, sl no 2+3 is not equal to total of column 1d
468	Schedule TR is not applicable for non residents	In Part A General, residential status is "Non-Resident" and details are filled in Schedule TR
469	In Schedule TR, Col C "Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country	In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country
470	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
471	In schedule FSI, Tax relief available (Column e) should be lower of tax paid outside India (column c) or Tax payable on such income under normal provisions in India (Column d)	In schedule FSI, column e is not lower of column c or column d
472	Schedule FSI is not applicable for non-residents	In Part A General, residential status is Non-Resident and details are filled in Schedule FSI
473	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv)	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv) for b, c, d, e column.
474	If tax relief is claimed against House Property in Schedule FSI, then amount shown in House property	In Schedule FSI, if value at column (e) > 0 against "House Property" income then value at column (b) for house property in all blocks is more than

	in Sl.no 1j+3 should not be less than the amount of income shown under House property in Schedule FSI	" (1a * assessee share) + 1i" of all blocks + Sl.no.3 (pass through income only if positive) in schedule HP.
475	If tax relief is claimed against Capital Gains in Schedule FSI, then amount of Income shown in Capital gains should not be less than the amount of income shown under Capital gains in Schedule FSI	Schedule FSI, if value at column (e) > 0 against "Capital Gain" income then value at column (b) for capital gains in all blocks is more than "{sale consideration at point A of (sl.no.1ai of all blocks + Sl.no. 2aiii + Sl.no.3a of all blocks + sl.no.4a +sl.no.4b + sl.no.5aiii + sl.no. 6aiii + Sl.no.8) + at point B of (sl.no.1ai of all blocks + sl.no.2aiii+sl.no.3a+ sl.no.4a of all blocks+sl.no.5 sl.no.6a +sl.no.7aiii of all blocks +sl.no.8 + sl.no.9aiii + sl.no.11)} in Schedule CG
476	If tax relief is claimed against other sources in Schedule FSI, then amount of Income shown in other sources should not be less than the amount of income shown under the head other sources	Schedule FSI, if value at column (e) > 0 against "Other sources" income then value at column (b) for other sources in all blocks is more than " (1a+1b i+1bii+1biii+1biv only if value is positive+ 1bv+1c+1d+1e+2a +2b+2d+2e+sl.no.8a) of Schedule OS
477	In schedule CG, Sl. No. A1 biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
478	In Schedule CG Sl. No. A1e of STCG should be the difference of A(1c-1d), only if 1c is greater than 1d If A1c-A1d, is negative, then A1e, should be equal to 0 If 1c < 0, then 1e should be equal to 1c	If in Sch CG A1e is not equal to A(1c-1d) Note: If (1c-1d) is negative, then the value should be restricted to zero Note : If 1c < 0, then 1e should be equal to 1c
479	In "Schedule I", Value at Sl. No. 7 'Balance available for application', should be equal to the difference of Sl. No. (5-6).	Difference of values as Sl. No. (5-6) is not equal to amount mentioned in the field 'Balance available for application' Sl. No. 7 of Schedule I
480	In "Schedule IA", Value at Sl. No. F "Total" should be equal to sum of Sl. No. (A+B+C+D+E).	Value at Sl. No. F "Total" is not equal to sum of Sl. No. (A+B+C+D+E) of Schedule IA
481	Total of Column 6 of "Schedule I" should be equal to total of Row "2016-17" to "2020-21" of "Schedule IA".	Value at Sl. No. F "Total" for FY 2016-17 to FY 2020-21 is not equal to Column 6 of Schedule I for FY 2016-17 to FY 2020-21
482	In "Schedule DA", Value at Sl. No. F "Total" should be equal to sum of Sl. No. (A+B+C+D+E).	Value at Sl. No. F "Total" is not equal to sum of Sl. No. (A+B+C+D+E) of Schedule DA
483	Total of Column 5 of "Schedule D" should be equal to total of Row "Prior to FY 2017-18" to "FY 2020-21" of "Schedule DA".	Sl. No. F "Total" from Prior to FY 2017-18 to FY 2020-21 of Schedule DA is not equal to Column 5 of Schedule D from Prior to FY 2017-18 to FY 2020-21

484	Value at Sl. No. 1A of "Schedule R" should be equal to aggregate of Sl. No. 7(i) of A1 of "Schedule J"	Sl. No. 1A of Schedule R is not equal to aggregate of Sl. No. 7(i) of A1 of Schedule J
485	Value at Sl. No. 2A of "Schedule R" should be equal to aggregate of Sl. No. 7(ii) of A1 of "Schedule J"	Sl. No. 2A of Schedule R is not equal to aggregate of Sl. No. 7(ii) of A1 of Schedule J
486	Value at Sl. No. 3A of "Schedule R" should be equal to aggregate of Sl. No. 7(iii) of A1 of "Schedule J"	Sl. No. 3A of Schedule R is not equal to aggregate of Sl. No. 7(iii) of A1 of Schedule J
487	Value at Sl. No. 1C of "Schedule R" should be equal to Sl. No. A(1)(a) of "Part A-BS"	Sl. No. 1C of Schedule R is not equal to Sl. No. A(1)(a) of Part A-BS
488	Value at Sl. No. 2C of "Schedule R" should be equal to Sl. No. A(1)(b) of "Part A-BS"	Sl. No. 2C of Schedule R is not equal to Sl. No. A(1)(b) of Part A-BS
489	Value at Sl. No. 3C of "Schedule R" should be equal to Sl. No. A(1)(c) of "Part A-BS"	Sl. No. 3C of Schedule R is not equal to Sl. No. A(1)(c) of Part A-BS
490	In Schedule R, Sl. No. C "Closing balance as on 31.03.2023 as per Balance sheet" should be equal to sum of Sl. No. (A+B)	Sl. No. C is not equal to Sl. No. (A+B) of Schedule R
491	In Schedule R, Sl. No. B "Reasons of difference (+/-)" should be equal to sum of Sl. No. (Bi+Bii+Biii)	In Schedule R, Sl. No. B is not equal to sum of Sl. No. (Bi+Bii+Biii)
492	In Schedule 115BBI, Sl. No. 1 "Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)" should be equal to total of Column 15 of Schedule I	Sl. No. 1 of Schedule 115BBI is not equal to total of Column 15 of Schedule I
493	In Schedule 115BBI, Sl. No. 2 "Deemed income referred under section 11(1B)" should be equal to total of Column 8 of Schedule D	Sl. No. 2 of Schedule 115BBI is not equal to total of Column 8 of Schedule D
494	In Schedule 115BBI, Sl. No. 7 "Total (total of Sl. No. 1 to 6)" should be equal to sum of Sl. No. 1 to 6	Sl. No. 7 is not equal to sum of Sl. No. 1 to 6 of Schedule 115BBI
495	Sl. No. A(26) of Schedule Part A-General should be selected as "yes" if Sl. No. A(23)(i)(aii & bii) is more than 20%.	In Part A-General, Sl. No. A(23)(i) (sum of aii and bii) is more than 20% AND Sl. No. A(26) of Schedule Part A-General is not selected as "yes" Note: Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
496	In Schedule Part A-General, Sl. No. A(26) is selected as 'yes' then In Part B3 of Part B-TI, Sl. No. I(a) to I(d) should be filled up with appropriate option.	In Schedule Part A-General, Sl. No. A(26) is "yes" AND (i) In Part B3 of Part B-TI, Sl. No. I(a) to I(d) is not selected/tag not present OR

