

Presumptive Taxation under Income Tax Act

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Presumptive Taxation – For Resident & Non Resident

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- Sections 44AD, 44ADA & 44AE - Introduced to help small business men, Traders and Professionals
 - ❖ i. Section 44AD – Small Business/Traders for Turnover up to Rs. 2 Crores
 - ❖ ii. Section 44ADA – Professionals refer to section 44AA(1)– Gross receipts up to Rs. 50 Lakhs
 - ❖ iii. Section 44AE – Truck owners owning not more than 10 trucks

Applicability of ITR – 4 (SUGAM)

Form ITR – 4 (SUGAM) can be used by an individual/HUF/Firm whose total income for the year includes :

- a) Business income computed as per the provisions of section 44AD or 44AE; or
- b) Income from profession computed as per the provisions of section 44ADA; or
- c) Income from salary/pension; or
- d) Income from one house property (excluding cases where loss is brought forward from previous years or losses to be carried forward); or
- e) Income from other sources (excluding winnings from lottery and income from race horses).

Further, in a case where the income of another person like spouse, minor child, etc., is to be clubbed with the income of the taxpayer, this return form can be used where income to be clubbed falls in any of the above categories.

Non-applicability of ITR – 4 (SUGAM)

Form ITR – 4 (SUGAM) cannot be used by a person:

1. Who is a Non-resident or Not Ordinarily Resident
2. Who is a Director of a company
3. Whose total income exceeds Rs. 50 lakhs
4. Who has income from more than one House Property
5. Who has held unlisted equity shares at any time during the previous year
6. Who claims deduction under section 80QQB or 80RRB in respect of royalty from patent or books
7. Who claims deduction under section 10AA or Part-C of Chapter VI-A
8. Who has brought forward loss or losses to be carried forward under any head
9. Person claiming deduction under Section 57 from income taxable under the head 'Other Sources' (other than deduction allowed from family pension)
10. Who wants to claim relief under Sections 90 or 91
11. Who wants to claim credit of tax deducted at source in the hands of any other person.
12. Who has any assets (including Financial Interest in an entity) located outside India.
13. Who has signing authority in any account outside India
14. Who has any income to be apportioned in accordance with provisions of Section 5A

Non applicable of ITR -4

15. Who has any of the following income:

- a) Income from Business or Profession
- b) Capital Gains or Loss
- c) Income taxable under the head 'Other sources' which is taxable at special rate
- d) Dividend income exceeding Rs. 10 lakhs taxable under Section 115BBDA
- e) Unexplained income (i.e., cash credit, unexplained investment, etc.) taxable at 60% under Section 115BBE
- f) Agricultural Income exceeding Rs. 5,000
- g) Income from any source outside India
- h) Income from speculative business and other special incomes.
- i) Income from agency business or commission or brokerage

16. Who has income of the nature specified in section 17(2)(vi) on which tax is payable/deductible under section 192(2) or 192(1C).

In case the assessee keeps and maintains all books of accounts and other documents referred to in section 44AA, and also gets his accounts audited and obtains an audit report as per section 44AB, filling up the Form ITR-4 (Sugam) is not mandatory. In such a case, other regular return forms viz. ITR-3 or ITR-5, as applicable, should be used.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

For whom the presumptive taxation scheme of section 44AD is designed?

The presumptive taxation scheme of section 44AD is designed to give relief to small taxpayers engaged in any business (except the business of plying, hiring or leasing of goods carriages referred to in section 44AE).

The presumptive taxation scheme of section 44AD can be adopted by following persons :

- 1) Resident Individual
- 2) Resident Hindu Undivided Family
- 3) Resident Partnership Firm (not Limited Liability Partnership Firm)

In other words, the scheme cannot be adopted by a non-resident and by any person other than an individual, a HUF or a partnership firm (not Limited Liability Partnership Firm).

This scheme cannot be adopted by a person who has made any claim towards deductions under section 10A/10AA/10B/10BA or under sections 80HH to 80RRB in the relevant year.

Businesses not covered under the presumptive taxation scheme of section 44AD

The scheme of section 44AD is designed to give relief to small taxpayers engaged in any business, except the following businesses:

- Business of plying, hiring or leasing of goods carriages referred to in section 44AE.
- A person who is carrying on any agency business.
- A person who is earning income in the nature of commission or brokerage

Apart from above discussed businesses, a person carrying on profession as referred to in section 44AA(1) is not eligible for presumptive taxation scheme.

An insurance agent cannot adopt the presumptive taxation scheme of section 44AD

A person who is earning income in the nature of commission or brokerage cannot adopt the presumptive taxation scheme of section 44AD. Insurance agents earn income by way of commission and, hence, they cannot adopt the presumptive taxation scheme of section 44AD.

A person engaged in a profession as prescribed under section 44AA(1) cannot adopt the presumptive taxation scheme of section 44AD

A person who is engaged in any profession as prescribed under section 44AA(1) cannot adopt the presumptive taxation scheme of section 44AD.

A person whose total turnover or gross receipts for the year exceed Rs. 2,00,00,000 cannot adopt the presumptive taxation scheme of section 44AD

The presumptive taxation scheme of section 44AD can be opted by the eligible persons, if the total turnover or gross receipts from the business do not exceed Rs. 2,00,00,000. In other words, if the total turnover or gross receipt of the business exceeds Rs. 2,00,00,000 then the scheme of section 44AD cannot be adopted.

Manner of computation of taxable business income under the normal provisions of the Income-tax Act, i.e., in case of a person not adopting the presumptive taxation scheme of section 44AD

Generally, as per the Income-tax Act, the taxable business income of every person is computed as follows:

Particulars	Amount
Turnover or gross receipts from the business	XXXXXX
Less : Expenses incurred in relation to earning of the income	(XXXXXX)
Taxable Business Income	XXXXXX

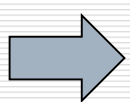
Computation of Business Profit on Presumptive Basis [Sec. 44AD]

Estimated income	Where amount of turnover or gross receipts is received by an account payee cheque or account payee bank draft or use of ECS or through other prescribed electronic modes during the previous year or before the due date of filing return of income	6% of such turnover or receipts
	In any other case	8% of such turnover or receipts
	However, a taxpayer can voluntarily declare a higher income in his return.	

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

Notes:

1. **No Deduction in respect of expenses:** The estimated income is comprehensive and no further deductions relating to expenses shall be allowed.
2. **Depreciation:** Depreciation is deemed to have been already allowed. The written down value of asset will be calculated, as if depreciation has been allowed.
3. **Deductions:** The above estimated income is aggregated with other income of the assessee, from any other business or under any other heads of income. Further deduction under chapter VIA (other than those mentioned above) shall be available to the assessee as usual.
4. **Brought forward loss:** Brought forward loss (if any) shall be subtracted from such estimated income as per provisions of this Act.



Restriction on claiming deductions: The assessee has not claimed any deduction u/s 10AA or 80HH to 80RRB in the relevant assessment year.

Payment of advance tax in respect of income from business covered under section 44AD

Any person opting for the presumptive taxation scheme under section 44AD is liable to pay whole amount of advance tax on or before 15th March of the previous year. If he fails to pay the advance tax by 15th March of previous year, he shall be liable to pay interest as per section 234C.

Note: Any amount paid by way of advance tax on or before 31st day of March shall also be treated as advance tax paid during the financial year ending on that day.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

5. **Provision is not applicable [Sec. 44AD(4)]**: Where an eligible assessee:

- a. declares profit for any previous year in accordance with the provisions of this section (i.e., specified percentage of the turnover); &
- b. declares **lower** profit (i.e., less than specified percentage of the turnover) for **any** of the **5 assessment years** relevant to the previous year succeeding aforesaid previous,

then, he shall not be eligible to claim the benefit of the provisions of this section for 5 assessment years subsequent to the assessment year relevant to the previous year in which he has declared lower profit.

E.g. an assessee claims to be taxed on presumptive basis u/s 44AD for A.Y. 2019-20. For A.Y. 2020-21 and 2021-22, he offers income on the basis of presumptive taxation scheme. However, for A.Y. 2022-23, he did not opt for presumptive taxation Scheme. In this case, he will not be eligible to claim benefit of presumptive taxation scheme for next 5 A.Y.s, i.e. from A.Y. 2023-24 to 2027-28.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

Example:

Let us consider the following particulars relating to a resident individual, Mr. A, being an eligible assessee whose gross receipts do not exceed ₹ 2 crore in any of the assessment years between A.Y.2020-21 to A.Y.2022-23 -

Particulars	A.Y.2020-21	A.Y.2021-22	A.Y.2022-23
Gross receipts (₹)	1,80,00,000	1,90,00,000	2,00,00,000
Income offered for taxation (₹)	14,40,000	15,20,000	10,00,000
% of gross receipts	8%	8%	5%
Offered income as per presumptive taxation scheme u/s 44AD	Yes	Yes	No

In the above case, Mr. A, an eligible assessee, opts for presumptive taxation under section 44AD for A.Y.2020-21 and A.Y.2021-22 and offers income of ₹ 14.40 lakh and ₹ 15.20 lakh on gross receipts of ₹ 1.80 crore and ₹ 1.90 crore, respectively.

However, for A.Y.2022-23, he offers income of only ₹ 10 lakh on turnover of ₹ 2 crore, which amounts to 5% of his gross receipts. He maintains books of account under section 44AA and gets the same audited under section 44AB. Since he has not offered income in accordance with the provisions of section 44AD(1) for five consecutive assessment years, after A.Y. 2020-21, he will not be eligible to claim the benefit of section 44AD for next five assessment years succeeding A.Y.2022-23 i.e., from A.Y.2023-24 to 2027-28.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

6. **Effect on the assessee if sec. 44AD(4) is applicable:** An assessee to whom provision of sec. 44AD(4) is applicable and whose total income exceeds the maximum amount which is not chargeable to tax (i.e., basic exemption limit), he shall be required:
- To maintain books of account and other documents as required u/s 44AA; and
 - To get his accounts audited and furnish a report of such audit as prescribed u/s 44AB

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

Higher threshold for non-audit of accounts for assessee opting for presumptive taxation under section 44AD: Section 44AB makes it obligatory for every person carrying on business to get his accounts of any previous year audited if his total sales, turnover or gross receipts exceed ₹ 1 crore.

