

Instructions for filling out FORM ITR-6

These instructions are guidelines for filling the particulars in Income-tax Return Form-6 for the Assessment Year 2022-23 relating to the Financial Year 2021-22. 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 2022-23 only i.e., it relates to income earned in Financial Year 2021-22.

2. Who is eligible to use this Return Form?

This Return Form can be used by a company as per section 2(17) of the Income Tax Act. This form is filed by company other than a company which is required to file return in Form ITR-7.

As per section 2(17) of Income Tax Act, company means: -

- (i) Indian Company (Domestic Company)
- (ii) Body corporate incorporated by or under the laws of country outside India
- (iii) Any institution, association or body, whether incorporated or not & whether Indian or Non-Indian which is declared by general or special order of the board to be company, etc.

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 by way of digital signature only.

4. Key changes (as compared to ITR for AY 2021-22)

- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- If the domestic company has opted for taxation under section 115BA/115BAA/115BAB in the last year then following details to be provided;
 - (a) date of filing of relevant form (10-IB/ 10-IC/ 10-ID)
 - (b) acknowledgment number
- If the domestic company opting for taxation under section 115BA/115BAA/115BAB in current year then following details to be provided;
 - (a) date of filing of relevant form (10-IB/ 10-IC/ 10-ID)
 - (b) acknowledgment number
- In case of domestic company, the rate of income-tax shall be twentyfive per cent of the total income, if the total turnover or gross receipts of the previous year 2019-20 does not exceed four hundred crore rupees. For AY 2022-23 the previous year 2018-19 is changed to 2019-20
- In case of non-resident having significant economic presence in India following details to be provided;
 - (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i)
 - (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).

- If the company is required to seek registration under any law for the time being in force relating to companies, following details to be provided;
 - (a) Act under which registration required
 - (b) Date of Registration
 - (b) Registration Number
- In Part-A (Audit information) (a2) and in schedule P & L Account at Sl. No. 62 , new section 44D is inserted.
- In Part A – OI new field has been inserted at Sl. No. 10;
 - (da) Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing
- In Part A – OL under receipts (others) column is inserted to identify the nature of receipts. The receipts can be in the nature of capital/revenue.
- In Schedule BP following sub fields are added in Sl. No. 3;
 - (ci) Dividend income
 - (cii) other than Dividend income
- In Schedule BP, in sl.no. 23, section 44DB is added to the list for other additions
 - In Sl. No. 28 - Deduction allowable under section 32AD is greyed off
- In Schedule CG (Long term & Short term) following new fields are added at “ Sl. No. 1 From sale of land or building or both”;
 - i Date of purchase/ acquisition
 - ii Date of sale/transfer
- In Schedule CG (Long term & Short term) following new fields are added at “Sl. No. 2 From Slump Sale” as per the new rule 11UAE;
 - i Fair market value as per Rule 11UAE(2)
 - ii Fair market value as per Rule 11UAE(3)
- In Schedule CG (Long term) following new fields are added at “Sl. No. 1 From sale of land or building or both”;
 - i Cost of acquisition
 - ii Cost of improvement
 - iii Year of improvement
 - iv Total Cost of Improvement with indexation
- In Schedule OS
 - a. In existing Sl No 2d and Sl No 2e w.r.t “Income by way of interest from bonds or GDR purchased in foreign currency by non-resident u/s 115AC has been bifurcated into the below for the purpose of calculation of Interest under section 234C:
 - i Income by way of interest from bonds purchased in foreign currency by non-resident u/s 115AC. Corresponding changes are made in Schedule SI.
 - ii “Income by way of dividend on GDR purchased in foreign currency in case of a non-resident u/s 115AC(1)(b)”;
 - b. In Deductions u/s 57, a new field for “eligible interest u/s 57(1)” is added
 - c. In existing Sl. No. 10 “Information about accrual/receipt of income from Other Sources” new fields have been added w.r.t dividend income chargeable at special rates for the purpose of calculation of interest u/s 234C
 - In schedule 80GGA, field for date of donation in cash is removed
 - In Schedule 80-IA, following options have been removed.
 - b. Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) (Telecommunication services)
 - c. Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) (Industrial Park and SEZs)

- e. Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) (Cross country natural gas distribution network)
- In Schedule 80-IB, following options have been removed.
 - Deduction in the case of multiplex theatre section 80-IB(7A)
 - Deduction in the case of convention centre section 80-IB(7B)
 - Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital section 80-IB(11B)
 - Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area section 80-IB(11C)
 - New schedule IF has been inserted for information regarding investment in unincorporated entities. New sections has been inserted section 10(23FF) for not taxing the income of capital gain by non-resident if transfer of share is happened due to relocation of fund and section 10(4D) prescribing the method of calculating the exempt income of specified fund u/s 10(4D) and taxable income u/s 115AD. Hence, in Schedule EI, under other exempt income, following has been inserted:
 - Income of investment fund referred to in section 10(23FB) or 10(23FBA)
 - Income of a business trust referred to in section 10(23FC) or 10(23FCA)
 - Income exempt u/s 10(23FE) or 10(23FF) or 10(4D)
 - Any other Income (Specify nature – Add row option to be provided in utility)
 - In Schedule MAT ‘Deemed total income under section 115JB’ has been bifurcation into the following to levy 9% MAT for units located in IFSC units and 15% MAT for other units
 - a. Deemed total income u/s 115JB from Units located in IFSC, if any
 - b. Deemed total income u/s 115JB from other Unit
 - In Schedule TPSA, to simplify the structure of the ITR form now instead of providing primary adjustments, assessment year wise total aggregate of adjustments is to be provided
 - In schedule FA, the details are to be filled for calendar year (Jan-Dec) instead of Financial Year (Apr-Mar)

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field Name	Instruction
PERSONAL INFORMATION	
Name	Enter the Name as per PAN card
PAN	Enter the PAN as in PAN card
Is there any change in the company's name? If yes, please furnish the old name	In case there has been a change in the name of company as compared to last year, please enter the old name of company in this column.
Corporate Identity Number (CIN) issued by MCA	Please enter the Corporate Identity Number (CIN) issued by MCA
Flat/ Door/ Block No.	Please furnish complete address of registered office or the corporate office of the company, mentioning the following details in respective columns:- (a) Flat or House Number
Name of Premises/ Building / Village	
Road/ Street/Post Office	

Area/ Locality	(b) Name of the Premises or Building or Apartment or Village (c) Name of the Post office or Road or Street in which the office is situated (d) Name of area or locality in which the office is situated (e) Name of town or City or District in which the office is situated (f) Select the name of State and country from the dropdown menu ((Refer below table)) (g) The PIN Code or the Zip Code of the Post Office.
Town/ City/ District	
State	
Country	
PIN Code/ Zip Code	
Date of incorporation (DD/MM/YYYY)	Please enter the Date of incorporation, as mentioned in the certificate of incorporation of the company.
Date of commencement of business (DD/MM/YYYY)	Please enter the Date of commencement of business.
Type of company	Please indicate the type of company by ticking the applicable check-box:- <input type="checkbox"/> Domestic company <input type="checkbox"/> Foreign company Please refer to sub-clauses (22A) and (23A) respectively for definitions of the terms 'domestic company' and 'foreign company'.
If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)	Please specify whether you are a public company or a private company by mentioning the status code as indicated.
Office Phone Number with STD code/ Mobile No.1	Enter the office landline number with STDcode, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
Mobile No.2	Enter the mobile number of any other person, as an alternative number for communication.
Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
FILING STATUS	
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	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

original return	acknowledgement number and date of filing of the original return.
Or Filed in response to notice u/s	In case the return is being 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'
If filed in response to notice or order, please enter Unique number/Document Identification Number & 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 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 In type of company is selected as domestic company, the residential status should be selected as "Resident"
Information about opting for New tax regime: Have you opted for taxation under section 115BA/115BAA/115BAB	In case you are a 'domestic company', please specify the following by selecting the applicable dropdown:- (a) whether you have opted in earlier AY or opting for current AY for charging of tax @ 25% on total income computed as per provisions of section 115BA;
? If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID)& acknowledgment number	(b) whether you have opted in earlier AY or opting for current AY for charging of tax @ 22% on total income computed as per provisions of section 115BAA; (c) whether you have opted in earlier AY or opting for current AY for charging of tax @ 15% on total income computed as per provisions of section 115BAB;
If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in e-filing utility)	(d) Select option "none of the above" in case you have not opted in earlier AY or not opting for current AY for any the sections specified above (e) Note
Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.	1. If you are selecting section 115BA/115BAA/115BAB, please ensure you have filed the corresponding forms on or before the due date of filing the return u/s 139(1) i.e. Form 10IB (section 115BA), Form 10IC (section 115BAA) & Form 10ID (section 115BAB) 2. The above forms are required to be filed only in the first year when concessional rate of taxation is opted for the first time. Further year of opting

	<p>along with acknowledgement number & date of filling of relevant forms needs to be provided</p> <p>3. In case you are opting in for first time in current AY then date of filling of relevant form & Acknowledgement number needs to be provided</p> <p>4. As per section 115BAB (1st Proviso), taxpayer cannot claim deductions & expenditures in respect of income not incidental to manufacturing/production. For example, in case of income from house property no deduction will be allowed u/s 24(a) "standard Deduction" & u/s 24(b) "Interest paid"</p> <p>5. Special rate Incomes (like 112A,112,111 etc) will continue to be taxable at special rate as per provisions even though 115BA, 115BAA, 115BAB is opted</p>
Whether total turnover/ gross receipts in the previous year 2019-20 exceeds 400 crore rupees?	If Drop-down is selected as "None of the above" in above question relating to New tax regime, please select "yes" or "no" Whether total turnover/ gross receipts in the previous year 2019-20 exceeds 400 crore rupees?
Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?	<p>In case the company is resident in any country or specified territory outside India, please indicate whether any of the following two conditions are fulfilled, by ticking the applicable check box:-</p> <p>(a) whether Central Government has entered into an agreement with the Government of that country or specified territory u/s 90; or</p> <p>(b) whether Central Government has adopted and implemented an agreement between any specified association in India with any specified association in the specified territory outside India u/s 90A.</p>
In the case of non-resident, is there a Permanent Establishment (PE) in India	<p>If you are a non-resident, please specify whether you have a permanent establishment in India, by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
In the case of non-resident, is there a Significant Economic Presence (SEP) in India?	<p>If you are a non-resident, please specify whether you have a significant economic presence in India by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If yes is selected, please provide the following details</p> <p>(a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i)</p> <p>(b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).</p>
Whether assessee is required	If you are foreign company, Please indicate whether you

<p>to seek registration under any law for the time being in force relating to companies? If yes, please provide details.</p>	<p>are required to seek registration under any law for the time being in force relating to companies, by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes is selected from above, then you are required to provide following details</p> <p>i. Act under which registration required ii. Date of Registration iii. Registration Number</p>
<p>Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015</p>	<p>Please indicate whether financial statement of the company have been drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015, by ticking the applicable checkbox. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If “Yes” is selected, P&L and B/S items relating to IND-AS are required to be filled up. Else, regular P&L and B/S items are required to be filled up.</p>
<p>Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange?</p>	<p>If you have a unit located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>Whether the assessee company is under liquidation</p>	<p>Please indicate the assessee company is undergoing liquidation proceedings during the previous year, by ticking the applicable check-box:- <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>Whether you are an FII/ FPI? Yes/No. If yes, please provide SEBI Regn. No.</p>	<p>In case you are registered with SEBI as a Foreign Institutional Investor (FII) or Foreign Portfolio Investor (FPI), tick ‘Yes’ and provide registration number allotted by SEBI. Else tick ‘No’.</p>
<p>Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956?</p>	<p>Please indicate whether you are a ‘producer company’ for the purposes of claim of deduction u/s 80PA, by ticking the applicable check-box:- <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please refer to clause (l) of section 581A of the Companies Act, 1956 for definition of the term ‘producer company’.</p>
<p>Whether this return is being filed by a representative assessee</p>	<p>Please tick the applicable check box. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>In case the return is being filed by a representative assessee, please furnish the following information:-</p>

	<p>(a) Name of the representative</p> <p>(b) Capacity of the representative (select from drop down list)</p> <p>(c) Address of the representative</p> <p>(d) PAN of the representative</p> <p>(e) Aadhaar Number of the representative</p>
Whether you are recognized as start up by DPIIT	<p>In case you are a start-up, please indicate whether you are recognised as start-up by the Department for Promotion of Industry and Internal Trade (DPIIT), by ticking the applicable checkbox.</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If yes is selected, please mention the start-up recognition number allotted by the DPIIT in the relevant column.</p>
If yes, please provide start up recognition number allotted by the DPIIT	
Whether certificate from inter-ministerial board for certification is received?	<p>In case you are a start-up, please indicate whether certificate for the purposes of section 80-IAC has been received from the Inter-Ministerial Board of Certification, by ticking the applicable check-box.</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If yes, please mention the certification number in the relevant column.</p>
If yes, provide the certification number	
Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	<p>In case you are a start-up, please indicate whether you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of return of income, by ticking the applicable checkbox.</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If yes is selected above, please mention the date of filing Form-2 before the DPIIT.</p>
If yes, provide date of filing Form-2	
AUDIT INFORMATION	
a1) Whether liable to maintain accounts as per section 44AA?	<p>Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income 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> <p>Further Note that any income which is being disclosed in Schedule OS, OI, HP or CG is expected to be routed through Schedule BP (i.e credit to P&L A/c (or add in schedule BP)--> Reduce in Schedule BP -->Declare in respective schedule)</p>
a2) Whether assessee is declaring income only under section	<p>Please indicate whether you are declaring income only under section 44AE/44B/44BB/44BBA/44BBB/44D by</p>

44AE/44B/44BB/44BBA/44B BB/44D	ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
a2i) If No, whether during the year Total sales/turnover/gross receipts of business is between 1 Crore Rupees but does not exceed 10Crore Rupees?	If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceed Rs.10Crore by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores
a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash& non-a/c payee cheque/DD, does not exceed five per cent of said amount?	Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash& non-a/c payee cheque/DD, does not exceed five per cent of said amount by ticking the applicable checkbox <input type="checkbox"/> Yes <input type="checkbox"/> No
a2iii) If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash& non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment ?	Please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash& non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether liable for audit under section 44AB?	Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information below	In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit- (1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm (7) Date of report of the audit Please ensure that form 3CA-3CD or form 3CB-3CD is

	filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)
d(i) Are you liable for Audit u/s 92E?	In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. If yes is selected, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)
d(ii) If d(i) is Yes, whether the accounts have been audited u/s. 92E?	
Date of furnishing audit report? DD/MM/YYYY	
d(iii) If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide details as under: (a) Section Code (b) Date of furnishing the audit report (DD/MM/YY)	In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report. <u>List of some of the provisions mandating audit report :-</u> 1. 10AA 2. 33AB 3. 33ABA 4. 44DA 5. 50B 6. 80-IA 7. 80-IAB 8. 80-IB 9. 80-IC 10. 80-ID 11. 80JJAA 12. 80LA 13. 115JB 14.115VW 15.80IE 16. Any other (<i>please specify</i>)
Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act	In case your accounts are required to be audited under any other law (<i>other than Income-tax Act</i>), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report. <u>List of other laws mandating audit:-</u> 1. Banking Regulation Act, 1949 2. Central Excise Act,1944 3. Central Sales Tax Act, 1956 4. Central Goods and Services Tax Act, 2017 5. Charitable And Religious Trusts Act, 1920 6. Companies Act, 2013 7. Electricity Act, 2003 8. Employees Provident Fund and Miscellaneous Provisions Act, 1952 9. Foreign Exchange Management Act, 1999 10. Government Superannuation Fund Act, 1956 11. Integrated Goods and Services Tax Act, 2017 12. Payment of Gratuity Act, 1972 13. SEBI Act, 1992

	<p>14. Securities Contract (Regulation) Act, 1956</p> <p>15. State Goods and Services Tax Act, 2017</p> <p>16. Union Territories Goods and Services Tax Act, 2017</p> <p>17. Any other law (<i>please enter details in text box</i>)</p>
HOLDING STATUS	
Nature of company	<p>Please indicate the holding status of the company by selecting the appropriate code from the drop-down list:-</p> <ul style="list-style-type: none"> ➤ If you are a holding company, select '1' ➤ If you are a subsidiary company, select '2' ➤ If you are both a holding and subsidiary company, select '3' ➤ In any other case, select '4'
Details of holding company	<p>In case you are a subsidiary company, please mention following details in respect of your holding company in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Percentage of your shares held by the holding company
Details of subsidiary company	<p>In case you are a holding company, please provide following details in respect of your subsidiary companies in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Percentage of shares of the subsidiary company held by you
BUSINESS ORGANISATION	
In case there was a business reorganization such as amalgamation or demerger during the previous year, please provide the details thereof in the relevant column.	
In case of amalgamating company, mention the details of amalgamated company	<p>In case of an amalgamation, please provide the following details of the amalgamated company, or the amalgamating company, as applicable, in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Date of amalgamation
In case of amalgamated company, mention the details of amalgamating company	
In case of demerged company, mention the details of resulting company	<p>In case of a demerger, please provide the following details of the demerged company, or the resulting company, as applicable, in the given table:-</p> <ol style="list-style-type: none"> 1. PAN 2. Name 3. Address 4. Date of demerger
In case of resulting company, mention the details of demerged company	
KEY PERSONS	
Particulars of key persons and details of eligible person who is verifying the return	<p>Please provide following particulars of key persons [i.e. the Managing Director, Directors, Secretary and Principal officer(s)] who have held the office during the previous year and details of eligible person who is verifying the return in the given table:-</p>

	<ol style="list-style-type: none"> 1. Name 2. Designation 3. Residential address 4. PAN/Aadhaar No. 5. In case of Director, DIN issued by MCA
SHAREHOLDERS INFORMATION	
Particulars of major shareholders	<p>Please provide following particulars of major shareholders [i.e. beneficial owners of shares holding not less than 10% of voting power] at any time during the previous year in the given table:-</p> <ol style="list-style-type: none"> 1. Name and address 2. Percentage of shareholding 3. PAN/Aadhaar No.
OWNERSHIP INFORMATION	
In case of unlisted company, particulars of ultimate beneficial owners	<p>Please provide following particulars of natural persons who were ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of voting power at any time during the previous year, in the given table:-</p> <ol style="list-style-type: none"> 1. Name 2. Address 3. Percentage of shareholding 4. PAN/Aadhaar No.
In case of Foreign company, please furnish the details of immediate parent company	<p>In case you are a foreign company, please provide following particulars in respect of your immediate parent company and the ultimate parent company in the given table:-</p> <ol style="list-style-type: none"> 1. Name 2. Address 3. Country of residence 4. PAN (if allotted) 5. Taxpayer's registration number or any unique identification number allotted in the country of residence
In case of foreign company, please furnish the details of ultimate parent company	
NATURE OF COMPANY	
Please specify the nature of company in columns (1) to (8) by ticking the applicable check-box.	
Whether a public sector company as defined in section 2(36A) of the Income-tax Act	<p>Please indicate whether you are a public sector company as defined in section 2(36A), by ticking the applicable check-box:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
Whether a company owned by the Reserve Bank of India	<p>Please indicate whether you are a company owned by the Reserve Bank of India, by ticking the applicable check-box:</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the	<p>Please indicate whether you are a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank, by ticking the applicable check-box:</p>

Reserve Bank of India or a corporation owned by that Bank	<input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	Please indicate whether you are a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	Please indicate whether you are a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	Please indicate whether you are a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999), by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether a company being a non-banking Financial Institution	Please indicate whether you are a company being a non-banking Financial Institution, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No
Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	Please indicate whether you are a unlisted company, by ticking the applicable check-box: <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', please provide details of shareholding in Schedule SH-1 and details of assets and liabilities in Schedule AL-1.

Nature of Business

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the main activities or products.

However, in case you are declaring income from business or profession on presumptive basis u/s 44AE, please fill up the details of nature of business at column 61 of Part A- P&L instead of this schedule.

PART A – BS (Item No. I and II)

Schedule Part A – Balance Sheet is required to be filled up by the assessee, other than whose financial statements are drawn up in compliance to the Indian Accounting

Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2022, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2021-22.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note if you are domestic company and is liable to maintain books of accounts as per section 44AA, then it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

PART A – BS – Ind AS(Item No. I and II)

This balance sheet should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards- (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the Balance Sheet items as on 31st March, 2022, or as on the date of amalgamation, as per the given format, in respect of the business or profession carried out during the financial year 2021-22.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession, need not be included in this balance sheet.

The details of related parties referred to in the Balance Sheet should be filled up as per Schedule III of the Companies Act, 2013.

Please note that if the company is falling under this category (IND-AS), it is mandatory to fill balance sheet and Manufacturing or Trading or profit & loss account relating to IND-AS as applicable, otherwise your return will be treated as defective u/s 139(9) of the Act.

Part A - Manufacturing Account (Item No. 1 to 3)

In this part, please fill up the details of Manufacturing Account for the financial year 2021-22 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(if income

taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB/44D) of Part A – P&L, whichever is applicable, and leave out this part.

Part A-Trading Account (Item No. 4 to 12b)

In this part, please fill up the details of Trading Account for the financial year 2021-22 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account. Sl. No. 13 of Profit & loss account will be sum total of amount entered in Sl. No. 12 and Sl. No. 12b

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(if income taxable u/s 44AE) or 62 (if income taxable u/s 44B/44BB/44BBA/44BBB/44D) of Part A – P&L, whichever is applicable, and leave out this part.

Part A - P & L (Item No. 13 to 60)

In this part, please fill up the details of the profit and loss account for the financial year 2021-22 as per the given format, in respect of the business or profession carried out during the financial year 2021-22.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 60.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61(if income taxable u/s 44AE) or 62(if income taxable u/s 44B/44BB/44BBA/44BBB/44D) of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account; in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

Part A - P & L (Item No. 61)

Please fill up item No. 61 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the business or profession being reported at item Nos. 1 to 60.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at S. No. 61(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of

each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows. Please note at any time during the year the number of vehicles should not exceed ten vehicles.

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee.

The total presumptive income from the business of goods carriages should be reported at S. No. 61(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

Part A - P& L (Item No. 62)

In case of foreign company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA 44BBB or 44D please fill up the summary details in respect of such activity at column 62 viz. gross receipts/ turnover and net profit.

As per section 44B, 44BB, 44BBA 44BBB or 44D following are percentages of income to be reflected in "Net Profit"

Section	Minimum % of gross receipts to be shown as presumptive income
44B	7.5%
44BB	10%
44BBA	5%
44BBB	10%
44D	80%

Part A - Manufacturing AccountInd-AS (Item No. 1 to 3)

This manufacturing account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Manufacturing Account for the financial year 2021-22 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for opening inventory etc. which is then transferred to item No. 11 of trading account.

Part A-Trading Account Ind-AS (Item No. 4 to 12b)

This trading account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of Trading Account for the financial year 2021-22 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account. Sl. No. 13 of profit & loss account will be sum total of amount entered in Sl. No. 12 and Sl. No. 12b

In case you are engaged in intra-day trading activity during the year, please fill up the summary details in respect of such activity at column 12a and 12b viz. turnover and income.

Part A - P& L Ind-AS (Item No. 13 to 62)

This profit and loss account should be filled up in case you are a company whose financial statements are drawn up in compliance to the Indian Accounting Standards (Ind AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015.

In this part, please fill up the details of the profit and loss account for the financial year 2021-22 as per the given format, in respect of the business or profession carried out during the financial year 2021-22.

In case you were required to maintain regular books of accounts for the business or profession, please fill up details at item No. 13 to 62.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of accounts of business or profession need not be included in this profit and loss account.

PART A- OI (Other Information)

In Part A-OI, details of allowances and disallowances are required to be furnished as per the Income Tax Act. In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are applicable.

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report. Please refer Annexure 1 for the fields of Audit report are compared with the Return. Further to above new filed has been added at sl. no. 10da "Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing"

PART A- OD (Quantitative Details)

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the business or profession were required to be audited under section 44AB, it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

PART A- OL (Receipt and payment account of company under liquidation)

Please fill up this part only in case of company under liquidation. The details of opening and closing balances of receipts and payments shall also be filled in requisite columns.

Schedule HP- Details of Income from House Property

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop down 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, country and Pin code/Zip code. The name of State has to be selected from the drop down list.
Town/City	
State	
Pin code/ Zip code	
Owner of Property	Please select the owner of the property from the dropdown menu: <ul style="list-style-type: none"> • Self • Deemed Owner
Is the property co-owned	Please state whether the property is co-owned by you along with other owners by ticking 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 No. and respective percentage shares of other co-owners of the property. Please add rows as necessary.
PAN/Aadhaar No. of Co-owner(s)	
Percentage share of co-owner(s) in property	

Type of House property	Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consists of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.	
Name(s) of Tenant(s)	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) (if TDS credit is claimed)		
1a	Gross rent received/receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
1b	The amount of rent which cannot be realised	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
1c	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
1d	Total (1b + 1c)	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
1e	Annual Value (1a-1d)	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i> . In case of self-occupied property, this field shall be taken as nil.
1f	Annual value of the property owned	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
1g	30% of 1f	Please enter 30% of Annual Value of your share of your property.
1h	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.

1i	Total (1g + 1h)	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 [1g] and interest payable on borrowed capital [1h].
1j	Arrears/Unrealized rent received during the year less 30%	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
1k	Income from house property 1 (1f-1i+1j)	This is an auto-populated field representing the net income from house property which is computed as annual value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
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 (2f-2i+2j)	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/loss 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 [1k + 2k +] and also the pass through income/loss of the nature of house property [3].

Schedule BP – Computation of income from business or profession

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53, item No. 61(ii) of Part A-P&L and sum total of amount entered in "Net Profit" at item No. 62(b) of Part A-P&L, or in case of Ind-AS companies, at item No. 53 of Part A-P&L – Ind-AS.

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Please note in case the income includes income chargeable from Royalty or Fees for Technical Services (FTS) and you want to claim the benefit of lower tax rates as per the

DTAA, then income shall be reported in schedule Other Sources (OS). However, if the same is included in profit & loss account, you may reduce the same from Income Chargeable under the head Business or Profession (BP) at S. No. 3c and report the same under the schedule Other Sources.

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)
- Incomes chargeable at special rates u/s 115BBF/115BBG
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Profit and gains from Life insurance business u/s 115B
- Income from activities which are covered under Rule 7, 7A, 7B and 8

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. 13.

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added, and it should be minimum of Sr no. (5a to 5d) of Schedule OI. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 34 provide for deductions allowable under various provisions of the Act . Out of these, item No. 33 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. 35. Also, “SI.No.28 Deduction allowable under section 32AD” is not applicable for AY 2022-23, hence it is greyed out.

The net business income is computed at item No. 36, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 35*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 37. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 38 as aggregate of net business income (*item No. 36*) and profits computed on presumptive basis (*item No. 37*).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be

mentioned at item No. 39. In such a case, balance of income deemed as agricultural income should be reported at item No. 40

In any other case, only the figure of net profit from business or profession computed at item No. 38 should be reported at item No. 39.

Please ensure that following audit report have been filed on or before one month prior to due date of filing of return u/s 139(1) in the following cases: -

Section	Form Number
Deduction claimed u/s 33AB(2)	3AC
Deduction claimed u/s 33ABA(2)	3AD
Deduction claimed u/s 35D/35E (form to be filed only when deduction is claimed for the first time)	3AE
Income taxable u/s 44DA	3CE
Income taxable u/s 115VW	66

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

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 the P&L account.

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. A39*), income from speculative business (*item No. B44*) and income from specified business (*item No. C50*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business or Insurance business during the current year. Losses from specified businesses or speculative businesses or Insurance business u/s 115B, if any, are not allowed to be set off against normal business income.

Schedule DPM

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable.

Please Note:

1. CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2022-23 wrt to such assets.
2. The taxpayer who have opted for section 115BA, 115BAA and 115BAB are not eligible for depreciation @ 45% (As per Rule 5) and additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

Schedule DOA

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

Schedule DEP

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule DCG

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

Schedule ESR

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA. Further if you are liable for audit u/s 44AB, please ensure that deduction claimed under respective sections mentioned in Schedule ESR are tallied with clause No 19 of Form 3CD.

Please Note : The taxpayer who have opted for section 115BA, 115BAA and 115BAB are not eligible for claiming deduction under section 35(1)(ii), 35(1)(ia),35(1)(iii), 35(2AA), 35(2AB), 35CCC and 35CCD of the Act

Schedule CG – Capital Gains

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 , except for following: -

- (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 and
- (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.

Please note that separate computation of capital gains should be made for each scrip or units of mutual fund sold during the year as per schedule 112A & 115AD(1)(b)(iii)-proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% on the aggregate LTCG in schedule SI as reduced by Rupees One lakh, for the purpose of tax computation.

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 non-residents.

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. 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 C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B13*). In case the total amount of long-term capital gain at item No. B13 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B13 should be taken as Nil and only the figure of item No. A10 should be taken as item C.

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 and 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. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head ‘capital gains’ as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward 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	Cost 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

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 112A & Schedule 115AD(1)(b)(iii)-Proviso

In Schedule 112-A - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non Residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII).

Field No.	Field Name	Instruction
1	S. No	Please enter the serial no.