		<p>(ii) In Part B3, "No" is selected for all Sl. No. I(a) to I(d)</p> <p>Note: Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
497	In Schedule Part B-TI (Part B3), Sl. No. 3(x) "Total expenditure to be disallowed" should be equal to sum of Sl. No. 3(i) to 3(ix).	<p>Sl. No. 3(x) "Total expenditure to be disallowed" is not equal to sum of Sl. No. 3(i) to 3(ix) of schedule Part B-TI (Part B3)</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
498	In Schedule Part B-TI (Part B3), Sl. No. 4(i) "Income chargeable under section 115BBI" should be equal to total of Sl. No 7 of Schedule 115BBI.	<p>Sl. No. 4(i) "Income chargeable under section 115BBI" of Part B-TI (Part B3) is not equal to Total of Sl. No 7 of Schedule 115BBI</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
499	In schedule Part B-TI (Part B3), Sl. No. 4(ii) of -"Additions" should be equal to (Diii) of schedule VC".	<p>In schedule Part B-TI (Part B3), Sl. No. 4(ii) is not equal to Sl. No. (Diii) of schedule VC</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
500	In schedule Part B-TI (Part B3), Sl. No. 4(vi) of -"Additions" should be equal to sum of Sl. No. (4i+4ii+4iii+4iv+4v).	<p>In schedule Part B-TI (Part B3), Sl. No. 4(vi) "Total Addition" is not equal to sum of Sl. No. (4i+4ii+4iii+4iv+4v)</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>

501	In schedule Part B-TI (Part B3), Sl. No. 6 "Sum total" should be equal to sum of Sl. No. [(1-2+3x)+4vi+5)].	<p>In schedule Part B-TI (Part B3), Sl. No. 6 "Sum total" is not equal to sum of Sl. No. [(1-2+3x)+4vi+5)].</p> <p>Note 1 : If result is negative, restrict to "0" for (1-2+3x).</p> <p>Note 2: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
502	In schedule Part B-TI (Part B3), Sl. No. 7(i) "Income not forming part of item No. 6 above " should be equal to Sl. No. 4 of Schedule HP.	<p>In schedule Part B-TI (Part B3), Sl. No. 7(i) "Income not forming part of item No. 6 above " is not equal to Sl. No. 4 of Schedule HP.</p> <p>Note 1: This rule is applicable if value at Sl. No. 4 of HP is "0" or > than "0". If Sl. No. 4 is negative, then this field should be equal to "0".</p> <p>Note 2: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
503	In schedule Part B-TI (Part B3), Sl. No. 7(ii) "Income not forming part of item No. 6 above " should be equal to Sl. No. D48 of Schedule BP.	<p>In schedule Part B-TI (Part B3), Sl. No. 7(ii) "Income not forming part of item No. 6 above " is not equal to Sl. No. D48 of Schedule BP.</p> <p>Note 1: This rule is applicable if value at Sl. No. D48 of Schedule BP is "0" or > than "0"</p> <p>Note 2: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
504	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(ai) "Income under the head Capital Gains " should be equal to Sl. No. E(9ii) of Schedule CG	<p>In schedule Part B-TI (Part B3), Sl. No. 7(iii)(ai) "Income under the head Capital Gains " is not equal to Sl. No. E(9ii) of Schedule CG</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>

505	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)ii) "Income under the head Capital Gains " Should be equal to Sl. No. E(9iii) of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)ii) "Income under the head Capital Gains " is not equal to Sl. No. E(9iii) of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
506	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)iii) "Income under the head Capital Gains " Should be equal to Sl. No. E(9iv) of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)iii) "Income under the head Capital Gains " is not equal to Sl. No. E(9iv) of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
507	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)iv) "Income under the head Capital Gains " Should be equal to Sl. No. E(9v) of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)iv) "Income under the head Capital Gains " is not equal to Sl. No. E(9v) of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
508	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)v) "Income under the head Capital Gains " Should be equal to sum of Sl. No. [7(ai) + (7a)ii) + (7a)iii) + (7a)iv)]	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(a)v) "Income under the head Capital Gains " is not equal to sum of Sl. No. [7(ai) + (7a)ii) + (7a)iii) + (7a)iv)] Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
509	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(b)i) "Income under the head Capital Gains " Should be equal to Sl. No. E(9vi) of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(b)i) "Income under the head Capital Gains " is not equal to Sl. No. E(9vi) of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

510	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(bii) "Income under the head Capital Gains " Should be equal to Sl. No. E(9vii) of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(bii) "Income under the head Capital Gains " is not equal to Sl. No. E(9vii) of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
511	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biii) "Income under the head Capital Gains " should be equal to Sl. No. E(9viii) of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biii) "Income under the head Capital Gains " is not equal to Sl. No. E(9viii) of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
512	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biv) "Income under the head Capital Gains " should be equal to sum of Sl. No. [7(bi) + (7bii) + (7biii)]	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(biv) "Income under the head Capital Gains " is not equal to sum of Sl. No. [7(bi) + (7bii) + (7biii)] Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
513	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(d) "Income under the head Capital Gains " is not equal to Sl. No. C2 of Schedule CG Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
514	In schedule Part B-TI (Part B2), Sl. No. 7(iii)(d) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG	In schedule Part B-TI (Part B2), Sl. No. 7(iii)(d) "Income under the head Capital Gains " is not equal to Sl. No. C2 of Schedule CG
515	In schedule Part B-TI (Part B1), Sl. No. 10(iii)(D) "Income under the head Capital Gains " should be equal to Sl. No. C2 of Schedule CG	In schedule Part B-TI (Part B1), Sl. No. 10(iii)(D) "Income under the head Capital Gains " is not equal to Sl. No. C2 of Schedule CG Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off"

		<p>And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
516	In schedule Part B-TI (Part B3), Sl. No. 7e "Income under the head Capital Gains " should be equal to sum of Sl. No. 7[C+D]	<p>In schedule Part B-TI (Part B3), Sl. No. 7e "Income under the head Capital Gains " is not equal to sum of Sl. No. 7[c+d]</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
517	In schedule Part B-TI (Part B2), Sl. No. 7E "Income under the head Capital Gains " should be equal to sum of Sl. No. 7[C+D]	In schedule Part B-TI (Part B2), Sl. No. 7E "Income under the head Capital Gains " is not equal to sum of Sl. No. 7[C+D]
518	In schedule Part B-TI (Part B1), Sl. No. 10E "Income under the head Capital Gains " should be equal to sum of Sl. No. 10[C+D]	<p>In schedule Part B-TI (Part B1), Sl. No. 10E "Income under the head Capital Gains " is not equal to sum of Sl. No. 10[C+D]</p> <p>Note: Sl. No. A(26) in Part A-General is selected as 'No' or "Greyed off"</p> <p>And Above rule will be applicable if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
519	In schedule Part B-TI (Part B3), Sl. No. 7(iii)(c) "Income under the head Capital Gains " Should be equal to sum of Sl. No. 7(iii) [(av) + (biv)]	<p>In schedule Part B-TI (Part B3), Sl. No. 7(iii)(c) "Income under the head Capital Gains " is not equal to sum of Sl. No. 7(iii) [(av) + (biv)]</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>
520	In schedule Part B-TI (Part B3), Sl. No. 7(iv) "Income from other sources" Should be equal to Sl. No. 9 of Schedule OS	<p>In schedule Part B-TI (Part B3), Sl. No. 7(iv) "Income from other sources" is not equal to Sl. No. 9 of Schedule OS</p> <p>Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1</p>