However, if an eligible person opts for presumptive taxation scheme as per section 44AD(1), he shall not be required to get his accounts audited if the total turnover or gross receipts of the relevant previous year does not exceed ₹ 2 crore.

Advance tax: Further, since the threshold limit of presumptive taxation scheme has been enhanced to ₹ 2 crore, the eligible assessee is now required to pay advance tax by 15th March of the financial year.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

Mr. Praveen engaged in retail trade, reports a turnover of ₹ 1,98,50,000 for the financial year 2019-20. His income from the said business as per books of account is ₹ 13,20,000 computed as per the provisions of Chapter IV-D "Profits and gains from business or Profession" of the Income-tax Act, 1961. Retail trade is the only source of income for Mr. Praveen. A.Y. 2019-20 was the first year for which he declared his business income in accordance with the provisions of presumptive taxation under section 44AD.

- (i) Is Mr. Praveen also eligible to opt for presumptive determination of his income chargeable to tax for the assessment year 2020-21?
- (ii) If so, determine his income from retail trade as per the applicable presumptive provision assuming that whole of the turnover represents cash receipts.
- (iii) In case Mr. Praveen does not opt for presumptive taxation of income from retail trade, what are his obligations under the Income-tax Act, 1961?
- (iii) What is the due date for filing his return of income under both the options?

- (i) Yes. Since his total turnover for the F.Y.2019-20 is below ₹ 200 lakhs, he is eligible to opt for presumptive taxation scheme under section 44AD in respect of his retail trade business.
- (ii) His income from retail trade, applying the presumptive tax provisions under section 44AD, would be ₹ 15,88,000, being 8% of ₹ 1,98,50,000.
- (iii) Mr. Praveen had declared profit for the previous year 2018-19 in accordance with the presumptive provisions and if he does not opt for presumptive provisions for any of the five consecutive assessment years i.e., A.Y. 2020-21 to A.Y. 2024-25, he would not be eligible to claim the benefit of presumptive taxation for five assessment years subsequent to the assessment year relevant to the previous year in which the profit has not been declared in accordance the presumptive provisions i.e. if he does not opt for presumptive taxation in say P.Y. 2019-20, then he would not be eligible to claim the benefit of presumptive taxation for A.Y. 2021-22 to A.Y. 2025-26
Consequently, Mr. Praveen is required to maintain the books of accounts and get them audited under section 44AB, since his income exceeds the basic exemption limit.
- iv) In case he opts for the presumptive taxation scheme under section 44AD, the due date would be 31st July, 2020.

In case he does not opt for presumptive taxation scheme, he is required to get his books of account audited, in which case the due date for filing of return of income would be 30th September, 2020.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

X Co., a firm, is engaged in the business of trading of cloth (turnover of 2019-20 being ₹ 57,80,000, out of which ₹25,00,000 has been received in account payee cheque). It wants to claim the following deductions:

Particulars	Amount
Salary and interest to partners [as permitted by sec. 40(b)]	60,000
Salary to employees	4,90,000
Depreciation	2,70,000
Cost of materials used	35,90,000
Other expenses	13,45,000
Total	57,55,000
Net profit (₹ 57,80,000 – ₹ 57,55,000)	25,000

Determine the net income of X & Co. for the assessment year 2020-21 assuming that (i) taxable interest income is ₹90,000; (ii) Long term capital gain is ₹ 1,40,000; and (iii) the firm is eligible for a deduction of ₹ 15,000 under sec. 80G.

Solution:

Since turnover from business does not exceed ₹ 2 crore, hence sec. 44AD is applicable. However, income computed as per provision other than provision of sec. 44AD is less than estimated income, hence, the firm may be assessed for such lesser income provided following conditions are satisfied –

- (a) Maintain books of account as prescribed u/s 44AA; and
- (b) Get accounts audited u/s 44AB.

Where it maintains accounts and gets it audited

Computation of total income of X & Co. for the A.Y. 2020-21

Particulars	Amount
<u>Profits and gains of business or profession: Income from cloth business</u>	25,000
<u>Capital gains: Long term capital gain</u>	1,40,000
<u>Income from Other Sources: Interest Income</u>	90,000
<u>Gross Total Income</u>	2,55,000
<u>Less: Deduction u/s 80G</u>	15,000
<u>Total Income</u>	2,40,000

It is assumed that all the expenditures are allowed.

Computation of Business Profit on Presumptive Basis [Sec. 44AD]

Where it does not maintain account or fails to get accounts audited

Computation of total income of X & Co. for the A.Y.2020-21

Particulars	Details	Amount
<u>Profits and gains of business or profession</u>		
<u>Income from cloth business (being 6% of ₹ 25,00,000)</u>	1,50,000	
<u>Income from cloth business (being 8% of ₹ 32,80,000)</u>	2,62,400	4,12,400
<u>Capital gains: Long term capital gain</u>		1,40,000
<u>Income from Other Sources: Interest Income</u>		90,000
<u>Gross Total Income</u>		6,42,400
<u>Less: Deduction u/s 80G</u>		15,000
<u>Total Income</u>		6,27,400

Mr. Sivam, a retail trader of Cochin gives the following Trading and Profit and Loss Account for the year ended 31st March, 2020:

Trading and Profit and Loss Account for the year ended 31.03.2020

Particulars	₹	Particulars	₹
To Opening stock	90,000	By Sales	1,12,11,500
To Purchases	1,10,04,000	By Closing stock	1,86,100
To Gross Profit	3,03,600		-
	1,13,97,600		1,13,97,600
To Salary	60,000	By Gross profit b/d	3,03,600
To Rent and rates	36,000	By Income from UTI	2,400
To Interest on loan	15,000		
To Depreciation	1,05,000		
To Printing & stationery	23,200		
To Postage & telegram	1,640		
To Loss on sale of shares (Short term)	8,100		
To Other general expenses	7,060		
To Net Profit	50,000		
	3,06,000		3,06,000

Additional Information:

- It was found that some stocks were omitted to be included in both the Opening and Closing Stock, the values of which were:
 Opening stock ₹ 9,000
 Closing stock ₹ 18,000
- Salary includes ₹ 10,000 paid to his brother, which is unreasonable to the extent of ₹ 2,000.
- The whole amount of printing and stationery was paid in cash by way of one time payment.
- The depreciation provided in the Profit and Loss Account ₹ 1,05,000 was based on the following information:
 The written down value of plant and machinery is ₹ 4,20,000 as on 01.04.2019. A new plant falling under the same block of depreciation was bought on 01.7.2019 for ₹ 70,000. Two old plants were sold on 1.10.2019 for ₹ 50,000.
- Rent and rates includes GST liability of ₹ 3,400 paid on 7.4.2020.
- Other general expenses include ₹ 2,000 paid as donation to a Public Charitable Trust.

You are required to compute the profits and gains of Mr. Sivam under presumptive taxation under section 44AD and profits and gains as per normal provisions of the Act. Assume that the whole of the amount of turnover received by account payee cheque or use of electronic clearing system through bank account during the previous year.

Answer

Computation of business income of Mr. Sivam for the A.Y. 2020-21

Particulars	₹	₹
Net Profit as per profit and loss account		50,000
Add: Inadmissible expenses/ losses		
Under valuation of closing stock	18,000	
Salary paid to brother – unreasonable [Section 40A(2)]	2,000	
Printing and stationery -whole amount of printing & stationery paid in cash would be disallowed, since such amount exceeds ₹ 10,000 [Section 40A(3)]	23,200	
Depreciation (considered separately)	1,05,000	
Short term capital loss on shares	8,100	
Donation to public charitable trust	2,000	1,58,300
		2,08,300
Less: Deductions items:		
Under valuation of opening stock	9,000	
Income from UTI [Exempt under section 10(35)]	2,400	11,400
Business income before depreciation		1,96,900
Less: Depreciation (See Note 1)		66,000
		1,30,900

Computation of business income as per section 44AD -

As per section 44AD, where the amount of turnover is received, *inter alia*, by way of account payee cheque or use of electronic clearing system through bank account or through such other prescribed electronic modes, the presumptive business income would be 6% of turnover, i.e., ₹ 1,12,11,500 × 6 /100 = ₹ 6,72,690

Notes:

1. Calculation of depreciation

Particulars	₹
WDV of the block of plant & machinery as on 1.4.2019	4,20,000
Add : Cost of new plant & machinery	70,000
	4,90,000
Less : Sale proceeds of assets sold	50,000
WDV of the block of plant & machinery as on 31.3.2020	4,40,000
Depreciation @ 15%	66,000
No additional depreciation is allowable as the assessee is not engaged in manufacture or production of any article.	

- Since GST liability has been paid before the due date of filing return of income under section 139(1), the same is deductible.

Computation of Professional Income on Presumptive Basis – Section 44ADA

Applicable to	Any resident assessee
Conditions	a. Engaged in Profession: Assessee must be engaged in any profession referred to in sec. 44AA (i.e., Legal, medical, engineering, architectural profession or profession of accountancy, technical consultancy, interior decoration, etc.) b. Maximum Receipts: Gross receipts of the assessee in the previous year should not exceed ₹50 lakh.
Estimated income	50% of the gross receipts. However, a taxpayer can voluntarily declare a higher income in his return.