		The row can be added was required
1a	Share/Unit Acquired	Please select relevant drop down whether shares are acquired on or before OR after 31st January 2018
2	ISIN Code	Enter "INNOTREQUIRE" if drop is selected as " After 31st January 2018", otherwise Enter the International Securities Identification Number (ISIN code) in the text boxIn case the security or share do not have an ISIN Code, mention "INNOTAVAILAB" in this field.
3	Name of the Share/Unit	Enter word "CONSOLIDATED" if drop is selected as " After 31st January 2018" otherwise please enter the name of share/unit in the given box
4	No. of Shares/Units	Enter the number of shares/units sold in the given box, only if drop down at Sl. No. 1a is selected as "On or before 31st January 2018", otherwise please leave this field as blank.
5	Sale-price per Share/Unit	Please enter the sale price per share/unit in the given box only if drop down at Sl. No. 1a is selected as "On or before 31st January 2018", otherwise please leave this field as blank.
6	Full value consideration (Total Sale Value 4*5)	This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5) only if drop down at Sl. No. 1a is selected as "On or before 31st January 2018", otherwise please enter full value consideration if drop at Sl. No. 1a is selected as " After 31st January 2018"
7	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
8	Cost of acquisition	Enter the amount in the text box.
9	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
10	Fair Market Value per share/unit as on 31st January,2018	Enter the fair Market Value per share/unit as on 31st January,2018 in the text box only if drop down at Sl. No. 1a is selected as "On or before 31st January 2018", otherwise please leave this field as blank.
11	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto-populated as the value of Column 4 multiplied with Column 10.
12	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
13	Total deductions (7+12)	This field will be auto populated as the sum of Column7+ Column 12

14	Long term capital Gain Balance (6-13) Item 5 of LTCG Schedule of CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Item 8 of LTCG Schedule CG	
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

Schedule-OS - Income from other sources

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	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii)
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 co-operative 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	Please enter the aggregate value of any sum

	received without consideration	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	<p>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 10% of the consideration, whichever is higher.</p> <p>Safe harbour has been increased from 10% to 20% under section 43CA of the Act for the period from 12th November, 2020 to 30th June, 2021 in respect of only primary sale of residential units of value up to Rs. 2 crore. Consequential relief by increasing the safe harbour from 10% to 20% shall also be allowed to buyers of these residential units under section 56(2)(x) of the Act for the said period.</p>
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 any other income chargeable under the head 'income from other sources', at normal rates. Please specify nature and amount of such income.
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e relating to 1)	<p>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.</p> <p>Please note for non-residents elements related to sl no. 1 will be added only if TRC flag is "Yes" at column no. 7 of S. No. 2e</p> <p>Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p>

2a	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 <i>hundi</i> , or any repayment being due on a <i>hundi</i> , 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 (total of di to dxiii)	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.

<u>List of types of income chargeable at special rate</u>	(i) Dividends received by foreign company chargeable u/s 115A(1)(a)(i)
	(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)
	(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)
	(iv) Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%
	(v) Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iiaa) @ 4%
	(vi) Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)
	(vii) 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)
	(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A)& 115A(1)(b)(B)
	(ix) Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC(1)(a & b)
	(x) Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)(a)
	(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
	(xii) 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)
	(xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)
	(xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA
(xv) Anonymous Donations in certain cases chargeable u/s 115BBC	

		(xvi) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF
		(xvii) Income by way of transfer of carbon credits - chargeable u/s 115BBG
		(xviii) Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.Paragraph EII of Part I of first schedule of Finance Act
		(xix) dividend received by an Indian company from specified foreign company-115BBD
		(xx) 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)
		(xxi) Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xxii) Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)
		(xxiii) Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC
2d	Pass through income in the nature of income from other sources chargeable at special rates	<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>
	<u>List of types of pass through income chargeable at special rates</u>	PTI-115A(1)(a)(i)- Dividends received by foreign company

PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency
PTI-115A(1) (a)(iia) -Interest from Infrastructure Debt Fund
PTI-115A(1) (a)(iiaa) @ 5% -Interest as per Sec. 194LC(1)
PTI-115A(1) (a)(iiaa) @ 4% -Interest as per Sec. 194LC(1) proviso
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 & technical services
PTI-115AB(1)(a)- Income received in respect of units purchased in foreign currency by an Off-shore fund
PTI-115AC(1)(a) - Income by way of interest from bonds or GDRs purchased in foreign currency by non-residents
PTI 115BBD - Income received by an Indian company from specified foreign company
PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB)
PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 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-115BBF - Income from patent
PTI-115BBG - Income by way of transfer of carbon credits
PTI-Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.

		<p>PTI-115AD(1)(i)- Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB)</p>
		<p>PTI-115AD(1)(i)- Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</p>
		<p>PTI-115AC(1)(b) - Income by way of dividend from GDRs purchased in foreign currency by non-residents</p>
2e	<p>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)</p>	<p>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. This field will be an auto-populated field representing total of column 2 of the given table. For Non-residents total of fields of column 2 will be computed only if TRC flag is “yes”</p> <p>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).</p> <p>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.</p> <p>Please note if TRC flag is “No” income will be chargeable as per the applicable rates specified for such income.</p>
3	<p>Deductions under section 57:- <i>(other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)</i></p>	<p>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.</p> <p>Deduction under column “depreciation” will be available only if income is offered in column 1c</p> <p>Deduction under column “Interest expenditure u/s 57(1) will be available only</p>

		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 amount of Interest Expenditure u/s 57(i)-Computed value” will be auto populated at sl.no.3c(i). 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- 2relating to 1) <i>(If negative take the figure to 4i of Schedule CYLA)</i>	Please enter the net amount of income under the head ‘income from other sources’ which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by income chargeable at special rates specified in item 2e (related to item 1) and further reduced by deductions u/s 57 [item 3d] and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].
7	Income from other sources (other than from owning race horses)(2+6) <i>(enter 6 as nil, if negative)</i>	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. 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].
8	Income from the activity of owning race horses	Please report in this column net income from the activity of owning race horses. Please furnish break-up in terms of Gross receipts at item 8a,

		<p>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</p> <p>Compute the net income at item 8e as (8a - 8b + 8c + 8d)</p> <p>In case the net income computed at item 8e is negative, take this figure to item 11xv of Schedule CFL for carry forward of loss from the activity of owning race horses to future years.</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 8e.</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 u/s 115BBD @ 15% (Including PTI Income) 6. Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) 7. Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)

		8. Dividend income chargeable at DTAA rates(Refer Annexure 3 & 4 for clarification on how to disclose at sl.no.10(i) and 10(iii)”)
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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 (excluding Income from life insurance business u/s 115B, speculation business and income from specified business) 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 or Insurance Business u/s 115B 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 chargeable to tax at various rates 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 (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), 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).

The unabsorbed losses allowed to be carried forward out of this should be taken to Schedule CFL at row xv.

Schedule-BFLA- Details of Income after Set off of Brought Forward Losses of earlier years

The positive income remaining after set off of current year losses, as per Schedule CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate

rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row.

- Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains.
- Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.
- Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year.
- Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses under various heads, unabsorbed depreciation & allowance under section 35(4) set-off against positive income of the current year should be mentioned in row (xvi) of column (2), (3) and (4) respectively.

Schedule-CFL -Details of Losses to be carried forward to future years

Please enter the assessment year-wise details of losses brought forward from earlier years in the first twelve rows [row (i) to row (xii)] under various heads of income at respective columns [column (4) to column (11)].

The column no 4, 9 & 12 are further divided into 3 columns. Please enter the pass through loss distributed by business trust and investment fund to its unit holders as per provisions of 115UB.

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (xiii).

In row (xiv), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row no xv, the head-wise figures of remaining current year losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated below:

Sr. No.	The fields in row no. xv “AY 2022-23(Current year losses to be carried forward)”	Source of Auto-population
1	House property loss (4)	2xviii of schedule CYLA
2	Loss from business other than loss from speculative business and specified business (5c)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B44 of schedule BP
4	Loss from specified business (7)	C50 of schedule BP
5	Loss from life insurance business u/s 115B (8)	4b of schedule BP

5	Short-term capital loss (9)	(2x+3x+4x+5x) of item E of schedule CG
6	Long-term capital loss (10)	(6x+7x+8x) of item E of schedule CG
7	Loss from owning and maintaining race horses (11)	(8e of schedule OS, if –ve)

In row (xvi), please enter the amount of current year loss of Investment fund is distributed to unit holder out of row (xv). As per section 115UB only following loss can be distributed to unit holder

- Loss from House property
- Loss from Capital gains (short Term /Long Term)
- Loss from owning and maintaining race horses

In row (xvii), please enter the current year loss to be carried forward to future years which will be auto-populated as amount entered at row no. xv as reduced by amount as entered in row no. xvi)

In row (xviii), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column which will be auto-populated as amount entered at row no.(xiii) as reduced by the loss adjusted in BFLA at row no(xiv) as increased by current year loss to be carried in future years mentioned in Row no xvii

The losses under the head “house property”, ‘profit and gains of business or profession (other than speculative & specified business)’, or ‘capital gains’ allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses & from speculative business can be carried forward only for 4 assessment years and there is no time limit to carry forward the losses from the specified business under 35AD.

Please ensure that taxpayers who have opted for section 115BAA this year, the brought forward losses of earlier years has to recomputed by reducing the loss attributable to deductions under section 10AA, 32(1)(iia) , 32AD, 33AB , 33ABA , 35(1)(ii), 35(1)(iia), 35(1)(iii),35(2AA), 35(2AB), 35AD, 35CCC, 35CCD or deduction under part C of chapter VIA except 80JJAA,80M and 80LA(1A)

Please note: If taxpayer has opted for section 115BAA in the past year and had made the corresponding adjustment is that year, then no adjustments are required to be made in schedule CFL with respect to above mentioned sections.

Schedule–UD- Unabsorbed depreciation and allowance under section 35(4)

In this Schedule, amount of brought forward unabsorbed depreciation and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year’s income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

Please ensure that taxpayers who have opted for section 115BAA, the unabsorbed depreciation of earlier years has to recomputed by reducing the loss attributable to section 32(1)(iia)

Schedule-ICDS- Effect of Income Computation Disclosure Standards onprofit

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial no. 11(a) and should be taken to item no. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial no. 11(b) and should be taken to item no. 3(b) of Part A-OI (Other Information).

Please note the amount entered in schedule ICDS should be tallied with Clause No. 13(e) of the Tax audit report, if applicable. Otherwise necessary adjustment will be made as per section 143(1)(iv) while processing the return

Schedule-10AA- Deduction in respect of units located in Special Economic Zone

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

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

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

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

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

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

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

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

Please note that :-

1. The total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.
2. No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹ 2,000/-
3. Deduction will not be allowed if donation details are not reported in form 10BD

Schedule-80GGA-Details of donations for scientific research or ruraldevelopment

Please furnish following details of donations made during the year to research association, university, college or other institution for scientific research or any programme of rural development etc. in the respective table given in the Schedule:-

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

Please note that:-

1. The total amount of deduction claimed u/s 80GGA should also be separately mentioned in table 1 of the Schedule VI-A.
2. No deduction will be allowed u/s 80GGA in case Donation in cash against the PAN exceeds ₹ 2,000/-.

Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA)]

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of donee
2. PAN of donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

Schedule- 80-IA, Schedule- 80-IB, Schedule- 80-IC and Schedule-80-IE

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC.

Further following fields are removed from schedule 80-IA & 80-IB as these are not applicable for current year

Sl. No.	Description of field	Schedule
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	80-IA
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	80-IA
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi)	80-IA
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	80-IB
c	Deduction in the case of convention center [Section 80-IB(7B)]	80-IB

i	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	80-IB
j	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	80-IB

Please note that the total amount of deduction claimed u/s 80IA, 80IB, 80IC, & 80IE should also be separately mentioned in table 2 of the Schedule VI-A.

Also ensure that the above forms are filed are filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1), if deduction is claimed in any of the section specified above

Schedule-VIA - Deductions under Chapter VI-A

In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.

**Table 1. Part B- Deduction in respect of certain payments
(Please Note , if you have opted for Taxation u/s 115BAA or 115BAB , you are not eligible to claim deductions under Part B of chapter VIA)**

Column No.	Section	Nature of deduction	Instruction
1a	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	<p>Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G.</p> <p>Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.</p>
1b	80GGB	Deduction in respect of contribution given by companies to political parties	<p>If you are an Indian company, please enter the amount of contribution made by you to any political party or an electoral trust, during the year, which is eligible for deduction u/s 80GGB.</p> <p>Please note that no deduction shall be allowed under this section in respect of any sum contributed by way of cash.</p>
1c	80GGA	Deduction in respect of donation for scientific research or rural development	<p>Please enter the amount of donations made during the year to research association, university, college or other institution for scientific research or programme of rural development etc., which is eligible for deduction u/s 80GGA.</p> <p>Please fill up details of donations in Schedule 80GGA.</p> <p>Please note that no deduction shall be allowed</p>

			under this section in respect of any sum exceeding Rs. 2000 unless such sum is paid by any mode other than cash.
1d	80GGC	Deduction in respect of contributions given by any person to Political parties	<p>Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.</p> <p>This deduction is not admissible for any sum contributed by way of cash.</p>
Table 2. Part C- Deduction in respect of certain incomes			
Please Note, if you have opted for Taxation u/s 115BA, 115BAA & 115BAB , you are not eligible to take deductions under part C of chapter VIA ,unless as specified below			
2e	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.	<p>Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA.</p> <p>Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IA.</p>
2f	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone	Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.
2g	80-IAC	Special provision in respect of specified business	In case you are an 'eligible start-up' having obtained the certificate of 'eligible business' from the Inter-Ministerial Board of Certification, please enter the amount eligible for deduction u/s 80-IAC in respect of profits and gains derived from the eligible business.
2h	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings	<p>Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.</p> <p>Please furnish the details of deduction claimed in respect of each eligible undertaking in the Schedule 80-IB</p>

2i	80-IBA	Deductions in respect of profits and gains from housing projects	Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.
2j	80-IC/ 80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States	<p>Please enter the amount of eligible deduction as per schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE.</p> <p>Please furnish the details of deduction claimed in respect of each eligible undertaking or enterprise in the Schedule 80-IC/80-IE.</p>
2k	80JJA	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste	Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.
2l	80JJAA	Deduction in respect of employment of new workmen	<p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&L/P & L IndAS in a case where regular books of accounts are maintained for the business activity during the year.</p> <p>Please ensure that you have filed form 10DA at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)</p> <p>Please note the even if you have opted for taxation u/s 115BA, 115BAA & 115BAB, you are eligible to claim the deduction under this section.</p>
2m	80LA(1)	Deduction in respect of certain incomes of Offshore Banking Units	<p>Please enter the amount of deduction in respect of certain incomes of 'Offshore Banking Units', which is eligible for deduction u/s 80LA(1).-</p> <p>Please ensure that you have filed form</p>

			10CCF at e-filing portal along with return of income
2n	80LA(1A)	Deduction in respect of Certain Income of unit of International Financial Services Centre	<p>Please enter the amount of deduction in the respect of certain incomes of unit of “International Financial Services Centre which is eligible for deduction u/s 80LA(1A)</p> <p>Please ensure that you have filed form 10CCF at e-filing portal along with return of income.</p> <p>Deduction is allowed even for taxation u/s 115BAA</p>
2o	80M	Deduction in respect of certain inter-corporate dividends.	<p>Please enter the</p> <ul style="list-style-type: none"> (i) Date of distribution of Dividend (ii) Amount distributed (iii) Under which head dividend is declared – Schedule BP/ Schedule OS <p>Note : 1.Deduction will be allowed only wrt amounts which is distributed by the company one month before due date of filing of return of income u/s 139(1)</p> <p>2.Deduction will be allowed for new tax regime taxation u/s 115BAA OR 115BAB also.</p>
2p	80PA	Deduction in respect of Income of Producer Companies	Please enter the amount of deduction in respect of Income of producer companies which are eligible for claiming deduction u/s 80PA
Total Deduction under Part C (total of e to p)			This is an auto-populated field representing the total of deductions claimed in part c (total of “e to p “)
3		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated field representing the aggregate of total deduction claimed under part B (1) and total deduction claimed under part C (2).

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 i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income.

Schedule-IF - Information regarding investment in unincorporated entities

This Schedule has to be filled for each unincorporated entities in which you have investment.

In column 2 of the Schedule, furnish the name of the entity, in column 3 mention type of entity and in column 4 furnish the PAN No. of the entity in which you have investment.

In column 7 and 8, please mention the percentage share and amount of share in the profit of the entity as computed in accordance with the provisions of the Income-tax Act.

In column 9, please furnish the amount of capital balance (including the capital on which you are entitled for an interest) in the entity in which you have investment.

Schedule-EI - Details of Exempt Income (Income not to be included in total income or not chargeable to tax)

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, dividend, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.		
Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the <ul style="list-style-type: none"> • Rule 7A (income from manufacture of rubber), • Rule 7B (income from manufacture from coffee) or • Rule 8 (income from manufacture from tea) of the Income-tax Rules should not be included in the gross agricultural receipts here.
2ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income. Please note that the unabsorbed agricultural loss upto previous eight assessment years can
2iii	Unabsorbed agricultural loss of previous eight assessment years	

		be adjusted.
2iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP)	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
2v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [2i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [2iv] and as reduced by expenditure [2ii] and unabsorbed agricultural losses [2iii].
2vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh:- (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
3	Other exempt income,	In this column please fill up details of any other type of exempt income as follows: a. Income u/s 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) b. Any other Income (Specify nature) c. Acknowledgement Number d. Form Filled Please specify nature of income and enter amount. If income u/s section 10(23FF) or 10(4D) is declared then “Acknowledgement Number” & “Form Filled” fields are mandatory.
4	Income not chargeable to tax as per DTAA	Please report in this column any income which is not chargeable to tax 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, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.

5	Pass through income not chargeable to tax (Schedule PTI)	<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 therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.</p>
6	Total (1 + 2 + 3+ 4 + 5)	<p>Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.</p> <p>This is an auto-populated figure representing the sum of figures computed as interest income at column [1], , net agricultural income at column 2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [4] and pass through income not chargeable to tax at column [5].</p>

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

In this Schedule, please report the details of pass through income/losses 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 dropdown menu:- 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 the text box 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: (i) House property (ii) Capital Gains (iii) Other Source (iv) 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	Please enter the aggregate amount of net income/loss.

(7-8)	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 MAT - Computation of Minimum Alternate Tax payable u/s 115JB

In this Schedule, please furnish the details of computation of Minimum Alternate Tax (MAT) payable under section 115JB (special provisions for payment of tax by certain companies). This computation should be based on Profit and Loss account which is laid before the Annual General Meeting (AGM) in accordance with the provisions of section 129 of the Companies Act, 2013. The MAT payable shall be 15 percent of the 'book profit' computed under section 115JB.

The computation of 'book profit' and MAT under this Schedule should be based on the audit report in Form No. 29B, which has to be filed electronically one month before the due date for furnishing the return of income u/s 139(1).

In case your unit is located in International Financial Service Centre deriving income solely in convertible in foreign exchange, the MAT payable shall be 9 percent of the 'book profit' computed u/s 115JB for that portion of the income.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not required to compute the Minimum Alternate Tax as per section 115 JB.

Schedule MATC – Computation of tax credit u/s 115JAA

Credit for MAT paid in assessment year 2008-09 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year. However, the amount of credit is restricted to the extent of normal tax liability for the current assessment year exceeding the MAT liability for the current assessment year.

Please note if you have opted for taxation under section 115BAA & 115BAB, you are not eligible to take credit of taxes paid under MAT as per section 115JAA.

Schedule BBS - Details of tax on distributed income of a domestic company on buy-back of shares

In case you are a domestic company and have distributed any income on buy-back of shares from a shareholder, please enter the details of distributed income of the company, tax on distributed income payable u/s 115QA, interest payable for delay u/s 115QB, and details of actual payment of tax on distributed income in this Schedule.

The principal officer of the company and the company is liable to pay the DDT to the credit of the Central Government within 14 days from the date of payment of any

consideration to the shareholder on buy-back of shares.

Please note that simple interest is chargeable under section 115QB at the rate of 1% for every month or part thereof during which the payment of the tax on distributed income to the credit of Central Government is delayed.

Schedule TPSA - Details of tax on secondary adjustment as per section 92CE(2A)

Please enter the total amount of primary adjustment in respect of all assessment years on which option u/s 92CE(2A) is exercised on such excess money or part thereof. The adjustment should be in respect of amount which has not been repatriated in India as per section 92CE of the Act.

The Additional Tax & surcharge will be computed at the rate of 18% and 12% respectively on such excess money or part thereof.

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed.

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

Schedule FSI is applicable for the taxpayer 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 TIN has not been allotted in that country, then, passport number should be mentioned.

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 reported in schedule FSI 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 case TIN has not been allotted in that country, then, passport number should be mentioned.

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 that 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 '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:-

- 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)

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 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 calendar year, closing balance as at the end of calendar year 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 calendar year, closing balance as at the end of calendar year 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 year, 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 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, 2021 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 calendar year.

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.

In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA, Even then you are required to report such foreign assets in the Schedule AL-1/AL-2 (if applicable)

Schedule SH-1-Shareholding of Unlisted Company (other than a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or, please furnish the following details in respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2022;
- (ii) The details of share application money pending allotment as on 31st March, 2022; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2022 but had a shareholding during the financial year 2021-22.

This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule SH-2 and not in this Schedule, otherwise fill this Schedule.

In case shares have been acquired by the shareholder by way of transfer, and not by way of allotment made by the company, the details of shareholding should be entered in the respective columns of the Table in Schedule SH-1, as under-

- (i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
- (ii) Date of allotment:-Enter date on which shares were transferred to the current shareholder as per companies register.
- (iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
- (iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
- (v) Amount received: - Enter the total amount received by the company from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.

Further, PAN of shareholder should be furnished in Schedule SH-1, only if available. However, in case the shareholder is a non-resident, having no PAN, a default value can be entered in place of PAN such as "NORES9999N". Similarly, in case PAN of the shareholder is not available due to any other reason, a default value can be entered in place of PAN such as "NOAVL9999N"

Schedule SH-2 - Shareholding of Start-ups (which has filed declaration in Form-2 with DPIIT)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption

from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the following details of shareholding of the company in the respective columns of this Schedule:

- (i) The details of shareholding as on 31st March, 2022;
- (ii) The details of share application money pending allotment as on 31st March, 2022; and
- (iii) The details of shareholder who did not have a shareholding as on 31st March, 2022 but had a shareholding during the financial year 2021-22.

In cases where shares of a start-up company have been acquired by the shareholder by way of transfer, the details of shareholding should be entered in the respective column of the table in Schedule SH-2, as under-

- (i) Name of Shareholder: - Enter name of the person holding shares as on end of the previous year (current shareholder).
- (ii) Date of allotment: -Enter date on which shares were transferred to the current shareholder as per companies register.
- (iii) Face value per share: - Enter the face value per share at which the shares had been originally allotted by the company.
- (iv) Issue price per share: - Enter the price at which shares were issued by the company to the original shareholder to whom the company had allotted the shares.
- (v) Paid up value per share: - Enter the amount received by the company for each share, from the original shareholder to whom the allotment of shares had been made, upto the end of the previous year.
- (vi) Share premium: - Enter the amount of premium per share at which shares were allotted by the company to the original shareholder.

Schedule AL-1 - Assets and liabilities as at the end of the year (for unlisted company other than start-up for which Schedule AL-2 is required to be filled up)

If you are an unlisted company, please furnish the details of assets and liabilities of the company in the respective items of this Schedule. This schedule is not required to be filled up by the foreign unlisted company.

Please note that if you are a start-up which has filed declaration in Form-2 with DPIIT, aforesaid details should be filled up as per Schedule AL-2 and not in this Schedule, otherwise fill this Schedule.

Please note the following points:-

1. Details of assets held as stock-in-trade of business are also required to be reported in schedule AL-1 . In case jewellery/motor vehicle etc. is held as stock-in-trade of business, the drop-down value “stock-in-trade” should be selected against the field “purpose for which used”, while filling up details in the relevant table (table “I” or table “H”). In such cases, only the aggregate values are required to be filled up, and the particular details of each asset held as stock-in-trade is not required to be reported.
2. In case you hold foreign assets during the previous year which have been duly reported in the Schedule FA, The same is also required to report in the Schedule AL-1/AL-2 (if applicable)
3. In the departmental utility of ITR-6, at the beginning of Schedule AL-1/ Schedule

AL2, the taxpayer is required to answer the question "Do you have assets and liabilities as at the end of the year as mentioned in Schedule AL-1/Schedule AL-2?". In case the taxpayer selects "No" in the drop-down provided against the question, the details in Schedule AL-1/Schedule AL-2 are not required to be filled up. In case the taxpayer selects "Yes" in the drop-down provided against the question, it is mandatory to furnish the requisite details in at least one of the Tables given in Schedule AL-1/Schedule AL-2.

Schedule AL-2 - Assets and liabilities as at the end of the year (for start-up which has filed declaration in Form-2 with DPIIT only)

In case you are a start-up and you have filed declaration in Form-2 with the Department for Promotion of Industry and Internal Trade (DPIIT), for seeking exemption from the provisions of section 56(2)(viib) of the Income-tax Act, before filing of the return of income, please furnish the details of assets and liabilities of the company in the respective items of this Schedule.

Schedule GST - Information regarding turnover/gross receipt reported for GST

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

Schedule FD –Break-up of payments/receipts in Foreign currency

In case of an assessee who is not liable to get accounts audited u/s 44AB, the details of receipts and payments made during the year in foreign currency should be filled up in this Schedule. The break-up of receipts and payments in foreign currency is required to be reported only in respect of business operations in India.

Part B – TI -Computation of total income

Total income for the previous year is required to be computed head-wise as per scheme of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Income from house property’, ‘Income from business or profession’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

Field No.	Field Name	Instruction
1	Income from house property	Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP.