521	In schedule Part B-TI (Part B3), Sl. No. 7(v) "Total" Should be equal to sum of Sl. No. (7i+7ii+7iii+7iv)	In schedule Part B-TI (Part B3), Sl. No. 7(v) "Total" is not equal to sum of Sl. No. (7i+7ii+7iii+7iv) Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
522	In schedule Part B-TI (Part B3), Sl. No. 8 Should be equal to sum of Sl. No. (2xiv + 3xiv + 4xiv) of Schedule CYLA	In schedule Part B-TI (Part B3), Sl. No. 8 is not equal to sum of Sl. No. (2xiv + 3xiv + 4xiv) of Schedule CYLA Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
523	In schedule Part B-TI (Part B3), Sl. No. 9 "Total Income" Should be equal to difference of Sl. No. (6+7-8)	In schedule Part B-TI (Part B3), value at Sl. No. 9 "Total Income" is not equal to difference of Sl. No. (6+7-8) Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1 Note: Round off to +5/-5 can be allowed
524	In schedule Part B-TI (Part B3), Sl. No. 11 "Anonymous Donation, included in 9, to be taxed under section 115BBC @ 30%" Should be equal to Sl. No. Diii of Schedule VC.	In schedule Part B-TI (Part B3), Sl. No. 11 is not equal to Sl. No. Diii of Schedule VC. Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
525	In Schedule Part B-TI (Part B3), value at Sl. No. 10 "Income which is included in Sl. No. 9 and chargeable to tax at special rates" should be equal to the total of col. (i) of Schedule SI.	In Schedule Part B-TI (Part B3), value at Sl. No. 10 is not equal to the total of col. (i) of Schedule SI. Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

526	In Schedule Part B-TI (Part B3), Sl. No. 12 "Income chargeable u/s 115BBI, included in 9, to be taxed @ 30%" should be equal to Sl. No 7 of Schedule 115BBI.	In Schedule Part B-TI (Part B3), Sl. No. 12 "Income chargeable u/s 115BBI, included in 9, to be taxed @ 30%" is not equal to Sl. No 7 of Schedule 115BBI. Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
527	Value in Sl. No. 1 to 13 in Part B-TI (Part B3) to be allowed to be entered only if Section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) is selected under filing status - 'section under which exemption is claimed'	In Schedule Part B-TI (Part B3), any Value in Sl. No. 1 to 13 are > 0 but Section selected under - 'section under which exemption is claimed' in Part A-General is OTHER THAN 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via). Note: Above rule will be applicable if Sl. No. A(26) is selected as 'yes'
528	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(ai) "Income claimed in Short term chargeable @15%" > 0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9ii of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(ai) -"Short term chargeable @15%" >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
529	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(aii) Income claimed in short term chargeable @30% >0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9iii of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(aii) -"Short term chargeable @30%" >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

530	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(a) Income claimed in STCG chargeable at applicable rate, >0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9iv of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(a) -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG" or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
531	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(b) Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9v of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(b) -"Short term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG" or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
532	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(c) Income claimed in long term chargeable @10% >0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to equal to 9vi of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(c) -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG" or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1

533	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(bii)- Income claimed in long term chargeable @20%>0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to equal to 9vii of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(bii) -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of item E of Sch CG" or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
534	In Schedule Part B-TI (Part B3), Sl. No. 7(iii)(biii)- Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in Schedule Part B-TI (Part B3) should be equal to 9viii of item E of schedule CG	In Schedule Part B-TI (Part B3), the value in Sl. No. 7(iii)(biii) -"Long term chargeable @special rates in India as per DTAA > 0 AND this value is NOT EQUAL TO value in "Field 9viii of item E of Sch CG" or Table E of schedule CG is not filled Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1
535	In Schedule Part B-TI (Part B3), Sl. No. 13 "Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or subsection (10) of section 13" should be equal to difference of Sl. No. (9-10-11-12)	In Schedule Part B-TI (Part B3), Sl. No. 13 is not equal to difference of Sl. No. (9-10-11-12) Note: Above rule will be applicable Sl. No. A(26) is selected as 'yes' AND if Section 11, 10(23C)(iv), 10(23C)(v), 10(23C)(vi) or 10(23C)(via) is selected from question "Please specify the section under which the exemption is claimed" in Part A-General 1 Note: Rounding off to +5/-5 can be allowed
536	In Schedule A, Sl. No. B "Expenditure not allowed as application other than application out of source of fund at C2 to C7" should not be greater than Sl. No. A "Application towards the expenditure of the trust/institution"	In Schedule A, Sl. No. B > Sl. No. A w.r.t. Revenue, Capital and Total field
537	Amount entered at Sl. No. 3d "u/s 115BBH (net of Cost of acquisition, if any)" of Schedule BP should match with Sl. No. A "Total" of Schedule VDA	Amount entered at Sl. No. 3d "u/s 115BBH (net of Cost of acquisition, if any)" of Schedule BP is not equal to Sl. No. A "Total" of Schedule VDA

538	In Schedule CG, SL. No. C3 Income chargeable under the head "CAPITAL GAINS" should be equal to the sum of "Sum of Capital Gain Incomes" and "Income from transfer of Virtual Digital Assets"	Value at field "C3" in "Schedule CG" is not equal to the sum of value C1+C2 of Schedule CG.
539	In Schedule CG, SL. No. C2 Income from transfer of Virtual Digital Assets should be equal to Sl. No. B of Schedule VDA	Value at field "C2" in "Schedule CG" is not equal to the value at Sl. No. B of Schedule VDA
540	In Schedule CG, Sl. No. C2 Income from transfer of Virtual Digital Assets should be equal to the value of 'Income under the head Capital Gain' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI	In Schedule CG, Sl. No. C2 Income from transfer of Virtual Digital Assets is not equal to the value of 'Income under the head Capital Gain' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
541	In Schedule VDA, value at Sl. No. 7 should be equal to Sl. No. 6 - Sl. No. 5	Value at Sl. No. 7 is not equal to (Sl. No. 6 - Sl. No. 5) in any of the row Note: in case result of above is negative then it should be "0"
542	In Schedule VDA, value at Sl. No. A 'Total (Sum of all Positive Incomes of Business Income in Col. 7) should be equal to sum of col. 7 if head of income is selected as Business income in col. 4	At col. 4 head of income is selected as Business income AND Value at Sl. No. A 'Total (Sum of all Positive Incomes of Business Income in Col. 7) is not equal to sum of col. 7 of those entries where business income is selected from col. 4
543	In Schedule VDA, value at Sl. No. B 'Total (Sum of all Positive Incomes of Capital Gain in Col. 7) should be equal to sum of col. 7 if head of income is selected as Capital Gain in col. 4	At col. 4 head of income is selected as Capital Gain AND Value at Sl. No. B 'Total (Sum of all Positive Incomes of Capital Gain in Col. 7) is not equal to sum of col. 7 of those entries where Capital Gain is selected from col. 4
544	In Schedule A, Sl. No. A11 "Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)" should be restricted to the Net consideration entered in Sl. No. 8 of Schedule AI.	Sl. No. A11 "Capital" field in Schedule A is greater than Sl. No. 8 of Schedule AI.
545	In Schedule A, "Total" column should be equal to sum of "Revenue" and "Capital".	"Total" is not equal to sum of "Revenue" and "Capital" for Sl. No. A to G Note: All individual field should be considered.
546	In "Schedule J" A1(10) should be equal to difference of A1(7-8-9)	In "Schedule J" A1(10) is not equal to difference of A1 (7-8-9).