Eligible persons who can take advantage of the presumptive taxation scheme of section 44ADA

A person resident in India engaged in following professions can take advantage of presumptive taxation scheme of section 44ADA:-

- 1) Legal
- 2) Medical
- 3) Engineering or architectural
- 4) Accountancy
- 5) Technical consultancy
- 6) Interior decoration
- 7) Any other profession as notified by CBDT

Computation of Professional Income on Presumptive Basis – Section 44ADA

Notes:

1. **Deduction u/s 30 to 38:** The estimated income is comprehensive and no further deductions u/s 30 to 38 shall be allowed.
2. **Depreciation:** Depreciation is deemed to have been already allowed. The written down value of asset will be calculated, as if depreciation has been allowed.
3. **Deductions:** The above estimated income is aggregated with other income of the assessee, from any other business or under any other heads of income. Further deduction under chapter VIA (other than those mentioned above) shall be available to the assessee as usual.
4. **Brought forward loss:** Brought forward loss (if any) shall be subtracted from such estimated income as per provisions of this Act.
5. **Effect if assessee declares lower income:** An assessee can declare his income lower than the estimated income as per provision of this section. In such case he will have to:
 - Maintain books of account and other documents as required u/s 44AA if his total income exceeds the maximum exemption limit; and
 - Get his accounts audited and furnish a report of such audit as prescribed u/s 44AB (*irrespective of amount of turnover or gross receipts*) if his total income exceeds the maximum exemption limit.

Note: Assessee can change his option from year to year

Computation of Professional Income on Presumptive Basis – Section 44ADA

Relief from maintenance of books of accounts and audit: The eligible assessee opting for presumptive taxation scheme will not be required to maintain books of account under section 44AA(1) and get the accounts audited under section 44AB in respect of such income

Option to claim lower profits: An assessee may claim that his profits and gains from the aforesaid profession are lower than the profits and gains deemed to be his income under section 44ADA(1); and if such total income exceeds the maximum amount which is not chargeable to income-tax, he has to maintain books of account under section 44AA and get them audited and furnish a report of such audit under section 44AB.

Advance Tax: Further, since the presumptive taxation regime has been extended for professionals also, the eligible assessee is now required to pay advance tax by 15th March of the financial year.

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE]

Applicable to	All assessee engaged in the business of plying, hiring or leasing goods carriage.	
Condition	<u>Number of carriages:</u> Assessee must not own more than 10 goods carriages at any time during the previous year. Owner of carriages includes a buyer under hire purchase or installment system even if the whole amount is unpaid. <i>Goods carriage</i> means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods;	
Estimated income	Income from each goods carriage shall be	
	Type of Goods Carriage	Presumptive Income (Per month or part of a month)
	Heavy	₹ 1,000 per ton of gross vehicle weight or unladen weight
	Other	₹ 7,500
- Income shall be calculated from the month when assessee acquired the property whether it has been put to use or not. - An assessee can declare higher income.		

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE]

Meaning of certain terms

S.No	Term	Meaning
(1)	Heavy goods vehicle	any goods carriage, the gross vehicle weight of which exceeds 12,000 kilograms.
(2)	Gross vehicle weight	total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle.
(3)	Unladen weight	the weight of a vehicle or trailer including all equipment ordinarily used with the vehicle or trailer when working but excluding the weight of driver or attendant and where alternative parts or bodies are used the unladen weight of the vehicle means the weight of the vehicle with the heaviest such alternative body or part

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE]

Notes:

1. **Heavy goods vehicle** means any goods carriage, the gross vehicle weight of which exceeds 12000 kilograms
2. **Deduction u/s 30 to 38:** The estimated income is comprehensive and no further deductions u/s 30 to 38 shall be allowed.
3. **Deduction u/s 40(b):** In the case of a firm, deduction in respect of remuneration and interest to partner u/s 40(b) shall be further deductible from income so computed.
4. **Depreciation:** Depreciation is deemed to have been already allowed. The written down value of asset will be calculated, as if depreciation has been allowed.
5. **Deductions:** The above estimated income is aggregated with other income of the assessee, from any other business or under any other heads of income. Further deduction under chapter VIA shall be available to the assessee as usual.
6. **Brought forward loss:** Brought forward loss (if any) shall be adjusted from such estimated income.

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE]

7. **Maintenance of books of account and audit:** An assessee, who estimates income from such business as per section 44AE, or a higher income, is not required to -

- Maintain books of account u/s 44AA; and
- Get his accounts audited u/s 44AB

- in respect of his income from such business.

However, he has to comply with the requirements of both sec. 44AA and 44AB in respect of his other businesses. Further to note that in computing the monetary limits u/s 44AA and 44AB, the gross receipts or income from the said business shall be excluded.

8. **Effect if assessee declares lower income:** An assessee can declare his income lower than the estimated income as per provision of this section. In such case he will have to

- Maintain books of account and other documents as required u/s 44AA; and
- Get his accounts audited and furnish a report of such audit as prescribed u/s 44AB *irrespective of amount of turnover or gross receipts.*

Note: Assessee can change his option from year to year.

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE]

Mr. Sukhvinder is engaged in the business of plying goods carriages. On 1st April, 2019, he owns 10 trucks (out of which 6 are heavy good vehicles of (unladen weight of each is 20 ton)). On 2/5/2019, he sold one of the heavy goods vehicles & purchased a light goods vehicle on 6th May, 2019. This new vehicle could however be put to use only on 15-6-2019.

Compute the total income of Mr. Sukhvinder for the A.Y. 2020-21, taking note of the following data:

Particulars	Amount	Amount
Freight Charges collected		8,70,000
Less: Operational expenses	6,25,000	
Depreciation as per Sec. 32	1,85,000	
Other Office expenses	15,000	8,25,000
Net Profit		45,000
Other business and non-business income		70,000

Solution:

Alternative 1) Direct estimation of income u/s 44AE

Vehicle	No. of vehicle	Details	Amount
Light	4	₹ 7,500 * 4 vehicles * 12 months	3,60,000
Heavy	5	₹ 1,000 * 5 vehicles * 12 months * 20 ton	12,00,000
Heavy	1	₹ 1,000 * 1 vehicle * 2 nd months * 20 ton	40,000
Light	1	₹ 7,500 * 1 vehicles * 11 th months	82,500
<u>Income from business of plying goods carriage</u>			16,82,500
<u>Add: Other business and non-business income</u>			70,000
Total Income			17,52,500

* Income shall be calculated from the month when assessee acquired the property whether it has been put to use or not. For this purpose, any fraction of the month shall be considered as month.

Alternative 2) Computation of income as per the provision of sec. 28 to 38

Particulars	Amount	Amount
Freight charges collected		8,70,000
<u>Less: Expenditure related to business</u>		
Operational expenses	6,25,000	
Depreciation u/s 32	1,85,000	
Other office expenses	15,000	8,25,000
<u>Income from business of plying goods carriage</u>		45,000
<u>Add: Other business and non-business income</u>		70,000
Total Income		1,15,000

Since Mr. Sukhvinder has lower taxable income in alternative 2 hence his total income is ₹ 1,15,000. But to claim such lower income than the estimated income (computed in alternative 1) as per provision of section 44AE, he will have to —

- Maintain books of account as required u/s 44AA; and - Get his accounts audited.

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE]

Mr. X commenced the business of operating goods vehicles on 1.4.2019. He purchased the following vehicles during the P.Y.2019-20. Compute his income under section 44AE for A.Y.2020-21.

	Gross Vehicle Weight (in kilograms)	Number	Date of purchase
(1)	7,000	2	10.04.2019
(2)	6,500	1	15.03.2020
(3)	10,000	3	16.07.2019
(4)	11,000	1	02.01.2020
(5)	15,000	2	29.08.2019
(6)	15,000	1	23.02.2020

Would your answer change if the goods vehicles purchased in April, 2019 were put to use only in July, 2019?

SOLUTION

Since Mr. X does not own more than 10 vehicles at any time during the previous year 2019-20, he is eligible to opt for presumptive taxation scheme under section 44AE. ₹ 1,000 per ton of gross vehicle weight or unladen weight per month or part of the month for each heavy goods vehicle and ₹ 7,500 per month or part of month for each goods carriage other than heavy goods vehicle, owned by him would be deemed as his profits and gains from such goods carriage.

Heavy goods vehicle means any goods carriage, the gross vehicle weight of which exceeds 12,000 kg.

(1) Number of Vehicles	(2) Date of purchase	(3) No. of months for which vehicle is owned	(4) No. of months × No. of vehicles [(1) × (3)]
For Heavy goods vehicle			
2	29.08.2019	8	16
1	23.02.2020	2	2
			18
For goods vehicle other than heavy goods vehicle			
2	10.4.2019	12	24
1	15.3.2020	1	1
3	16.7.2019	9	27
1	02.1.2020	3	3
			55

The presumptive income of Mr. X under section 44AE for A.Y.2020-21 would be - ₹ 6,82,500, i.e., 55 × ₹ 7,500, being for other than heavy goods vehicle + 18 × ₹ 1,000 × 15 ton being for heavy goods vehicle .

The answer would remain the same even if the two vehicles purchased in April, 2019 were put to use only in July, 2019, since the presumptive income has to be calculated per month or part of the month for which the vehicle is owned by Mr. X.

Computation of Business of Plying , Leasing or Hiring of Goods Carriage [Sec. 44AE

Mr. Sukhvinder is engaged in the business of plying goods carriages. On 1st April, 2019, he owns 10 trucks (out of which 6 are heavy goods vehicles, the gross vehicle weight of such goods vehicle is 15,000 kg each). On 2nd May, 2019, he sold one of the heavy goods vehicles and purchased a light goods vehicle on 6th May, 2019. This new vehicle could however be put to use only on 15th June, 2019.

Compute the total income of Mr. Sukhvinder for the assessment year 2020-21, taking note of the following data:

Particulars	₹	₹
Freight charges collected		12,70,000
Less : Operational expenses	6,25,000	
Depreciation as per section 32	1,85,000	
Other office expenses	15,000	8,25,000
Net Profit		4,45,000
Other business and non- business income		70,000

Answer

Section 44AE would apply in the case of Mr. Sukhvinder since he is engaged in the business of plying goods carriages and owns not more than ten goods carriages at any time during the previous year.