		<p>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. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p>
2	<p>Profits and gains from business or profession</p>	<p>Please enter profit and gains from normal business, from speculative business and from specified business at columns 2(i), 2(ii) and 2(iii) respectively. The figures of profit have to be taken as computed at item No. A39, E3(ii) and E3(iii) of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 2(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business or income from life insurance business u/s 115B, if any, for the current year.</p> <p>The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 2(ii) or 2(iii), as applicable. The loss from speculative or specified business should be taken to Schedule CFL directly for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) or u/s 115B (<i>income from insurance business</i>) at column 2(iv). The</p>

		<p>loss from life insurance business should be taken to schedule CFL for carry forward to subsequent years, as permissible.</p> <p>The aggregate amount of profits and gains from business or profession will be autopopulated at column 2(v). In case the computed figure is a loss, please enter nil in column 2(v).</p>
3	Capital gains	<p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 3(a) and 3(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p> <p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 3(a) or 3(b) as applicable. The loss figure should be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 3(c). In case the computed figure is a loss, please enter nil in column 3(c).</p>
4	Income from other sources	<p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 4(a), 4(b) and 4(c) respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 4(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining racehorses, please enter nil in the column</p>

		4(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining racehorses in future years, as permissible.
5	Total of head wise income	Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of Income from house property [1] , Profit & gains from Business & profession [2v] , Capital Gains[3c] and income from other sources [4d]
6	Losses of current year to be set off against 5	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 columns (2), (3) and (4) of Schedule CYLA.
7	Balance after set off current year losses (5-6)	Please enter remaining current year income after inter-head set-off of current year losses. This is an auto-populated figure taken as aggregate of head-wise income [column (5)] as reduced by current year losses allowed to be set-off [column (6)].
8	Brought forward losses to be set off against 7	Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA. This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.
9	Gross Total income (7-8)	Please enter remaining current year income

		<p>after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances.</p> <p>This is an auto-populated figure taken as balance of current year income [<i>column (7)</i>] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [<i>column (8)</i>].</p>
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	<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 Gross Total Income computed at column (9).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
11	Deductions under Chapter VI-A	<p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 11(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) of Schedule VI-A. The claim here should be limited up to total of Income chargeable at normal rates i.e. aggregate of total of row (i+ii+iv+v+viii+xiii+xiv) of column 5 of schedule BFLA.</p> <p>In column 11(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim of part C deductions excluding deduction claimed u/s 80M wrt schedule OS, if any should be limited upto the amount of profits from specified business [<i>column 5(ii)</i> of schedule BFLA as reduced by 37(i) of BP].</p> <p>In column 11(c), the total claim of deduction under Chapter VI-A should be entered i.e. total of 11(a) and 11(b)</p>
12	Deduction u/s 10AA	Please enter the total amount of claim of deductions in respect of undertakings

		<p>located in Special Economic Zone (SEZ) as per section 10AA.</p> <p>Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p>
13	Total income	<p>Please enter the amount of total income chargeable to tax for the previous year at this column.</p> <p>This is an auto-populated figure taken as Gross Total Income [<i>column (9)</i>] as reduced by total deductions claimed under chapter VI-A [<i>column 11(c)</i>] and deductions claimed u/s 10AA [<i>column (12)</i>].</p> <p>Please note : the deduction u/s 10AA should not exceed ii5 of the BFLA as reduced by 11b (excluding deduction u/s 80M) of part BTI</p>
14	Income chargeable to tax at special rates	<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	Income chargeable to tax at normal rates	<p>Please enter the amount of total income for the previous year which is chargeable to tax at normal rates in this column.</p> <p>This is an auto-populated figure taken as Total Income [<i>column (13)</i>] as reduced by total income chargeable at special rates [<i>column 14</i>].</p>
16	Net agricultural income	<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> <p>Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.</p>
17	Losses of current year to be carried forward	<p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p> <p>This figure should be taken head-wise total of row (xvii) of Schedule CFL.</p>
18	Deemed income under	<p>Please report in this column 'book profits'</p>

	section 115JB	<p>computed u/s 115JB for the purpose of determining Minimum Alternate Tax (MAT) payable for the current year.</p> <p>Please ensure to fill up Schedule MAT of this ITR form.</p>
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Part B – TTI - Computation of tax liability on total income

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Minimum Alternate Tax (MAT) payable on book profit u/s 115JB. The gross tax liability for the year is taken as higher of these two, against which claim of MAT credit and 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 deemed income under section 115JB	<p>In column 1(a), please enter the amount of the Minimum Alternate Tax (MAT) payable on 'book profits' computed under section 115JB, as per item No. 10 of Schedule MAT.</p> <p>Compute surcharge and health and education cess leviable on MAT in columns 1(b) and 1(c) respectively.</p> <p>In column 1(d), compute the gross tax payable on 'book profit' as aggregate of MAT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p> <p>Note:If Section 115BAA or 115BAB is opted,then MAT u/s 115JB is not applicable and all these fields should be "0"</p>
2	Tax payable on total income	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the total income chargeable at normal rates, as entered at column 15 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In column 2(c), please enter the amount of tax payable on total income, which is aggregate of tax payable at normal rates</p>

		<p>[2(a)] and tax payable at special rates [2(b)].</p> <p>Compute surcharge and health and education cess leviable on tax liability in columns 2(d) and 2(e) respectively.</p> <p>In column 2(f), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(c), 2(d) and 2(e) respectively.</p>
3	Gross tax payable	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross MAT liability [<i>column 1(d)</i>] and gross tax payable as per normal provisions [<i>column 2(f)</i>].
4	Credit under section 115JAA of tax paid in earlier years	<p>In case the gross MAT payable is higher than the gross tax payable as per normal provisions, please enter in this column MAT credit of earlier years utilized against the gross MAT payable for this year.</p> <p>The figure of MAT credit utilized should be taken as per Schedule MATC.</p>
5	Tax payable after credit under section 115JAA	Please enter the net tax payable for the year after allowing credit of MAT of earlier years (if applicable).
6	Tax relief	<p>In column 6(a), please enter the amount 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 6(b), please enter the amount 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 6(c), please compute the aggregate of claims of tax relief in the above columns.</p>
7	Net tax liability (5 – 6c)	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
8	Interest and Fee payable	<p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of interest chargeable for default in payment of advance tax as per section 234B.</p>

		<p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>In column 8(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 in case the return is filed after the due date but by the 31st December, 2022.</p> <p>However, in case the total income does not exceed Rs. 5 lakh, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p>
9	Aggregate liability (7+8e)	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
10	Taxes Paid	<p>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.</p> <p>The details of these tax payments should be mentioned at column 15 of Part B-TTI.</p>
11	Amount payable	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
12	Refund	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)	<p>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 accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.</p> <p>If non-resident is claiming refund with no</p>

		bank account in India, please select “no” for the drop down available at “ 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 as per 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	Please enter the country of location of bank in case of non-resident
	IBAN	Please enter IBAN in case of bank accounts other than India
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 (iii) have income from any source outside India?	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’.

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 on 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 16D issued by the tax deductor		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person [Other person as per Rule 37BA(2)]	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. Self Other person
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 of the other person.
4	TAN of the Deductor/PAN or 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 or Aadhaar number of the tenant or the buyer.
5 & 6	Unclaimed TDS brought forward (b/f)	Please enter details of TDS brought forward for which no credit has been claimed in earlier years. Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively. Please 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 as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows.
7 & 8	TDS of the current financial year (TDS deducted during the FY 2021-22)	Please enter the amount of total tax deducted at source for the current financial year. Please provide break-up of TDS deducted in this year in own hands and in hands of any other person as per rule 37BA(2).
9 & 10	TDS credit being claimed this year <i>(only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)</i>	Please enter the amount of TDS deducted 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. Please provide break-up of TDS credit being claimed in this year in own hands and in hands of any other person as per rule 37BA(2). In some cases, TDS is deducted by the payer in current year, but corresponding income is to be offered in future years, then in such cases no TDS credit should be claimed under the column “in own hands” for the current year. If this is done, the column “Corresponding receipt offered” is greyed-off and is not required to be filled up.
11 & 12	Corresponding receipt /withdrawals offered	Please enter the details of corresponding receipt offered, in respect of which TDS

		<p>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>Please Note : Select drop down as 'Not applicable (only in case TDS is deducted u/s 194N)' in column no 12 if TDS is claimed u/s 194N of the Act</p>
13	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

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	Tax deduction and Tax Collection Account Number of the Collector	Please enter the TAN of the Collector.
3	Name of the Collector	Please enter the name of the Collector.
4 & 5	Unclaimed TCS brought forward (b/f)	<p>Please enter details of TCS brought forward for which no credit has been claimed in earlier years.</p> <p>Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively.</p> <p>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</p>
6	TCS of the current financial year (TCS collected during the FY 2020-21)	Please enter the amount of Tax collected at source for the current financial year.
7	Amount out of (5) or (6) being claimed this year (only if corresponding receipt is being offered for tax this year)	Please enter the amount of TCS collected 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 of income.
8	Amount out of (5) or (6) 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.

The return of income can be verified by the Managing Director of the company. 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.

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 Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

Tax Rates as per the normal provisions of Income Tax Act for the income other than covered in schedule SI

Type of Company	Tax Rates	Surcharge		Health & Education Cess
		Total Income exceeds 1 Crore rupee but less than 10crores	Total income exceeds 10 cores	
Domestic Company		Total Income exceeds 1 Crore rupee but less than 10crores	Total income exceeds 10 cores	
Section 115BA	25%	7%	12%	4%
Section 115BAA	22%	Refer Note 1	Refer Note 1	4%
Section 115BAB	15% (PGBP) 22% (other than PGBP)	Refer Note 1	Refer Note 1	4%
If Not covered above				
Gross receipt in the previous year 2019-20 does not exceed 400 crores is flagged as "yes"	25%	7%	12%	4%
Gross receipt in the previous year 2019-20 does not exceed 400 crores is flagged as "NO"	30%	7%	12%	4%
Foreign Company	40%	2%	5%	4%

* Note 1 : In case 115BAA/115BAB- Surcharge will be computed @ 10% irrespective of total income

Note 2: In case 115BA/115BAA/115BAB also special income such as 111A,112,112A etc will be taxable at special rates.

*

STATE CODES FOR ITR FORMS FOR A.Y 2022-23

01-Andaman and Nicobar islands
02-Andhra Pradesh
03-Arunachal Pradesh
04-Assam
05-Bihar
06-Chandigarh
33-Chhattisgarh
07-Dadra Nagar and Haveli
08-Daman and Diu
09-Delhi
10-Goa
11-Gujarat
12-Haryana
13-Himachal Pradesh
14-Jammu and Kashmir
35-Jharkhand
15-Karnataka
16-Kerala
17-Lakshadweep
18-Madhya Pradesh
19-Maharashtra
20-Manipur
21-Meghalaya
22-Mizoram
23-Nagaland
24 Odisha
25 Puducherry
26-Punjab
27-Rajasthan
28-Sikkim
29-Tamil Nadu
36-Telangana
30-Tripura
31-Uttar Pradesh
34-Uttarakhand
32-West Bengal
37- Ladakh
99-Foreign.

COUNTRY CODES FOR ITR FORMS FOR A.Y 2022-23

93-AFGHANISTAN
1001-ÅLAND ISLANDS
355-ALBANIA
213-ALGERIA

684-AMERICAN SAMOA
376-ANDORRA
244-ANGOLA
1264-ANGUILLA
1010-ANTARCTICA
1268-ANTIGUA AND BARBUDA
54-ARGENTINA
374-ARMENIA
297-ARUBA
61-AUSTRALIA
43-AUSTRIA
994-AZERBAIJAN
1242-BAHAMAS
973-BAHRAIN
880-BANGLADESH
1246-BARBADOS
375-BELARUS
32-BELGIUM
501-BELIZE
229-BENIN
1441-BERMUDA
975-BHUTAN
591-BOLIVIA (PLURINATIONAL STATE OF)
1002-BONAIRE, SINT EUSTATIUS AND SABA
387-BOSNIA AND HERZEGOVINA
267-BOTSWANA
1003-BOUVET ISLAND
55-BRAZIL
1014-BRITISH INDIAN OCEAN TERRITORY
673-BRUNEI DARUSSALAM
359-BULGARIA
226-BURKINA FASO
257-BURUNDI
238-CABO VERDE
855-CAMBODIA
237-CAMEROON
1-CANADA
1345-CAYMAN ISLANDS
236-CENTRAL AFRICAN REPUBLIC
235-CHAD
56-CHILE
86-CHINA
9-CHRISTMAS ISLAND
672-COCOS (KEELING) ISLANDS
57-COLOMBIA
270-COMOROS
242-CONGO
243-CONGO (DEMOCRATIC REPUBLIC OF THE)
682-COOK ISLANDS

506-COSTA RICA
225-CÔTE D'IVOIRE
385-CROATIA
53-CUBA
1015-CURAÇAO
357-CYPRUS
420-CZECHIA
45-DENMARK
253-DJIBOUTI
1767-DOMINICA
1809-DOMINICAN REPUBLIC
593-ECUADOR
20-EGYPT
503-EL SALVADOR
240-EQUATORIAL GUINEA
291-ERITREA
372-ESTONIA
251-ETHIOPIA
500-FALKLAND ISLANDS (MALVINAS)
298-FAROE ISLANDS
679-FIJI
358-FINLAND
33-FRANCE
594-FRENCH GUIANA
689-FRENCH POLYNESIA
1004-FRENCH SOUTHERN TERRITORIES
241-GABON
220-GAMBIA
995-GEORGIA
49-GERMANY
233-GHANA
350-GIBRALTAR
30-GREECE
299-GREENLAND
1473-GRENADA
590-GUADELOUPE
1671-GUAM
502-GUATEMALA
1481-GUERNSEY
224-GUINEA
245-GUINEA-BISSAU
592-GUYANA
509-HAITI
1005-HEARD ISLAND AND MCDONALD ISLANDS
6-HOLY SEE
504-HONDURAS
852-HONG KONG
36-HUNGARY
354-ICELAND

91-INDIA
62-INDONESIA
98-IRAN (ISLAMIC REPUBLIC OF)
964-IRAQ
353-IRELAND
1624-ISLE OF MAN
972-ISRAEL
5-ITALY
1876-JAMAICA
81-JAPAN
1534-JERSEY
962-JORDAN
7-KAZAKHSTAN
254-KENYA
686-KIRIBATI
850-KOREA (DEMOCRATIC PEOPLE'S REPUBLIC OF)
82-KOREA (REPUBLIC OF)
965-KUWAIT
996-KYRGYZSTAN
856-LAO PEOPLE'S DEMOCRATIC REPUBLIC
371-LATVIA
961-LEBANON
266-LESOTHO
231-LIBERIA
218-LIBYA
423-LIECHTENSTEIN
370-LITHUANIA
352-LUXEMBOURG
853-MACAO
389-MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF)
261-MADAGASCAR
265-MALAWI
60-MALAYSIA
960-MALDIVES
223-MALI
356-MALTA
692-MARSHALL ISLANDS
596-MARTINIQUE
222-MAURITANIA
230-MAURITIUS
269-MAYOTTE
52-MEXICO
691-MICRONESIA (FEDERATED STATES OF)
373-MOLDOVA (REPUBLIC OF)
377-MONACO
976-MONGOLIA
382-MONTENEGRO
1664-MONTSERRAT

212-MOROCCO
258-MOZAMBIQUE
95-MYANMAR
264-NAMIBIA
674-NAURU
977-NEPAL
31-NETHERLANDS
687-NEW CALEDONIA
64-NEW ZEALAND
505-NICARAGUA
227-NIGER
234-NIGERIA
683-NIUE
15-NORFOLK ISLAND
1670-NORTHERN MARIANA ISLANDS
47-NORWAY
968-OMAN
92-PAKISTAN
680-PALAU
970-PALESTINE, STATE OF
507-PANAMA
675-PAPUA NEW GUINEA
595-PARAGUAY
51-PERU
63-PHILIPPINES
1011-PITCAIRN
48-POLAND
14-PORTUGAL
1787-PUERTO RICO
974-QATAR
262-RÉUNION
40-ROMANIA
8-RUSSIAN FEDERATION
250-RWANDA
1006-SAINT BARTHÉLEMY
290-SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA
1869-SAINT KITTS AND NEVIS
1758-SAINT LUCIA
1007-SAINT MARTIN (FRENCH PART)
508-SAINT PIERRE AND MIQUELON
1784-SAINT VINCENT AND THE GRENADINES
685-SAMOA
378-SAN MARINO
239-SAO TOME AND PRINCIPE
966-SAUDI ARABIA
221-SENEGAL
381-SERBIA
248-SEYCHELLES

232-SIERRA LEONE
65-SINGAPORE
1721-SINT MAARTEN (DUTCH PART)
421-SLOVAKIA
386-SLOVENIA
677-SOLOMON ISLANDS
252-SOMALIA
28-SOUTH AFRICA
1008-SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
211-SOUTH SUDAN
35-SPAIN
94-SRI LANKA
249-SUDAN
597-SURINAME
1012-SVALBARD AND JAN MAYEN
268-SWAZILAND
46-SWEDEN
41-SWITZERLAND
963-SYRIAN ARAB REPUBLIC
886-TAIWAN, PROVINCE OF CHINA[A]
992-TAJIKISTAN
255-TANZANIA, UNITED REPUBLIC OF
66-THAILAND
670-TIMOR-LESTE (EAST TIMOR)
228-TOGO
690-TOKELAU
676-TONGA
1868-TRINIDAD AND TOBAGO
216-TUNISIA
90-TURKEY
993-TURKMENISTAN
1649-TURKS AND CAICOS ISLANDS
688-TUVALU
256-UGANDA
380-UKRAINE
971-UNITED ARAB EMIRATES
44-UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
2-UNITED STATES OF AMERICA
1009-UNITED STATES MINOR OUTLYING ISLANDS
598-URUGUAY
998-UZBEKISTAN
678-VANUATU
58-VENEZUELA (BOLIVARIAN REPUBLIC OF)
84-VIET NAM
1284-VIRGIN ISLANDS (BRITISH)
1340-VIRGIN ISLANDS (U.S.)
681-WALLIS AND FUTUNA

1013-WESTERN SAHARA
967-YEMEN
260-ZAMBIA
263-ZIMBABWE
9999-OTHERS

BUSINESS CODES FOR ITR FORMS FOR A.Y 2022-23

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 silk worms 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 non-ferrous 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, quarrying and constructions	04070
	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
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	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 self-owned 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 AND RETAIL 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 fibers	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, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Star rated	10001
	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
	Stockbrokers, 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 RELATED SERVICES	Software development	14001
	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	14008

	and computing machinery	
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	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	20022	

	indoor/outdoor sports and promotion and production of sporting events	
	Sports Management	20023_1
	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_1
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified

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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 taxpayer and 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 Category A Rules for ITR 6 are as below:

S. No	Category	Description of Rules	Mapping
1	A	Assessee mentioned country as India in the "Personal Information" then user should not quote mobile number less than or more than 10 digits	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits. Please note that mobile no starting with zero is not valid.

2	A	If Assessee is liable for audit u/s 44AB and the flag is Y for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	Audit information, Sl no b and c if the flag is 'Y' and sl no C(1) to C(7) are blank
3	A	Field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB/44D cannot be blank	You are liable to select Yes/NO in Part A general Information-Audit Information (A2)
4	A	If Assessee selects field Whether assessee is declaring income only under section 44AE/44B/44BB/44BBA/44BBB/44D as no, then a2i, a2ii and a2iii cannot be left blank	Audit Information, Sl. No. a2i cannot be blank, if a2 is selected as no
5	A	If Assessee selects field, whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees as Yes, a2ii & a2iii cannot be left blank	Audit Information, Sl. No. a2iii cannot be blank, if a2i is selected as Yes
6	A	In part A general, Date of audit report cannot be greater than system date	"Date of Audit report" in Part A General: Audit Information at C-7, D(i), D (ii), e(iv) cannot be greater than system date
7	A	Type of company is selected as foreign company then Section 115BA/115BAA/115BAB is not applicable.	Type of company is selected as foreign company and opted for section 115BA/115BAA/115BAB
8	A	Once opted for taxation u/s 115BA/115BAA/115BAB, assessee can't opt out from above in subsequent years.	Once opted for taxation u/s 115BA/115BAA/115BAB in any previous year, assessee can't opt out from above in subsequent years.
9	A	Domestic company cannot be a non-resident	In Part A general 1 if company type is selected as "Domestic Company" and Residential status is "Non-resident"
10	A	Once a proceeding is initiated u/s148, 153A or 153C, the original return filed u/s 139 cannot be revised	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, 153A or 153C for original return for the selected AY
11	A	If 'Yes' is selected for the question 'Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015' from Part A general 1 then Manufacturing A/c, Trading A/c, Profit & loss A/c & Balance sheet cannot be filled	If 'Yes' is selected for the question 'Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015' from Part A general 1 then all the fields of schedule Manufacturing A/c, Trading A/c, Profit & loss A/c & Balance sheet cannot be > 0 (i.e only one of IND-AS or the regular P&L can be filled up).

12	A	If 'No' is selected for the question 'Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015' from Part A general 1 then Manufacturing A/c -Ind As, Trading A/c - Ind As, Profit & loss A/c-Ind As & Balance sheet -Ind As cannot be filled	If 'Yes' is selected for the question 'Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015' from Part A general 1 then all the fields of schedule Manufacturing A/c -Ind As, Trading A/c - Ind As, Profit & loss A/c-Ind As & Balance sheet -Ind As cannot be > 0 (i.e only one of IND-AS or the regular P&L can be filled up).
13	A	If Assessee is liable for audit u/s 44AB, Part A BS and Part A P&L cannot be blank	Audit information, Sl no b is Yes and Part A BS and Part A P&L or PART A BS (INDAS) and PART a P & L (IndAS) are blank (i.e.,Zero or Null)
14	A	In Balance Sheet total of Equity & Liability should be equal to total of assets.	"Sl. No (I) Total equity and liabilities" is NOT EQUAL TO "S.No (II) Total assets in PART A -BS
15	A	Arithmetical check In Part A-BS, Sl. No. 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)	Sr no 1Bix should be equal to (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)
16	A	Arithmetical check In Part A-BS Sl. No. 2iii should be equal to 2i+2ii	sr no 2iii should be equal to 2i+2ii
17	A	Arithmetical check In Part A-BS "Equity and liabilities " Sl. No. 3E should be equal to (3A + 3B + 3C + 3D)	Sr no 3E should be equal to (3A + 3B + 3C + 3D)
18	A	Arithmetical check In Part A-BS, Sl. No. 4E should be equal to (4A + 4B + 4C + 4D)	Sr no 4E should be equal to (4A + 4B + 4C + 4D)
19	A	Arithmetical check In Part A-BS, Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E)	Total of equity and liabilities should be equal to (1D + 2iii + 3E + 4E)
20	A	Arithmetical check In Part A-BS "Non-Current Assets" Total of fixed assets, Sl. No. 1Av should be equal to 1(id + iid + iii + iv)	II- Assets Sr no 1Av should be equal to 1(id + iid + iii + iv)
21	A	Arithmetical check In Part A-BS "Non-Current Assets" Total of non-current investment, Sl. No. 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii)	sr no 1B ix should be equal to (i + iic + iii + iv + v + vi + vii + viii)
22	A	Arithmetical check In Part A-BS, Sl. No. 1F should be equal to (Av + Bix + C + Dv + Eiii)	Sr no 1F should be equal to (Av + Bix + C + Dv + Eiii)
23	A	Arithmetical check In Part A-BS, Sr no 2Aviii should be equal to 2A (ic + ii + iii + iv + v + vi + vii)	Sr no 2Aviii should be equal to 2A (ic + ii + iii + iv + v + vi + vii)

24	A	Arithmetical check In Part A-BS, Sl. No. 2Bviii should be equal to 2b (i + ii + iii + iv + v + vi + vii)	Sr no 2Bviii should be equal to 2b (i + ii + iii + iv + v + vi + vii)
25	A	Arithmetical check In Part A-BS, Sl. No. 2Ciii should be equal to 2C (i + ii)	Sr no 2Ciii should be equal to 2C (i + ii)
26	A	Arithmetical check In Part A-BS, Sl. No. 2Dv should be equal to 2D (i + ii + iii + iv)	Sr no 2Dv should be equal to 2D (i + ii + iii + iv)
27	A	Arithmetical check In Part A-BS, Sl. No. 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F)	Sr no 2G should be equal to 2(Aviii + Bviii + Ciii + Dv + Eiii + F)
28	A	Arithmetical check In Part A-BS, Total of assets should be equal to Se 1F+2G	Total of assets should be equal to Se 1F+2G
29	A	In Part A-BS IND AS, Sl. No. 1Aiv should be equal to 1iv (Aii + Aiii)	Sr no 1Aiv should be equal to 1iv (Aii + Aiii)
30	A	In Part A-BS IND AS, Sl. No. 1C should be equal to 1 (Aiv + Biii)	Sr no 1C should be equal to 1 (Aiv + Biii)
31	A	In Part A-BS IND AS, Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc)	Total non-current liabilities should be equal to (Ii + Ij + Ik + IIC + III + IVc)
32	A	In Part A-BS IND AS, Total of equity and liabilities should be equal to (1C + 2A + 2B)	Total of equity and liabilities should be equal to (1C + 2A + 2B)
33	A	In Part A-BS IND AS, Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)	Total of non-current assets should be equal to (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)
34	A	Part A-BS IND AS "ASSETS" Total of Current assets should be equal to II(2A + 2B + 2C + 2D)	Total of Current assets should be equal to II(2A + 2B + 2C + 2D)
35	A	In Trading Account, value at Sl. No. 4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)	In Part A -Trading Account-sum of sl.no. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c)
36	A	In Part A-Trading Account, Sl. No. 4A(iv) "total (i + ii + iiic)" should be equal to sum of Sl. No. 4A(i) + 4A(ii) + 4A(iiic).	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iiic) and value at Sl no. 4A(iv) are inconsistent
37	A	In Part A-Trading Account, Sl. No. 4A(Cix) should be equal to total of Sl. No. 4Ci + 4Cii + 4Ciii + 4Civ + 4Cv + 4Cvi + 4Cvii + 4Cviii	In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in sl no 4Cix is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
38	A	In Part A-Trading Account, Sl. No. 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in Sl No 4D is not equal to (Aiv + B + Cix)
39	A	In "Schedule Trading Account" Total of Direct Expenses at Sl. No. 9 should be equal to the sum of 9i+9ii+9iii	Direct expenses in Sl No 9 is not equal to sum of 9i+9ii+9iii

40	A	In "Schedule Trading Account" '10' Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	Duties and taxes, paid or payable, in respect of goods and services purchased as per sl no 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi
41	A	In Trading Account, value at SI. No. 12 should be equal to sum of SI. No. (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per SI no 12 is not equal to SI no (6-7-8-9-10xii-11)
42	A	Value at " SI. No. 11" of Part A trading Account should be equal to SI. No. 3 of Part A Manufacturing Account	SI no 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to SI no. 3 of Part A Manufacturing Account-Cost of Goods Produced – transferred to Trading Account.
43	A	In Trading Account-Ind As, value at SI. No. 4Aiii(c) should be equal to 4Aiii(a) + 4Aiii(b)	In Part A -Trading Account-Ind As-sum of sl.no. 4Aiii(a)+4Aiii(b) is not consistent with value in SI no. 4Aiii(c)
44	A	In Part A-Trading Account-Ind As, SI. No. 4A(iv) "total (i + ii + iiic)" should be equal to sum of SI. No. 4A(i) + 4A(ii) + 4A(iiic).	In Part A -Trading Account-Ind As- sum of SI. No.4A(i)+4A(ii)+4A(iiic) and value at SI no. 4A(iv) are inconsistent
45	A	In Part A-Trading Account-Ind As, SI. No. 4A(Cix) should be equal to total of SI. No. 4Ci + 4Cii + 4Ciii + 4Civ + 4Cv + 4Cvi + 4Cvii + 4Cviii	In Part A-Trading Account-Ind As the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in sl no 4Cix is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
46	A	In Part A-Trading Account-Ind As, SI. No. 4D-Total Revenue from operations (Aiv + B + Cix) should be equal to the sum of (Aiv + B + Cix)	Total revenue from operations in SI no 4D is not equal to (Aiv + B + Cix)
47	A	In "Schedule Trading Account-Ind As" Total of Direct Expenses at SI. No. 9 should be equal to the sum of 9i+9ii+9iii	Direct expenses in sl no 9 is not equal to sum of 9i+9ii+9iii
48	A	In "Schedule Trading Account-Ind As" SI. No. 10 Total should be equal to the sum of (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	Duties and taxes, paid or payable, in respect of goods and services purchased as per sl no 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi
49	A	In Trading Account-Ind As, value at SI. No. 12 should be equal to sum of SI. No. (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per SI no 12 is not equal to SI no (6-7-8-9-10xii-11)
50	A	SI. No. 11 of Part A Trading Account-Ind As "Cost of goods produced – Transferred from Manufacturing Account" should be equal to Part A Manufacturing Account, SI. No. 3 Cost of Goods Produced – transferred to Trading Account-Ind As	SI no 11 of Part A Trading Account-Ind As Cost of goods produced – Transferred from Manufacturing Account is not equal to SI no. 3 of Part A Manufacturing Account- Cost of Goods Produced – transferred to Trading Account-Ind As.