547	In "Schedule J" sum of A1(8+9) Should not be greater than A1(7)	In "Schedule J" sum of A1(8+9) is greater than A1(7)
548	In Schedule BP, Sl. No. 3d should be equal to the value of 'Income under the head business or profession' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI	In Schedule BP, Sl. No. 3d is not equal to the value of 'Income under the head business or profession' w.r.t. Tax on Income from Virtual Digital Asset u/s 115BBH of schedule SI
549	In "Schedule I", at column 'Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) ', value at Column 15 should be equal to the values at fields (9+10+11) for FY 2016-17 and 2017-18 if assessee claims exemption u/s 11, 10(23C)(iv)/(v)/(vi)/(via), 10(21) and 10(21) read with section 35(1)	Sum of values at (9+10+11) is not equal to amount mentioned in the field field 15 'Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)' of Schedule I for FY 2016-17 and 2017-18 if Section 11, 10(23C)(iv)/(v)/(vi)/(via), 10(21) and 10(21) read with section 35(1) is selected in field "section under which the exemption is claimed in Part A General
550	In Schedule LA, Sl. No. 1(B) "whether recognized by the Election Commission of India" is selected as yes but not providing date of recognition.	In filing Status, section under which exemption claimed is selected as "Section 13A" AND In Schedule LA, Sl. No. 1(B) is selected as "yes" AND Sl. No. 1(B)(a) is not filled
551	In schedule 115BBI, Sl. No. 6 should be equal to or more than Total of Col 10 of A1 of Schedule J.	In schedule 115BBI, Sl. No. 6 is less than Total of Col 10(i) + 10(ii) of A1 of Schedule J.
552	In Schedule Part B-TI (Part B1), Sl. No. 16 "Income chargeable u/s 115BBI, included in 13, to be taxed @ 30%" should be equal to (13-14-15).	In Schedule Part B-TI (Part B1), Sl. No. 16 "Income chargeable u/s 115BBI, included in 13, to be taxed @ 30%" is not equal to (13-14-15)
553	ITR-7 is applicable as per the status of the PAN.	Return which is getting filed should be as per the roleCD of PAN. For filling ITR7, RoleCD should be as below: 1. AOP/BOI - Society under society Act 2. AOP/BOI - Any other AOP 3. AOP/BOI - Public charitable trust 4. Local Authority 5. Artificial Judicial person (AJP) 6. Company
554	In "Schedule VC", value at field D(ii) should be equal to 5% of total donations received at (Sl. No. C+ Di) or 1,00,000 whichever is higher.	Value at Sl. No. D(ii) is not equal to 5% of total donations received at (Sl. No. C+ Di) or 1,00,000 whichever is higher. Note: Rounding off +2 / -2 should be allowed.
555	In case of Co-owned property, the total of assessee's share and co-	In schedule HP, the answer to the question "Is the property co-owned" is "YES" and sum of

	owner's share should be equal to 100% in Schedule HP.	assessee's share in the property plus share of co-owner is less than 100%.
556	In Schedule HP, if Assessee share of co-owned property is zero then interest on borrowed capital cannot be more than zero'.	In case Co-owned Flag is Y and the assessee's share in co-owned property is "Zero" and value at field "1g" should not be more than zero
557	In case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same in Schedule HP.	Assessee PAN & Co-owners pan are same
558	Income entered in return and tax is not computed on the same.	Sr. no. 14 in Part B-TI (Part B1), Special income (excluding field OS DTAA, STCG & LTCG chargeable as per DTAA, 112A and PTI-112A,115AD(1)(iii) (Code -5ADiiiP))> 0 and Sr. no. 1b (Tax at special rate) of Part B-TTI= 0 OR Sr. no. 15 in Part B-TI (Part B1), (anonymous donation) >0 and Sr.no. 1c (Tax on AD u/s 115BBC) of Part B-TTI = 0 OR Sr. no. 16 of Part B-TI (Part B1), Income Chargeable u/s 115BBI >0 and Sr. no. 1d of Part B-TTI =0 OR Sr. no. 6 of schedule 115TD > 0 but Sr.no. 7 is not equal to Sr. no. 6*34.944% (Variance upto Rs 100 may be ignored)
559	The return of income should not be filed without filling the "Statement of Income" (i.e. Schedule Part B1 of Part BTI or Schedule Part B2 of Part BTI or Schedule Part B3 of Part BTI).	PartB_TI (i.e. Part B1) or PartB_TI2 (i.e. Part B2), Or PartB_TI3 (i.e. Part B3), None of the "Tag" is present in JSON

Table-Category B

Sl. No.	Scenarios	Mapping
1	Assessee is registered u/s 12A/12AB or approved u/s 10(23C)(iv) or 10(23C)(v) having Activity run for general public utility (GPU) as referred u/s 2(15) AND the summation of percentage of receipt from such activity exceeds 20%.	<p>In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB or 10(23C)(iv) or 10(23C)(v)</p> <p>AND</p> <p>In Schedule Part B-TI - Sr.6viii (part b1) is greater than zero</p> <p>AND</p> <p>[In Schedule Part A General 2 -Sl. No. A23(i)(a)(i) "whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?" is selected as "Yes".</p> <p>OR</p> <p>In Schedule Part A General 2 -Sl. No.A23(i)(b)(i) whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?" is selected as "Yes"]</p> <p>AND</p> <p>In Schedule Part A General 2, the total of [Sl. No.A23(i)(a)(ii)] PLUS [Sl. No.A23(i)(b)(ii)] is more than 20".</p>
2	Assessee is claiming exemption u/s 11 even though there is a change in the objects/activities during the Year and trust/institution has not applied for fresh registration and/or the fresh registration applied is not granted.	<p>In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB</p> <p>AND</p> <p>In Schedule Part B-TI (part b1)- Sr. 6viii is greater than zero</p> <p>AND</p> <p>In Schedule Part A General 2, Sl. No. A24i Bi is selected as Yes</p> <p>AND</p> <p>[Sr.no. A24ii(B) Biib - Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A is selected as 'No'</p> <p>OR</p> <p>Sr.no. A24(ii)(C) Biic - Whether fresh registration has been granted under section 12AA is selected as 'No']</p>
3	Details of Audit report u/s 92E is furnished under Audit Information and Form 3CEB is not filed	If in Schedule Audit information at field A27(ii) dropdown is selected as section 92E and form 3CEB is not filed.

4	Exemption u/s 13A is not allowed, if political party does not maintain books of accounts and other documents in Schedule LA.	In filing Status, section under which exemption claimed is selected as Section 13A AND In Schedule LA, Sr. no. 2 is selected as No AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero
5	Exemption u/s 13A is not allowed, if political party does not maintain record of Voluntary contribution other than electoral bond in excess of Rs. 20000 in Schedule LA.	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 5a is selected as Yes And In Sr.no. 5b is selected as No AND In schedule Part B-TI, Part B2, Sr.no. 4 is greater than zero
6	Exemption u/s 13A is not allowed, if the accounts of the political party are not audited by an accountant in Schedule LA.	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 3 is selected as No AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero
7	Exemption u/s 13A is not allowed, if political party has received any donation exceeding Rs 2000 otherwise than by an account payee cheque /bank draft/ electronic clearing system/electoral bond in Schedule LA.	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 6 is selected as Yes AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero
8	Exemption u/s 13A is not allowed, if political party has not submitted the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 in Schedule LA.	In filing Status, section under which exemption claimed is selected as Section 13A AND IF in Schedule LA, Sr. no. 4 is selected as No AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero
9	Assessee is claiming exemption u/s 13A and the return is filed after due date.	In filing Status, section under which exemption claimed is selected as Section 13A AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero AND Note: Due date is as below: 1. Audit u/s 92E - due date is 30th November, 2023 2. Other than 92E - due date is 31st October, 2023