Section 44AE provides for computation of business income of such assessees on a presumptive basis. The income shall be deemed to be ₹ 1,000 per ton of gross vehicle weight or unladen weight, as the case may be, per month or part of the month for each heavy goods vehicle and ₹ 7,500 per month or part of month for each goods carriage other than heavy goods vehicle, owned by the assessee in the previous year or such higher sum as declared by the assessee in his return of income.

Mr. Sukhvinder’s business income calculated applying the provisions of section 44AE is ₹ 13,72,500 (**See Notes 1 & 2 below**) and his total income would be ₹ 14,42,500.

However, as per section 44AE(7), Mr. Sukhvinder may claim lower profits and gains if he keeps and maintains proper books of account as per section 44AA and gets the same audited and furnishes a report of such audit as required under section 44AB. If he does so, then his income for tax purposes from goods carriages would be ₹ 4,45,000 instead of ₹ 13,72,500 and his total income would be ₹ 5,15,000.

Notes:

1. Computation of total income of Mr. Sukhvinder for A.Y. 2020-21

Particulars	Presumptive income ₹	Where books are maintained ₹
Income from business of plying goods carriages [See Note 2 Below]	13,72,500	4,45,000
Other business and non-business income	70,000	70,000
Total Income	14,42,500	5,15,000

2. Calculation of presumptive income as per section 44AE

Type of carriage	No. of months	Rate per ton per month/ per month	Ton	Amount ₹
(1)	(2)		(3)	(4)
Heavy goods vehicle				
1 goods carriage upto 1 st May	2	1,000	15 (15,000/1,000)	30,000
5 goods carriage held throughout the year	12	1,000	15 (15,000/1,000)	9,00,000
Goods vehicle other than heavy goods vehicle				
1 goods carriage from 6 th May	11	7,500	-	82,500
4 goods carriage held throughout the year	12	7,500	-	3,60,000
Total				13,72,500

Summery of Computation of Income from Business – Presumptive Basis

	Particulars	Section 44AD	Section 44ADA	Section 44AE
(1)	Eligible Assessee	Resident individual, HUF or Partnership firm (but not LLP) engaged in eligible business and who has not claimed deduction under section 10AA or Chapter VIA under "C – Deductions in respect of certain incomes"	Resident assessee engaged in any profession specified u/s 44AA(1), namely, legal, medical, engineering, architectural profession or profession of accountancy or technical consultancy or interior decoration or notified profession (authorized representative, film artist, company secretary, profession of information technology)	An assessee owning not more than 10 goods carriages at any time during the P.Y..
		Non-applicability of section 44AD in respect of the following persons: - A person carrying on profession specified u/s 44AA(1); - A person earning income in the nature of commission or brokerage; - A person carrying on any agency business.		

Summary of Computation of Income from Business – Presumptive Basis

	Particulars	Section 44AD	Section 44ADA	Section 44AE
(2)	Eligible business/ profession	Any business, other than business referred to in section 44AE, whose total turnover/ gross receipts in the P.Y. $\leq$ ₹ 200 lakhs	Any profession specified under section 44AA(1), whose total gross receipts $\leq$ ₹ 50 lakhs in the relevant P.Y.	Business of plying, hiring or leasing goods carriages

Summery of Computation of Income from Business – Presumptive Basis

	Particulars	Section 44AD	Section 44ADA	Section 44AE
(3)	Presumptive income	8% of total turnover/sales/gross receipts or a sum higher than the aforesaid sum claimed to have been earned by the assessee. 6% of total turnover/gross	50% of total gross receipts of such profession or a sum higher than the aforesaid sum claimed to have been earned by the assessee.	For each heavy goods vehicle ₹ 1,000 per ton of gross vehicle weight or unladen weight, as the case may be, for every month or part of a month
		receipts in respect of the amount of total turnover/sales/gross receipts received by A/c payee cheque/bank draft/ECS through a bank account or through such other prescribed electronic modes during the P.Y. or before due date of filing of return u/s 139(1) in respect of that P.Y.		and for other than heavy goods vehicle, ₹ 7,500 per month or part of a month during which such vehicle is owned by the assessee or an amount claimed to have been actually earned from such vehicle, whichever is higher.

Summery of Computation of Income from Business – Presumptive Basis

	Particulars	Section 44AD	Section 44ADA	Section 44AE
(4)	Non-allowability of deductions while computing presumptive income	Deductions allowable under sections 30 to 38 shall be deemed to have been given full effect to and no further deduction shall be allowed		
		Even in case of a firm, salary and interest paid to partners is not deductible.	Even in case of a firm, salary and interest paid to partners is not deductible.	In case of a firm, salary and interest paid to partners is deductible subject to the conditions and limits specified in section 40(b)
(5)	Written down value of asset	WDV of any asset of an eligible business/profession shall be deemed to have been calculated as if the eligible assessee had claimed and had been actually allowed depreciation for each of the relevant assessment years		

Summery of Computation of Income from Business – Presumptive Basis

	Particulars	Section 44AD	Section 44ADA	Section 44AE
(6)	Requirement of maintenance of books of account u/s 44AA and audit u/s 44AB	After declaring profits on presumptive basis u/s 44AD, say, for A.Y.2020-21, non-declaration of profits on presumptive basis for any of the 5 successive A.Y.s thereafter (i.e., from A.Y.2021-22 to A.Y.2025-26), say, for A.Y. 2022-23, would disentitle the assessee from claiming profits on presumptive basis for five successive AYs subsequent to the AY relevant to the PY of such non-declaration (i.e., from A.Y.2023-24 to A.Y.2027-28). In such a case, the assessee would have to maintain books of account and other documents u/s 44AA(2) and get his accounts audited u/s 44AB, if his total income exceeds the basic exemption limit in those years.	If the assessee claims his profits to be lower than the profits computed by applying the presumptive rate, he has to maintain books of account and other documents u/s 44AA(1) and get his accounts audited u/s 44AB, if his total income > basic exemption limit for that year.	If the assessee claims his profits to be lower than the profits computed by applying the presumptive rate, he has to maintain books of account u/s 44AA(2) and get his accounts audited u/s 44AB.

Q&A



Instructions for filling ITR-4 SUGAM
A.Y. 2021-22

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-4 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

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

2. Who is eligible to use this Return Form

This Return Form is to be used by an individual or HUF, who is resident other than not ordinarily resident, or a Firm (other than LLP) which is a resident, whose total income for the assessment year 2020-21 does not exceed Rs.50 lakh and who has income under the following heads:-

- (a) Income from business where such income is computed on presumptive basis under Section 44AD (i.e. Gross Turnover upto Rs. 2 crore) or Section 44AE (income from goods carriage upto ten vehicles); or
- (b) Income from Profession where such income is computed on presumptive basis under Section 44ADA (i.e. Gross receipt upto Rs. 50 lakh); or
- (c) Income from Salary/ Pension; or
- (d) Income from One House Property; or
- (e) Interest income and / or income from family pension taxable under Other Sources.

Note 1: The income computed on presumptive basis under sections 44AD or 44AE or 44ADA shall be presumed to have been computed after giving full effect to every loss, allowance, depreciation or deduction under the Income-tax Act. However, person having loss after giving effect to proviso to sub-section 3 of Section 44AE shall file ITR5

Note 2: Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who is not eligible to use this Return Form

A. This Return Form should not be used by a person who –

- (a) is a Director in a company;
- (b) has held any unlisted equity shares at any time during the previous year;
- (c) has any asset (including financial interest in any entity) located outside India;
- (d) has signing authority in any account located outside India; or

- (e) has income from any source outside India.
 - (f) has deferred tax on ESOP received from employer being an eligible start-up.
- B. This return form also cannot be used by a person who has any income of the following nature during the previous year:-
- (a) Profits and gains from business and professions which is not required to be computed u/s 44AD, 44ADA or 44AE, such as income from speculative business, agency business, commission or brokerage income etc.;
 - (b) Capital gains;
 - (c) Income from more than one house property;
 - (d) Income under the head other sources which is of following nature:-
 - (i) winnings from lottery;
 - (ii) activity of owning and maintaining race horses;
 - (iii) income taxable at special rates under section 115BBE;
 - (e) Income to be apportioned in accordance with provisions of section 5A; or
 - (f) Agricultural income in excess of ₹5,000.
- C. Further, this return form also cannot be used by a person who has any claims of loss/deductions/relief/tax credit etc. of the following nature:-
- (a) any brought forward loss or loss to be carried forward under any head of income;
 - (b) loss under the head 'Income from other sources';
 - (c) any claim of relief under section 90, 90A or section 91;
 - (d) any claim of deduction under section 57, other than deduction under clause (iia) thereof (*relating to family pension*); or
 - (e) any claim of credit of tax deducted at source in the hands of any other person.

4. SUGAM form is not mandatory

Form ITR-4 (Sugam) is a simplified return form to be used by an assessee, at his option, if he is eligible to declare profits and gains from business and profession on presumptive basis under section 44AD, 44ADA or 44AE. However, in case the assessee keeps and maintains all books of accounts and other documents referred to in section 44AA, and also gets his accounts audited and obtains an audit report as per section 44AB, filling up the Form ITR-4 (Sugam) is not mandatory. In such a case, other regular return forms viz. ITR-3 or ITR-5, as applicable, should be used and not this Form.

5. Annexure-less Return Form

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

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

- (a) Option to avail benefit of new tax regime u/s 115BAC is provided in ITR-4. Form-10IE filing is mandatory to avail benefit of new tax regime and should be filed within due date mentioned as per section 139(1).
- (b) Resident Individual having Income-Tax deferred on ESOP is restricted to file ITR-4.
- (c) Quarterly breakup of dividend income to be provided.
- (d) Schedule DI is removed.