51	A	In "Schedule Manufacturing Account" Total of Opening Inventory SI. No. 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory SI no 1Aiii is not equal to 1Ai+1Aii
52	A	In "Schedule Manufacturing Account" at SI. No. 1 Total Direct expenses should be equal to the sum of values at 1Di + 1Dii + 1Diii	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
53	A	In "Schedule Manufacturing Account" Total Factory Overheads at SI. No. 1Evii should be equal to the sum of values at SI. No. (Ei + Eii + Eiii + Eiv + Ev + Evi)	Total Factory overheads as per SI no 1Evii is not equal to the total of sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
54	A	In "Schedule Manufacturing Account" Total of Debits to Manufacturing Account at SI. No. 1F should be equal to the sum of (Aiii + B + C + D + Evii)	Total debits to manufacturing account as per SI no 1F is not equal to SI no 1(Aiii+B+C+D+Evii)
55	A	In "Schedule Manufacturing Account", Total Closing Stock at SI. No. 2 should be equal to the sum of values at SI. No. 2i + 2ii	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
56	A	In Manufacturing Account, value at SI. No. 3 should be equal to 1F - 2	SI no 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2
57	A	Part A Manufacturing Account, Negative signs should not be allowed other than in SI. No. 3	Value at field other than sl no 3 of Manufacturing account is negative
58	A	In "Schedule Manufacturing Account-Ind As" Total of Opening Inventory SI. No. 1Aiii should be equal to 1Ai + 1Aii	Total of Opening Inventory SI no 1Aiii is not equal to 1Ai+1Aii
59	A	In "Schedule Manufacturing Account-Ind As" at SI. No. 1 Total Direct expenses should be equal to the sum of values at 1Di + 1Dii + 1Diii	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
60	A	In "Schedule Manufacturing Account-Ind As" Total Factory Overheads at SI. No. 1Evii should be equal to the sum of values at SI. No. (Ei + Eii + Eiii + Eiv + Ev + Evi)	Total Factory overheads as per SI no 1Evii is not equal to the total of sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
61	A	In "Schedule Manufacturing Account-Ind As" Total of Debits to Manufacturing Account-Ind As at SI. No. 1F should be equal to the sum of (Aiii + B + C + D + Evii)	Total debits to manufacturing account as per SI no 1F is not equal to SI no 1(Aiii+B+C+D+Evii)
62	A	In "Schedule Manufacturing Account-Ind As", Total Closing Stock at SI. No. 2 should be equal to the sum of values at SI. No. 2i + 2ii	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
63	A	In Manufacturing Account-Ind As, value at SI. No. 3 should be equal to 1F-2	SI no 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2

64	A	Part A Manufacturing Account-Ind As, Negative signs should not be allowed other than in SI. No. 3	Value at field other than sl no 3 of Manufacturing account is negative
65	A	Part A P & L, SI. No. 13 Gross profit transferred from Trading Account should be equal to SI. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + SI. No. 12b "Income from Intraday Trading' of Part A trading account	Sl no 13 Gross profit transferred from Trading Account of Part A P&L- should be equal to Sl no 12 'Gross Profit from Business/Profession - transferred to Profit and Loss account '+ 12b"Income from Intraday Trading of Part A trading account
66	A	In schedule Part A-P & L, the breakup of Any Other Income (Specify Nature and Amount) at SI. No. 14.xic shall be equal to sum of SI. No. 14x (ia + ib)	In schedule Part A-P & L, the breakup of Any Other Income at SI. No. 14.xi "total" shall be equal to sum of SI. No. 14.x.(ia + ib+n)
67	A	Sum of other income at SI. No. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x + xin) should be equal to total of other income at SI. No. 14 in Schedule Part A- P&L	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x + xin) is not equal to total of other income in Schedule Part A- P&L
68	A	Part A P&L, SI. No. 15 Total of credits to profit and loss account (13 + 14xii) should be equal to the sum of SI. No. 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
69	A	Part A P&L, If SI. No. 22xiia is yes then SI. No. 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
70	A	Part A P&L, SI. No. 22xi Compensation to employees should be equal to sum of 22i to 22x	Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
71	A	In Part A -P&L, SI. No. 23v 'Total expenditure on insurance' should be equal to amounts at SI. No. (23i+23ii+23iii+ 23iv)	Sl no 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of sl no 23i + 23ii + 23iii + 23iv)
72	A	Part A P&L, SI. No. 30iii Total of commission should be equal to SI. No. 30i + 30ii	Sl no 30iii commission should be equal to sl no 30i+30ii
73	A	Part A P&L, SI. No. 31iii Royalty should be equal to SI. No. 31i + 31ii	Sl no 31iii Royalty should be equal to sl no 31i+31ii
74	A	Part A P&L, SI. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to SI. No. 32i + 32ii	Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
75	A	In Part A -P&L, SI. No. 44x 'Total rates and taxes paid or payable' should be equal to amounts at SI. No. 44(I + ii + iii + iv + v + vi + vii + viii + ix).	Sl no 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
76	A	Part A P&L, SI. No. 46 Other expenses, total should be equal to sum of individual figures	Sl no 46 Other expenses should be equal to sum of 46i+46ii.....+46n
77	A	In Sch P&L, breakup of Bad debts shall be consistent with total	In schedule Part A-P & L, the sum of Bad Debts, amount entered in SI. No 47i + 47ii + 47iii shall be consistent with total of

			Sl.No.47iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii)
78	A	Part A P&L, SI. No. 50 Profit before interest, depreciation and taxes should be equal to sum of SI. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)	Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
79	A	Part A P&L, SI. No. 51iii interest should be equal to SI. No. 51i+51ii	Sl no 51iii interest should be equal to sl no 51i+51ii
80	A	Part A P&L, SI. No. 53 Net profit before taxes should be equal to SI. No. 50 – 51iii – 52	Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
81	A	Part A P&L, SI. No. 56 Profit after tax should be equal to SI. No. 53 - 54 - 55	Sl no 56 Profit after tax should be equal to 53 - 54 - 55
82	A	Part A P&L, SI. No. 58 Amount available for appropriation, should be equal to SI. No. 56 + 57	Sl no 58 Amount available for appropriation, should be equal to 56+57
83	A	Part A P&L, SI. No. 60 Balance carried to balance sheet should be equal to SI. No. 58 –59	sl no 60 Balance carried to balance sheet should be equal to sl no 58 –59
84	A	If "business code" u/s 44AE is selected, then it is mandatory to declare income u/s 44AE.	If In Part A P&L "business code" u/s 44AE is selected and income in field 61(i) and/or 61(ii) is zero or null
85	A	In "Schedule Profit & Loss A/c" field 61(ii) "Total presumptive income from goods carriage u/s 44AE" should be equal to the value entered in [total of column (5)].	Part A P&L - SI No. 61(ii) is not equal to column 5 "Presumptive income u/s 44AE "
86	A	In "Schedule Profit & Loss A/c" in table 61(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	if in 44AE number of months exceeds 120 months in col 4 and 61 (ii) is greater than zero
87	A	Tonnage capacity cannot exceed 100MT in SI. No. 61 of Profit & Loss account	if in 44AE table at SI. No. 61 column no 3 is exceeding 100 MT
88	A	In profit & loss Account, Presumptive income u/s 44AE should be: 1.- Tonnage<=12MT-Rs. 7500 *no. of months or higher of amount entered 2.-Tonnage >12MT-Tonnage *1000*no. of months or higher of amount entered	In Sl no 61 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months
89	A	If income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.	If sl no 61 nature of business is blank and sl no 61 (i) and/or 61(ii) is greater than zero
90	A	In schedule Part A-P & L Ind As, SI. No. 14 should be equal to sum of values at SI. No. 14(i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xin) is not equal to total of other income in Schedule Part A- P&L-Ind AS

91	A	Part A P&L, Sl. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation	In Part A P&L, Sl. No. 59vi is not equal to amounts at Sl. No. (59i + 59ii + 59iii + 59iv+59v).
92	A	Part A P&L, the value at filed "61(ii)" is greater than zero then it is mandatory to fill details in table at Sl. No. 61	In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 61(ii) (Presumptive Income) is MORE THAN ZERO.
93	A	Assessee is having presumptive income but Part-B of P&L (Profit and Loss) A/c has not been filled	In personal info, Type of company is "foreign Company" AND Flag at whether assessee is declaring income under presumptive basis u/s 44AE/44B/44BB/44BBA/44BBB is "yes" in audit information AND In Sch BP Sr.no 1 is more than zero and equal to sum of Sr.no 37(Excluding Sr.no 37(i) - 44AE,37(vi)-44D 37(vii)-44DA,(viii)- Chapter XII-G (tonnage), (ix)-First Schedule of Income tax Act AND Sr.no 62a of Part B of P&L is equal to zero or null & all fields of P&L in Part A is zero or null.
94	A	In Part A P&L, if assessee has opted for taxation u/s 44B, SI. No. 62b "Net Profit" cannot be less than 7.5% of "Gross receipts /turnover	In Table at Sl. No. 62 of Part A profit & Loss Account; Section code is 44B and Amount in field "Net profit " is less than 7.5% of "gross profit/turnover"
95	A	In Part A P&L, if assessee has opted for taxation u/s 44BB, SI. No. 62b "Net Profit " cannot be less than 10% of "Gross receipts /turnover	In Table at Sl. No. 62 of Part A profit & Loss Account; Section code is 44BB and Amount in field "Net profit " is less than 10% of "gross profit/turnover"
96	A	In Part A P&L, if assessee has opted for taxation u/s 44BBA, SI. No. 62b "Net Profit " cannot be less than 5% of "Gross receipts /turnover	In Table at Sl. No. 62 of Part A profit & Loss Account; Section code is 44BBA and Amount in field "Net profit " is less than 5% of "gross profit/turnover"
97	A	In Part A P&L, if assessee has opted for taxation u/s 44BBB, SI. No. 62b "Net Profit" cannot be less than 10% of "Gross receipts /turnover"	In Table at Sl. No. 62 of Part A profit & Loss Account; Section code is 44BBB and Amount in field "Net profit " is less than 10% of "gross profit/turnover"

98	A	In Part A P&L, if assessee has opted for taxation u/s 44D, SI. No. 62b "Net Profit " cannot be less than 80% of " Gross receipts /turnover	In Table at Sl. No. 62 of Part A profit & Loss Account; Section code is 44D and Amount in field "Net profit " is less than 80% of "gross profit/turnover"
99	A	In P&L, for 44AE same registration number of good carriages cannot be entered more than once.	In P&L, Sl. No. 61 Registration number of good carriages cannot be entered more than once.
100	A	In Part A P&L, Sl. No. 62b "Net Profit" should be equal to sum of net profit of all the sections	In Part A P&L, Sl. No. 62b "Net Profit" is not equal to sum of net profit mentioned at Sl. No. 62ii for all the sections
101	A	Part A P&L-Ind AS, SI. No. 13 Gross profit transferred from Trading Account should be equal to SI. No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account) + SI. No. 12b " Income from Intraday Trading' of Part A trading account Ind As	Sl no 13 Gross profit transferred from Trading Account of Part A P&L-Ind AS should be equal to Sl no 12 'Gross Profit from Business/Profession - transferred to Profit and Loss account '+ 12b"Income from Intraday Trading of Part A trading account Ind AS
102	A	In schedule Part A-P & L Ind As, sum of individual of Any Other Income at Sl. No. 14.xi shall be equal total amount of "any other income"	In schedule Part A-P & L, the breakup of Any Other Income at Sl. No. 14.xi "total" shall be equal to sum of Sl. No. 14.x.(ia + ib+n)
103	A	Part A P&L-Ind AS, SI. No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of SI. No. 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
104	A	Part A P&L-Ind AS, If Si no 22xiia is yes then SI. No. 22xiib cannot be Zero or null or blank	If Si no 22xiia is yes, then Sl no 22xiib cannot be Zero or null or blank
105	A	Part A P&L-Ind AS SI. No. 22xi Compensation to employees should be equal to sum of 22i to 22x	Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
106	A	Part A P&L-Ind AS value at SI. No. 23i to 23iv should be equal to SI. No. 23v	Sl no 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of sl no 23i + 23ii + 23iii + 23iv)
107	A	Part A P&L-Ind AS, SI. No. 30iii Total of commission should be equal to SI. No. 30i+30ii	Sl no 30iii commission should be equal to sl no 30i+30ii
108	A	Part A P&L-Ind AS, SI. No. 31iii Royalty should be equal to SI. No. 31i+31ii	Sl no 31iii Royalty should be equal to sl no 31i+31ii
109	A	Part A P&L-Ind AS, SI. No. 32iii Professional / Consultancy fees / Fee for technical services should be equal to SI. No. 32i+32ii	Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
110	A	In Sch P&L-Ind AS, breakup of Rates and taxes paid or payable to govt or any local body shall be consistent with total	Sl no 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix

11 1	A	Part A P&L-Ind AS, SI. No. 46 Other expenses, total should be equal to sum of individual figures	Sl no 46 Other expenses should be equal to sum of 46i+46ii.....+46n
11 2	A	Part A P&L-Ind AS, the sum of Bad Debts, amount entered in SI. No. 47i + 47ii + 47iii shall be consistent with total of SI. No. 47iv. Total Bad Debt	In schedule Part A-P & L, the sum of Bad Debts, amount entered in SI. No 47i + 47ii + 47iii shall be consistent with total of SI.No.47iv. Total Bad Debt
11 3	A	Part A P&L-Ind AS, SI. No. 50 Profit before interest, depreciation and taxes should be equal to sum of SI. No. 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49	Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49
11 4	A	Part A P&L-Ind AS, SI. No. 51iii interest should be equal to SI. No. 51i+51ii	Sl no 51iii interest should be equal to sl no 51i+51ii
11 5	A	Part A P&L-Ind AS, SI. No. 53 Net profit before taxes should be equal to SI. No. 50 – 51iii – 52	Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
11 6	A	Part A P&L-Ind AS, SI. No. 56 Profit after tax should be equal to SI. No. 53 - 54 - 55	Sl no 56 Profit after tax should be equal to 53 - 54 - 55
11 7	A	Part A P&L-Ind AS, SI. No. 58 Amount available for appropriation, should be equal to SI. No. 56 + 57	Sl no 58 Amount available for appropriation, should be equal to 56+57
11 8	A	Part A P&L-Ind AS, SI. No. 59Vi Total of Appropriation should be equal to sum of break-up of appropriation	In Part A P&L-IndAS, Sl no. 59vi is not equal to sum of sr. no. (59i + 59ii + 59iii + 59iv+59v)
11 9	A	Part A P&L-Ind AS, SI. No. 60 Balance carried to balance sheet should be equal to SI. No. 58 –59	sl no 60 Balance carried to balance sheet should be equal to sl no 58 –59
12 0	A	Part A P&L IND AS, SI. No. 61AViii items that will be reclassified to P&L should be equal to sum of SI. No. 61Ai to 61Avii	Sl no 61AViii items that will be reclassified to P&L should be equal to sum of Sl no 61Ai to 61Avii
12 1	A	Part A P&L IND AS, SI. No. 61BVii items that will be reclassified to P&L should be equal to sum of SI. No. 61Bi to 61Bvi	sl no 61BVii items that will be reclassified to P&L should be equal to sum of sl no 61Bito61Bvi
12 2	A	Part A P&L IND AS, SI. No. 62 Total comprehensive income should be equal to sum of SI. No. (56 + 61A + 61B)	sl no 62 Total comprehensive income should be equal to sum of sl no (56 + 61A + 61B)
12 3	A	Part A OI SI. No. 3a should be equal to column 11a(iii) of schedule ICDS	If sl no 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS
12 4	A	Part A OI SI. No. 3b should be equal to column 11b(iii) of schedule ICDS	If sl no 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS
12 5	A	In Part A OI, SI. No. 5f Total of amounts not credited to profit and loss account should be equal to sum of SI. No. 5a + 5b + 5c + 5d + 5e	Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e

12 6	A	In Schedule Part A-OI, SI. No. 6, Total amount disallowable under section 36 should be equal to sum of individual amounts at SI. No. 6.	In Schedule Part A-OI, sum of SI.No.6a to 6r is not equal to SI. No. 6s
12 7	A	In Schedule Part A-OI, SI. No. 7 Total amount disallowable under section 37 should be equal to sum of individual amounts at SI. No 7.	If the SUM of SI. No. (7a to 7j) of Part A-OI, is NOT EQUAL to SI. No. (7K).
12 8	A	In Schedule Part A-OI, SI. No. 8A.j. Total amount disallowable under section 40 should be equal to sum of SI.no.8A.a to SI.No.8Ai	If the SUM of SI. No. (8Aa to 8Ai) of Part A-OI, is NOT EQUAL to SI. No. (8Aj).
12 9	A	In Schedule Part A-OI, SI. No. 9 Total amount disallowable under section 40A should be equal to sum of individual amounts at SI.no.9	If the SUM of SI. No. (9a to 9e) of Part A-OI, is NOT EQUAL to SI. No. (9f).
13 0	A	In Schedule Part A-OI, SI. No. 10h. Total amount allowable under section 43B should be equal to sum of amounts at SI. No. 10a to SI. No. 10g	If the SUM of SI. No. (10a to 10g) of Part A-OI, is NOT EQUAL to SI. No. (10h).
13 1	A	In Schedule Part A-OI, SI. No. 11h Total amount disallowable under section 43B should be equal to sum of SI. No. 11a to SI. No. 11g	If the SUM of SI. No. (11a to 11g) of Part A-OI, is NOT EQUAL to SI. No. (11h).
13 2	A	In Schedule OI, SI. No. 12i should be equal to sum of SI. No. 12a to 12h	If the SUM of SI. No. (12a to 12h) of Part A-OI, is NOT EQUAL to SI. No. (12i).
13 3	A	If assessee is company under liquidation, then schedule OL should be mandatory	The flag at "Whether the assessee company is under liquidation" in Part A - General is "YES" and schedule OL not filled.
13 4	A	In Schedule HP Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f " in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero This rule is not applicable when section is selected as 115BAB , in Part A general
13 5	A	In case of Co-owned property, the total of assessee's share and co-owner's share should be equal to 100% and In schedule HP, Assessee PAN & Co-Owner's PAN cannot be same.	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%. Or If Assessee PAN & Co-owners pan are same

13 6	A	In Schedule HP, In case of co-owned property Annual value of the property owned should be own percentage share *Annual value.	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties).
13 7	A	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 "1h" should not be more than zero
13 8	A	In Schedule HP, if annual value lettable value is zero or null then assessee cannot claim municipal tax '.	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
13 9	A	Interest on borrowed capital of HP should not be greater than 2,00,000 in case where property is self-occupied.	If type of House property is selected as "SOP", and value at field 1h +, 2h....+ n..... of Schedule HP is greater than 2 lakh. This rule is not applicable if section 115BAB is selected in Part a General
14 0	A	Total of House property should match with total of individual values.	If the value at field 4 is NOT Equal to Sum of SI no. 1k+.....3
14 1	A	if Type of property is let-out or deemed let out then Gross rent received/ receivable/ lettable value at SI. No. "a" of schedule HP cannot be 0.	In "Schedule HP" 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.
14 2	A	In Schedule HP, SI. No. 1e - Annual Value should be equal to SI. No. (1a-1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of SI no. (1a-1d) .
14 3	A	In Schedule HP, SI. No. 1d -Total should be equal to SI. No. (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of SI no. (1b+1c)
14 4	A	In Schedule HP, SI. No. 1i -Total should be equal to SI. No. (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of SI no. (1g+1h)
14 5	A	In Schedule HP - SI. No. 1k Income from House Property should be equal to sum of 1f – 1i + 1j	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of SI no. (1f-1i+1j)
14 6	A	In Schedule HP, SI. No. 3 Pass through income should be equal to equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP SI. No. 3 is not equal to the sum of net income col. 9 of SI. No. (i) of Sch PTI against all the Names of business trust / investment fund
14 7	A	In Schedule HP, more than two house cannot be claimed as self-occupied	In Schedule HP, more than two house is claimed to be self-occupied / annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as

			deduction for more than two properties
14 8	A	In Schedule HP Standard deduction u/s 24(a) will not be allowed in case in assessee has opted for taxation u/s 115BAB	Schedule HP - Value at field "1g" is > 0 and in part A General assessee has selected for Section 115BAB to question "Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero
14 9	A	In Schedule HP Interest payable on borrowed capital u/s 24(b) will not be allowed in case in assessee has opted for taxation u/s 115BAB	Schedule HP - Value at field "1h" is > 0 and in part A General assessee has selected for Section 115BAB to question "Have you opted for section 115BA/115BAA/115BAA" in Part A General This rule shall be implemented for all properties in HP & value at field "1h" is greater than zero
15 0	A	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b) of Part A-P&L) or (item 53 of Part A-P&L – Ind AS) (as applicable)	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of (item 53 and 61(ii) and 62(b)"Net Profit" of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)
15 1	A	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" should be equal to value in item 6 of Schedule-DEP	Schedule BP- The value in pt. 12(i) "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item 6 of Schedule-DEP
15 2	A	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI.	The value at field (A25) of schedule BP is not equal to sum total of Column 3a + 4d of Part A- OI.
15 3	A	In Schedule BP, Income reduced from Row no A3 to be offered under schedule HP - receipts shown in schedule HP should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3a is more than the sum of schedule HP – Sl. No. a of all properties + Sl. no. j * 100/70 of all properties + positive value of Sl.no 2 (Pass through income) This rule is not applicable, if Part A general section is selected as "115BAB"

15 4	A	In Schedule BP, Income reduced from Row no A3 to be offered under schedule HP- receipts shown in schedule HP should not be less than amount reduced from schedule BP A3	In Schedule BP, Row no A3a is more than the receipts shown in Schedule HP – Sl. No. a of all properties + Sl. no. j * 100% of all properties + positive value of Sl.no 2 (Pass through income) This rule is applicable, only if Part A general section is selected as "115BAB"
15 5	A	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)(i) of all blocks, A(2)(a), A(3)(ia), A(3)(iia),A4a, A4b, A(5)(a)(iii),A(6)(a)(iii),A8,B(1)(a)(i),B(2)(a),B(3)(a),B(4)(ia), B(4)(iia),B6a,B(7)(ia)(iii), B(7)(iia)(iii),B(7)(iia)(iii),B(7)(iva)(iii),B 9(a)(iii),B11 in Capital Gain Schedule, Column 6 of Schedule 112A, Column 6 of Schedule 115AD and Sr.no 5 & 8 in Schedule DPM and Sr.no. 5 & 8 in Schedule DOA + Sr.no 6 of Schedule DCG (only if Sr.no 5 & 8 of Schedule DPM and DOA is zero) 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
15 6	A	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',
15 7	A	In Schedule BP, Income reduced from Row no A3c (i) "Dividend Income" to be offered under schedule OS- Income reduced should not be more than dividend income offered in Sl. No. 14(iii) Of P & L /P & L Ind As	In Schedule BP, A3c(i) > Sl. No. 14(iii)"dividend Income" claimed in Profit & loss account /Profit & Loss Ind As
15 8	A	In schedule BP, Sl. No. A6. should be equal to the sum of Sl. No. (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d). Are inconsistent	The value at field A(6) of schedule BP is not equal to sum of Sl. No. (1- 2a- 2b - 3a -3b -3c -3d-3e- 4a -4b-4c- 5d)
15 9	A	In schedule BP, Sl. No. A10 Adjusted profit or loss (6+9) and the sum of amount entered in Sl. No. 6 + Sl. No. 9 are inconsistent	The value at field (A10) of schedule BP should be equal to sum of Sl. No. (6+9).
16 0	A	Sl. No. A12iii should be equal to sum of Sl. No. A (12i + 12ii)	Sl. No A12iii should be equal to sum of Sl no A(12i+12ii)

16 1	A	In schedule BP, Sl. No. A13 Profit or loss after adjustment for depreciation should be equal to sum of amount entered in Sl. No. (10+11-12iii)	The value at field (A13) of schedule BP should be equal to sum of Sl. No. (10+11-12iii).
16 2	A	In schedule BP, Sl. No. A26 should be equal to sum of Sl. No. (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25)	The value at field (A26) of schedule BP should be equal to sum of Sl. No. A(14+15+16+17+18+19+20+21+22+23a +24+25)
16 3	A	The value at field (A14) of schedule BP should be equal to the value at SI. No. 6s of schedule OI.	The value at field (A14) of schedule BP is not equal to the value at SI. No. 6s of schedule OI.
16 4	A	The value at field (A15) of schedule BP should be equal to the value at SI. No. 7k of schedule OI.	The value at field (A15) of schedule BP is not equal to the value at SI. No. 7k of schedule OI.
16 5	A	The value at field (A16) of schedule BP should be equal to the value at SI. No. 8Aj of schedule OI.	The value at field (A16) of schedule BP is not equal to the value at SI. No. 8Aj of schedule OI.
16 6	A	The value at field (A17) of schedule BP should be equal to the value at SI. No. 9F of schedule Part A- OI.	The value at field (A17) of schedule BP is not equal to the value at SI. No. 9F of schedule Part A- OI.
16 7	A	The value at field (A18) of schedule BP should be equal to the value at SI. No. 11h of schedule Part A- OI.	The value at field (A18) of schedule BP is not equal to the value at SI. No. 11h of schedule Part A- OI.
16 8	A	In schedule BP value at field A30 should be equal to total of column (4) of Schedule ESR.	In Such BP, "Sl. No. 30" is not equal to "Sl. No. x of Column 4 of Such ESR "
16 9	A	In Such BP, Sl. No. A31 should be equal to Sl. No. 8B of Such Part-A OI	In Such BP, Sl. No. A31 is not equal to Sl no.8B of Such Part-A OI
17 0	A	The value at field (A32) of schedule BP should be equal to the value at SI. No. 10h of schedule Part A - OI.	The value at field (A32) of schedule BP is not equal to the value at SI. No. 10h of schedule Part A - OI.
17 1	A	The value at field (A34) of schedule BP should be equal to sum total of Column 3b + 4e of Part A- OI.	The value at field (A34) of schedule BP is not equal to sum total of Column 3b + 4e of Part A- OI.
17 2	A	The value at SI. No. (11) of schedule BP should be equal to value of (1Evi of Manufacturing account+ (52) of PART-A-P&L) or SI. No. 1Evi of Manufacturing account Ind AS+ SI. No. 52of Part A P&L-Ind AS)	The value at SI.No. (11) of schedule BP is not equal to value of (1Evi of Manufacturing account+ (52) of PART-A-P&L) or sl no1Evi of Manufacturing account Ind AS+ SI no.52of Part A P&L-Ind AS)
17 3	A	In schedule BP, SI. No. A5d should be equal to A (5a + 5b + 5cn)	Sl no A5d is not equal to A(5a+5b+5cn)
17 4	A	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"
17 5	A	In schedule BP, SI. No. 37(i) should be equal to SI. No. 61(ii) of schedule P&L	If sl no 37(i) is not equal to 61(ii) of schedule P&L
17 6	A	In schedule BP, SI. No. 37(ii) should be equal to SI. No. 62(b)"Net Profit u/s 44B" of schedule P&L	If sl no 37(ii) is not equal to 62(b)"Net profit " + section code 44B of schedule P&L

17 7	A	In schedule BP, SI. No. 37(iii) should be equal to SI. No. 62(b)"Net Profit u/s 44BB" of schedule P&L	If sl no 37(iii) is not equal to 62(b)"Net profit " + section code 44BB of schedule P&L
17 8	A	In schedule BP, SI. No. 37(iv) should be equal to 62(b)"Net Profit u/s 44BBA" of schedule P&L	If sl no 37(iv) is not equal to 62(b)"Net profit " + section code 44BBA of schedule P&L
17 9	A	In schedule BP, SI. No. 37(v) should be equal to SI. No. 62(b)"Net Profit u/s 44BBB" of schedule P&L	If sl no 37(v) is not equal to 62(b)"Net profit " + section code 44BBB of schedule P&L
18 0	A	In schedule BP, SI. No. 37(vi) should be equal to SI. No. 62(b)"Net Profit u/s 44AD" of schedule P&L	If sl no 37(vi) is not equal to 62(b)"Net profit " + section code 44D of schedule P&L
18 1	A	In schedule BP "SI. No. 28 Deduction allowable under section 32AD" cannot be more than "0"	In schedule BP "SI. No. 28 Deduction allowable under section 32AD" is more than "0"
18 2	A	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI
18 3	A	In Schedule BP, "Depreciation allowable under section 32(1)(i)", can be claimed only if "Nature of business" mentioned by the taxpayer pertains to power sector.	(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008
18 4	A	In schedule BP, If income/ loss from specified business is entered then nature of specified business cannot be blank	If sl no C49 is not equal to zero and sl no C51 is null
18 5	A	The Income/receipts, that have been reduced at SI. No. 3 and/or SI. No. 5 of schedule BP cannot be higher than the Income/receipts that have been credited to the P and L A/c./ P and L Ind As',	In Schedule BP, SUM of Row no. (A3a, A3b, A3c, A3d, A3e and A5d is more than zero) And the sum is more than 4D of Part A trading account / 4D of Part A Trading Ac - ind As + Positive values at individual fields in sl.no. 14 of Part A P&L and SI. No. 14 of Part A P& L Ac - Ind As"
18 6	A	Non-resident taxpayer cannot offer income u/s 115BBF	In Filing status Residential Status is "Non Resident" and if value entered at SI. No. 3d " section 115BBF >0
18 7	A	In Schedule BP, Income reduced from Row no A5 to be offered under schedule EI- receipts shown in schedule EI should not be less than amount reduced from schedule BP A5	In Schedule BP, Row no A5d value is more than the SUM of row no. 1,2(i),4, 5 in Exempt income Schedule
18 8	A	In Schedule BP, value at SI. No. A21 should be equal to sum of values at SI. No. A (21a + 21b + 21c + 21d + 21e + 21f + 21g + 21h + 21i + 21j + 21k + 21l)	In Schedule BP, value at Sl no.A21 is not equal to sum of values at Sl.no.A(21a+21b+21c+21d+21e+21f+21g +21h+21i+21j+21k+21l)
18 9	A	The value at field A24 of schedule BP should be equal to sum of SI. No. 24 (a + b + c + d + e)	The value at field A24 of schedule BP is not equal to sum of sl. no 24 (a+b+c+d+e)

190	A	Schedule BP, SI. No. 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR	If SI. No. 24(e) of schedule BP is less than ABSOLUTE value of sum of NEGATIVE values of Col. 3-2 for each section in Schedule ESR (Note : First calculate dif of col 3 - col 2 for all sections. Take SUM of only "negative values". If sl.no.24(e) is less than Absolute value of "this SUM", then rule should trigger.)
191	A	The value at field (A20) of schedule BP should be equal to the value at SI. No. 14 of schedule OI	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI
192	A	If in schedule SI, benefit of Income from Insurance Business u/s 115B is claimed then it is mandatory to fill SI. No. 4b of schedule BP	In Schedule SI, the value "Profits and gains of life insurance business" is greater than zero AND /OR Schedule BP amount at SI. No. 4b/ E(iv) = 0/Null is null/Blank AND /OR Amount at SI. No. 1 (iv) of schedule CYLA = o/ Null And /OR Amount at SI. No. 1 (iii) of schedule BFLA = o/ Null
193	A	In schedule BP, SI. No. A.9 should be equal to the sum of amount entered in SI. No. (7a + 7b + 7c + 7d + 7e + 8a+8b)	The value at field (A9) of schedule BP should be equal to sum of si No. (7a + 7b + 7c + 7d + 7e + 8a+8b). .
194	A	The value at field (A35) of schedule BP should be equal to sum of SI. No. A (27 + 28 + 29 + 30 + 31 + 32 + 33 + 34)	The value at field (A35) of schedule BP is not equal to sum of SI. No. A(27+28+29+30+31+32+33+34)
195	A	The value at field (A36) of schedule BP should be equal to sum of SI. No. A (13 + 26 - 35)	The value at field (A36) of schedule BP is not equal to sum of si No. A(13+26-35)
196	A	The value at field (A37x) of schedule BP should be equal to sum of values in SI. No. A (37i to 37ix).	The value at field (A37x) of schedule BP is not equal to sum of values in si No. A(37i to 37ix).
197	A	The value at field (A38) of schedule BP should be equal to sum of SI. No. A(36) & A(37x).	The value at field (A38) of schedule BP is not equal to sum of si No. A(36) & A(37x).
198	A	SI. No. 39 of sch BP should be equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f)	SI no 39 of sch BP is not equal to sum of (39a+ 39b + 39c + 39d + 39e + 39f)
199	A	The value at field (B44) of schedule BP should be equal to sum of SI. No. B41 + B42 - B43	The value at field (B44) of schedule BP is not equal to value of si No. (B41+ B 42- B43) and the value of B41+ B 42- B43 is equal to or more than ZERO
200	A	The value at field C48of schedule BP should be equal to sum of SI. No. C(45 + 46 - 47)	The value at field C48of schedule BP is not equal to sum of si No. C(45+46-47)