10	Exemption u/s 13B is not allowed, if electoral trust does not maintain books of accounts and other documents.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 1 is selected as No AND Sr.no. 5 of Schedule B-TI(part b2) >0
11	Exemption u/s 13B is not allowed, if electoral trust does not maintain record of political party to whom the sums were distributed.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 3 is selected as No AND Sr.no. 5 of Schedule B-TI(part b2)>0
12	Exemption u/s 13B is not allowed, if electoral trust has not got its accounts audited.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 4 is selected as No AND Sr.no. 5 of Schedule B-TI(part b2) >0
13	Exemption u/s 13B is not allowed, if electoral trust has not furnished a copy of list of contributors and list of political parties to whom sums were distributed to the Commissioner of Income-tax or Director of Income-tax.	In filing Status, section under which exemption claimed is selected as Section 13B AND In Schedule ET, if Sr. no. 5 is selected as No AND Sr.no. 5 of Schedule B-TI(part b2) >0
14	In Schedule ET, Sr. no. 6(iv) - Amount distributed to Political parties should be greater than 95% of the total contributions received during the financial year along with the surplus brought forward from earlier financial year	Sr.no. 5 of Schedule B-TI(part b2) >0 AND In Schedule ET, Sr.no. 6iv < 95% of Sr.no. 6iii Note: Rounding off to +1/-1 can be allowed
15	In Schedule ET, Amount spent on administrative and management functions of the Trust should not exceed 5% of total contributions and is restricted to Rs. 5 Lakh in the first year of incorporation or Rs. 3 Lakh in the subsequent years	For the first year of incorporation [i.e Date of incorporation is between '1-April-2022' and '31st March 2023'] In schedule ET, Sr.no. 6v is greater than (5% of 6ii) OR Rs. 5Lakh) For any other prior years (i.e Date of incorporation < '1-April-2022') In Schedule ET, Sr. no. 6v is greater than (5% of 6ii) OR Rs 3 Lakh) Note: Rounding off to +1/-1 can be allowed

16	In Schedule Part B – TI (Part B2) exemption is claimed u/s 10(23C)(iiiab) or 10(23C)(iiiac) and government grants have not been provided or the the grants received is less than or equal to 50% of the total receipts.	Sr.no. 2a or 2b of Part B-TI (part B2) > 0 AND [Sr.no. 4 of Schedule IE3 = 0 OR Sr.no. 4 <= 50% of Sr.no. 3 of Schedule IE3] Note: Rounding off to +1/-1 can be allowed
17	Assessee is not eligible to claim exemption u/s 10(47) as the return of income is filed after the due date.	Sr.no. 2j of Schedule Part B-TI (Part B2) > 0 AND Return filed after due date.
18	Political party is not allowed to claim exemption u/s 13A in Part BTI w.r.t income from Business or Profession.	In Part B2 of Part B-TI, Sl. No. 4 > 0 AND In Part B2 of Part B-TI, Sl. No. 7ii (Income from schedule BP) is greater than 0 AND In Part B2 of part B-TI, Sl. No. 4 is greater than Total of Sl.no 6+ Sl. No. 7i + sl. no. 7iiiC + sl. no. 7iv] of Part B-TI
19	In Schedule Part B-TI, Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) should not be claimed against Additions in Sl no.7viii.	In Schedule Part-BTI, Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed (i.e 6vii >0) AND Sr.no. 6vii Part B1 of Part B-TI > (Sr.no. 1+2+3) And Sr.no. 7viii of Part B-TI >0 (Additions) And Sr.no. 9 is not equal to [(5-6vii)+7viii+8] Note: If (5-6vii) is negative, consider as zero.
20	In Schedule Part B – TI (Part B2), Political party has claimed exemption at field 4 should not be more than voluntary contribution and heads of income.	In Part B-TI (Part B2), Sl. No. 4 > 0 AND In Part B-TI(Part B2), Sl. No. 7ii (Income from schedule BP) = 0 AND In part B-TI (Part B2), Sl. No. 4 is greater than Total of Sl.no 6 + sl. no. 7i + sl. no. 7iiiC + sl. no. 7iv] of Part B-TI
21	In Schedule Part B – TI (Part B1), exemption claimed u/s 11 and 10(23C)(iv),(v),(vi)(via) should not be more than voluntary contribution and aggregate of income referred u/s 11 and 10(23C) in schedule A1.	In Part B-TI (Part B1), Sr.no.6vii >Sr.no. 1+3
22	Exemption u/s 13A is not allowed, if political party is not registered under section 29A of Representation of People Act, 1951.	In filing Status, section under which exemption claimed is selected as "Section 13A" AND In Schedule LA, Sl. No. 1A is selected as "No" AND In schedule Part B-TI, Part B2 Sl. No. 4 is greater than "zero"

23	Exemption u/s 13A is not allowed, if political party is registered under section 29A of Representation of People Act, 1951 but not providing registration number and date of registration.	In filing Status, section under which exemption claimed is selected as "Section 13A" AND In Schedule LA, Sl. No. 1(A) is selected as "yes" AND Sl. No. 1(A)(a) or 1(A)(b) is not filled AND In schedule Part B-TI, Part B2 Sl. No. 4 is greater than zero
24	In Schedule OS, Sl. No. 3a "Deductions under section 57" is not allowed to fill if Income belongs to Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" only	Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" of Schedule OS > 0 AND Sl. No. 3a "Deductions under section 57" > Sum of Sl. No. 1(a)+1(b)+1(c)+1(d)+1(e) (-) field "Income due to disallowance of exemption under clauses of section 10" at "1(e)"
25	In Schedule Part B-TI (Part B3), Exemptions under section 11 or u/s 10(23C)(vi) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) should not be claimed against Additions in Sl. No. 4(vi).	In Schedule Part B-TI (Part B3), Exemptions under section 11 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed (i.e. sl. No. 2 > 0) AND Sl. No. 2 > Sl. No. 1 of Part B3 of Part B-TI And Sl. No. 4(vi) of Part B-TI (Part B3) > 0 (Additions) And Sl. No. 6 is not equal to [(1-2+3x)+4vi+5]) Note: if (1-2+3x) is negative then consider as zero.
26	Exemption u/s 13A is not allowed, if political party is selected 'yes' under "Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?" but not providing date of submission of the report in Schedule LA.	In filing Status, section under which exemption claimed is selected as Section 13A AND If in Schedule LA, Sr. no. 4 is selected as 'yes' AND In Sl. No. 4 "date of submission of the report " is NULL/Tag removed. AND In schedule Part B-TI, Part B2 Sr.no. 4 is greater than zero

Prima Facie Adjustment ('PFA')(B)- Incorrect claim u/s 143(1)(a)(ii)