7. Manner of filing and verification of this Return Form

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

- (A) electronically on the e-filing web portal of Income-tax Department (www.incometaxindiaefiling.gov.in) [www.incometax.gov.in from 7-June-2021] and verified in any one of the following manner –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V - Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,
Income Tax Department,
Bengaluru— 560500,
Karnataka”.

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

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

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

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

Where the Return Form is furnished in the manner mentioned at 6A(iv) above, the assessee should print out Form ITRV- Income Tax Return Verification Form. ITRV- Income Tax Return Verification Form, duly signed by the assessee then has to be sent by ordinary post or speed post only to Central, Processing Centre, Income Tax Department, Bengaluru- 560500 (Karnataka).

9. Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax

is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount which is not chargeable to income tax for Assessment Year 2021-22, in case of different categories, is as under:-

(Applicable if New Tax Regime u/s 115BAC is not opted)		
Sl. No.	Category	Amount (in ₹)
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2020-21 but below the age of 80 years	3,00,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2020-21	5,00,000

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

In case of firms, every firm is required to furnish the return of income in this ITR Form, where profits or gains from business or profession are computed on presumptive basis under section 44AD, section 44ADA or section 44AE.

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

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

10. Obligation to file form 10-IE

1. Any individual or HUF opting for new tax regime u/s 115BAC has to mandatorily file Form 10-IE before due date of filing of return u/s 139(1).
2. Form 10-IE once filed cannot be withdrawn during the year.

3. After filing Form 10-IE, original return or revised return is required to be filed mandatorily to avail the benefit of new tax slab u/s 115BAC and Acknowledgement no. & Date of filing Form 10IE are mandatory fields in ITR-4.
4. If Form 10-IE is filed within due date then even if return is filed after due date, benefit of 115BAC will be allowed.

Item by Item Instructions to fill up the Return Form

Part-A – General Information

Field No.	Field Name	Instruction
A1	First Name	Enter the First Name as per PAN card
A2	Middle Name	Enter the Middle Name as per PAN card
A3	Last Name	Enter the Last Name as per PAN card
A4	PAN	Enter the PAN as in PAN card
A5	Date of Birth	Enter the Date of Birth as per the PAN card
A6	Flat/ Door/ Block No.	Enter the Flat or House Number
A7	Name of Premises/ Building / Village	Enter the name of the Premises or Building or Apartment or Village
A8	Road/ Street/Post Office	Enter the name of the Post office or Road or Street in which the house is situated
A9	Area/ Locality	Enter the name of area or locality in which the house is situated
A10	Town/ City/ District	Enter the name of town or City or District in which the house is situated
A11	State	Select the name of State from the dropdown
A12	Country	Select the name of Country from the dropdown
A13	PIN Code/ Zip Code	Enter the PIN Code/ Zip Code of the Post Office
A14	Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
A15	Status	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF) (c) Firm (other than Limited Liability Partnership)
A16	Residential/ Office Phone Number with STD code/ Mobile No.1	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
A17	Mobile No.2	Enter the mobile number of PAN holder or that of any other person, as an alternative number for communication.
A18	Email Address (Self)	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.

Field No.	Field Name	Instruction
	Email Address-2	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
A19	Nature of Employment	In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Govt.' (b) If you are a State Government Employee, tick 'State Govt' (c) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick ' Public Sector Undertaking' (d) If you are drawing pension, tick 'Pensioners' (e) If you are an employee of Private Sector concern, tick 'Others' (f) If you have income from Family Pension etc., tick 'Not Applicable'
A20	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 filed in pursuance to an order under section 119(2)(b) condoning the delay, tick '119(2)(b)'
	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 check box - (a) If filed in response to a notice under section 139(9), tick '139(9)' (b) If filed in response to notice under section 142(1), tick '142(1)' (c) If filed in response to notice under section 148, tick '148'
A21	If revised/defective, enter Receipt No. and Date of filing original return	If this is a revised return, or a return being filed in response to notice under section 139(9), please enter the acknowledgement number and date of filing of the original return.
A22	If filed in response to notice u/s 139(9)/142(1)/148 or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, please enter the Unique number/ Document Identification Number (DIN) and date of the relevant statutory Notice or condonation order.
	Are you opting for new tax regime u/s 115BAC ? ☐ Yes ☐ No If yes, please furnish date of filing of form 10-IE along with	Assessee having income from business and profession has to mandatorily file Form 10-IE to opt for new tax regime u/s 115BAC. In case new tax regime is being opted, please select checkbox as 'Yes' and enter the date of filing of form 10-IE

Field No.	Field Name	Instruction
	Acknowledgment number	and acknowledgement number. If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC) 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax) 3) Interest payable on borrowed capital for self occupied property 4) Standard Deduction in case of family pension 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc except Contribution made by employer to notified pension scheme u/s 80CCD(2))
	Are you filing return of income under seventh proviso to section 139(1) but otherwise not required to furnish return of income?– (Not applicable in case of Firm) - (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]	In case the return is being filed due to any one or all of the below conditions are applicable then tick 'Yes' a) Amount or aggregate of amount exceeding Rs. 1 Crore in one or more current accounts b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person c) incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity
	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.
	Have you incurred expenditure of an amount or aggregate of amount	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'

Field No.	Field Name	Instruction
	exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
A23	Whether this return is being filed by a representative assessee	Please tick the applicable check box. In case the return is being a filed by representative assessee, please furnish the following information:- (a) Name of the representative (b) Capacity of the representative (<i>select from drop down list</i>) (c) Address of the representative (d) PAN of the representative (e)Aadhaar No. of the representative

Part B – Gross Total Income

Field No.	Field Name	Instruction
Income from salary/pension		
B1	Income from Business & Profession	In this field, please enter the aggregate of Income chargeable under Business or Profession, as appearing in item No. E8 of Schedule BP.
B2(i)	Gross Salary	This is an auto-populated field representing aggregate of the amounts entered at fields (ia), (ib) and (ic) below.
B2(i)(a)	Salary as per section 17(1)	Please enter the Salary as per Part B of Form 16
B2(i)(b)	Value of perquisites as per section 17(2)	Please enter the Value of perquisites as per Part B of Form 16
B2(i)(c)	Profits in lieu of salary as per section 17(3)	Please enter the Profits in lieu of salary as per Part B of Form 16
B2(ii)	Less allowances to the extent exempt u/s 10 [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]	Please select the allowances from the drop down (<i>as per list</i>) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
	List of allowances (<i>to be provided in drop down</i>)	Sec 10(5)- Leave Travel concession/assistance (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)

Field No.	Field Name	Instruction
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First proviso – Compensation limit notified by CG in the official Gazette
		Sec 10(10B) Second Proviso- Compensation under scheme approved by the Central Government
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- Allowance to meet expenditure incurred on House Rent (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Sec 10(14)(i)- Prescribed allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses fully, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Sec 10(14)(ii)- Prescribed allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living. (This allowance cannot be claimed if new tax regime u/s 115BAC is opted)
		Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB (This allowance can be claimed only if new tax regime u/s 115BAC is opted)
		Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee

Field No.	Field Name	Instruction
		(This allowance can be claimed only if new tax regime u/s 115BAC is opted)
		Any Other - In case of any other allowances enter the details in a text box provided.
B2(iii)	Net Salary (i – ii)	This is an auto-populated field representing the net amount, after deducting the exempt allowances [B2(ii)] from the Gross Salary [B2(i)]
B2(iv)	Deductions u/s 16 (iva + ivb + ivc)	This is an auto-populated field representing aggregate of the amounts entered at fields (iva), (ivb) and (ivc) below.
B2(iv)(a)	Standard Deduction u/s 16(ia)	This is an auto-populated field as lower of B2(iii) or Rs 50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B2(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (<i>as per Part B of Form 16</i>) (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B2(iv)(c)	Professional tax u/s 16(iii)	Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (<i>as per Part B of Form 16</i>) (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B2(v)	Income chargeable under the Head 'Salaries' (iii - iv)	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [B2(iv)] against the Net Salary [B2(iii)]
Income from house property		
B3	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 consist 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'
B3(i)	Gross rent received/ receivable/ lettable value during the year	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to be let out during the year.
B3(ii)	Tax paid to local authorities	Please enter the amount of tax on house property which has been actually paid during the year, to

Field No.	Field Name	Instruction
		local authorities such as municipal taxes paid etc.
B3(iii)	Annual Value (i – ii)	This is an auto-populated field representing the amount of Gross rent <i>[B3(i)]</i> as reduced by Tax paid to local authorities <i>[B3(ii)]</i> .
B3(iv)	30% of Annual Value	Please enter 30% of Annual Value so arrived at.
B3(v)	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. In case the house property is 'self-occupied' and new tax regime u/s 115BAC is opted, interest payable on borrowed capital cannot be claimed
B3(vi)	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.
B3(vii)	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.	This is an auto-populated field which represents the income chargeable under the head 'House Property'. The same is computed as Annual Value <i>[B3(iii)]</i> less Standard deduction <i>[B3(iv)]</i> less Interest payable on borrowed capital <i>[B3(v)]</i>, including the arrears/unrealized rent, if any <i>[B3(vi)]</i>. If the net computation under the head 'House Property' is a loss, the same can be set-off against income under any other head, only to the extent such loss does not exceed Rs. 2 lakh. In case loss under house property exceeds Rs.2 lakh, and the remaining loss is required to be carried forward, other regular ITR Form should be used and not the Form ITR-4 (Sugam). In case new tax regime u/s 115BAC is opted and net computation under the head 'House Property' is a loss, the same cannot be set-off against income under any other head
Income from other Sources		

Field No.	Field Name	Instruction
B4	Income from other Sources	Please select the nature of income from the drop down (as per list given below) and enter the amount of income. In case multiple items of income are to be reported, please enter details of each income as separate line item. In case dropdown Dividend' is selected, please enter Quarterly breakup of dividend income in the table <u>List of category of income:-</u> (a) Interest from Savings Bank Account (b) Interest from Deposit (Bank/Post Office/ Cooperative Society) (c) Interest from Income Tax Refund (d) Family pension (e) Dividend(f) Any Other - In case of any other interest income enter the details in a text box provided.
	Less: Deduction u/s 57(iia) (In case of family pension only)	In case you have reported family pension as one of the sources of income in the above column, please enter the amount of deduction admissible as per section 57(iia) [i.e. 1/3 of the amount of family pension received, or rupees fifteen thousand, whichever is less]. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
B5	Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set off loss, please use ITR -3/5.	This is an auto-populated field which represents the aggregate of 'Income from Business & Profession' [B1], 'Income from Salary' [B2(v)], 'House Property' [B3(vii)] and 'Income from Other Sources' (B4). In case new tax regime u/s 115BAC is opted and income from House Property is negative, this field will be auto-populated as aggregate of 'Income from Business & Profession' [B1], 'Income from Salary' [B2(v)] and 'Income from Other Sources' (B4).