20 1	A	The value at field C50 of schedule BP should be equal to sum of SI. No. C(48 - 49)	The value at field C50of schedule BP is not equal to sum of si No. C(48-49)
20 2	A	In schedule BP, SI. No. D "Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to the sum of amount entered in SI. No A39 + B44 + C50 (provided B44 & C50 is more than 0)	The value at field (D) of schedule BP is not equal to sum of si No. A39+B44+C50 Note: This rule shall be applicable only when individual values of B44and C50 are equal to or more than ZERO.
20 3	A	The sum of Values at fields SI. No. A(4a) should be equal to values at field SI. No. A (37x).	The sum of Values at fields Sr no. A(4a) is not equal to values at field Sr no. A (37x).
20 4	A	In "Schedule BP" value at field A40 should be equal to the sum of [4c-(39a + 39b + 39c + 39d + 39e)]	In Schedule BP, A40, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act is not equal to 4c-(39a+39b+39c+39d+39e) Note-This Rule will be applicable only if the result of [4c-(39a+39b+39c+39d+39e)] is positive. Note : If result is negative, then A40 should be equal to "0".
20 5	A	In "Schedule BP", value at field Ev should be equal to sum of SI. No. Eii + Eiii + Eiv	Sl no 2iv is not equal to sum of Sl no (Eii+Eiii+Eiv) of col. 2
20 6	A	In Schedule BP SI. No. Evi should be equal to SI. No. Ei-Ev	Sl no Evi should be equal to sl no Ei - Ev for business loss set off column Note : If result is negative, restrict to "0"
20 7	A	In Such BP SI. No. B41 should be equal to Pt 2a "Net profit or loss from speculative business"	In Such BP sl no B41 is not equal to Pt 2a "Net profit or loss from speculative business"
20 8	A	Amount can be reduced from schedule BP at SI. No. A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively	If amount at sl. no A4c " Rule 7A" of schedule BP is >0 and none of the nature of business code selected as 1003 in schedule nature of business ----- then rule should trigger or /And If amount at sl. no A4c" Rule 7B(1) or Rule 7B(1A)" of schedule BP is >0 and none of the nature of business code selected as 1002 in nature of business ----- then rule should trigger or /And If amount at sl. no A4c" Rule 8" of schedule BP is >0 and none of the nature of business code selected as 1001 in schedule nature of business ----- then rule should trigger

209	A	If opted for benefit of lower rate of taxation u/s 115BAB/115BA/115BAA, deduction u/s 35AD (Sl. No. 49) in schedule BP	Schedule BP Sl. No. 49 >0 and in part A General assessee has selected for Section 115BAB/BAA or BA to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General
210	A	In schedule BP, "Deductions in accordance with section 35AD(1)" or In schedule ESR deduction u/s 35(1)(ii) , 35(1)(iia) , 35(1)(iii),35(2AA) or 35CCC cannot be claimed if 115BAA or 115BAB is opted	Value at sl.no. 49 "Deductions in accordance with section 35AD(1)" in Sch BP > 0 OR Value at column 3 of fields in Sch ESR 35(1)(ii) OR 35(1)(iia) OR 35(1)(iii) OR 35(2AA) OR 35CCC are > 0 } AND Flag is selected as 115BAB, 115BA, 115BAA in part a general
211	A	Values at field 33AB, 33ABA and 33AC at schedule OI at SI. No. 13 should match with respective values in Schedule BP at SI. No. 21	Values at field 33AB, 33ABA and 33AC at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21 to be triggered only: Value at SI. No. 13 >0
212	A	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)
213	A	In Schedule BP, value at SI. No. 3ci cannot be more than value entered in SI. No. 14iii of Schedule Profit and Loss A/c /Profit and Loss A/c - Ind As	In Schedule BP, if value at sl.no.3ci is more than value entered in sl.no.14iii of Schedule Profit and Loss A/c & Profit and Loss A/c - Ind As
214	A	In Schedule BP, sum of values entered from 37(i) to 37(ix) should match with sum of values declared at SI. No. 4a(i) to 4a(ix)	In Schedule BP, sum of values entered from 37(i) to 37(ix) is not equal to sum of values declared at sl.no.4a(i) to 4a(ix)
215	A	In Sch BP, SI. No. 23 should be min of sum of amounts entered at SI. No. 5a to 5d of part A OI	Sl no 23 of schedule BP is less than sum of sl no 5(a+b+c+d) of Part A OI
216	A	In schedule BP "Sl. No. 28 Deduction allowable under section 32AD" cannot be claimed for current Assessment year	In schedule BP "Sl. No. 28 Deduction allowable under section 32AD" is more than "0"
217	A	In schedule BP, Sl. No. 37(vi) should be equal to Sl. No. 62(b)"Net Profit u/s 44D" of schedule P&L	If sl no 37(vi) is not equal to 62(b)"Net profit " + section code 44D of schedule P&L
218	A	Schedule DPM, SI. No. 6 should be equal to sum of SI. No. 3 + 4 – 5, or 0 if the value is negative	If the Value at field 6 is not equal to sum of SI no 3+4-5. Zero if result is positive- Restrict to Zero if result is negative

21 9	A	Schedule DPM, SI. No. 9 should be equal to difference between SI. No. 7-8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of SI no 7-8. Zero if result is negative Note : if sl.no.7-8 is positive and 3+4-5 is negative, then 9 should be equal to 7-8+(3+4-5) if result is positive . If result is negative, should equal to "0"
22 0	A	SI. No. 15 in Schedule DPM should be sum of SI. No. (10 + 11 + 12 + 13 + 14)	The value at field (15) of schedule DPM should be equal to sum of sr No. (10+11+12+13+14).
22 1	A	SI. No. 17 in Schedule DPM should be sum of SI. No. (15-16)	The value at field (17) of schedule DPM should be equal to sum of sr No. (15-16). Note -> Rule shall be applicable only when 15-16 is greater than 0
22 2	A	In schedule DPM, additional depreciation is not allowed, if opted for lower taxation u/s 115BA or 115BAA or 115BAB	If the Value at field 6 is not equal to sum of SI no 3+4-5. Zero if result is negative
22 3	A	In schedule DPM, assessee cannot claim depreciation more than 40% if opted for lower taxation u/s 115BA or 115BAA or 115BAB	If the Value at field 9 is not equal to difference of SI no 7-8. Zero if result is negative Note : if sl.no.7-8 is positive and 3+4-5 is negative, then 9 should be equal to 7-8+(3+4-5) if result is positive . If result is negative, should equal to "0"
22 4	A	Schedule DOA Amount on which depreciation at full rate to be allowed should be equal to SI. No. 3 + 4 -5 or 0 if the value is negative	The value at field (12) of schedule DOA should be equal to sum of si No. (10+11).
22 5	A	Schedule DOA, SI. No. 9 should be equal to difference between SI. No. 7-8 or 0 if the value is negative	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13 Note : Restrict to "0" is result is negative
22 6	A	SI. No. 12 in Schedule DOA should be sum of SI. No. (10+11)	In schedule DPM, amount at SI. No. 13>0 or amount at SI. No. 14>0 or amount at sl. No. 12>0 and In part a general Flag domestic company is "yes" and have you opted for taxation u/s 115BA, 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB

22 7	A	SI. No. 14 in Schedule DOA should be equal to SI. No. 12-13	In schedule DPM, Block 45, Sl. No. 1 to 21 >0 (any field) and In part a general Flag domestic company is "yes" and have you opted for taxation u/s 115BA, 115BAA or 115BAB is elected as "115BA" or 115BAA or 115BAB
22 8	A	Schedule DEP, Total depreciation on plant and machinery should be equal to sum of SI. No. 1a + 1b + 1c+1d	Sl no 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d
22 9	A	Schedule DEP, total depreciation on building should be equal to sum of SI. No. 2a + 2b + 2c	Sl no 2d of schedule DEP should be equal to sum of sl no 2a + 2b + 2c
23 0	A	Schedule DEP, total depreciation should be equal to sum of SI. No. 1e + 2d + 3 + 4 + 5	Sl no 6 of schedule DEP should be equal to sum of sl no 1e+2d+3+4+5
23 1	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to SI. No. 17i or 18i of schedule DPM as applicable	Sl no 1a of schedule DEP should be equal to sl no 17i or 18i of schedule DPM Note : If value > 0 is there in sl.no.18i of DPM, then Sl.no.1a of DEP should be same as sl.no.18i of DPM
23 2	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to SI. No. 17ii or 18ii of schedule DPM as applicable	Sl no 1b of schedule DEP should be equal to sl no 17ii or 18ii of schedule DPM Note : If value > 0 is there in sl.no.18ii of DPM, then Sl.no.1a of DEP should be same as sl.no.18ii of DPM
23 3	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to SI. No. 17iii or 18iii of schedule DPM as applicable	Sl no 1c of schedule DEP should be equal to sl no 17iii or 18iii of schedule DPM Note : If value > 0 is there in sl.no.18iii of DPM, then Sl.no.1a of DEP should be same as sl.no.18iii of DPM
23 4	A	Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to SI. No. 17iv or 18iv of schedule DPM as applicable	Sl no 1d of schedule DEP should be equal to sl no 17iv or 18iv of schedule DPM Note : If value > 0 is there in sl.no.18iv of DPM, then Sl.no.1a of DEP should be same as sl.no.18iv of DPM
23 5	A	Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to SI. No. 14ii or 15ii of schedule DOA as applicable	Sl no 2a of schedule DEP should be equal to sl no 14ii or 15ii of schedule DOA Note : If value > 0 is there in sl.no.15ii of DPM, then Sl.no.1a of DEP should be same as sl.no.15ii of DPM
23 6	A	Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to SI. No. 14iii or 15iii of schedule DOA as applicable	Sl no 2b of schedule DEP should be equal to sl no 14iii or 15iii of schedule DOA Note : If value > 0 is there in sl.no.15iii of DPM, then Sl.no.1a of DEP should be

			same as sl.no.15iii of DPM
23 7	A	Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to SI. No. 14iv or 15iv of schedule DOA as applicable	Sl no 2c of schedule DEP should be equal to sl no 14iv or 15iv of schedule DOA Note : If value > 0 is there in sl.no.15iv of DPM, then Sl.no.1a of DEP should be same as sl.no.15iv of DPM
23 8	A	Schedule DEP block of furniture and fittings should be equal to SI. No. 14v or 15v of schedule DOA as applicable	Sl no 3 of schedule DEP should be equal to sl no 14v or 15v of schedule DOA Note : If value > 0 is there in sl.no.15v of DPM, then Sl.no.1a of DEP should be same as sl.no.15v of DPM
23 9	A	Schedule DEP block of intangible assets should be equal to SI. No. 14vi or 15vi of schedule DOA as applicable	Sl no 4 of schedule DEP should be equal to sl no 14vi or 15vi of schedule DOA Note : If value > 0 is there in sl.no.15vi of DPM, then Sl.no.1a of DEP should be same as sl.no.15vi of DPM
24 0	A	Schedule DEP block of ships should be equal to SI. No. 14vii or 15vii of schedule DOA as applicable	Sl no 5 of schedule DEP should be equal to sl no 14vii or 15vii of schedule DOA Note : If value > 0 is there in sl.no.15vii of DPM, then Sl.no.1a of DEP should be same as sl.no.15vii of DPM
24 1	A	Schedule DCG, Total deemed capital gains on sale of plant and machinery should be equal to sum of SI. No. 1a + 1b + 1c+ 1d	If Sl no 1e is not equal to sum of 1a + 1b + 1c+ 1d
24 2	A	Schedule DCG, total deemed capital gains on sale of building should be equal to sum of SI. No. 2a + 2b + 2c	If Sl no 2d is not equal to sum of sl no 2a + 2b + 2c
24 3	A	Schedule DCG, total deemed capital gains on sale of depreciable assets should be equal to sum of SI. No. 1e+2d+3+4+5	If Sl no 6 is not equal to sum of sl no 1e+2d+3+4+5
24 4	A	Schedule DCG plant and machinery block entitled for depreciation at 15% should be equal to SI. No. 20i of schedule DPM	Sl no 1a of schedule DCG is not equal to sl no 20i of schedule DPM
24 5	A	Schedule DCG plant and machinery block entitled for depreciation at 30% should be equal to SI. No. 20ii of schedule DPM	Sl no 1b of schedule DCG is not equal to sl no 20ii of schedule DPM
24 6	A	Schedule DCG plant and machinery block entitled for depreciation at 40% should be equal to SI. No. 20iii of schedule DPM	Sl no 1c of schedule DCG is not equal to sl no 20iii of schedule DPM

24 7	A	Schedule DCG plant and machinery block entitled for depreciation at 45% should be equal to SI. No. 20iv of schedule DPM	Sl no 1d of schedule DCG is not equal to sl no 20iv of schedule DPM
24 8	A	Schedule DCG block of building entitled for depreciation at 5% should be equal to SI. No. 17ii of schedule DOA	Sl no 2a of schedule DCG is not equal to sl no 17ii of schedule DOA
24 9	A	Schedule DCG block of building entitled for depreciation at 10% should be equal to SI. No. 17iii of schedule DOA	Sl no 2b of schedule DCG is not equal to sl no 17iii of schedule DOA
25 0	A	Schedule DCG block of building entitled for depreciation at 40% should be equal to SI. No. 17iv of schedule DOA	Sl no 2c of schedule DCG is not equal to sl no 17iv of schedule DOA
25 1	A	Schedule DCG block of furniture and fittings should be equal to SI. No. 17v of schedule DOA	Sl no 3 of schedule DCG is not equal to sl no 17v of schedule DOA
25 2	A	Schedule DCG block of intangible assets should be equal to SI. No. 17vi of schedule DOA	Sl no 4 of schedule DCG is not equal to sl no 17vi of schedule DOA
25 3	A	Schedule DCG block of ships should be equal to SI. No. 17vii of schedule DOA	Sl no 5 of schedule DCG is not equal to sl no 17vii of schedule DOA
25 4	A	In Schedule ESR, SI. No. 4. Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2) and SI. No. 3 – 2 should be consistent.	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR if Col 3 >= Col 2 Col (4) of schedule ESR should be equal "0" if value at Col 2 > Col 3
25 5	A	Schedule ESR SI. No. x should be equal to sum of SI. No. © + ii + iii + iv + v + vi + vii + viii + ix	If the value at field x is not equal to sum of sl no i+ii+iii+iv+v+vi+vii+viii+ix
25 6	A	Schedule RA, total donation should be equal to donation in cash + donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
25 7	A	Schedule RA, total donation in cash should be equal to the bifurcation of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash Total of Cash donation is not equal to sum of individual rows
25 8	A	Schedule RA, total donation in other mode should be equal to the bifurcation of donation in other than cash	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other than cash Total of donation Other mode is not equal to sum of individual rows
25 9	A	Schedule RA, Total donation should be equal to bifurcation of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows

260	A	The Amount claimed in A6e of Schedule CG should be equal to value of pt. 6 of Sch DCG	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
261	A	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.
262	A	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.
263	A	Value at field "C " in "Schedule CG" should be equal to the sum of value A10 + B13 of Schedule CG. Note: This rule will applicable only if B13 is positive.	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B13 of Schedule CG. Note: This condition will applicable only if B13 is positive. If B13 is negative, then sl.no. C should be equal to A10
264	A	In Schedule CG, expenses u/s 48 (Sl. No. A1b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A1aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no A1aiii) is zero and expenses (sl no A1b(iv) are more than zero
265	A	In Schedule CG, expenses u/s 48 (Sl. No. A3b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A3a) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no A3a) is zero and expenses (sl no A3b(iv) are more than zero
266	A	In Schedule CG, expenses u/s 48 (Sl. No. A5b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A5aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no A5aiii) is zero and expenses (sl no A5b(iv) are more than zero
267	A	In Schedule CG, expenses u/s 48 Sl. No. A6b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. A6aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no A6aiii) is zero and expenses (sl no A6b(iv) are more than zero
268	A	In Schedule CG, expenses u/s 48 (Sl. No. B1b(iv)) cannot be claimed, if Full Value of Consideration (Sl. No. B1aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no B1aiii) is zero and expenses (sl no B1b(iv) are more than zero
269	A	In Schedule CG, expenses u/s 48 (Sl. No. B3b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. B3a) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no B3a) is zero and expenses (sl no B3b(iv) are more than zero
270	A	In Schedule CG, expenses u/s 48 (Sl. No. B4b(iv)) cannot be claimed, if Full Value of Consideration (Sl. No. B4a) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no B4a) is zero and expenses (sl no B4b(iv) are more than zero
271	A	In Schedule CG, expenses u/s 48 (Sl. No. B7b(iv)) cannot be claimed, if Full Value of Consideration (Sl. No. B7aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sl no B7a) is zero and expenses (sl no B7b(iv) are more than zero

27 2	A	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)
27 3	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii – biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
27 4	A	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 in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greater than (1d). Note: If (1c-1d) is negative then the value should be restricted to zero
27 5	A	In Schedule CG Sl. No. A2c of STCG should be equal to A(2aiii-2b)	If in Sch CG A2c is not be equal to A(2aiii-2b)
27 6	A	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)
27 7	A	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)
27 8	A	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)
27 9	A	In Schedule CG Sl.no. A5(a)(ic) should be higher of Sl. No. 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)
28 0	A	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)]
28 1	A	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)
28 2	A	In schedule CG, Sl. No. A5c Balance should be equal to Sl. No. A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
28 3	A	In Schedule CG Sl. No. A5e of STCG should be equal to the sum of Sl. No. A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
28 4	A	In Schedule CG Sl. No. A6(a)(ic) should be higher of Sl. No. 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)
28 5	A	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)]
28 6	A	In schedule CG, Sl. No. A6biv 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)
28 7	A	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)

28 8	A	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 : This condition will be applicable only if result of $(6c+6d+6e)$ is > 0 Note : If $6c+6d+6e$ is ≤ 0 , then A6g should be equal to $6c+6d+6e$
28 9	A	In Schedule CG Sl. No. A7 of STCG should be equal to the sum of $A(aX_i + aX_n + b)$	If in Sch CG A7 is not equal to $A(aX_i + aX_n + b)$
29 0	A	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 $(A8a + A8b + A8c)$
29 1	A	In schedule CG, Sl. No. B1biv of LTCG Total should be equal to sum of $B1(b_{iia} + b_{iib} + b_{iic})$	If in Sch CG B1(biv) is not equal to Sum of $B1(b_{iia} + b_{iib} + b_{iic})$
29 2	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to $B1(a_{iii} - b_{iv})$	If in Sch CG B1c is not equal to $B1(a_{iii} - b_{iv})$
29 3	A	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: This rule will be applicable when $c > d$. 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
29 4	A	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: This rule will be applicable when $(2c)$ is greater than $(2d)$. 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
29 5	A	In Schedule CG Sl. No. B2c of LTCG should be the difference of $B(2a_{iii} - 2b)$	If in Sch CG B2c is not equal to $B(2a_{iii} - 2b)$
29 6	A	In schedule CG, Sl. No. B3biv of LTCG Total should be equal to sum of $B3(b_i + b_{ii} + b_{iii})$	If in Sch CG B3(biv) is not equal to Sum of $B3(b_i + b_{ii} + b_{iii})$
29 7	A	In schedule CG, Sl. No. B3c of LTCG Balance should be equal to $B(3a - b_{iv})$	If in Sch CG B3c is not equal to $B(3a - b_{iv})$
29 8	A	In schedule CG, Sl. No. B4biv Total should be equal to sum of $B4(b_i + b_{ii} + b_{iii})$	If in Sch CG Sl. No. B4 biv is not equal to sum of $B4(b_i + b_{ii} + b_{iii})$
29 9	A	In schedule CG, Sl. No. B4c Balance should be equal to $B(4a - b_{iv})$	If in Sch CG Sl. No. B4c is not equal to $B(4a - b_{iv})$

300	A	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
301	A	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)
302	A	In schedule CG, Sl. No. B7aiii 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)
303	A	In schedule CG, Sl. No. B7biv 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)
304	A	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)
305	A	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8 LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
306	A	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+viiii) Note : check for all columns(i.e, 2 to 8)
307	A	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)
308	A	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) Note 1: This rule will be applicable only if the sum of sl no (A3e+ A4a+ A8a) is negative Note 2: The figures of STCG in this table are the amounts 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

30 9	A	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	<p>If value at field Ei3 is not equal to the sum of sl no (A5e+ A8b)</p> <p>Note: This rule will be applicable only if the sum of sl no (A5e+ A8b) is negative</p> <p>Note : The figures of STCG in this table are the amounts 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>
31 0	A	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>If value at field Ei4 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 sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) is negative</p> <p>Note : The figures of STCG in this table are the amounts 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>
31 1	A	In Schedule CG, Sl. No. Ei5 should be equal to Sl. No. A9b.	<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>
31 2	A	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>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>Note : The figures of STCG in this table are the amounts 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>

31 3	A	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>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>Note : The figures of STCG in this table are the amounts 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>
31 4	A	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>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>Note : The figures of STCG in this table are the amounts 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>
31 5	A	In Schedule CG, Sl. No. Ev should be equal to Sl. No. A9b.	<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>
31 6	A	Deductions claimed under respective section in STCG and LTCG should match with Table D.	<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>
31 7	A	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>
31 8	A	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA

319	A	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA
320	A	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 5viii of schedule BFLA
321	A	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA
322	A	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA
323	A	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA
324	A	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 5xii of schedule BFLA
325	A	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)	If in Schedule CG, Sl. No. B12 , Col. 10 Applicable Rate is not equal to lower of Col. 6 or Col. 9 - For residents 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
326	A	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)	If in Schedule CG, Sl. No. A9 , Col. 10 Applicable Rate is not equal to lower of Col. 6 or Col. 9 - For residents 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
327	A	In Schedule CG, expenses u/s 48 (Sl. No. B9b(iv) cannot be claimed, if Full Value of Consideration (Sl. No. B9aiii) is not offered to tax	If In Schedule CG, Full Value of Consideration (sr no B9aiii) is zero but expenses (sr no B9b(iv) are claimed
328	A	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)
329	A	In schedule CG, Sl. No. B9aiii 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)
330	A	In schedule CG, Sl. No. B9biv 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)
331	A	In schedule CG, Sl. No. B9c Balance should be equal to B(9aiii-biv)	If in Sch CG Sl. No. B9c Balance is not equal to B(9aiii-biv)

33 2	A	In Schedule CG Sl. No. B9e of LTCG should be equal to B(9c-9d), only if 9c is greater than 9d	If in Sch CG Sl.no. B9e of LTCG is not equal to B(9c-9d) Note: This rule is applicable if 9c is greater than 9d Note : If 9c < 0, then 9e should be equal to 9c
33 3	A	In Schedule CG, Sl. No. B10 should be equal to B10(aXi + b)	If in Sch CG Sl. No. B10 is not equal to B10(aXi+b)
33 4	A	In Schedule CG, Sl. No. B11 should be equal to B11a1+B11a2+B11b	If in Sch CG Sl. No. B11 is not equals to B11a1+B11a2+B11b
33 5	A	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)
33 6	A	In Schedule CG Sl. No. Ei6 should be equal to Sl. No. (B4c + B5 + B7c + B8 + B11a1 + B11a2) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No B12a & B12b, which is included therein	If value at field Ei6 is not equal to the sum of sl no (B4c+B5+B7c+B8+B11a1+B11a2) Note: This rule will be applicable only if the sum of sl no (B4c+B5+B7c+B8+B11a1 +B11a2) is negative 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
33 7	A	Schedule CG Sl. No. Ei7 should be equal to Sl. No. (B1e + B2e + B3c + B6 + B9e + B10 + B11b) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates specified in Sl. No B12a & B12b, which is included therein	If value at field Ei7 is not equal to the sum of sl no (B1e+ B2e+B3c+ B6+ B9e+ B10+B11b) Note: This rule will be applicable only if the sum of sl no (B1e+ B2e+B3c+ B6+ B9e+ B10e+ B11+B11b) is negative 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
33 8	A	In Schedule CG, Sl. No. Ei8 should be equal Sl. No. B12b.	Value at field Ei8 is not equal to sl no B12b Note: This rule will be applicable only if the total of Col. 2 Amount of income of sl no B12 is negative

33 9	A	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>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>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>
34 0	A	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>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+ B10e+ B11b) is positive</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>
34 1	A	In Schedule CG, Sl. No. Eviii should be equal Sl. No. B12b.	<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>
34 2	A	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)	<p>In Schedule CG ,</p> <p>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)</p>
34 3	A	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)	<p>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)</p>

34 4	A	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
34 5	A	In schedule CG, for LTCCG 2aiii should be equal to higher of 2ai and 2aii	In schedule CG, for LTCCG values at 2aiii is not higher of values provided in 2ai and 2aii
34 6	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 Note :This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 112A
34 7	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
34 8	A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
34 9	A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 Note :This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 112A
35 0	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)
35 1	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
35 2	A	In Schedule 112A proviso, Total should be equal to the sum of individual rows	In Schedule 112A, Total should be equal to the sum of Sl. No. (1+2+3+4+.....) Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows

35 3	A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 112A, Value at Column no.4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
35 4	A	In Schedule 115AD(1)(b)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 for the shares purchased On or Before 31 st January 2018	In Schedule 115AD(1)(b)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 115AD(i)(b)(iii)
35 5	A	In Schedule 115AD(1)(b)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 115AD(1)(b)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9
35 6	A	In Schedule 115AD(1)(b)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 is not lower of Col. 6 and Col. 11	In Schedule 115AD(1)(b)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11
35 7	A	In Schedule 115AD(1)(b)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 for the shares purchased On or Before 31 st January 2018	In Schedule 115AD(1)(b)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10 This rule will not be applicable if drop is selected as " After 31st Jan 2018" in schedule 115AD(i)(b)(iii)
35 8	A	In Schedule 115AD(1)(b)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(b)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)
35 9	A	In Schedule 115AD(1)(b)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(b)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13
36 0	A	In Schedule 115AD(1)(b)(iii) proviso, Total should be equal to the sum of individual rows	In Schedule 115AD(1)(b)(iii), Total should be equal to the sum of Sl. No. (1+2+3+4+.....) Total for columns 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual rows

36 1	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5, 10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 115AD(1)(b)(iii), Value at Column no. 4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?
36 2	A	in Schedule OS, Non-resident cannot offer income under section 115BBF.	In Filing status Residential Status is "Non Resident" and Sl. No. 2" 115BBF" of Schedule OS is greater than Zero.
36 3	A	In Schedule OS, Sl. No. 1 Gross amount chargeable to tax at normal applicable rates should be equal to the sum of Sl. No. 1a+1b+1c+1d+1e	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to Sl.no.1
36 4	A	In Schedule OS, Sl. No. 3d Deduction u/s 57 should be equal to the sum of Sl. No. 3a+3b + 3c	In Schedule OS - Sum of 3a+3b + 3c is not equal to 3d)
36 5	A	In Schedule OS, deduction at Sl. No. 3b 'Depreciation' will not be allowed/ restricted to the extent of amount at Sl. No.1c 'Rental income from machinery, plants, building, etc'.	In Schedule OS - 1c is equal to zero or null and Sl.no 3b is greater than zero
36 6	A	In Schedule OS, Sl. No. 7 Income from other sources (other than from owning racehorses) should be equal to sum of Sl. No. 2+6	In Schedule OS - Sum of Sl.no 2+6(enter 0 if negative) is not equal to Sl.no. 7 only if sl.no.6 is 0 or > 0. Note : If value at sl.no.6 is negative, then sl.no. 7 should be equal to sl.no.2
36 7	A	In Schedule OS, Sl. No. 8e Balance should be equal to sum of sl.no 8a-8b+8c+8d	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to Sl.no. 8e
36 8	A	In Schedule OS, Sl. No. 9 Income under the head" Income from Other Sources" should be equal to sum of Sl. No. (7 +8e) (take 8e as nil if negative)	If in Schedule OS, Sum of 7 + 8e(take 8e is zero if negative) is not equal to Sl.no. 9 Note: This condition will be applicable only if 8e is zero or more than zero. If 8e is negative, then sl.no. 9 should be equal to sl.no.7
36 9	A	In Schedule OS, Sl. No. 2, Pass through income in the nature of income from other sources chargeable at special rates should be equal to sum of all the drop downs	In "Schedule OS" if 2d is not equal to sum of all the drop downs
37 0	A	In Schedule OS, Sl. No. 1d Income of the nature referred to in section 56(2)(x) which is chargeable to tax should be equal to sum of sl.no 1di+1dii+1diii+1div+1dv	value at Sl.no.1d is not equal to sum of SL.no. 1di+1dii+1diii+1div+1dv