Sl. No.	Scenarios	Mapping
1	In Schedule Part B-TI (Part B1), exemption u/s 11 or 10(23C)(iv)/(v)/(vi)/(via) is claimed in Sr. no. (6vii + 4) and Audit Report in Form 10B has not e-filed.	<p>If in schedule B-TI (part B1)- Sr. no. (6vii + 4) > 0 and First form 10B is not filed atleast one month prior to the due date/ Form 10B is not filed at all</p> <p>AND</p> <p>In Part A-General 1 - "Please specify the section under which the exemption is claimed" is selected as section 11 or 10(23C)(iv)/(v)/(vi)/(via)</p> <p>AND</p> <p>In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) (If 12A/12AB or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is indicated as the Registration section based on which exemption will be claimed)</p> <p>AND</p> <p>[Total income (S. no. C of Schedule VC + S. no. 3 of Part B1 of Schedule BTI + S. no. 7viii of Part B1 of Part BTI) greater than 5 crores</p> <p>OR</p> <p>S. no. Biii (Total Foreign contribution) of Schedule VC is greater than "zero"</p> <p>OR</p> <p>Trust or institution has applied any part of its income outside India during previous year i.e., ((S. no. 4 of Part B1 of Part B-TI) + S. no. 5 of Schedule 115BBI)]</p>
2	In Schedule Part B-TI, exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is claimed in Sr. no. (6vii + 4) and Audit Report in Form 10BB has not e-filed.	<p>If in schedule B-TI (Part B1)- Sr. no. (6vii + 4) > 0 and form 10BB not filed atleast one month prior to the due date/ /Form 10BB not filed</p> <p>AND</p> <p>In Part A-General 1 - "Please specify the section under which the exemption is claimed" is selected as 11 or 10(23C)(iv)/(v)/(vi)/(via)</p> <p>AND</p> <p>In Part A-General 1 - Details of registration/provisional registration or approval under Income Tax Act is selected as 12A/12AB or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) (If any of the section 12A/12AB or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) is indicated as the Registration section based on which exemption will be claimed)</p> <p>AND</p> <p>[Total income (Sr. no. C of VC + S. no. 3 of Part B1 of Part BTI + S. no. 7viii of Part B1 of Part BTI) greater than 2.5 Lakh but less than or equal to 5 crores]</p>

<p>3</p>	<p>In Schedule Part B1 of Part B-TI, deemed application as per clause (2) of Explanation to section 11(1) is claimed in the Income Tax Return and Form 9A is not filed or filed after due date</p>	<p>In Part A-General 1 - "Please specify the section under which the exemption is claimed" is selected as section 11 AND Section under which registered/provisionally registered or approved/notified is selected as 12A/12AB AND Amount entered at Part B1 of Part B-TI 6(iv) is > 0, then Assessee needs to file form 9A within due date AND Form 9A is not filed or filed after due date by assessee. Note: For due date, please refer date of filing of original Form. Due date of Form 9A is 2 months before the due date of return filing.</p>
<p>4</p>	<p>In schedule Part B1 of Part B -TI, the amount mentioned in Sl. No. 6iv should match with amount mentioned in form 9A.</p>	<p>If Sr.no. 6iv of Part B1 of Part B-TI >0 & is more than "Amount" specified at in Sr.no. Aiv of form 9A Section under which registered/provisionally registered or approved/notified is selected as 12A/12AB AND Form 9A is filed within due date AND In Part A-General 1 - "Please specify the section under which the exemption is claimed" is selected as 11 NOTE-1. For comparing amount between ITR and Form 9A: (i) Latest Return (Original or revised) filed within time limit of 139(4) (ii) In case of multiple form 9A is filed amount has to be taken from latest filed form 9A Note-2: For due date, please refer date of filing of original Form 9A. Due date of Form 9A is 2 months before the due date of return filing.</p>

5	Assessee registered u/s 12A/12AB claiming exemption u/s 11(2) in the Income Tax Return and Form 10 is not filed or filed after due date.	<p>In Part A-General 1 - Details of registration or approval under Income Tax Act 12A/12AB is selected</p> <p>AND</p> <p>Amount entered at Part B1 of Part B-TI 6(vi) is > 0</p> <p>AND</p> <p>First Form 10 is not filed or filed after due date by _____ assessee</p> <p>AND</p> <p>In Part A-General 1 - "Please specify the section under which the exemption is claimed" is selected as 11</p> <p>Note: For due date, please refer date of filing of original Form.</p> <p>Note: Due date of Form 10 is 2 months before the due date of return filing.</p>
6	In Schedule Part B1 of Part B -TI, the amount mentioned in Sr.no. 6vi should match with amount mentioned in Form 10 (Accumulation as per 11(2)).	<p>If Sr.no. 6vi of Part B1 of Part B-TI >0 & is more than "Amount" specified at in Sr.no. 1 of form 10</p> <p>AND</p> <p>In Part A - General, the assessee is registered u/s 12A /12AB</p> <p>and</p> <p>First Form 10 is filed within due date.</p> <p>AND</p> <p>In Part A-General 1 - "Please specify the section under which the exemption is claimed" is selected _____ as _____ 11</p> <p>NOTE-1. For comparing amount between ITR and Form 10:</p> <p>(i) Latest Return (Original or revised) filed within time limit of 139(4)</p> <p>(ii) In case of multiple form 10 is filed amount has to be taken from latest filed form 10</p> <p>Note-2: For due date, please refer date of filing of original Form 10.</p> <p>Note: Due date of Form 10 is 2 months before the due date of return filing.</p>

7	<p>In Schedule Part A General under "Please specify the section under which the exemption is claimed " has been selected as section 11 or 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) but assessee has not been granted certificate in Form 10AD/10AC or there is section mismatch in Form 10AD/10AC and ITR</p>	<p>Exemption claimed u/s 11 in Sl. No. A(17)(ii) "Please specify the section under which the exemption is claimed " in Part A-General And i) Unique Registration No. (URN) is not present in Form 10AD/Form 10AC OR ii) URN is present in Form 10AD/10AC table and SECTION_CODE is not matching with these Form table. OR iii) AY should be on or before AY 23-24 in Form 10AD/10AC table</p> <p>OR</p> <p>Exemption claimed u/s 10(23C)(iv)/ 10(23C)(v)/ 10(23C)(vi)/ 10(23C)(via) in Sl. No. A(17)(ii) "Please specify the section under which the exemption is claimed " in Part A-General And i) Unique Registration No. (URN) is not present in Form 10AD/Form 10AC OR ii) URN is present in Form 10AD/10AC table and SECTION_CODE is not matching with these Form table. OR iii) AY should be on or before AY 23-24 in Form 10AD/10AC table</p> <p>Note:</p> <ol style="list-style-type: none"> 1. first check should be for Form 10AD, if no data available for form 10AD, then form 10AC check is required 2. Form 10AD/10AC status should be active. 3. If any line item of ITR is matching in any one of the AY, PFA rule should not be triggered.
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<p>8</p>	<p>In Schedule Part A General under "Please specify the section under which the exemption is claimed " has selected as section 10(21) r.w.s. 35(1) in the column but assessee has not been granted certificate in Form 10AD/10AC or there is section mismatch in Form 10AD/10AC and ITR.</p>	<p>Exemption claimed u/s 10(21) r.w.s. 35(1) in Sl. No. A(17)(ii) "Please specify the section under which the exemption is claimed " in Part A- General And i) Unique Registration No. (URN) is not present in Form 10AD/Form 10AC OR ii) URN is present in Form 10AD/10AC table and SECTION_CODE is not matching with these Form table. OR iii) AY should be on or before AY 23-24 in Form 10AD/10AC table</p> <p>Note: 1. first check should be for Form 10AD, if no data available for form 10AD, then form 10AC check is required</p> <p>2. Form 10AD/10AC status should be active.</p> <p>3. If any line item of ITR is matching in any one of the AY, PFA rule should not be triggered</p>
<p>9</p>	<p>In Part A General, if Section 10(21), 10(21) read with Section 35, 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47) is selected at field "Please specify the section under which the exemption is claimed" then in Schedule OS, Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" should not be less than difference of total receipt in Schedule IE1 and exemption claimed in Part B2 of Part B-TI.</p>	<p>If Section 10(21), 10(21) read with Section 35, 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47) is selected at field "Please specify the section under which the exemption is claimed" in Part A General AND Sl. No. 1 of Schedule IE-1 > 0 AND In Schedule OS, Sl. No. 1(e) -"Income due to disallowance of exemption under clauses of section 10" is less than {Sl. No. 1 of Sch IE1 (-) Sl. No. 1a/1b/1d/1e/1f/1g/1h/1i/2e/2f/2g/2i/2j of Part B2 - Part B TI}</p> <p>[Refer: "Sheet: Exemption part - Part B2 of B-TI" Corresponding section should be selected in "Please specify the section under which the exemption is claimed" in Part A General to claim exemption in Part B2- Part TI]</p>