Part –C – Deductions and taxable total income

In this part, please provide the details of deduction under Chapter VI-A claimed and computation of taxable total income during the year-	
(Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21)	

Column No.	Section	Nature of deduction	Instruction
C1	80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C2	80CCC	Deduction in respect of contribution to certain Pension Funds	Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C3	80CCD(1)	Deduction in respect of contribution to pension scheme of Central Government	Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD. The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. The amount eligible is subject to maximum limit of 10% of salary In case income there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C4	80CCD(1B)	Deduction in respect of contribution to	Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for

Column No.	Section	Nature of deduction	Instruction
		pension scheme of Central Government	deduction under sub-section (1B) of section 80CCD. The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C5	80CCD(2)	Deduction in respect of contribution of employer to pension scheme of Central Government	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10% of salary in case the nature of employment selected is other than 'Central Govt.' In case the nature of employment selected is 'Central Govt' then amount eligible is subject to maximum limit of 14% of salary.
C6	80D	Deduction in respect of health insurance premia	This field will be auto-populated from schedule 80D. Please fill schedule 80D for claiming the deduction. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C7	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down. 1. Dependent person with disability 2. Dependent person with severe disability The amount eligible for deduction is subject to maximum limit of ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C8	80DDB	Deduction in respect of medical treatment etc.	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop down menu and enter relevant amount. 1. Self or Dependent 2. Senior Citizen – Self or Dependent

Column No.	Section	Nature of deduction	Instruction
			The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C9	80E	Deduction in respect of interest on loan taken for higher education	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C10	80EE	Deduction in respect of interest on loan taken for residential house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property, which is eligible for deduction u/s 80EE. The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C11	80EEA	Deduction in respect of interest on loan taken for certain house property	Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2020 to 31 March 2021 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA. In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C12	80EEB	Deduction in respect of purchase of electric vehicle.	Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB. The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Column No.	Section	Nature of deduction	Instruction
C13	80G	Deduction in respect of donations to certain funds, charitable institutions, etc.	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. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C14	80GG	Deduction in respect of rents paid	Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG. The amount eligible for deduction is subject to a maximum limit of ₹60,000 during the year and further conditions specified therein. Please ensure to submit Form 10BA to claim this deduction. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C15	80GGC	Deduction in respect of contributions given by any person to Political parties	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. This deduction is not admissible for any sum contributed by way of cash. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C16	80TTA	Deduction in respect of interest on deposits in savings account	Please enter the amount of income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTA. The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C17	80TTB	Deduction in respect of interest on deposits in case of senior citizens	This deduction can be claimed only by a senior citizen. If you are a senior citizen, please enter the amount of income by way of interest on deposits with a bank or a co-operative bank or a post office which is eligible for deduction u/s 80TTB. The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year. (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

Column No.	Section	Nature of deduction	Instruction
C18	80U	Deduction in case of a person with disability	This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability. If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options: 1. Self with Disability - ₹ 75,000 2. Self with Severe disability - ₹ 1,25,000 (This deduction cannot be claimed if new tax regime u/s 115BAC is opted)
C19		Total Deductions	Please enter the aggregate amount of deductions claimed under Chapter VI-A.
C20		Taxable Total Income	This is an auto-populated field representing the Total Income which is computed as Gross Total Income [B5] reduced by claim of total deductions [C19].

Part –D – Tax Computation and Tax Status

Field No.	Field Name	Instruction
D1	Tax payable on total income	Please compute the amount of tax payable on Total Income as per the tax computation table given below.
D2	Rebate u/s 87A	If you are a resident individual, whose total income does not exceed ₹5,00,000, you can claim rebate of income-tax u/s 87A, of an amount equal to income-tax payable or ₹12,500, whichever is less.
D3	Tax payable after Rebate	Please enter the tax payable after claiming rebate (D1 – D2).
D4	Health and Education Cess @4%	Please compute health and education cess @4% of the tax after rebate. (i.e. 4% of D3)
D5	Total Tax & Cess	Please enter the sum of tax after rebate and health & education cess. (D3 + D4)
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	Please enter the amount of tax relief admissible u/s 89, computed as per Form 10E or as mentioned in Part B of Form 16, in respect of arrears or advances of salary received during the year.
D7	Balance Tax After Relief	Please enter the difference of amount between Total Tax & cess and Relief u/s 89.
D8	Interest u/s 234A	Please compute the amount of interest payable for delay in filing return of income, if any, as per provisions of section 234A.
D9	Interest u/s 234B	Please compute the amount of interest payable for short-payment of advance tax, if any, as per provisions of section 234B.

Field No.	Field Name	Instruction
D10	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C. Note : If the shortfall in the advance tax instalment or the failure to pay the same on time is on account of dividend income, no interest under section 234C shall be charged if the assessee has paid the whole of the amount of tax payable in respect of dividend income, had such income been a part of the total income, as part of the remaining instalments of advance tax which are due or where no such instalments are due, by the 31st day of March of the financial year. Dividend income included in Total income will be computed as 'Lower of Dividend income and total income other than 44AD and 44ADA' The computed dividend income as mentioned above shall be distributed among 5 quarters by giving preference to QTR 5 to QTR 1 as it is more beneficial to assessee. 234C will be calculated on tax on returned income which is calculated as under: • QTR 1 (upto 15 Jun) – “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1” • QTR 2 (16 Jun to 15 Sept) – “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1 and QTR 2” • QTR 3 (16 Sept to 15 Dec) – “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1, QTR 2 and QTR 3” • QTR 4 (16 Dec to 15 Mar)– “Total Income other than 44AD & 44ADA income and Dividend Income + Dividend income distributed in QTR 1, QTR 2, QTR 3 and QTR 4 + 44AD and 44ADA income” • QTR 5 (16 Mar to 31 Mar) – “Dividend income distributed in QTR 5”
D11	Fee u/s 234F	Please enter the amount of fees payable for delay in filing return of income as per section 234F.
D12	Total Tax, Fee and Interest	Please compute the total sum payable towards tax, fee and interest after claiming relief. (D7+D8+D9+D10+D11)
D13	Total Advance Tax Paid	Please enter the amount of Advance Tax paid during the year. Please fill up details of challan etc. in Schedule-IT.
D14	Total Self-Assessment Tax Paid	Please enter the amount of self-assessment Tax paid.

Field No.	Field Name	Instruction
		Please fill up details of challan etc. in Schedule-IT.
D15	Total TDS Claimed	Please enter the total amount of TDS claimed. Please fill up details of tax deducted at source in Schedule TDS-1 (<i>in case of salary</i>) or in Schedule TDS-2 (<i>in case of other payments</i>) as applicable.
D16	Total TCS Claimed	Please enter total amount of TCS claimed. Please fill up details of tax collected at source in Schedule TCS.
D17	Total Taxes Paid	This is an auto-populated field, which represents aggregate of taxes paid during the year, by way of advance tax, self-assessment tax, TDS and TCS. (D13+D14+D15+D16)
D18	Amount payable (D12–D17) (if D12 > D17)	Please compute the net amount payable, if any, after claiming credit of taxes paid (D12 - D17)
D19	Refund (D17 – D12) (if D17 > D12)	Please compute the net amount refundable, if any, after claiming credit of taxes paid (D17 - D12).
D20	Exempt income (For reporting Purposes) (If agricultural income is more than Rs.5,000/-, use ITR 3/5)	Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item. Please also note that the maximum amount of agriculture income that can be reported in Form ITR-4 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.
	List of other types of exempt income (<i>drop down to be provided</i>)	Agriculture Income (less than equal to Rs. 5000)
		Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster.
		Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)
		Sec 10(11)- Statutory Provident Fund received
		Sec 10(12)- Recognized Provident Fund received
		Sec 10(13)- Approved superannuation fund received
		Sec 10(16)- Scholarships granted to meet the cost of education
		Sec 10(17)- Allowance MP/ MLA/ MLC (This allowance cannot be claimed as exempt income if new tax regime u/s 115BAC is opted)
		Sec 10(17A)- Award instituted by Government
		Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award

Field No.	Field Name	Instruction
		Defense Medical Disability Pension
		Sec 10(19)- Armed Forces Family pension in case of death during operational duty
		Sec 10(26)- Any income as referred to in section 10(26)
		Sec 10(26AAA)- Any income as referred to in section 10(26AAA)
		Any Other- In case of any other exempt income enter the details in a text box provided.
D21	Details of Bank Accounts held in India at any time during the previous year	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account/accounts in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank.
	IFS Code of the bank	Please enter the IFS Code of the Bank (11 digits)
	Name of the Bank	Please enter name of the Bank
	Account Number	Please enter account number of the Bank

Schedule BP – Details of Income from Business or Profession

Presumptive business income u/s 44AD
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. Please note that the scheme of presumptive business income u/s 44AD is not applicable for persons carrying on professions as referred to in Section 44AA, or earning income in the nature of commission or brokerage or carrying on any agency business. In such cases, it is mandatory to maintain books of accounts as required u/s 44AA and return of income should be filed in regular Form ITR-3 or ITR-5, as applicable.