37 1	A	In Schedule OS, Sl. No. 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of sl.no (1(after reducing income related to DTAA portion)- 3 + 4 + 5)	In Schedule OS - Sum of Sl.no. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6 For Non Residents DTAA income will be reduced only when TRC flag is "Yes" Note: if 1b is -ve, then DTAA from same won't be allowed
37 2	A	In Schedule OS, Sl. No. 2 Income chargeable to tax at special rate should be equal to the sum of Sl. No. 2a+2b+2c+2d+2e elements related to Sl. No. 1	In Schedule OS - Sum of 2a+2b+2c+2d+2e elements related to Sl. No. 1 is not equal to SL.no.2 Note: DTAA of 1ai+1b+1c+1d included on 2e to be considered in above total if status is resident. If status is non-resident then DTAA of 1ai+1b+1c+1d included on 2e to be considered for TRC flag Y
37 3	A	In schedule OS, Sl. No. 2e, column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents – Sl. No. 2e, column 10 should be lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y	In schedule OS, sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act)- For residents For Non residents - sl no 2e , column 10 is not lower of column 6(rates as per treaty) and column 9(rates as per IT Act), only if TRC flag is Y
37 4	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi + bii + biii + biv + bv + bvi)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv+bvi)
37 5	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Incomeshould be equal to amount in Sl. No. 1a(i) i.e, normal dividend – DTAA for Dividend subject to TRC - Adj Expenditure u/s 57(i) Adj Expenditure u/s 57(i) = Max (0, exp u/s 57(1) at Sl. No. 3c – Deemed dividend u/s 2(22e) at sl.no.1a(ii))	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)) Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income 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))

37 6	A	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	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 Note: For Non-Residents DTAA income to be reduced only TRC flag is Y for the respective income
37 7	A	In Schedule OS – column 3 of table 2e, the sum of all the dropdown value of Col 2 Amount of income of 1a(i) should not exceed the field 1a(i) “Dividend income [other than (ii)]”	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1a(i)" does not exceed with sum of amounts of all dropdowns in field 1a(i)
37 8	A	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b “Interest, Gross”	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1b" does not exceed sum of amounts of all dropdowns in field 1b Note: if 1b is -ve, then DTAA from same won't be allowed
37 9	A	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c “Rental income from machinery, plants, buildings, etc., Gross”	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1c" does not exceeds sum of amounts of all dropdowns in field 1c
38 0	A	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d “Income of the nature referred to in section 56(2)(x) which is chargeable to tax “	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "1d" does not exceeds sum of amounts of all dropdowns in field 1d
38 1	A	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a “Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB”	In schedule OS, at column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2a" does not exceeds sum of amounts of all dropdowns in field 2a
38 2	A	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2c should not exceed the field 2c “Any other income chargeable at special rate” above	In schedule OS, at sl.no.2e in column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2c" should not exceed value at with sum of amounts of all dropdowns in field 2c

38 3	A	In Schedule OS – column 3 of table 2e, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d “Pass through income in the nature of income from other sources chargeable at special rates” above	In schedule OS, at sl.no.2e in column "Item No.1 and 2 in which included", sum of "Amount" for dropdown "2d" should not exceed value at with sum of amounts of all dropdowns in field 2d
38 4	A	In schedule OS, deduction claimed at Sl. No. 3d or at Sl. No. 8b will not be allowed in case you have opted for benefit of lower taxation u/s 115BAB	In schedule OS, Value at field "3d" is > 0 or value at Sl. no. 8b is >0 and in part A General assessee has selected for Section 115BAB to question " Have you opted for section 115BA/115BAA/115BAA" in Part A General <u>Please Note : This rule will be applicable only in case if section 115BAB is selected in part A general</u>
38 5	A	In schedule OS, Sl. No. 1(a) should be equal to Sl. No. 1(a)(i) + sl. No. 1(a)(ii)	In schedule OS , Sl. No. 1(a) is not equal to Sl. No. 1(a)(i) + sl. No. 1(a)(ii)
38 6	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS	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. 2d and Sl No 2e 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 2d and sl no 2e
38 7	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115AC @ 10% should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS	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. 2d and Sl No 2e 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 2d and sl no 2e
38 8	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115BBD @ 15% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income u/s 115BBD @ 15% (Including PTI Income) (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2d and Sl No 2e 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 2d and sl no 2e

38 9	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS	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. 2d and Sl No 2e 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 2d and sl no 2e
39 0	A	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) should be equal to Dividend income selected at Sl. No. 2d and Sl. No. 2e of Schedule OS	In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income) (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2d and Sl No 2e 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 2d and sl no 2e
39 1	A	In Schedule OS, Sl.no 2c, "Any other income chargeable at special rate" should be equal to sum of all the drop downs	In "Schedule OS" if 2c is not equal to sum of all the drop downs
39 2	A	In Schedule OS, Sl.no 2e, "Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA" should be equal to sum of all the drop downs	In "Schedule OS" if 2e is not equal to sum of all the drop downs (Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7
39 3	A	Value in 3i of Schedule CYLA should be equal to Sl. No. 2vi of Table E of Schedule BP.	If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to (Pt. 2vi of Table E of Schedule BP)]
39 4	A	In schedule CYLA Sl. No. 2xvii "Total loss set off" for HP loss cannot be more than Rs. 2,00,000	Sl. No. 2xvii cannot be more than Rs. 2,00,000 This rule is required to implement only for column 2 ie., "House property"

39 5	A	In Schedule CYLA “HP loss” at Sl. No. 2i should be equal to Sl. No. 4 of Schedule HP	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[(-1) value Multiplied by (4 of Schedule HP)].
39 6	A	In schedule CYLA, OS Loss should be equal to loss specified in Sl. No 6 of Sch OS	If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to[(-1) value Multiplied by (6 of Schedule OS)].
39 7	A	In Schedule CYLA, Sl. No. 4xvii i.e Total loss set off should be equal to sum of (4ii + 4iii + 4iv + 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi + 4xii + 4xiii + 4xv + 4xvi)	Value in , Sl.no 4xvii i.e Schedule CYLA is not equal to sum of (4ii+4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4Xiii+4xv+4xvi)
39 8	A	In Schedule CYLA, Sl. No. 2xviii Loss remaining after set-off should be equal to the output of Sl. No. 2i-2xvii	Value in 2xviii of Schedule CYLA is not equal to output of Sl.no.2i-2xvii Note : if result is -ve, restrict to Zero
39 9	A	In Schedule CYLA, Sl. No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl. No. 3i-3xvii	Value in 3xviii of Schedule CYLA is not equal to output of Sl.no. 3i-3xvii Note : if result is -ve, restrict to Zero
40 0	A	In Schedule CYLA, Sl. No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl. No. 4i-4xvii	Value in 4xviii of Schedule CYLA is not equal to output of Sl.no. 4i-4xvii Note : if result is -ve, restrict to Zero
40 1	A	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
40 2	A	In Schedule CYLA Sl. No. 1v, Speculative Income should be equal to Sl. No. 3ii of Table E Schedule BP	Value in 1v of Schedule CYLA is not equal to E3ii of Schedule BP
40 3	A	In Schedule CYLA, Sl. No 1vi “Specified business Income” should be equal to Sl. No. 3iii of Table E of Schedule BP	Value in 1vi of Schedule CYLA is not equal to E3iii of Schedule BP
40 4	A	In Schedule CYLA, Sl. No. 1vii “ Short term capital gain @15% should be equal to Sl. No. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to Sl.no. 9ii of item E of schedule CG
40 5	A	In Schedule CYLA, Sl. No. 1viii “ Short term capital gain @30%” should be equal to Sl. No. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to Sl.no. 9iii of item E of schedule CG

40 6	A	In Schedule CYLA, Sl. No. 1ix” Short term capital gain taxable at applicable rates” should be equal to Sl. No. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to Sl.no. 9iv of item E of schedule CG
40 7	A	In Schedule CYLA, Sl. No. 1x “Short term capital gain taxable at special rates in India as per DTAA” should be equal to Sl. No. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to Sl.no. 9v of item E of schedule CG
40 8	A	In Schedule CYLA, Sl. No. 1xi “ Long term capital gain taxable @10%” should be equal to Sl. No. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to Sl.no. 9vi of item E of schedule CG
40 9	A	In Schedule CYLA, Sl. No. 1xii “Long term capital gain taxable @20%” should be equal to Sl. No. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to Sl.no. 9vii of item E of schedule CG
41 0	A	In Schedule CYLA, Sl. No. 1xiii “ Long term capital gain taxable at special rates in India as per DTAA” should be equal to SL. No. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to Sl.no. 9viii of item E of schedule CG
41 1	A	In Schedule CYLA, Sl. No. 1xiv “ Other Source Income (excluding profit from owning racehorses and amount chargeable to special rate of tax)” should be equal to SL. No. 6 of Schedule OS	Value in 1xiv of Schedule CYLA is not equal to Sl.no. 6 of schedule OS (provided 6 is positive)
41 2	A	In Schedule CYLA, Sl. No. 1xv “ Profit from owning and maintaining racehorses” should be equal to SL. No. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to Sl.no. 8e of schedule OS (provided that 8e is positive)
41 3	A	In schedule CYLA, Value in 1iii should be equal to A39 of Schedule BP, only if A 39 is positive	Value in 1iii of Schedule CYLA is not equal to A39 of Schedule BP
41 4	A	In schedule CYLA, Value in 1iv should be equal to E3iv of Schedule BP	Value in 1iv of Schedule CYLA is not equal to E3iv of Schedule BP
41 5	A	In Schedule CYLA, Sl. No. 2xvii i.e Total loss set off should be equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiii + 2xiv + 2xv + 2xvi)	Value in 2xvii of Schedule CYLA is not equal to sum of (2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xi+2xii +2xiii+2xiv+2xv+2xvi)
41 6	A	In Schedule CYLA, Sl. No. 3xvii i.e Total loss set off should be equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x + 3xi + 3xii + 3xiii + 3xiv + 3xv + 3xvi)	Value in , Sl.no 3xvii i.e Schedule CYLA is not equal to sum of (3ii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3xvi)
41 7	A	In Schedule CYLA Income from other sources taxable at special rates in India as per DTAA should be equal to	Value in 1xvi of Schedule CYLA is not equal to Sl.no. 2e of schedule OS

		Sl. No. 2e of Schedule OS	
418	A	Schedule BFLA Sl. No. 2(i) “Brought forward HP Loss” should be equal to Sl. No. 4(xiv) “Adjustment of above losses in Schedule BFLA” of CFL	Schedule BFLA Sl no 2(i) is not equal to sl no 4(xiv) of CFL
419	A	Schedule BFLA Sl. No. 2xvi should be equal to sum of Sl. No. (2i + 2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)	If value at field 2xvi is not equal to the sum of sl no (2i+2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x +2xi + 2xii +2xiv)
420	A	Schedule BFLA Sl. No. 5xvii should be equal to sum of Sl. No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)	If value at field xvii is not equal to the sum of sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
421	A	In Sch BFLA, the total value in Column no 4xvi Brought forward allowance under section 35(4) set off should be equal to total of Col. 7 of UD	In Sch BFLA, the total value in Column no 4xvi Brought forward allowance under section 35(4) set off is NOT EQUAL TO total of Col. 7 of UD
422	A	In Sch BFLA, the total value in Column no 3xvi Brought forward depreciation set off Should be equal to total of Col. 4 of UD	In Sch BFLA, the total value in Column no 3xvi Brought forward depreciation set off is NOT EQUAL TO total of Col. 4 of UD
423	A	Schedule BFLA Sl. No. 1i should be equal to Sl. No. (5ii of schedule CYLA)	If value at field 1i is not equal to sl no (5ii of schedule CYLA)
424	A	Schedule BFLA Sl. No. 1ii should be equal to Sl. No. (5iii of schedule CYLA)	If value at field 1ii is not equal to sl no (5iii of schedule CYLA)
425	A	Schedule BFLA Sl. No. 1iii should be equal to Sl. No. (5iv of schedule CYLA)	If value at field 1iii is not equal to sl no (5iv of schedule CYLA)
426	A	Schedule BFLA Sl. No. 1iv should be equal to Sl. No. (5v of schedule CYLA)	If value at field 1iv is not equal to sl no (5v of schedule CYLA)
427	A	Schedule BFLA Sl. No. 1v should be equal to Sl. No. (5vi of schedule CYLA)	If value at field 1v is not equal to sl no (5vi of schedule CYLA)
428	A	Schedule BFLA Sl. No. 1vi should be equal to Sl. No. (5vii of schedule CYLA)	If value at field 1vi is not equal to sl no (5vii of schedule CYLA)
429	A	Schedule BFLA Sl. No. 1vii should be equal to Sl. No. (5viii of schedule CYLA)	If value at field 1vii is not equal to sl no (5viii of schedule CYLA)
430	A	Schedule BFLA Sl. No. 1viii should be equal to Sl. No. (5ix of schedule CYLA)	If value at field 1viii is not equal to sl no (5ix of schedule CYLA)

43 1	A	Schedule BFLA Sl. No. 1x should be equal to Sl. No. (5x of schedule CYLA)	If value at field 1x is not equal to sl no (5x of schedule CYLA)
43 2	A	Schedule BFLA Sl. No. 1x should be equal to Sl. No. (5xi of schedule CYLA)	If value at field 1x is not equal to sl no (5xi of schedule CYLA)
43 3	A	Schedule BFLA Sl. No. 1xi should be equal to Sl. No. (5xii of schedule CYLA)	If value at field 1xi is not equal to sl no (5xii of schedule CYLA)
43 4	A	Schedule BFLA Sl. No. 1xii should be equal to Sl. No. (5xiii of schedule CYLA)	If value at field 1xii is not equal to sl no (5xiii of schedule CYLA)
43 5	A	Schedule BFLA Sl. No. 1xiii should be equal to Sl. No. (5xiv of schedule CYLA)	If value at field 1xiii is not equal to sl no (5xiv of schedule CYLA)
43 6	A	Schedule BFLA Sl. No. 1xiv should be equal to Sl. No. (5xv of schedule CYLA)	If value at field 1xiv is not equal to sl no (5xv of schedule CYLA)
43 7	A	Schedule BFLA Sl. No. 1xv should be equal to Sl. No. (5xvi of schedule CYLA)	If value at field 1xv is not equal to sl no (5xvi of schedule CYLA)
43 8	A	Schedule BFLA Sl. No. 2(xiv) should be equal to Sl. No. 11(xiv) of CFL	Schedule BFLA Sl no 2(xiv) is not equal to sl no 11(xiv) of CFL
43 9	A	Schedule BFLA Sl. No. 3xvi should be equal to sum of Sl. No. (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)	If value at field 3xvi is not equal to the sum of sl no (3i + 3ii + 3iii + 3iv+ 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi +3xii + 3xiii+ 3xiv + 3xv)
44 0	A	Schedule BFLA Sl. No. 4xvi should be equal to sum of Sl. No. (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)	If value at field 4xvi is not equal to the sum of sl no (4i + 4ii + 4iii + 4iv+ 4v + 4vi + 4vii + 4viii + 4ix + 4x + 4xi +4xii + 4xiii+ 4xiv + 4xv)
44 1	A	Schedule BFLA Sl. No. 2(vi + vii + viii + ix + x + xi + xii) should be equal to Sl. No. 9(xiv) + 10(xiv) of CFL	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+xi+xii) is not equal to sl no 9(xiv)+10(xiv) of CFL
44 2	A	Current year Speculative loss in CFL should be equal to amount mentioned in field “speculative loss” of schedule BP	Value in 6xv of Schedule CFL is not equal to B44 multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1)
44 3	A	Current year loss from specified business in schedule CFL should be equal to amount mentioned in field “Income from specified business u/s 35AD “ of schedule BP	Value in 7xv of Schedule CFL is not equal to C50 multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1))

44 4	A	Current year STCG loss in Sch CFL at Sl. No. 9xv should be equal to Table E (2x+3x+4x+5x) of Sch CG	The value in Sl.No. 9xv of Short Term Capital Loss in Sch CFL is not equal to ((2x+3x+4x+5x) of item E of schedule CG). Note: This rule will be applicable if return is filed under section 139(1)
44 5	A	Current year LTCG at Sl. No. 10xv loss in Sch CFL should be equal to Table E (6x+7x+8x) of Sch CG	The value in Sl.No. 10xv of Long Term Capital Loss in Sch CFL is not equal to ((6x+7x+8x) of item E of schedule CG) Note: This rule will be applicable if return is filed under section 139(1)
44 6	A	Current year HP loss at Sl. No. 4xv in CFL should be equal to Sl. No. 2xvii of Sch CYLA	Value in 4(xv) of Schedule CFL is not equal to 2xviii of Schedule CYLA.
44 7	A	Current year loss from owning & maintaining race horses at Sl. No. 11xv in schedule CFL should be equal to Sl. No. 8e of Sch OS	Value in 11xv of Schedule CFL should be equal to (-1) value Multiplied by Sl. No. 8e of Sch OS. This rule will be applicable only if return is filed u/s 139(1)
44 8	A	Current Year Loss from life insurance business u/s 115B in CFL should be equal to sl. No E(iv) of schedule BP	Value in 8xv of Schedule CFL is not equal to 4b of schedule BP multiplied by (-1) of Schedule BP. Note: This rule will be applicable if return is filed under section 139(1)
44 9	A	Current year Loss from Business & Profession (other than loss from Insurance business u/s 115B, loss from speculative business and specified business) i.e Sl. No. (xiv)5c in CFL should be equal to 3xviii of schedule CYLA	Value in 5c(xiv) of Schedule CFL is not equal to 3xviii of Schedule CYLA. Note: This rule will be applicable if return is filed under section 139(1)
45 0	A	In schedule CFL, amount at Sl. No. 5b can be entered only if, assessee is opting for taxation u/s 115BAA	In schedule CFL sl. No. 5b >0 and -foreign company is selected in part a general or - Domestic company is selected in part a general and section 115BA or 115BAB or none of above is selected.
45 1	A	In Schedule CFL, 5c should be equal to 5a- 5b	If in Schedule CFL, 5c is not equal to 5a-5b. Note : If result is negative, then restrict to "0"
45 2	A	In schedule UD, amount at Sl. No. 3a can be entered only if, assessee is opting for taxation u/s 115BAA	In schedule UD sl. No.3a >0 and - foreign company is selected in part a general or - Domestic company is selected in part a

			general and section 115BA or 115BAB or none of above is selected.
45 3	A	In Schedule UD, value at Sl. No. 4 cannot be more than sl.no. 3- Sl. No. 3a in any of the row	If value in Sl.no.4 > (Sl.no.3 - sl.no.3a) in any of the row (including total), then restrict the rule
45 4	A	In Schedule UD, value at sl.no.5 should be equal to sl.no. 3- Sl. No. 3a – Sl. No. 4	If value in Sl.no.5 is not equal to (Sl.no.3 - sl.no.3a-Sl. No. 4) in any of the row
45 5	A	Schedule ICDS Sl. No. 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if positive	If value at field 11a is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive
45 6	A	Schedule ICDS Sl. No. 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) if negative	If value at field 11b is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative
45 7	A	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.	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 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)
45 8	A	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
45 9	A	In schedule SI, Income at "115BBG (a) Tax on Transfer of carbon credits" in schedule SI should match with amount of income offered in Sl. No. 3e of schedule BP	If value at field" income at "115BBG (a) Tax on Transfer of carbon credits " in schedule SI is not equal to sl no 3e of schedule BP

460	A	In schedule SI, Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI should match with amount offered in Sl. No. 3d of schedule BP	In schedule SI, Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in sl no 3d of schedule BP
461	A	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	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. 5xv.of BFLA
462	A	If amount at column (ii) Tax thereon should be equal to taxable income column (i) multiply by special rate mentioned against that column except excluding OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid , STCG -DTAA, LTCG- DTAA fields	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, ,112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT , STCG -DTAA, LTCG- DTAA
463	A	In Schedule SI tax computed in column (ii) cannot be null if income in column (i) is greater than zero	In schedule SI, column tax thereon(ii) is zero & Income in column (i) is greater than zero Note : excluding field 112A , PTI-112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units, STCG & LTCG chargeable as per DTAA
464	A	Sum of income u/s 111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity-oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in schedule SI should be equal to corresponding income in Sl. No. 5vi of schedule BFLA	Total of income u/s 111A or section 115AD(1)(ii) Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income + "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 Sl no 5vi of schedule BFLA
465	A	Sum of income u/s 115AD (STCG for FIIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI should be equal to corresponding income Sl. No. 5vii of schedule BFLA	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 5vii of schedule BFLA
466	A	Sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% in column (i) of Schedule SI should be equal to corresponding income in Sl. No. 5xi	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 5xi of schedule BFLA

		of schedule BFLA	
46 7	A	<p>Sum of income u/s</p> <p>(i)112 proviso (LTCG on listed securities/ units without indexation),</p> <p>(ii)112(1)©(iii) (LTCG for non-resident on unlisted securities),</p> <p>(iii)112A (LTCG on sale of shares on which STT is paid),</p> <p>(iv)115AB(1)(b) (LTCG for non-resident on units referred in section115AB),</p> <p>(v)115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>(vi)115AD(1)(b)(iii)-LTCG by FII,</p> <p>(vii)115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>(viii)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>(ix)Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A</p> <p>in schedule SI should be equal to Sl. No. 5x schedule BFLA</p>	<p>Total of</p> <p>income u/s 112 proviso (LTCG on listed securities/ units without indexation),</p> <p>112(1)(c)(iii) (LTCG for non-resident on unlisted securities),</p> <p>112A (LTCG on sale of shares on which STT is paid),</p> <p>115AB(1)(b) (LTCG for non-resident on units referred in section115AB),</p> <p>115AC(1)(c) (LTCG for non-resident on bonds/GDR),</p> <p>115AD(1)(b)(iii)-LTCG by FII,</p> <p>115AD(b)(iii)-Proviso (LTCG on sale of units on which STT is paid),</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A,</p> <p>Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A</p> <p>in schedule SI should be equal to Sl. No. 5x schedule BFLA</p>
46 8	A	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)
46 9	A	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
47 0	A	115B income from life insurance business in schedule SI should be equal to balance income post BFLA i.e Sl. No. 5(iii)	Income offered in schedule SI under 115B income from life insurance business is not equal to corresponding income in column no 5 (iii) of schedule BFLA
47 1	A	In Schedule EI Sl. No. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI Sl. No. 5 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
47 2	A	In Schedule EI Sl. No. 6 should be equal to sum of Sl.no 1 + 2(v) + 3 + 4	Schedule EI Sl.no.6 is not equal to sum of Sl.no 1+2(v)+3+4+5

		+ 5	
47 3	A	In Schedule EI Sl. No. 2v should be equal to sum of Sl. No. i-ii-iii+iv	Schedule EI Sl.no. 2v is not equal to Sl.no i-ii-ii+iv Note: This rule will be applicable only when output of Sl. No. i-ii-iii+iv is positive or equal to 0.
47 4	A	In Schedule EI Sl. No. 2 (iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl. No. 40 of Schedule BP	Schedule EI Sr. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 40 of Schedule BP
47 5	A	In "Schedule EI" in total of Other exempt income at Sl. No. 3, should be equal to value entered in individual columns.	In "Schedule EI" in total of Other exempt income at Sl. No. 3, should be equal to value entered in individual columns.
47 6	A	In "Schedule EI" 'Total income not chargeable to tax as per DTAA' at Sl. No. 4 should be equal to the total of amount entered in "Amount of Income"	In "Schedule EI" ' Total income not chargeable to tax as per DTAA' at Sl. No, 4 should be equal to the total of amount entered in "Amount of Income"
47 7	A	In Schedule PTI, Col. 9 should be equal to Col. 7-8	In schedule PTI Col. 9 should be equal to output of Col. 7-8 for all blocks Note : For fields "Dividend", Others in Sl.no.5(iii) Other sources and for fields at sl.no.5(iv), value at sl.no. 9 should be equal to sl.no. 7 (as sl.no.8 is greyed off, 9 should be equal to 7)
47 8	A	In Schedule PTI, Sl. No. iia Short Term should be equal to sum of ai + aii	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii
47 9	A	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
48 0	A	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
48 1	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
48 2	A	In Schedule MAT, Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes then Sr.no 8 should be mandatory filled. If Flag is N then Sr.no 8 should not allowed be filled	If in schedule MAT in Sl. No. 8 "Y" flag is selected then whole details must be filled in Sl. No. 8 but if "N" flag is selected than Sl. No. 8 must be greyed off. Note : this rule is not applicable in case 115BAB or 115BAA is selected in part A general

48 3	A	The value at field (7) of schedule MAT should be equal to sum of Sl. No. (4+ 5n – 6l).	The value at field (7) of schedule MAT should be equal to sum of si No. (4+ 5n – 6l).
48 4	A	In Schedule MAT, Sl. No. 9. Deemed total income under section 115JB should be sum of (7 + 8e – 8j)	If in schedule MAT Sl.No. 9 must be EQUAL TO sum of (7 + 8e – 8j).
48 5	A	In Schedule MAT, Sl. No. 5n should be sum of Sl. No. 5a to 5m	The value at field (5n) of schedule MAT should be equal to sum of SI No. (5a to 5m).
48 6	A	In Schedule MAT, Sl. No. 6l should be sum of Sl. No. 6a to 6k	The value at field (6l) of schedule MAT should be equal to sum of SI No. (6a to 6k).
48 7	A	In Schedule MAT, Sl. No. 5a should be minimum of Sl. No. 54 & 55 of Schedule P&L and value entered at Sl. No. 5a of schedule MAT	The value at field (5a) of schedule MAT should be minimum of sum of values at [SI No. (54+55) of schedule P&L or SL no- (54+55) of Schedule P&L - Ind AS.] and value entered at Sl. No. 5a of schedule MAT
48 8	A	in Schedule MAT Sl. No. 8A. e should be sum of Sl. No. 8Aa to 8Ad	The value at field 8(Ae) of schedule MAT should be equal to sum of values at SI No. 8(Aa) to 8(Ad).
48 9	A	in Schedule MAT Sl. No. 8B. j should be sum of Sl. No. 8f to 8i	The value at field (8B) of schedule MAT should be equal to sum of SI No. (8Bf to 8Bi).
49 0	A	As per section 115JB assessee is not liable to compute MAT, if opting for tax regime under section 115BAA or 115BAB	Sl. No. 1 to 10>0 and in Part A general 115BAA or 115BAB is selected
49 1	A	in Schedule MAT Sl. No. 9b should be equal to Sl. No. (9- 9a)	The value at field (9b) of schedule MAT is not equal to SI No. (9-9a).
49 2	A	IN Schedule MATC Sl. No. 1, Tax under section 115JB in assessment year 2022-23 should be equal to 1d of PART B-TTI	In Schedule MAT C, Sl.no1 is not equal to Sl.no1d of Part BTTI
49 3	A	In Schedule MATC, Sl. No. 2 should be equal to Sl. No. 2f of Part BTTI	In Schedule MAT C, Sl.no. 2 is not equal to Sl.no. 2f of Part BTTI
49 4	A	In Schedule MATC, Sl. No. 3 should be equal to Sl. No. 2-1. This rule is applicable only if 2 is greater than 1, otherwise Sl. No. 3 = 0	In Schedule MAT C, Sl.no. 3 is not equal to Sl.no. 2-1 when sl no 2 is greater than 1
49 5	A	In Schedule MATC, Sl. No. 3 should be equal to zero when Sl. No. 2 is less	In Schedule MAT C, Sl.no. 3 is not equal to Zero, when Sl.no. 2 is less than or equal

		than or equal to 1	to 1
49 6	A	In Schedule MATC, Sl. No. 5 Amount of tax credit under section 115JAA utilized during the year should be equal to Total of item no. 4c(xvi)	Sl.no. 5 is not equal to Total (Row xvi) of item no. 4c in Sch MATC This rule is not applicable in case of section 115BAA or 115BAB is selected in part A general
49 7	A	In Schedule MATC, Sl. No. 6 Amount of MAT liability available for credit in subsequent assessment years should be equal to Total of item no. 4Dxvi.	Sl.no. 6 is not equal to Total (Row xvi) of item no. 4D. This rule is not applicable in case of section 115BAA or 115BAB is selected in part A general
49 8	A	If tax payer is opting for tax regime under section 115BAA or 115BAB, then MATC should not be filled	Taxpayer has selected section 115BAA or 115BAB in Part-A General and all the values in MAT-C are not zero or Null or Blank
49 9	A	The date entered in schedule BBS should be between 01/04/2021 to 31.03.2022 for AY 2022-23	Schedule BBS, field reference "Date"
50 0	A	In Schedule BBS, Surcharge should be equal to 12% of amount of Additional income tax payable under section 115QA	In Schedule BBS, Sr. No. 5b is less than 12% of (5a "Additional Income tax payable)
50 1	A	In Schedule BBS, Health & Education cess should be equal to 4% of amount of Additional income tax payable + Surcharge	In Schedule BBS, Sr. No. 5c is less than 4% of (5a +5b)
50 2	A	In Schedule BBS, total tax payable should be equal to the sum of Additional income tax payable + Surcharge + Health & education cess	In Schedule BBS, Sr. No. 5d is less than sum of (5a +5b+5c)
50 3	A	In Schedule BBS, Additional Income Tax + Interest payable should be consistent with sum of Total tax payable+ Interest payable u/s 115QB	In Schedule BBS, Sr. No. 7 s not equal to sum of (5d+6)
50 4	A	In Schedule BBS, the net tax payable should be. Equal to the difference of additional income tax+ interest payable – Tax & Interest paid (If Positive)	In Schedule BBS, Sr. No. 9 is not equal to (7-8), if positive
50 5	A	In Schedule BBS, the net tax Refundable should be equal to the difference of additional income tax+ interest payable – Tax & Interest paid (If Negative)	In Schedule BBS, Sr. No. 9 is not equal to (7-8), if negative

50 6	A	In Schedule TPSA, Income tax payable should be 18% of amount of primary adjustment	In Schedule TPSA, Sr. No. 2a is less than 18% of sr. no. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time"
50 7	A	In Schedule TPSA, Surcharge should be 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is less than 12% of (2a "Additional Income tax payable)
50 8	A	In Schedule TPSA, Health & Education cess should be 4% of amount of Additional income tax payable + Surcharge	In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b)
50 9	A	In Schedule TPSA, total additional tax payable should be sum of Additional income tax payable + Surcharge + Health & education cess	In Schedule TPSA, Sr. No. 2d is less than sum of (2a +2b+2c)
51 0	A	In Schedule TPSA, the amount in taxes paid should be equal to the sum of amount deposited	In Schedule TPSA, Sr. No. 3 is greater than sum of amount deposited in Row 9
51 1	A	In Schedule TPSA, the net tax payable should be equal to the difference of total additional tax payable and taxes paid	In Schedule TPSA, Sr. No. 4 is not equal to (2d-3)
51 2	A	In Part A-OI, field "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "yes" schedule TPSA cannot be blank	In Schedule Part A-OI, Sr. No. 17 flag is yes and Schedule TPSA is blank
51 3	A	In schedule TPSA, Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date at which tax is deposited " cannot be after System date
51 4	A	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
51 5	A	Schedule FSI is not applicable for non residents	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
51 6	A	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.