10	In Part A General, if Section 10(23A)/10(24) is selected at field "Please specify the section under which the exemption is claimed" then in Schedule OS, Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" should not be less than difference of total receipt in Schedule IE2 and exemption claimed in Part B2 of Part B-TI.	If Section 10(23A)/10(24) is selected at field "Please specify the section under which the exemption is claimed" in Part A General AND Sl. No. A1 of Schedule IE2 > 0 AND In Schedule OS, Sl. No. 1(e) -"Income due to disallowance of exemption under clauses of section 10" is less than {Sl. No. (A1) of Sch IE 2 (-) Sl. No. 1c/2h of Part B2 - Part B TI} [Refer: "Sheet: Exemption part - Part B2-TI" Corresponding section should be selected in "Please specify the section under which the exemption is claimed" in Part A General to claim exemption in Part B2- Part TI"]
11	In Part A General, if Section 10(23C)(iiiab) or 10(23C)(iiiac) is selected at field "Please specify the section under which the exemption is claimed" then in Schedule OS, Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" should not be less than difference of total receipt in Schedule IE3 and exemption claimed in Part B2 of Part B-TI, if Government grant is more than 50% of total receipt.	If Section u/s 10(23C)(iiiab) or 10(23C)(iiiac) is selected at field "Please specify the section under which the exemption is claimed" in Part A General AND Sl. No. 3 of Schedule IE3 > 0 AND In Schedule OS, Sl. No. 1(e) -"Income due to disallowance of exemption under clauses of section 10" is less than {Sl. No. (3) of Sch IE 3 (-) Sl. No. 2a/2b of Part B2 - Part B TI} Note: The rule is applicable only If Government grant at Sl.No.4 is more than 50% of total receipt at Sl. No. 3 of Sch IE3 [Refer: "Sheet: Exemption part - Part B2-TI" Corresponding section should be selected in "Please specify the section under which the exemption is claimed" in Part A General to claim exemption in Part B2- Part TI]

12	In Part A General, if Section 10(23C)(iiiad) or 10(23C)(iiiiae) is selected at field "Please specify the section under which the exemption is claimed" then in Schedule OS, Sl. No. 1(e) "Income due to disallowance of exemption under clauses of section 10" should not be less than difference of total receipt in Schedule IE4 and exemption claimed in Part B2 of Part B-TI, if total receipt is less than or equal to 5 crore.	If Section 10(23C)(iiiad) or 10(23C)(iiiiae) is selected at field "Please specify the section under which the exemption is claimed" in Part A General AND Sl. No. 3 of Schedule IE4 > 0 AND In Schedule OS, Sl. No. 1(e) -"Income due to disallowance of exemption under clauses of section 10" is less than {Sl. No. (3) of Sch IE 4 (-) Sl. No. 2c/2d of Part B2 - Part B TI} Note: This rule is applicable ONLY if total receipt is less than or equal to 5 crore at Sl. No. 3 of IE4 [Refer: "Sheet: Exemption part - Part B2-TI" Corresponding section should be selected in "Please specify the section under which the exemption is claimed" in Part A General to claim exemption in Part B2- Part TI]
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Following fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e., Form 10B (i.e. PFA(D))

Name of Schedule - ITR	Description in ITR	Field Reference in ITR	Field Reference in Form 10B
Schedule Part B-TI (Part B1)	Income chargeable under sub-section (4) of section 11	Sl. No. 8	Sl. No. 35(d)
Schedule Part B-TI (Part B1)	Amount eligible for exemption under section 11(1)(c)	Sl. No. 4	Sl. No. 29
Schedule Part B-TI (Part B1)	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution)	Sl. No. 6(iii)	Sl. No. 31(vii)
Schedule Part B-TI (Part B1)	Repayment of loan during the previous year	Sl. No. 6(ii)	Sl. No. 31(viii)
Schedule Part B-TI (Part B1)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Sl. No. 7(iv)	Sl. No. 31(ix)

Schedule Part B-TI (Part B1)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Sl. No. 7(v)	Sl. No. 31(x)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	Column "Total" of Sl. No. B(1) (Revenue+Capital)	Sl. No. 31(xi)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	Column "Total" of Sl. No. B(3) (Revenue+Capital)	Sl. No. 31(xii)
Schedule A	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	Column "Total" of Sl. No. B(4) (Revenue+Capital)	Sl. No. 31(xiii)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	Column "Total" of Sl. No. B(6) (Revenue+Capital)	Sl. No. 31(xiv)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	Column "Total" of Sl. No. B(5) (Revenue+Capital)	Sl. No. 31(xv)
Schedule A	Applied for any purpose beyond the objects of the trust or institution	Column "Total" of Sl. No. B(7) (Revenue+Capital)	Sl. No. 31(xvi)
Schedule A	Any other disallowable application	Column "Total" of Sl. No. B(8) (Revenue+Capital)	Sl. No. 31(xvii)
Schedule Part B-TI (Part B1)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	Sl. No. 6(iv)	Sl. No. 31(xix)
Schedule Part B-TI (Part B1)	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C)	Sl. No. 6(v)	Sl. No. 31(xxi)

Schedule Part B-TI (Part B1)	Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C)	Sl. No. 6(vi)	Sl. No. 31(xx)
Schedule 115BBI	Deemed income referred under section 11(1B)	Sl. No. 2	Sl. No. 33(a)
Schedule 115BBI	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	Sl. No. 1	Sl. No. 33(b)
Schedule 115BBI	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is excluded from the total income as per section 13(1)(c)	Sl. No. 3	Sl. No. 33(c)(i)
Schedule 115BBI	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d)	Sl. No. 4	Sl. No. 33(c)(ii)
Schedule 115BBI	Income which is not excluded from the total income as per section 11(1)(c)	Sl. No. 5	Sl. No. 33(e)
Schedule Part B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7(ii)	Sl. No. 34
Schedule Part B-TI (Part B1)	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	Sl. No. 7(vi)	Sl. No. 35(b)
Schedule Part B-TI (Part B1)	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	Sl. No. 7(vii)	Sl. No. 35(c)
Schedule Part B-TI (Part B1)	Income chargeable under section 12(2)	Sl. No. 7iii	Sl. No. 35(a)

Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2) during any earlier previous year	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 37A
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 37B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 37C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 37D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 37E
Schedule A	Any other	Column "Total" of Sl. No. C7 (Revenue + Capital)	Sl. No. 37F

Following fields of ITR should be tallied with corresponding amount mentioned in Audit report i.e., Form 10BB (i.e. PFA(D))

Name of Schedule - ITR	Description in ITR	Field Reference in ITR	Field Reference in Form 10BB
Schedule B-TI (Part B1)	Application outside India for which approval as per the proviso to Sec 11(1)(c) has been obtained	Sl. No. 4	Sl. No. 19
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	Column "Total" of Sl. No. B1 (Revenue + Capital)	Sl. No. 23(ix)
Schedule A	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	Column "Total" of Sl. No. B3 (Revenue + Capital)	Sl. No. 23(x)
Schedule A	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	Column "Total" of Sl. No. B4 (Revenue + Capital)	Sl. No. 23(xi)

Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	Column "Total" of Sl. No. B5 (Revenue + Capital)	Sl. No. 23(xiii)
Schedule A	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	Column "Total" of Sl. No. B6 (Revenue + Capital)	Sl. No. 23(xii)
Schedule A	Applied for any purpose beyond the objects of the trust or institution	Column "Total" of Sl. No. B7 (Revenue + Capital)	Sl. No. 23(xiv)
Schedule A	Any other disallowable application	Column "Total" of Sl. No. B8 (Revenue + Capital)	Sl. No. 23(xv)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	Sl. No. 7(iv)	Sl. No. 23(vii)
Schedule B-TI (Part B1)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	Sl. No. 7(v)	Sl. No. 23(viii)
Schedule B-TI (Part B1)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to section 11(1)	Sl. No. 6(iv)	Sl. No. 23(xvii)
Schedule B-TI (Part B1)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	Sl. No. 6(vi)	Sl. No. 23(xviii)
Schedule B-TI (Part B1)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	Sl. No. 6(v)	Sl. No. 23(xix)
Schedule B-TI (Part B1)	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	Sl. No. 7ii	Sl. No. 26
Schedule A	Income accumulated under the third proviso to section 10(23C) or under section 11(2)	Column "Total" of Sl. No. C2 (Revenue + Capital)	Sl. No. 27A

	during any earlier previous year		
Schedule A	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	Column "Total" of Sl. No. C3 (Revenue + Capital)	Sl. No. 27B
Schedule A	Income of earlier previous years up to 15% accumulated or set apart	Column "Total" of Sl. No. C4 (Revenue + Capital)	Sl. No. 27C
Schedule A	Corpus	Column "Total" of Sl. No. C5 (Revenue + Capital)	Sl. No. 27D
Schedule A	Borrowed fund	Column "Total" of Sl. No. C6 (Revenue + Capital)	Sl. No. 27E
Schedule A	Any other	Column "Total" of Sl. No. C7 (Revenue + Capital)	Sl. No. 27F

Defective Rules

Description of Rules	Probable Resolution
<p>The gross receipts shown in Form 26AS, on which credit for TDS has been claimed, are higher than the total of the receipts shown under all heads of income, in the return of income. Thus, while credit for TDS is being claimed, the corresponding receipts are not offered in the respective income schedules, to arrive at the taxable total income. Hence, the return of income filed is regarded as defective, as provided in Explanation (a) under section 139(9).</p>	<p>The correction of this defect has to be made by filing a corrected return and disclosing the complete receipts, as per Form 26AS. Alternatively, the claim of TDS may be made corresponding to the extent of income/receipts disclosed in the return. Please note that Credit for the TDS is allowable to the person in whose hands the income is assessable and in the year (AY) in which such income is assessable (Rule 37BA). Also note that if the defect is not corrected within the time allowed, return will be processed and the credit for TDS will be allowed proportionately.</p>

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.

Annexure 2**Applicable tax rates**

- In case of Part B1 of Part B-TI, the Total Income shall be taxable at 30% irrespective of the status.
- In case of Part B2 and Part B3 of Part B-TI, the following tax rates shall be applied accordingly:

Sl. No	Status	Sub status	Taxation
1	Local Authority	-	30%
2	AOP/BOI	(i) Society Registered under Societies Registration Act-1860 or any law corresponding to that Act	2,50,001 to Rs. 5,00,000 5% of income in excess of Rs. 2.50 Lakhs 5,00,001 to Rs. 10,00,000 Rs. 12500+ 20% of income in excess of Rs. 5 Lakhs Above Rs. 10,00,000 Rs. 112500 + 30% of income in excess of Rs. 10 Lakhs
		(ii) Public Charitable Trust	2,50,001 to Rs. 5,00,000 5% of income in excess of Rs. 2.50 Lakhs 5,00,001 to Rs. 10,00,000 Rs. 12500+ 20% of income in excess of Rs. 5 Lakhs Above Rs. 10,00,000 Rs. 112500 + 30% of income in excess of Rs. 10 Lakhs
		(iii) Any other AOP/BOI	30%
3	AJP (Artificial Juridical Person)	-	2,50,001 to Rs. 5,00,000 5% of income in excess of Rs. 2.50 Lakhs 5,00,001 to Rs. 10,00,000 Rs. 12500+ 20% of income in excess of Rs. 5 Lakhs Above Rs. 10,00,000 Rs. 112500 + 30% of income in excess of Rs. 10 Lakhs
4	Domestic Company	-	30%

Annexure 2A**Note on calculation of "Eligible Interest expenditure" at sl. no.3c(ii) of Schedule OS:**

Step 1: Value entered by taxpayer will not be considered for any of the calculation of OS, CYLA, TI.

Step 2: Dividend portion can be computed which is included in TI by applying minimum condition

Lower of:

- Dividend income at S. No. 1a of OS
- Total Income after excluding Special Rates Incomes

Step 3: System calculated field will be populated with lower of interest expenditure claimed or 20% of computed dividend income included in Total Income.

Step 4: Re-run the calculation of CYLA, TI after considering system calculated value and stop the loop until unless there is change in any other field. If there is change in any field, then same process will re-run.

Annexure 3**Note on “How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e) and 1(ii) Dividend income u/s 2(22)(e) for 234C:**

- Above calculated “Eligible Interest Expenditure” will be allocated to Dividend in below sequence for 234C calculation:
 - First Allocate expenditure to “Dividend income u/s 2(22) (e)”
 - Balance if any, allocate to “Dividend income other than 2(22) (e).
- After reducing the allocated expenditure from “Dividend income other than 2(22) (e)”, assessee will arrive “Net Dividend income other than 2(22) (e)”.
- Assessee has to provide the quarterly bifurcation of this “Net Dividend income other than 2(22) (e) - DTAA portion of this dividend (subject to TRC and Resident condition)” at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of “DTAA dividend income which is reduced from “Net Dividend income other than 2(22) (e)” at sl.no.10(iii) of Schedule OS.

Refer below example for clarification:

Dividend income u/s 2(22)(e)	= 500
Dividend income Other than 2(22) (e)	= 2500

Dividend income included in total income	= 3000
Net Dividend income u/s 2(22) (e)	= 0 (500-500)
Net Dividend income Other than 2(22) (e)	=2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i).

If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) “Dividend income chargeable under DTAA rates” in Schedule OS.

(# DTAA can be reduced only in case of “Resident” or “Non-resident & TRC flag” is “Yes”)

Tax on Dividend income chargeable under DTAA :

Tax on “Dividend income chargeable under DTAA” will be calculated as below :

1. Multiply “DTAA Dividend” declared at sl.no.2e in “Amount” column with “Applicable Rate” at col 10 for all the row in which section is selected as “56(1)(i) Dividend” is selected. DTAA tax for each row will be derived
2. Take the sum of all “DTAA tax” derived above and also take sum of “Dividend” income in 2e.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this “Average rate” for calculation of tax on DTAA Dividend.

Annexure 4 Determining income for calculation of 234C :

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer note below)
- Dividend income other than 2(22)(e)
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
- OS Dividend DTAA income (from Sch OS sl.no.10(iii))
- OS Dividend Income chargeable at special rates
- Income chargeable u/s 115BBE (from Sch SI)

Note: Income chargeable at normal rates on Quarterly basis & From Quarter 1:

1. Dividend income other than 2(22)(e): Lower of
 - a. "Total income chargeable at normal rates"
 - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
 - c. Net Other source income chargeable at normal rates from CYLA

2. Income chargeable at normal rates from Quarter 1 =
"Total income chargeable at normal rates" – (value calculated at 1 +2+3 above)