Field No.	Field Name	Instruction
E1	Gross Turnover or Gross Receipts:-	
E1(a)	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	Please enter the amount of turnover realized through account payee cheque or account payee bank draft or bank electronic clearing system or prescribed electronic modes during the previous year or before the due date for filing return u/s 139(1).
E1(b)	Any other mode	Please enter the amount of turnover realized through any other mode (cash).
E2	Presumptive Income under section 44AD:-	
E2(a)	6% of E1a or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the turnover realised through account payee cheque etc. mentioned at E1a. The presumptive income is to be

		computed @6% of Turnover mentioned at E1a, or the actual amount claimed to have been earned, whichever is higher.		
E2(b)	8% of E1b or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the turnover realised through other modes (cash) etc. as mentioned at E1b. The presumptive income is to be computed @8% of Turnover mentioned at E1b, or the actual amount claimed to have been earned, whichever is higher.		
E2(c)	Total	This is an auto-populated field which represents the total amount of presumptive income declared u/s 44AD [E2(a) + E2(b)].		
Note:-	In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.			
Presumptive professional income u/s 44ADA				
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.				
E3	Gross Receipts	Please enter total gross receipts during the previous year from professions referred to in section 44AA (legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession). In case the total gross receipts from the eligible profession exceeds Rs.50 Lakh, please fill up regular ITR Form-3 or Form-5, as applicable.		
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher	Please enter the presumptive income in respect of the total gross receipts from the eligible professions. The presumptive income is to be computed @50% of the total gross receipts mentioned at E3, or the actual amount claimed to have been earned, whichever is higher.		
Note:-	In case the actual amount claimed to have been earned is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.			
Presumptive income from goods carriages u/s 44AE				
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.				
Table	Please provide the details of each goods carriage, period for which used during the year and presumptive income therefrom. Add rows as necessary.			
Col. 1	Registration No.	Please enter registration number of each goods carriage used during the previous year.		
Col. 2	Whether owned/ leased/ hired	Please select whether the vehicle is "Owned"/ "Leased"/ "Hired".		
Col. 3	Tonnage capacity	Please enter tonnage capacity of the goods carriage in		

		metric ton.
Col. 4	Number of months	Please enter months for which goods carriage was owned/leased/hired by assessee during the previous year.
Col. 5	Presumptive income u/s 44AE	Please enter the presumptive income from each goods carriage u/s 44AE during the previous year. The presumptive income is to be computed @Rs.1,000 per ton per month for heavy goods vehicle (<i>i.e. tonnage exceeding 12 Metric Ton</i>) and @Rs.7,500 per month for other than heavy goods vehicle, or the actual amount claimed to have been earned, whichever is higher.
E5	Presumptive Income from Goods Carriage u/s 44AE	This is an auto-populated field which represents the aggregate of presumptive incomes from business of plying, hiring or leasing goods carriages u/s 44AE. This is the total of amounts entered in column 5 of the table in respect of each goods carriage.
E6	Salary and interest paid to the partners	If you are a partnership firm (other than LLP) having income u/s 44AE, please enter the amount of salary and interest paid to the partners, to extent admissible as per Section 40(b).
E7	Presumptive Income u/s 44AE	This is an auto-populated field which represents the presumptive income under Section 44AE, net of deduction on account of salary and interest paid to partners. [E5 - E6]
Note:-	In case the actual amount claimed to have been earned from goods carriage is less than the presumptive income prescribed u/s 44AE, or the number of vehicles owned at any time during the year exceeds ten, it is mandatory to have a tax audit u/s 44AB & furnish regular return Forms ITR-3 or ITR-5, as applicable.	
E8	Income chargeable under Business or Profession	This is an auto-populated field which represents the aggregate of incomes chargeable under the head Business or Profession. [E2(c) + E4 + E7]
Information regarding Turnover/Gross Receipt reported for GST		
Please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN. Add rows as necessary.		
E9	GSTIN No(s).	Please enter the GSTIN No.
E10	Annual value of outward supplies as per the GST returns filed	Please enter the total annual value of outward supplies reported against each GSTIN No. separately based on the monthly GST returns.
Financial Particulars of the Business		
Please furnish the information below as on 31 st day of March, 2021. The information sought at columns E15, E19, E20 and E22 is mandatory. The information sought at other columns should be furnished, if available.		
E11	Partners/ Members own capital	Please enter Partners/ Members own capital
E12	Secured loans	Please enter total of secured loans

E13	Unsecured loans	Please enter total of unsecured loans
E14	Advances	Please enter aggregate of trade advances received
E15	Sundry creditors	Please enter total amount of sundry creditors
E16	Other liabilities	Please enter total of other liabilities (<i>not specifically mentioned at E11 to E15 above</i>)
E17	Total capital and liabilities	Please enter total of capital and liabilities (E11 + E12 + E13 + E14 + E15 + E16)
E18	Fixed assets	Please enter written down value of fixed assets
E19	Inventories	Please enter closing value of stock-in-trade
E20	Sundry debtors	Please enter the total of sundry debtors
E21	Balance with banks	Please enter the aggregate of bank balances
E22	Cash-in-hand	Please enter cash-in-hand
E23	Loans and advances	Please enter aggregate of loans and advances given
E24	Other assets	Please enter aggregate of other assets (<i>not specifically mentioned at E18 to E23 above</i>)
E25	Total assets	Please enter total of all assets (E18 + E19 + E20 + E21 + E22 + E23 + E24)

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

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

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

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

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

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

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

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

Schedule 80D - Deduction in respect of health insurance premia

(This deduction cannot be claimed if new tax regime u/s 115BAC is opted)

S. No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'
1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health

S. No.	Field Name	Instruction
		Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
Note : The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.		

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

Please enter the relevant details of payment of advance tax or self-assessment tax.

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

Schedule-TCS: Details of TCS

Please enter the relevant details of taxes collected at source <i>(as appearing in Form 27D)</i>		
Column No.	Field Name	Instruction
1	TAN of the Collector	Please enter the TAN of the Collector.
2	Name of the Collector	Please enter the name of the Collector.
3	Details of amount paid as mentioned in Form 26AS	Please enter the gross amount of receipt in respect of which tax has been collected at source.
4	Tax collected	Please enter the amount of tax which has been collected at source.
5	Amount out of (4) being claimed	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.

Schedule TDS-1 – Details of TDS from salary

Please enter the relevant details of taxes deducted at source <i>(as appearing in Form 16)</i>		
Column No.	Field Name	Instruction
1	TAN of the Employer	Please enter the TAN of the Employer.
2	Name of the Employer	Please enter the name of the Employer.
3	Income under salary	Please enter the gross amount of salary in respect of which tax has been deducted at source.
4	Tax deducted	Please enter the amount of tax which has been deducted at source.

Schedule TDS-2 – Details of TDS on income other than salary

Please enter the relevant details of taxes deducted at source <i>(as appearing in Form 16A/16C)</i>		
Column No.	Field Name	Instruction
2	TAN of the Deductor /PAN/Aadhaar No. of Tenant	Please enter the TAN of the Deductor. In case tax has been deducted by the tenant, provide the PAN/ Aadhaar No. of the Tenant.

3 & 4	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 3 and column 4 respectively.
5	TDS of the current financial year	Please enter the amount of Tax deducted at source for the current financial year.
6	TDS credit being claimed this year	Please enter the amount of TDS collected for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.
7 & 8	Corresponding receipt/withdrawals offered	Please enter the details of corresponding receipt/withdrawals offered, in respect of which TDS credit is being claimed, in this year. Enter the gross amount of income and head under which offered in column 7 and column 8 respectively. In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "TDS credit being claimed this year" for the current year. If this is done, the column "Corresponding receipt/withdrawals offered" is greyed-off and is not required to be filled up. Please Note : Select drop down as 'Not applicable (only in case TDS is deducted u/s 194N)' in column no 8 if TDS is claimed u/s 194N of the Act
9	TDS credit being carried forward	Please enter the amount of remaining TDS 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. Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

In case of a Firm, return of income can be verified by the managing partner. In case the managing partner is not able to do so for any unavoidable reason, the return can be verified by any other partner of firm, who is not a minor.

Before signing the verification (as mentioned in section 6 above – Manner of filing and verification), please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

TRP Details

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

Tax Computation Table

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

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21 and not opting for new tax regime u/s 115BAC -

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

(iv) In case of individual or HUF opting for new tax regime u/s 115BAC

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000

4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

(v) In case of a Firm, tax is to be calculated at flat rate of 30% of taxable income.