51 7	A	If tax relief is claimed against House Property in Schedule FSI then amount shown in House property in Sl. No. 1k+2 should not be less than the amount of income shown under House property in Schedule FSI	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 " (1a * assessee share) + 1j" of all blocks + Sl.no.2 (pass through income only if positive) in schedule HP.
51 8	A	If tax relief is claimed against Business or Profession in Schedule FSI then amount shown in Business Income in Sl. No. D of Trading Account + Positive values of Sl. No. 14 of schedule Profit and loss should not be less than the amount of income shown under Business or Profession in Schedule FSI	In Schedule FSI, if value at column (e) > 0 against "Business / Profession" income then value at column (b) for business or profession in all blocks is more than " (Sl. no. D of Trading Account + Positive values of Sl.no.14 of schedule Profit and loss)
51 9	A	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	In Part A gen, if 115H is "yes" and in 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.6a +sl.no.7aiii of all blocks + sl.no.9a +sl.no.9d + sl.no.10aiii+sl.no.12)} in Schedule CG + Sum of Col (6) "Full consideration" of schedule 112A + Sum of Col (6) "Full consideration" of schedule 115AD)
52 0	A	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	In Part A gen, if 115H is "yes" and in 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
52 1	A	In schedule TR, Sl. No. 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)" should be equal to total of column d "Total tax relief available" wherever section 90/90A is selected in column e "Section under which relief claimed"	In Schedule TR, sl no 2 is not equal to sum of col no 1d if col no e is 90/90A
52 2	A	In schedule TR, Sl. No. 3, Total Tax relief available in respect of country where DTAA is not applicable should be equal to total of column d "Total tax relief available" wherever section	In Schedule TR, sl no 3 is not equal to sum of col no 1d if col no e is 91

		“91” is selected in column e “Section under which relief claimed”	
52 3	A	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
52 4	A	Schedule TR is not applicable for non residents	In Part A General, residential status is Non Resident and details are filled in Schedule TR
52 5	A	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
52 6	A	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
52 7	A	If “GSTIN No.” is filled then “Annual Value of Outward Supplies as per the GST Return Filed” is to be mandatorily filled.	If "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is blank (Note : if "0" is there, then error should not come)
52 8	A	If “Annual Value of Outward Supplies as per the GST Return Filed” is filled then “GSTIN No.” is to be mandatorily filled.	If "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled.
52 9	A	Total of Annual value of Outward Supplies as per the GST returns filed should be consistent with the break-up column	Total of Annual Value of Outward supplies as per GST return should be equal to the sum of breakup of each field Column 3 of GST schedule
53 0	A	In “Schedule PART B – TI”, value of ‘2v’ “Total” should be equal to the sum of (2i + 2ii + 2iii + 2iv)	In schedule -Part B TI the value in pt. 2v - "Total (2i + 2ii + 2iii+2iv)" IS NOT EQUAL TO total of pt. (2i + 2ii + 2iii+2iv)
53 1	A	In “Schedule PART B – TI”, value of ‘3a(v)’ “Total Short-term” should be equal to the sum of (ai + aii + aiii + aiv).	In schedule -Part B TI the value in pt. 3av - "Total Short term " IS NOT EQUAL TO total of pt. (3ai+3aii+3aiii+3aiv)
53 2	A	In “Schedule PART B – TI”, value of ‘3b(iv)’ Total Long-term should be equal to the sum of (bi + bii + biii)	In schedule -Part BTI the value in pt. 3biv - "Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (3bi+3bii+3biii)
53 3	A	In “Schedule PART B – TI”, value of ‘3c’ “Total capital gains” should be equal to the sum of (3av + 3biv)	In schedule -Part B TI the value in pt. 3c - "Total Capital gains" IS NOT EQUAL TO total of pt. (3av + 3biv)

53 4	A	In "Schedule PART B – TI", value of '4d' "Total" should be equal to the sum of (4a + 4b + 4c)	In schedule -Part B TI the value in pt. 4d - "Total (4a + 4b + 4c)" IS NOT EQUAL TO total of pt.(4a + 4b + 4c)
53 5	A	In schedule -Part B TI the value in pt. 5 should be EQUAL TO total of pt. (1 + 2v + 3c+ 4d)	In schedule -Part B TI the value in pt. 5 IS NOT EQUAL TO total of pt.(1 + 2v + 3c+ 4d)
53 6	A	In "Schedule PART B – TI", value of '1' 'Income from house property' is greater than 0 but schedule HP Not filled	In Part B TI, the value in Pt1 -"Income from house property" >0 AND schedule HP, sl. No. 3 = 0/Null/Blank
53 7	A	In "Schedule PART B – TI", value of '2i' Profits and gains from business other than speculative business and specified business should be equal to "A39 of Schedule-BP"	In Part B TI, the value in Pt 2(i) -"Profit and gains from business other than speculative business and specified business " is greater than zero AND this value is NOT EQUAL TO "A39 Net Profit or loss from business or profession other than speculative business and specified business " field of Schedule BP.
53 8	A	In schedule Part B-TI, Sl. No. 3ai "Income claimed in Short term chargeable @15%" >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9ii of item E of schedule CG	In Part B TI, the value in Pt3ai -"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
53 9	A	In schedule Part B-TI, Sl. No. 3aii Income claimed in Short term chargeable @30% >0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iii of item E of schedule CG	In Part B TI, the value in Pt3aii -"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
54 0	A	In schedule Part B-TI, Sl. No. 3aiii, Income claimed in STCG chargeable at applicable rate, >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9iv of item E of schedule CG	In Part B TI, the value in Pt3aiii -"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
54 1	A	In schedule Part B-TI, Sl. No. 3aiv- Income claimed in STCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9v of item E of schedule CG	In Part B TI, the value in Pt3aiv -"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

54 2	A	In schedule Part B-TI, Sl. No. 3bi- Income claimed in Long term chargeable @10% >0 , then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vi of item E of schedule CG	In Part B TI, the value in Pt3bi -"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
54 3	A	In schedule Part B-TI, Sl. No. 3bii- Income claimed in Long term chargeable @20%>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to equal to 9vii of item E of schedule CG	In Part B TI , the value in Pt3bii -"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
54 4	A	In schedule Part B-TI, Sl. No. 3biii- Income claimed in LTCG chargeable at special rates in India as per DTAA>0, then it is mandatory to fill Table E in Sch CG and amount in part B TI should be equal to 9viii of item E of schedule CG	In Part B TI , the value in Pt 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
54 5	A	If Sl. No. 4a of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4a of schedule -Part B TI should be equal to Sl. No. 6 of Sch OS	In Part B TI , the value in Pt4a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS Or Schedule OS is not filled
54 6	A	If Sl. No. 4b of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4b of schedule -Part B TI should be equal to Sl. No. 2 of Sch OS	In Part B TI , the value in Pt4b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS Or Schedule OS is not filled
54 7	A	If Sl. No. 4c of Sch-Part B TI >0, then it is mandatory to fill schedule OS or amount at Sl. No. 4c of schedule -Part B TI should be equal to Sl. No. 8e of Sch OS	In Part B TI , the value in Pt4c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS Or Schedule OS is not filled
54 8	A	In Part B-TI Sl. No. 6 Losses of current year set off against income from all the heads should be equal to total of "2xvii", "3xvii " and "4xvii of Schedule CYLA	The value in pt. 6 (Losses of current year set off against 5 of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii of Schedule CYLA
54 9	A	The value in Pt 8- Brought forward losses set off against 7 of Part B TI should be equal to total value in field	The value in Pt 8- Brought forward losses set off against 7 of Part B TI is not equal to value total value in field 2xvi, 3xvi and

		2xvi, 3xvi and 4xvi of Schedule BFLA	4xvi of Schedule BFLA
55 0	A	In part B-TI, the value of GTI (pt9) should be equal to pt. 5 (Total)- pt. 6(Losses of current year set off against 5) – pt. 8(Brought forward losses set off against 7) or “0” whichever is higher	In part B-TI, the value of GTI(pt9) is not equal to pt. 5(Total)- pt. 6(Losses of current year set off against 5)-pt. 8(Brought forward losses set off against 7) Note : If result is -ve, restrict to Zero
55 1	A	If Deduction u/s 10AA is claimed in Part B TI, Schedule 10AA shall be filled	In Part B TI, value in Pt.12 - "Deduction u/s 10AA" is > 0 but Schedule 10AA is not filled
55 2	A	In schedule Part B -TI, Total Income” should be same “Total of (GTI minus Chapter VI-A deductions & deduction u/s 10AA) after considering rounding-off”	In Part B TI, the value in field 13(Total Income) should be value of pt. 9-11c-12 "ROUNDING OFF +100 or 100 as per Sec 288 DONE Note : If 9-11c-12 is negative, then restrict to Zero
55 3	A	If Deductions claimed at Point No. 11a of “Part B TI” then “Schedule VI-A Part B” should be filled!	In Part B TI, value in Pt.11a - Part B of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B System Calculated value is" "Zero" or "NULL".
55 4	A	If Deductions claimed at Point No. 11b of “Part B TI” then “Schedule VI-A Part C” should be filled!	In Part B TI, value in Pt.11b - PART C of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part C System Calculated value is" "Zero" or "NULL".
55 5	A	In schedule part BTI- Deduction u/s 10AA should be consistent with the deduction mentioned in schedule 10AA’but cannot exceed Sl. No. 9-10-11c of Part B TI	The value of field (12) of Part B- TI cannot be more than the value in field "Total deduction under section 10AA" of schedule-10AA or Value at Sl. No. 12 of part B TI is more than lower of following (i) value at Sl. No. Sl. No. 9-10-11c (ii) ii5 of BFLA- 37(i) of BP- (Sl. No. 2-Sl. No. 2o"80M"OS") of schedule VI_A - Sl. no. 37(i) of sch BP (44AE)
55 6	A	In Part B-TI, Sl. No. 16 .Net agricultural income/ any other income for rate purpose should be equal to Sl. No 2v of schedule EI	If value at field 16 of part B TI is not equal to sum of sl no 2v of EI

55 7	A	In schedule part B TI, deduction under chapter VI-A, Part-C should be equal to Sl. No. 2 of schedule VI-A but cannot exceed ii5 of schedule BFLA as reduced by presumptive income u/s 44AE “37(i) of schedule BP	In schedule B TI, sl no 11b is not equal to sl no 2 of schedule VI-A The above amount needs to be restricted to A + 80M"OS" where A = Lower of (i) & (ii) (i) ii5of BLFA- 37(i) of schedule BP (ii) Sl. No. 2 of schedule VI-A - 80M"OS"
55 8	A	In “Schedule PART B – TI”, value at field ‘11©’ “Total (11a + 11b)” should be equal to “11a + 11b” (limited to 9-10).	Sl no 11c should be equal to sum of sl 11a+11b Note : This check will be limited to 9-10 of Part BTI
55 9	A	In “Schedule PART B – TI”, value of ‘2ii’ Profits and gains from speculative business should be equal to “E3(ii)” at table “E of Schedule BP.”	In Part B TI, the value in Pt 2(ii) -"Profits and gains from speculative business" is greater than zero AND this value is NOT EQUAL TO "Pt. 3ii Income from Speculative Business" field in Table E of Schedule BP.
56 0	A	In “Schedule PART B – TI”, value of ‘2iii’ Profits and gains from specified business should be equal to “E3(iii)” at table “E of Schedule BP.”	In Part B TI, the value in Pt 2(iii) -"Profits and gains from specified business" is greater than zero AND this value is NOT EQUAL TO "Pt. 3iii Income from Specified Business" field in Table E of Schedule BP.
56 1	A	Income offered u/s 115BBF and 115BBG & 115B in sl. No 2(iv) of Part B TI should be equal to sum total of value at field (A3d), (A3e) & 3iv of Table E of schedule BP.	The value in the field (2iv) of PART-B-TI is not Equal to value at field (3d) , (3e) & 3iv of Table E of schedule BP
56 2	A	In Part BTI, Deemed income under section 115JB should be equal to Sl. No. 9 of Schedule MAT	The value in pt 18 of Part BTI is not equal to pt.3 9 of Schedule MAT Note: This rule is not applicable if pt. 9 is -ve
56 3	A	In schedule part B TI, deduction under chapter VI-A, Part B should be equal to Sl. No. 1 of schedule VI-A	In schedule B TI, sl no 11a is not equal to sl no 1 of schedule VI-A. Note : Subject to Sl.no.9-Sl.no.10 of Part BTI

56 4	A	In Part B TI, the value in Pt 17-Losses of current year to be carried forward should be equal to sum total of row xiv of Schedule CFL	<p>The value in Sl. No. 17 Losses of current year to be carried forward) of Part B TI is not equal to total of row xvi " Current year losses to be carried forward " of Schedule CFL.</p> <p>This rule will not be applicable if return is filed u/s 139(4)/After due date</p> <p>or if return is u/s 139(4) /after due date</p> <p>if Sl. No. 17 of Part B TI > Sl. No. 4xvi and return is filed after due date (Please refer due date SRS)</p>
56 5	A	In Schedule part B TI, Sl. No. 14 Income chargeable to tax at special rate under section 111A, 112, 112A etc, should be consistent with sum total of special incomes of Schedule SI	In Schedule B TI, Sl no 14 in not equal to total of column (i) of schedule SI
56 6	A	In "Schedule PART B – TI", value of '1' 'Income from house property' should be equal to value at " Sl. No. 3 of Schedule-HP"	<p>In Part B TI , the value in Pt1 -"Income from house property" >0</p> <p>AND</p> <p>this value is NOT EQUAL TO "pt.3" field of Schedule HP (Total field Includes income from all House properties)</p>
56 7	A	In Part B TTI Sl. No. 2b should be equal to total of Col.(ii) of Schedule SI	Part B TTI Sl. No. 2b is not consistent with total of Col.(ii) of Schedule SI
56 8	A	Tax credit shown by assessee in Part B-TTI/ Tax Paid schedule shall be consistent with the claims made in relevant schedules of TDS/TCS/IT	<p>If Total of pt10a (Advance Tax) & 10d(Self-Assessment Tax) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 15A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of</p> <p>Total value of col 9((Amount claimed in own hands) in pt. 15B1 (TDS from other than salary)</p> <p>Total value of col 9 (Amount claimed in own hands) in pt. 15B2</p> <p>OR</p> <p>If value in pt. 10c is NOT EQUAL TO</p>

			sum of Total value of col 7 (Amount claimed in own hands) in pt. 15C-TCS
569	A	In Part B TTI, the value in pt. 2c should be equal to the total of (2a + 2b)	In Part B TTI, the value in pt. 2c is not equal to the total of (2a + 2b)
570	A	In Part B TTI, the value in pt. 2f should be equal to total of (2c + 2diii +2e)	In Part B TTI, the value in pt. 2f is not equal to total of (2c + 2diii +2e)
571	A	Tax Relief claimed under Section 90/90A in Part B TTI at Sl. No. 6a should be equal to amount entered in sl. No 2 of Schedule TR.	In Part B TTI, the value in field pt. 6a is not equal to value in pt. 2 of Schedule TR
572	A	Tax Relief claimed under Section 91 in Part B TTI at Sl. No. 6b should be equal to amount entered in sl. No 3 of Schedule TR.	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 3 of Schedule TR
573	A	“Total Tax Relief” in Part B TTI at Sl. No. 6c should be same as the sum of (Relief u/s 90/90A at Sl. No. 6a and Relief u/s 91 at Sl. No. 6b).	In Part B TTI, the value in pt. 6c is not equal to total of (6a + 6b)
574	A	In Part B TTI, the value in pt. 8e should be equal to total of (8a + 8b + 8c+8d).	In Part B TTI, the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d).
575	A	In Part B TTI, the value in pt. 9 should be equal to the total of (7 + 8e)	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e)
576	A	In Part B TTI, the value in point 10e should be equal to (10a+10b+10c+10d).	In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d).
577	A	IFSC under “Bank Details” should tallied with the RBI database	IFSC provided under "BANK ACCOUNT" at Sl.No.13 of Part B-TTI is not matching with the RBI database. & IFSC provided under "BANK ACCOUNT" at Sl.No.13 of Part B-TTI is

			not matching with the RBI database.
57 8	A	Schedule Part-B TTI, Sl. No. 12 should be equal to the sum of Sl. No. 10e- 9 (only if the difference is positive)	If in Schedule Part-B TTI, Sl.no 12 is not equal to the sum of Sl.no 10e- 9 (only if the difference is positive)
57 9	A	If in Schedule Part-B TTI, Sl. No. 11 should be equal to the sum of Sl. No. 9-10e (only if the difference is positive)	If in Schedule Part-B TTI, Sl.no 11 is not equal to the sum of Sl.no 9-10e (only if the difference is positive)
58 0	A	In "PART B- TTI", value at Sl. No. '3' "Gross tax payable" should be equal to higher of value at Sl. No. 1d "Total Tax Payable on deemed total income u/s 115JB" or value at Sl. No. 2f "Gross tax liability"	If Sl.no. 3 is not equal to Sl.no1d or 2f whichever is higher Note: This rule is not applicable if section 115BAA or 115BAB is selected in Part A-General.
58 1	A	In Schedule Part BTTI, Tax payable after credit u/s 115JAA at Sl. No. 5, should be equal to sum of Sl. No. 3 -4	Sl.no. 5 is not equal to sum of SL.no 3 -4 Note: This rule is applicable if Sl No. 3 is higher than 4 Note: This rule is not applicable if section 115BAA or 115BAB is selected in Part A-General.
58 2	A	In "PART B- TTI", value at Sl. No. '7' "Net tax liability" should be equal to value of Sl. No. 5 – Sl. No. 6c	Sl.no. 7 is not equal to Sl.no. 5-6c Note: This rule is applicable if 5 is greater than 6c if status in Part A-General is 'Resident'
58 3	A	The value in pt. 1a -Tax payable on deemed total income under section 115JB should be equal to Value at Sl. No. 10 of Schedule MAT	The value in pt. 1a -Tax payable on deemed total income under section 115JB of part BTTI is not equal to 10 of Sch MAT . Note : If 115BAA/115BAB flag is selected in Part A General, then 1a should be equal to "0"
58 4	A	In Part B TTI, Sl. No. 4 "Credit under section 115JAA of tax paid in earlier years " should be equal to Sl. No. 5 of Schedule MATC	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch MATC Note : This rule will be applicable if 2f is more than 1d in Part BTTI. Note : If 115BAA/115BAB flag is selected in Part A General, then 4 should

			be equal to "0"
58 5	A	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years cannot be claimed if Sl. No. 2f is less than Sl. No. 1d	In Part B TTI, the value in pt. 4-Credit under section 115JAA of tax paid in earlier years, applicable only if 2f is more than 1d
58 6	A	"Total Tax Payable on Deemed Total Income u/s 115JB" should be equal to sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c) Note : if 115BAA/BAB is Yes, then 1a, 1b, 1c and 1d should be equal to "0".
58 7	A	In "Schedule Part B TTI" point "Advance Tax" paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2021 and 31/03/2022.	Sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2021 and 31/03/2022 is not equal to amount mentioned in the field 10a "Advance Tax of schedule Part BTTI
58 8	A	In "Schedule Part B TTI" Self-Assessment Tax should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2022 for A.Y 2022-23.	Sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2022 for A.Y 2022-23 is not equal to amount mentioned in the field 10d Self-Assessment Tax of schedule Part BTTI
58 9	A	In Schedule IT, Total of col 5 Tax Paid/Amount should be equal to sum of individual values	Total is not equal to sum of individual values mentioned in column 5
59 0	A	In Schedule TDS (Other than salary) [As per Form 16A/16B/16C/16D], "The Amount of TDS claimed this year" cannot be more than "Tax deducted"	If in Schedule TDS 1 or TDS 2 Sl.no "9" is more than Sl.no "7" or Sl.no "6" or TDS of 8.
59 1	A	In Schedule TDS (As per Form 16A/16B/16C/16D)/TCS, year of tax deduction cannot be '0' / 'null' if there is a claim brought forward of TDS	In Schedule TDS 1/ TDS 2 Col. No. 6 >0 and Co No. 5 =Null/Blank Or In Schedule TCS Col. No. 5>0 and col. 4 = Null/ Blank
59 2	A	In Schedule TDS -1 or TDS 2 total of "TDS Credit claimed this year" should be equal to sum of individual values	In schedule TDS -1 -Total TDS credit claimed this year is not equal to sum of individual values mentioned
59 3	A	In Schedule TDS -1 or TDS-2, Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows	If Col 6 & Col 7 of Schedule TDS1 (Other than salary) and Schedule TDS2(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the

			xml.
59 4	A	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), TDS credit claimed this year in col. No. 9 cannot be more than Gross amount disclosed in col. No. 11	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) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor).
59 5	A	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), if TDS is claimed then Corresponding Income/withdrawals offered – “Gross Amount “ and “Head of Income” is to be mandatorily filled.	If In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income/withdrawals offered - "Gross Amount (Col 11)" OR "Head of Income (Col 12)" is not filled. Note : If value at column 9>0, then only rule will be applicable.
59 6	A	In Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), if TDS is claimed then Corresponding Income offered – “Gross Amount “ and “Head of Income” is to be mandatorily filled.	If in Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), TDS is claimed in column 9 AND in Corresponding Income offered - "Gross Amount (Col 11)" OR "Head of Income (Col 12)" is not filled.
59 7	A	TDS Claimed from the other person, shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16A furnished by Deductor)	If in Schedule TDS(1), 15B1, SI. No. 9 "TDS Claimed" is more than SI. No. 8 "TDS Deducted" in case of current year TDS deduction If in Schedule TDS(1), 15B1, SI. No 9 "TDS Claimed" is more than SI. No 6 "TDS b/f" in case of brought forward TDS claim.
59 8	A	TDS Claimed from the other person, shall not exceed TDS deducted on such person in schedule TDS on Income (As per 16B/16C/16D furnished by Deductor)	If in Schedule TDS(2), 15B2, SI. No. 9 "TDS Claimed" is more than SI. No. 8 "TDS Deducted" in case of current year TDS deduction If in Schedule TDS(2), 15B2, SI. No 9 "TDS Claimed" is more than SI. No 6 "TDS b/f" in case of brought forward TDS claim.
59 9	A	In Schedule TDS 1 or TDS-2, if TDS credit relating to other person is selected the PAN of other person shall be provided mandatorily	In Schedule TDS1 or TDS 2, If TDS in Col 8/ Col 10 is more than 0 and Col 3 is 0 or Null

600	A	In Schedule TDS, 15B1, Details of TDS on Income (As per 16A furnished by Deductor) or Schedule TDS, 15B2, Details of TDS on Income (As per 16B/16C/16D furnished by Deductor), if TDS credit relating to other person is selected then TAN of the Deductor/ PAN of Tenant/ Buyer should be filled	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 furnished by Deductor) If TDS in Col. No.8 and / or 10 is more than zero and value at field Col. No. 4 is zero
601	A	In Schedule TDS1 or TDS2, claim of TDS in "Claimed in own hands" should be less than or equal to "TDS b/f" or "TDS deducted	In Col No.9 "Claimed in own hands" amount entered is more than col.no 6 "TDS b/f" or Col no. 7 "TDS Deducted"
602	A	In Schedule TCS, "The Amount of TCS claimed this year" Column 7 cannot be more than "Tax collected"	If in "Schedule TCS" Sl.no 7 is more than TOTAL OF Sl.no 5 or Sl. No.6
603	A	In Schedule TCS total of col 7 "TCS credit out of (5) or (6) being claimed this year" should be equal to sum of individual values	In schedule TCS -Total of column 7 " TCS claimed this year" is not equal to Sum of individual values of column
604	A	If deduction under section 80G claimed in sl. No (a) of Sch VI A then its mandatory to fill details in Schedule 80G	In schedule VI A, value in field 80G (Pt. a) System calculated value is greater than zero AND In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
605	A	In Sch 80G Donee PAN cannot be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80G (if filled) is equal to PAN entered in Part A General or as entered in verification part
606	A	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot be more than value at field "Total Donations"(E in Schedule 80G)	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
607	A	In Sch 80G, Sl. No. A, B, C & D Amount donated in cash should not exceed Rs. 2000	in Schedule 80G at Sl. No. A, B, C & D donation in cash is more than Rs. 2000 in each field (To be checked in Eligible column) and amount entered in donation in cash is considered for calculation of Eligible amount of donation
608	A	In Sch 80G, Total Donation at point A, B, C & D should be equal to the sum of Donation in Cash and Donation in other mode.	in Schedule 80G, Total Donation at point A, B, C & D should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
609	A	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii + Biii + Ciii + Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)
610	A	Assessee is claiming deduction u/s 80G more than qualifying limit.	Assessee cannot claim deduction u/s 80G more than qualifying limit.

61 1	A	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) then same PAN cannot be entered in any other block	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block Except for PAN "AAAAR1077P"
61 2	A	In Schedule VIA, value at Sl. No. 1a of system calculated value of 80G should match with value at eligible donation at Sl. No. E in Schedule 80G	In "Schedule VIA" if 1a system calculated is not equal to "Eligible Donation" at sl. no. E of Schedule 80G
61 3	A	In Sch 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode.	In Schedule 80GGA, Total Donation should be equal to the sum of Donation in Cash and Donation in other mode for all rows (including total row)
61 4	A	In Sch 80GGA, Total Donation should be equal to the sum of (i+ii)	In Schedule 80GGA, Total Donation should be equal to the sum of (i+ii) (Total should be equal to sum of individual rows for cash column, other mode column, total column and eligible donation column)
61 5	A	In Sch 80GGA, Amount donated in cash should not exceed Rs. 2000	If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode in Schedule 80GGA
61 6	A	In Sch 80GGA Donee PAN should not be same as "Assessee PAN" or "PAN at Verification"	If "PAN of the donee" in Sch 80GGA (if filled) is equal to PAN entered in Part A General or as entered in verification part
61 7	A	If deduction u/s 80GGA is claimed in Sch VI A, details shall be provided in Schedule 80GGA	In schedule VI A, value in field 80GGA (Pt. c) System calculated value is greater than zero AND In "80GGA schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".
61 8	A	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c)	If value at field f is not equal to the sum of sl no (a+b+c)
61 9	A	Total of Schedule 80-IB should be equal to sum of all individual line items i.e (Total of a to f)	If value at field g is not equal to the sum of sl no a to f.
62 0	A	Schedule 80-IC/80IE Sl. No. e should be equal to sum of Sl. No. a to dh	If value at field e is not equal to the sum of sl no a +b+c+dh in schedule 80IC/80IE
62 1	A	Schedule 80-IC or 80IE Sl. No. dh should be equal to sum of Sl. No. (da + db + dc + dd + de + df + dg)	if value at field dh is not equal to the sum of sl. no (da+db+dc+dd+de+df+dg) in schedule 80IC/80IE
62 2	A	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"

62 3	A	<p>If opting for lower taxation under section 115BA, following deductions cannot be claimed:</p> <p>(i) schedule 10AA (ii) Schedule 80 (iii) Part C deductions under chapter VI-A other than 80JJAA</p>	<p>Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 2e or 2f or 2g or 2h or 2i or 2j or 2k or 2m or 2n or 2o or 2p is greater >0 and Domestic company is selected in part a general and section 115BA is selected.</p> <p>This rule is not applicable in case of foreign company + section 115BAA/115BAB is selected or Non of the above</p>
62 4	A	<p>If opting for lower taxation under section 115BAB, following deductions cannot be claimed:</p> <p>(i) schedule 10AA (ii) Schedule 80 (iii) Part C deductions under chapter VI-A other than 80JJAA or 80M</p>	<p>Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. 1a to 1d or 2e or 2f or 2g or 2h or 2i or 2j or 2k or 2m or 2n or 2p is greater >0 and Domestic company is selected in part a general and section 115BAB is selected.</p> <p>This rule is not applicable in case of foreign company + section 115BAA/115BA is selected or None of the above</p>
62 5	A	<p>If opting for lower taxation under section 115BAA, following deductions cannot be claimed:</p> <p>(i) schedule 10AA (ii) Schedule 80 (iii) Part C deductions under chapter VI-A other than 80JJAA and 80LA(1A) or 80M.</p>	<p>Total column in schedule 10AA >0 or amount at any field in schedule 80>0 or Amount at Sl. No. Sl. No. 1a to 1d or 2e or 2f or 2g or 2h or 2i or 2j or 2k or 2m or 2p is greater >0 and Domestic company is selected in part a general and section 115BAA is selected.</p> <p>This rule is not applicable in case of foreign company + section 115BA + 115BAB is selected or None of the above</p>
62 6	A	<p>Value claimed in 80-IA field in sch VI A at Sl. No. 2e cannot be higher than the value in Sch 80-IA at Sl. No. 2f</p>	<p>If the system calculated value at field (2e) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at Sl no (f) of schedule 80IA</p>
62 7	A	<p>Assessee cannot claim deduction u/s 80IA in Sl. No. 2e of schedule VI-A without filling Schedule 80IA</p>	<p>If the system calculated value at field (2e) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled.</p>
62 8	A	<p>Total Part C deduction under schedule VI-A cannot exceed Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable after adjusting the current & brought forward losses and reducing income u/s 44AE “</p>	<p>In Schedule VI-A, under “Part -C deduction in respect of certain incomes”, in Sl.No.2 (Excl. deduction u/s 80M schedule OS component only at Sl. No. 2o) , claimed is more than the amount shown in sl no ii5 of schedule BFLA - 37(i) of Schedule BP</p> <p>i.e [Sl. No. 2 - Sl. No. 2o] > (ii5)of BFLA-</p>

			37(i) of schedule BP
629	A	Value claimed in 80-IB at Sl. No. 2h of Sch VI A cannot be higher than the value in Sch 80-IB at "Sl. No. K"	If the system computed value at field (h) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no K of Schedule 80-IB
630	A	In schedule VI-A, Sl. No. 2h – Deduction u/s 80-IB cannot be claimed unless schedule 80-IB is filled	If the system computed value at field (h) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO and Schedule 80-IB (Sl. No. K) is null/Blank
631	A	Value claimed in 80-IC or 80IE at Sl. No. 2j in Sch VI A cannot be higher than the value in Sch 80-IC/80IE (Sl. No. e)	If the system calculated value at field (j) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no (e) of Schedule 80-IC/80IE
632	A	In schedule VI-A, Sl. No. 2j, Deduction u/s 80-IC/IE cannot be claimed unless schedule 80-IC/IE is filled.	If the value at field (j) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80IC/80IE (Sl. no. e) = Blank/Null/0
633	A	In Schedule VI-A Sl. No. 3 should be equal to total of Sl. No. 1 & 2	In Schedule VIA Sl no 3 is not equal to total of sl no 1&2 Note : Restrict to value of (Sl.no.9 - Sl.no.10) in Part BTI if (9-10)>0, else restrict to 0.
634	A	In Schedule VI-A Sl. No. 1"Total Deduction under Part B (a + b + c + d)" should be equal to sum of Sl. No. a"80G" + b " section 80GGB + Sl. No. c "section 80GGA" + Sl. No. d " section 80GGC"	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" is not equal to total of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC" Note : Restrict to value of (Sl.no.9 - Sl.no.10) in Part BTI if (9-10)>0, else restrict to 0.
635	A	In Schedule VIA Sl. No. 1"Total Deduction under Part B (a + b + c + d)" should be equal to sum of Sl. No. a "80G" + b "section 80GGB + Sl. No. c "section 80GGA" + Sl. No. d "section 80GGC"	In Schedule VIA Sl no 1"Total Deduction under Part B (a + b + c+d)" is not equal to total of sl no sl. No a"80G" + b " section 80GGB + sl. No. c "section 80GGA" + sl. No d " section 80GGC" Note : Restrict to value to ii5 of schedule BFLA.

63 6	A	In Schedule VIA Sl. No. 2 "Part C – Deduction in respect of certain incomes" should be equal to total of Sl. No. e "section 80-IA" to Sl. No. p "section 80PA"	In Schedule VIA Sl no 2 "Deduction in respect of certain incomes" is not equal to total of sl no e "section 80-IA " to sl. No p "section 80PA" The above amount should not exceed A + 80M"OS" where A = Lower of (i) & (ii) (i) ii5of BLFA- 37(i) of schedule BP (ii) Sl. No. 2 of schedule VI-A - 80M"OS"
63 7	A	Sl. No.1(c) of Part B in Schedule VI-A: 80GGA is only allowed to assessee having no Business Income.	If 2(v) of part BTI is more than "0" and in Part B TI Sl. No. 11(a) >0 and system calculated amount in sl no 1b of schedule VIA for 80GGA is more than zero
63 8	A	In schedule VI_A, date of distribution of dividend cannot be after "one month prior to the date for furnishing the return of income under sub-section (1) of section 139" for deduction claimed under section 80M	In schedule VI_A, date of distribution entered in schedule VI_A" deduction u/s 80M" cannot be after 30th September 2021 Please Note : In case 92CE Flag " Are you liable for audit U/s 92CE " is Yes then date of distribution entered in schedule VI_A" deduction u/s 80M cannot be after 31st October 2021
63 9	A	In Schedule VIA, both 80LA(1) and 80LA(1A) cannot be claimed together	if Sl. No. 11b of Part BTI >0 If in Schedule VIA, system calculated values of both 80LA(1)- Sl. No. 2m and 80LA(1A) - Sl. No. 2n are more than "0"
64 0	A	In Sch VIA 80LA(1A) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?" is selected as "Yes"	If Sl. No. 11b of Part BTI >0 and in Sch VIA, value at system calculated field of deduction 80LA(1A) at Sl. No. 2m > 0 but in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is not selected as "Yes",
64 1	A	In Sch VIA 80LA(1) can be claimed only if in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?" is selected as "No"	If Sl. No. 11b of Part BTI >0 and in Sch VIA and in Sch VIA, value at system calculated field of deduction 80LA(1) > 0 but in Part A General, "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? " is not selected as "No",

64 2	A	Deduction claimed u/s 80M cannot exceed dividend income offered in schedule OS and schedule BP subject to maximum of balance income at sl. no. xiii(5) and ii(5) of schedule BFLA	<p>In Part B TI sl. No. 11b >0 and part C deduction u/s 80M>0 and exceeds sum of (A+B)</p> <p>A) "Sum total of Amount of dividend" will be calculated as lower of following , if drop down is selected as "schedule OS":-</p> <p>(i) Sum of amount entered provided drop down is selected as OS in schedule VI_A"Sl. No. 2o</p> <p>(ii) Sl. No. 1ai of schedule OS</p> <p>(iii) Sl. No. xiii(5)"Net income from other sources chargeable at normal applicable rates" of schedule BFLA</p> <p>B) "Sum total of Amount of dividend will be calculated as lower of following in case drop down is selected as " schedule BP":-</p> <p>(i) Sum of amount entered provided drop down is selected as BP in schedule VI_A"Sl. No. 2o</p> <p>(ii) Sl. No. 14iii of P & L account/indAS as reduced by Sl. No. 3c(i) of schedule BP</p> <p>(iii) Sl. No. ii(5)"Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)" of schedule BFLA - Part C of VIA other than 80M</p>
64 3	A	Foreign company cannot claim deduction u/s 80M	In Part B TI sl. No. 11b >0 and part C deduction u/s 80M>0 and in part A general status is selected as " foreign company "
64 4	A	Deduction u/s 80PA shall not be allowed if the nature of business code is selected other than 1001 to 1018 from schedule nature of business	In schedule VI_A, Sl. No. 2p ' Deduction u/s 80PA' is > 0 and none of the code in ' Nature of business' is selected as other than 1001 to 1018
64 5	A	In schedule VI-A if deduction u/s section 80M is claimed then it is mandatory to select one of the options from dropdown as Schedule OS or Schedule BP as applicable	In schedule VI-A if deduction u/s section 80M > 0 and option from dropdown is not selected as Schedule BP or Schedule OS or both
64 6	A	In Part A General "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)/ Aadhaar of the representative" is mandatory if in schedule "Verification" Verification capacity is selected as	Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN/ Aadhaar of the representative)" is not filled.

		“Representative” from drop down	
64 7	A	In case of domestic company, PAN entered at “Verification” should match with any of the PAN entered at "Key persons"	In case the domestic company flag is "Yes", PAN entered at "Verification" under Part B TTI should match with any one of the PANs entered at the "PAN" field at all the rows under "Key persons" in Part A-GEN
64 8	B	if assessee is liable to audit u/s 44AB, then it is mandatory to file tax audit report u/s 3CA-3CD / Form 3CB-3CD online.	If Part A- general Audit details (b) selected as "yes", and If Part A -general Audit details (c) selected as "yes", and Form 3CA-3CD or Form 3CB-3CD for the AY is not filed
64 9	B	if income declared in section 44AD then it is mandatory to upload Audit report u/s 44DA in Form 3CE on or before due date.	If in Audit Information at field d(ii) and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes, and form 3CE is not filed.
65 0	B	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus, please ensure that the schedules contain the details of the receipts and are not left blank. Further, ensure that all the receipts / income on which credit is claimed as per 26AS are appearing in the return.	As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus, please ensure that the schedules contain the details of the receipts and are not left blank. Further, ensure that all the receipts / income on which credit is claimed as per 26AS are appearing in the return.
65 1	D	In case assessee is showing capital gain/loss on slump sale basis, form 3CEA is required to be uploaded on or before due date.	If field A2 and B2 of Sch CG is greater than zero, and form 3CEA for the AY 2022-23 is not filed.
65 2	D	If assessee is liable to audit u/s 92E as per the Income Tax Return, then Form 3CEB is required to be uploaded on or before due date.	If Part A general field "Are you liable for audit u/s 92E" and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , and form 3CEB for the AY 2022-23 is not filed.
65 3	D	Benefit of lower tax rates u/s 115BA will be allowed only if Form 10IB is uploaded on or before due date of filing of return of income	Flag is selected as "115BA" to Question "Have to opted for section 115BA, 115BAA, 115BAB" in Part A General Information & Form 10-IB Is not available in database (AY 2017 -18 to AY 2022-23)

65 4	D	Benefit of lower tax rates u/s 115BAA will be allowed only if Form 10ID is uploaded on or before due date of filing of return of income	Flag is selected as "Yes" to Question "Have to opted for section 115BAA" in Part A General Information & Form 10-IC Is not available in database (AY 2020-21 to AY 2022-23)
65 5	D	Benefit of lower tax rates u/s 115BAB will be allowed only if Form 10IE is uploaded on or before due date of filing of return of income	Flag is selected as "Yes" to Question "Have to opted for section 115BAB" in Part A General Information & Form 10-ID Is not available in database(AY 2020-21 to AY 2022-23)
65 6	D	If assessee showed income under tonnage scheme but form 66 is not yet filed.	The amount entered at Sl. No. 37(viii) of "Schedule BP" >0, and form 66 is not filed this rule to be trigger: if form 66 is not available in database att the time of uploading the return
65 7	D	In schedule BP, income offered u/s 44DA at Sl. No. 36(viii) should be equal to income as per form 3CE (Income will be increased if amount is more in Form 44DA)	if value entered in Sl.no.37"44DA"of schedule BP is less that income at serial no 4 of form 3CE This rule will be applicable only if form 3CE is filed within the due date or extended due date. This rule will be triggered only if form 3CE is filed by the assessee
65 8	D	In schedule BP, income offered u/s "Chapter-XII-G (tonnage)" should be equal to income as per form 66 (Income will be increased if amount is more in Form 66)	if value entered in Sl.no.37(viii) of schedule BP is less that tol of Col 7 at sl. 10 of Form 66 This rule will be applicable only if form 66 is filed within the due date or extended due date <u>This rule will be triggered only if form 66 is filed by the assessee</u>
65 9	D	in schedule OS, Income offered u/s 115BBF have to mandatorily accompanied with form 3CFA, otherwise income will be chargeable at Normal rates	If Value entered at "Sl. No 2cxv' section 115BBF"" or 2dxiv 115BBF-PTI of Schedule OS is more than ZERO or if value entered at Sl. No. 3d " section 115BBF >0 , but Form 3CFA is not filed for the AY 2020-21 or not filed within the due date
66 0	D	To offer income u/s 115BBF, Taxpayer has to be resident and return has to be filed within the due date, and should be in receipt of such income	In Filing status Residential Status is "Non Resident" or return filed u/s 139(4) /After due date & Sl. No. 2cxvi - 115BBF of Schedule OS or 2dxiv 115BBF-PTI

			<p>or 3d in Sch BP are greater than Zero.</p> <p>Note : If Non resident and 115BBF > 0 or 139(4) Is selected but 115BBF > 0 , then rule is applicable.</p> <p>Note : If 115BBF in 2c > 0 or PTI-115BBF in 2d > 0 or 3d in Sch BP > 0 then rule should trigger</p>
66 1	D	Schedule DOA Sl. No. 17 should be equal to sum of Sl. No. 5+8-3-4-7-16	<p>If the Value at field 17 is not equal to Sl no 5+8-3-4-7-16</p> <p>If calculated value of sl.no.17 as "5+8-3-4-7-16 " >0, and user enter field is > 0 BUT less than calculated value of 17 then throw error</p> <p>If calculated value of sl.no.17 "5+8-3-4-7-16 " <0, and user enter field is < 0 BUT greater than calculated value of 20 then throw error"</p>
66 2	D	Schedule DPM, value at Sl. No. 20 should be equal to Sl. No. "5 + 8 - 3 -4 -7 - 19". Please enter properly	<p>"If value is other than 0, then 20= (5 + 8 - 3-4 -7 -19)</p> <p>If calculated value of sl.no.20>0, and user enter field is > 0 BUT less than calculated value of 20 then throw error</p> <p>If calculated value of sl.no.20<0, and user enter field is < 0 BUT greater than calculated value of 20 then throw error"</p>
66 3	D	In schedule MAT Sl. No. 9 "Book Profits" should be equal to book profits at per Form 29B" Report under section 115JB of the Income-tax Act, 1961 for computing Book profits and Minimum Alternate Tax "(Income will be increased if amount is more in Form 29B)	<p>when sl no 9 is greater than zero in Sch MAT and is less than sl. No 19 " as per form 29B</p> <p>This rule will be triggered only if form 29B is filed by the assessee</p>
66 4	D	In Part BTI Part C - Deduction can be claimed if the return is filed on or before the due date specified u/s 139(1)	<p>Part BTI value at sl.no.11b is > 0 and in schedule VI-A part C (Sl. No. 2 - Sl. NO. 21 80JAA) >0</p> <p>date of filing of return is beyond due date of filing of return (for upload rule purpose, take 139(4) instead of checking due date. For PFA_E purpose, define due date based on flags selected in ITR and then trigger PFA_E if the ITR filing date is after the due date defined.)</p>

66 5	D	In Part BTI, Sl. No.12 "Deduction u/s 10AA" can be claimed only if the return is filed on or before the due date specified u/s 139(1)	If value at sl.no.12a > 0 and ITR is filed after due date. Note : Earlier filed ITR should be considered for checking date of filing of ITR
66 6	D	In Part B TI, Sl. No. 11B>0 and Value at field (1) of Part C -Deduction in Schedule VI-A is greater than ZERO and Form 10DA has not been filed	If in part BTI sl.no.11b>0 and the value at field (1) of Part C -Deduction in Schedule VI-A is greater than ZERO then Form 10DA has not been filed
66 7	D	If assessed claiming relief u/s 90 & 91 then it is mandatory to file form 67	If 6a, 6b of Part B -TTI are greater than 0 and form 67 is not filed for AY 2022-23
66 8	D	It is mandatory to file form 29B if tax as per MAT is more than tax as per Normal provisions of the act.	If 1d>2F in part BTTI and Form 29B is not available in database
66 9	D	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s. 80 IC or u/s. 80IE is claimed but Form 10CCB is not filed / 10CCB is not filed within due date for the AY 2022-23 or date as extended	If sum of Sl. No. (d) of "Schedule 80-IA">0 or sum of Sl. No. (a+b+c+d+e+f) of "Schedule 80-IB"> 0 or S. No (e) of "Schedule-IC/IE">0 , In schedule VI_A , sl. no. 2(f)"80IAB" >0 or In schedule VI_A , sl. no. 2(g)"80IAC" >0 or and form 10CCB for the AY 2022-23 is not filed/ 10CCB is not filed within due date i.e. on or before 30 September 2022 or date as extended Please note : Section 139(4) condition to be added instead of date .
67 0	D	Deduction u/s 10AA is claimed in the Income Tax Return but Form 56F is not yet filed	If sl. No 12 of Part B-TI is greater than 0 and form 56F is not available
67 1	D	In schedule 10AA there is an inconsistency in the deduction claimed u/s 10AA and amount mentioned in Form 56F (deduction will be reduced based on the entries in the form)	If Value entered at sl. No. 12a of Part BTI is more than 0 and more than sl. no 17 of form 56F(sum of all forms filed) If form is not filed within the due date no deduction will be allowed for that particular form. So in this case error should trigger. If form is not filed, then also indirectly, amount claimed at sl.no.12a in ITR > Form, so error should trigger. This rule will be triggered only if form 56F is filed by the assessee

67 2	D	Ensure filing of form 10CCF within specified due date in order to claim benefit of section 80LA/80IA(1A)"	<p>In Part BTI sl.no.11b>0 and Schedule VI-A, under “Part -C deduction in respect of certain incomes”, in Sl. No. 2n or 2.m deduction is claimed under section 80LA or 80LA (1) without filling the Form 10CCF within due date or extended due date.</p> <p>(Upload level: Check whether form 10CCF is available or not. If not trigger this rule)</p>
67 3	D	In schedule VI_A, deduction claimed u/s 80JJAA at Sl. No. 2l should be equal to amount mentioned in Form 10DA	<p>In Part BTI sl.no.11b > 0 and in schedule VI-A , Sl. No. 2l"80JJAA" >0</p> <p>then check below :</p> <p>If Form 10DA for AY 2021-22 is not filed, then don't allow any deduction ---> and rule should trigger.</p> <p>If Form 10DA is filed / filed after due date for AY 2021-22, then check below :</p> <p>If Value entered at of Schedule VIA "80JJAA" is more than ZERO and is more than (eiv) + II of sl. no 5 of form 10DA</p> <p>If Form 10DA is filed within due date for AY 2021-22, then take "(eiv) + II of sl. no 5 of form 10DA "</p> <p>Else (i.e., Form 10DA filed after due date)</p> <p>If form for AY 2021-22 is not filed within the due date or extended due date , then instead of e(iv), take as below:</p> <p>---> value at (ei) to be taken as "zero" and</p> <p>----> check last year AY 2020-21 form 10DA --> if form is filed within due date , then take e(ii) & e(iii),</p> <p>----> if Form 10DA for AY 2020-21 also not filed within due date , then value of e(ii) =0 &</p> <p>---->go back to the earlier year AY 2019-20 Form 10DA --> If filed within due date, then take e(iii) value for comparison, ---> If not filed within due date, then take e(iii) also as "0"</p> <p>Note : 5(ii) will be considered for calculation irrespective of previous years data</p>
67 4	D	In schedule VI_A, deduction claimed u/s 80LA(1)/80LA(1A) at Sl. No. 2m/n should be equal to amount mentioned in Form 10CCF (Deduction will be reduced based on the entries in the form)	<p>In Part BTI sl.no.11b>0 and</p> <p>If Value entered at of Schedule VIA "80LA(1)/80LA(1A) at Sl. No. 2m or 2n “ is more than ZERO and is more than sl. no 9 of Annexure A of form 10CCF</p>

			<p><u>Please Note : If form 10CCF is not filed , then this rule will be applicable</u></p>
67 5	D	<p>In schedule VI_A, deduction claimed u/s 80IA at Sl. No. 2e should be equal to sum of amount mentioned in Form 10CCB</p>	<p>In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IA" is more than ZERO and is more than point no 30 of form 10CCB</p> <p>(Check AY (2022-23) Form 10CCB + section at sl. no 7 of form 10CCB is selected as 80IA"4(i),4(ii),4(iii),4(iv),4(v)"at sl. No 7 of form 10CCB)</p> <p>Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date</p> <p><u>This rule will be triggered only if form 10CCB is filed by the assessee</u></p>
67 6	D	<p>In schedule VI_A, deduction claimed u/s 80IB at Sl. No. 2h should be equal to sum of amount mentioned in Form 10CCB - if applicable</p>	<p>In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IB" is more than ZERO and is more than sum of [point no 30 of form 10CCB (Check AY (2022-23) Form 10CCB + Section as "80IB (4),5(i),5(ii), 8(A), (9), (10),(11),(11A) "at sl. No 7 of form 10CCB)</p> <p>Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date</p> <p><u>This rule will be triggered only if form 10CCB is filed by the assessee</u></p>
67 7	D	<p>In schedule VI_A, deduction claimed u/s 80IAB at Sl. No. 2f should be equal to sum of amount mentioned in Form 10CCB</p>	<p>In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IAB" is more than ZERO and is more than point no 30 of form 10CCB</p> <p>(Check AY (2022-23) Form 10CCB + section at sl. no 7 of form 10CCB is selected as "80IAB(1)"at sl. No 7 of form 10CCB)</p> <p>Sum of all the form of 10CCB is to be taken provided the section is selected as</p>

			<p>indicated above and form is filed within the due date or extended due date</p> <p><u>This rule will be triggered only if form 10CCB is filed by the assessee</u></p>
67 8	D	<p>In schedule VI_A, deduction claimed u/s 80IAC at Sl. No. 2g should be equal to sum of amount mentioned in Form 10CCB</p>	<p>In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IAC" is more than ZERO and is more than point no 30 of form 10CCB</p> <p>(Check AY (2022-23) Form 10CCB + section at sl. no 7 of form 10CCB is selected as "80IAC(1)"at sl. No 7 of form 10CCB)</p> <p>Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date</p> <p>This rule will be triggered only if form 10CCB is filed by the assessee</p>
67 9	D	<p>In schedule VI_A, deduction claimed u/s 80IC/80ID at Sl. No. 2j should be equal to sum of amount mentioned in Form 10CCB</p>	<p>In Part BTI sl.no.11b > 0 then check below : If Value entered at of Schedule VIA "80IC/8IE" is more than ZERO and is more than point no 30 of form 10CCB</p> <p>(Check AY (2022-23) Form 10CCB + section at sl. no 7 of form 10CCB is selected as 80IC (2a(i),2a(ii),2(a)(iii) or 80 IE(1) at sl. No 7 of form 10CCB)</p> <p>Sum of all the form of 10CCB is to be taken provided the section is selected as indicated above and form is filed within the due date or extended due date</p> <p>This rule will be triggered only if form 10CCB is filed by the assessee</p>
68 0	D	<p>In Schedule EI at Sl. No. 3a, if amount mentioned for section 10(23FF) is more than zero please ensure to file form 10-II before one month of due date of filling of return</p>	<p>In Schedule EI, Amount mentioned for section 10(23FF) at sl. no. 3a is more than zero and form 10-II is not filled before one month from due date of filling of return.</p>
68 1	D	<p>In Schedule EI at Sl. No. 3a, if amount mentioned for section 10(4D) is more than zero please ensure to file form 10-IK before one month of due date of filling of return</p>	<p>In Schedule EI, Amount mentioned for section 10(4D) at sl. no. 3a is more than zero and form 10-IK is not filled before one month from due date of filling of return.</p>

68 2	D	All the effects reported in the audit reports Form 3CD are expected to be routed through Schedule OI and Schedule BP, based on the mappings provided.	Mapping related to these rules are provided in Annexure 2 below
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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.

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Annexure 2

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

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	Section 28		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
	Section 36		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)

	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b) Sum of (1+2+3+4+5) as mentioned below: 1) if Actual date or due date or both are blank or null or 0 then sum received from employees 2) if Actual date is before FY (1st April 2021), then sum received from employees 3) if Actual date & due date are beyond the due date of filing of return then sum received from employees 4) If amount is paid after due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees 5) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero'
Section 37			
	Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
	Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure" column "Amount"
	Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law"

			column "Amount"
Any other penalty or fine;	Sr. No. 7(f)		Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sr. No. 7(g)		Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offence or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(i)		From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
Section 40			
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)		Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)		30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)		Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited)/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)		Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth tax[40(a)(ia)]	Sr. No. 8A(f)		Form 3CD, clause 21(b)(v)
Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)		Form 3CD, clause 21(b)(vi)
Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)		From Form 3CD,"Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD
Section 40A			

Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"
Provision for payment of gratuity[40A(7)]	Sr. No. 9(c)	Form 3CD, clause 21(e)
any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;[40A(9)]	Sr. No. 9(d)	Form 3CD, clause 21(f)
Section 43B (Allowable)		
Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sr.no 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
Any sum payable towards leave encashment	Sr.no 10(f)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(f)

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

			"Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD, Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
Schedule BP	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
Schedule ESR	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR, Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR, Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ia)"	Col. 2 of schedule ESR, Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ia)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR, Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR, Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR, Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR, Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"

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

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

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

Note on calculation of “Eligible Interest expenditure” at sl.no.3c(i) of Schedule OS :

- Amount of dividend which is included in the Temporary Total income* will be computed in below manner:
- Take minimum of below :
 - Temporary calculated value at 5xiii of BFLA**
 - 1a of Schedule OS
 - Max(0, Temporary calculated values of Sl.no.13 - sl.no.14 of Part BTI)
- Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
- Then system calculated value "Eligible amount of interest expenditure" will be lower of
 - "20% of "A" or
 - user enter value in field 3c.

*Temporary Total Income means the total income calculated without considering “Interest expenditure u/s 57(1)” (i.e, Ignore use value at sl.no.3c for all these temporary calculations purpose) and by ignoring the system computed value of deduction u/s 80M***.

** Temporary calculated value at 5xiii of BFLA means the Net OS income (5xiii of BFLA) calculated without considering “Interest expenditure u/s 57(1)”.

*** Deduction u/s 80M will be taken as under, for computing temporary values-

Sum total of calculated values at Sl. No. (i) + Sl. No. (ii).

- Sl. No. (i) will be computed as under in case drop down is selected as "Schedule BP"

Lower of following

- sum of amounts entered at Sl. No. 2o if drop down is selected as "schedule BP"
- Sl. No. 14iii of P & L account/IndAS as reduced by Sl. No. 3c(i) of schedule BP
- Sl. No. ii(5)"Business (excluding income from life insurance business u/s 115B, speculation income and income from specified business)" of schedule BFLA

- Sl. No. (ii) will be computed as under in case drop down is selected as "Schedule OS"

Lower of following

- Sum of amounts entered at Sl. No. 2o if drop down is selected as "schedule BP"

- Sl. No. 1a of schedule OS
- Sl. No. xiii(5)"Net income from other sources chargeable at normal applicable rates" of schedule BFLA

Please note :Value entered by taxpayer will not be considered for any of the calculation of OS, CYLA, BFLA, Chapter VI-A, TI.

Annexure 4

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 beak 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:

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

Dividend income included in total income	=	3000
Maximum Eligible Interest expenditure	=	600 (20% of 3000)

After allocation of expenditure :

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.

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)
 - Short term capital gain income chargeable at normal rates
- 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
 - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
 - Short term capital gain taxed @15% and 30% (from Sch CG table E)
 - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
 - Capital Gain DTAA income (from Sch CG table E)
- 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 BFLA
2. Short term capital gain : Lower of
 - a. “Total income chargeable at normal rates”-“Dividend income other than 2(22)(e)”
 - b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
 - c. Net STCG applicable rate income from BFLA
3. Income chargeable at normal rates from Quarter 1 =
“Total income chargeable at normal rates” – (value calculated at 1 +2+3 above)

Calculation of 234C :

1. For the “Income which is chargeable at normal rates”, tax in each quarter will be calculated as below:

Quarterly income which is chargeable at normal rates * (Total Tax incl Surcharge & cess at normal rates) / (Total income chargeable at normal rates)

Note : “STCG App rate” and “Dividend income other than 2(22)(e)” has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For “Income chargeable at special rate from Quarter 1 other than 115BBE”, total tax incl surcharge on such income will be considered from Quarter 1.
3. For “Income chargeable u/s 115BBE”, total tax incl surcharge on such income will be considered from Quarter 1.
4. For “Income chargeable at special rate quarter wise”, tax in each quarter will be calculated as below :
 - a. **for Capital gains:** Quarterly income which is chargeable at special rates * respective tax rate
 - b. **for OS dividend DTAA income:** Quarterly income which is chargeable at special rates * Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

Note :If “Dividend other than 2(22)(e) included in Total Income" determined above IS LESS THAN "Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS" given by assessee, then the above computed “dividend other than 2(22)(e) included in Total Income” shall be distributed among 5 quarters by giving preference to QTR 5(16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.