Paper return

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

BUSINESS CODES FOR ITR FORMS FOR A.Y 2021-22

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 fibres	09015
	Wholesale of industrial chemicals	09016

	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, 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
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND 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 and computing machinery	14008
	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 SERVICES	CARE	
	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003

	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_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

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

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

List of Category A Rules for ITR 4 are as below:

Sl. No.	Description of Rules	Mapping of Rules for ITR-4
1	Income chargeable under business should be equal to sum of income offered under presumptive income under 44AD, 44ADA & 44AE	Value at field "E8" is not equal to sum of E2c+E4+E7
2	Income u/s 44AD, 44ADA, 44AE is disclosed in the Part B- Gross Total Income, "schedule BP" should be filled	In Schedule Part B- Gross total Income , B1 (BP income) is MORE THAN ZERO AND in schedule BP all the fields from E1 to E7 are zero/null. Note: All fields including sub fields
3	Business Income mentioned in Part B- Gross Total Income should be equal to amount mentioned in Schedule BP	Sl. No B1 is not equal to the amount mentioned in SL.no E8 of Schedule BP
4	In "Schedule BP" in E17 of Total capital and liabilities should be equal to the value entered in (Partners/ members own capital + Secured loans + Unsecured loans + Advances + Sundry creditors + Other liabilities)	In "Schedule BP" in E17 of Total capital and liabilities is not equal to sum of (E11+E12+E13+E14+E15+E16)
5	In "Schedule BP" in E 25 of Total assets should be equal to the value entered in (Fixed assets + Inventories + Sundry debtors + Balance with banks + Cash-in-hand + Loans and advances + Other Assets)	In "Schedule BP" in E 25 of Total assets is not equal to the value entered in(E18+E19+E20+E21+E22+E23+E24)
6	Presumptive income u/s 44AD should be more than or equal to 6% of Gross Turnover or Gross Receipts received a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	In schedule BP value mentioned at field" 6% of E1a or the amount claimed to have been earned, whichever is higher" is lower than 6% of value mentioned in "E1a" Note : Round off -1. (i.e., if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)

7	Presumptive income u/s 44AD should be more than or equal to 8% of Gross Turnover or Gross Receipts received in any other mode other than Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	In schedule BP value mentioned at field" 8% of E1b or the amount claimed to have been earned, whichever is higher" is lower than 8% of value mentioned in "E1b" Note : Round off -1. (i.e., if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)
8	Total; Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee check, & 8% of Gross turnover in any other mode	In schedule BP ,E2(C) is not equals to E2(a) + E2(b)
9	Income U/S 44AD is more than Gross receipts or Gross turnover through Any other mode.	A - Section 44AD In schedule BP, 44AD income (i.e. E2(a)) is more than zero AND 44AD income (i.e. E2(a)) is more than Gross receipts (i.e. 6% --> E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" OR B -In schedule BP, 44AD income (i.e. E2(b)) is more than zero AND 44AD income E2(b) is more than Gross receipts8% --> E1(b)-"Any other mode").
10	Income U/S 44AD should not be more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	In schedule BP, "Total Presumptive income U/S 44AD (Field E2(a)) "is MORE THAN Gross Turnover / Gross Receipts (Field E1(a)) .

11	In the return of income, the taxpayer has filed ITR-4 but the gross receipt/income U/S 44AD (E1(a)+E1(b)) is more than Rs. 2 Crore	In Schedule BP , "Gross turnover or gross receipt U/S 44AD"(Field E1(a)+E1(b)) is greater than 2crore.
12	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1). (For ineligible Business codes, please refer to Instructions)	In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, 16009,16013 , 16018, 16019_1, 16020, 18001, 18002, 18003,18004,18005,18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012,
13	In schedule BP if income is declared u/s 44AD then it is mandatory to select "Business code" u/s 44AD.	If In schedule BP E2c is more than ZERO and "Business code" u/s 44AD is not selected.
14	In schedule BP if "business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.	If In schedule BP "business code" u/s 44AD is selected and income in field E2c is zero or null
15	Income U/S 44ADA cannot be more than corresponding gross receipts.	In Schedule BP, where "Total Presumptive income U/S 44ADA (Field E4) "is MORE THAN Gross Turnover / Gross Receipts (Field E3) .
16	-Presumptive Income u/s 44ADA cannot be less than 50% of Gross Turnover or Gross Receipts.	In Schedule BP , where "Presumptive income U/S 44ADA"(Field E4) is less than 50% of Gross Turnover / Gross Receipts (Field E3) Note : Round off -1. (i.e., if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml)

17	The provisions of 44ADA is not applicable for persons carrying on business (For ineligible Business codes, please refer to Instructions)	If value at field E3 is greater than "Zero" but section code selected in Business code under table "44ADA" is other than below codes : 14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008, 16009 , 16013 ,16018,16019_1, 16020 18001, 18002, 18003, 18004, 18005, 18010,18011,18012,18013,18014, 18015, 18016,18017,18018, 18019, 18020,20010,20011,20012
18	In schedule BP if income is declared u/s 44ADA then it is mandatory to select "Business code" u/s 44ADA.	If In schedule BP E4 is more than ZERO and "Business code" u/s 44ADA is not selected.
19	In schedule BP if "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.	If In schedule BP "business code" u/s 44ADA is selected and income in field E4 is zero or null
20	Total of chapter VI-A deductions shall be consistent with the breakup of individual deductions (Total of 6a to 6r). Total deduction should not be greater than sl no. 5	If value at field -sl.no.6 " Part -B , Gross Total Income " of schedule Income details is greater than zero, and Total of chapter VI-A deductions is not consistent with total of individual deductions. (Total of 6a to 6r) And total deduction should not be greater than sl no. 5
21	Deductions claimed under Chapter VI-A cannot be greater than "Gross Total Income". Applicable only if B6>0.	In Part C, "Total deductions under Chapter VI A" (Field reference 6a to 6r) of system calculated claim shall not exceed the 'Gross Total Income' of Part-B (Field reference 5). Note : This rule will be applicable only if B6>0.
22	If the status of the Assessee is "Firm" deduction u/s 80C, 80CCC & 80CCD (1) cannot be claimed.	If status is selected as "Firm" and values at system calculated fields of 80C(field 6a) or 80CCC(Field -6b)or 80CCD(1) (field -6c)is more than Zero
23	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Assessee has selected status as "Individual" or "HUF" in schedule Part A General information And sum of field 80C - B6C(a) + 80CCC (B6C(b)) + 80CCD(1) (B6C(c)) in schedule Income details is more than 1,50,000.

24	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and employer category is Pensioners or Not Applicable, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND In schedule Income details value mentioned at field "B6(c) is more than 20% of value mentioned in the field sr. no B5 and "Nature of Employment " is "Pensioners" or" Not Applicable" Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
25	If the status of the Assessee is not "individual" deduction u/s 80CCD(1) is not allowable.	If Status is other than "individual" and value at field 80ccd(1)-Field 6(c) is more than "Zero"
26	If the status of the Assessee is not "individual" deduction u/s 80CCD(1B) is not allowable.	If Status is other than "individual" and value at field 80ccd(1b) - Field 6(d) is more than "Zero"
27	Deduction u/s 80CCD(2) should not be more than 10% of salary if the employer is other than Central Government	Value mentioned in the field Sr. no B6 (e) is more than 10% of value mentioned in the field B2(iii)-B2(ib) (Net Salary-Value of Perquisites and Nature of Employer is any of following: State Government Public Sector Undertaking Others Note: If the GTI is less than or equal to zero, this rule will be skipped Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
28	Deduction u/s 80CCD(2) is not allowable to HUF or Firm(other than LLP)	Status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at field "80CCD(2)" -B6(e) in schedule Income details is greater than zero.
29	If the status of the Assessee is Firm(other than LLP) deduction u/s 80D is not allowable.	If assessee is selected status as "Firm" and claims deduction u/s 80D (System Calculated value) is more than zero
30	If the status of the Assessee is Firm(other than LLP) deduction u/s 80DD is not allowable.	Assessee has selected status "Firm" And amount entered at field B6(g) of Schedule "income details) 80DD in schedule Income details is greater than 0

31	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and To claim deduction under section 80DD eligible category description is mandatory	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details value at field sr. no 6(g) is greater than zero the corresponding drop down is null or not provided
32	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and To claim deduction under section 80DDB eligible category description is mandatory	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details value at field sr. no 6(h) is greater than zero the corresponding drop down is null or not provided
33	If the status of the Assessee is Firm(other than LLP) deduction u/s 80DDB is not allowable.	Status is selected as "Firm" and value at field 80DDB is more than Zero.
34	If the status of the Assessee is HUF or Firm(other than LLP) deduction u/s 80E is not allowable.	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80E" B6(i) in schedule Income details is greater than zero.
35	If the status of the Assessee is HUF or Firm(other than LLP) deduction u/s 80EE is not allowable.	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EE" B6(j) in schedule Income details is greater than zero.
36	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and Deduction u/s 80G claimed, details should be provided in Schedule 80G	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details Value mentioned at Sr. no. 6(m) is greater than ZERO And In Schedule 80G fields all the values mentioned in Eligible amount of donation A,B C,D and E are Zeros or null
37	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80G, Amount of deduction computed cannot be more than the eligible amount	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and If value at Total field of "Eligible amount of Donations" (F in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
38	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value at field sl no.6(m) - 80G in Part C is more than value at Total field of "Eligible amount of Donations" (E in Schedule 80G)
39	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule Income Details, the maximum limit allowable under section 80GG is: Rs.60,000/- or 25% of total income before allowing deduction of this expenditure	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B(n) is more than 60,000 or 25% of B7 before allowing deduction of this expenditure Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated

		value, don't restrict the xml)
40	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field 6(p) "80TTA" in schedule Income details is more than amount entered at field 4-"Interest from savings Account" under "Income from Other Sources" in schedule Income details
41	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction under section 80TTA can be claimed only by the assessee less than 60 years of age. Restriction not applicable to HUF assesseees.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and age of the taxpayer as per personal information of Schedule Income details is 60 years or more and the value in the field Sr.no. 6(p) is more than Zero. Note: This rule will not be applicable if HUF is selected under Residential status.
42	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and If the Assessee is not a senior citizen deduction under section 80TTB cannot be claimed.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and age of taxpayer is less than 60 years as per personal information of Schedule Income details and the value in system calculated field 80TTB is more than Zero. Field -B(6)(q)
43	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Assessee being senior citizen claiming deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources .	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Part A general date of birth is before 02.04.1961 in the personal information and amount entered at field sl no 6(q) "80TTB" in schedule Income details is more than the sum of values at field B4-"Interest from savings Account" and "Interest from Deposits(Banks/Post office/Co-operative Society) under "Income from Other Sources" in schedule Income details
44	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then the amount that can be claimed for category "Self with disability" u/s 80U should be equal to is 75,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at 6(r) is selected as "Self with disability" and the value at field 6(r) is less or more than 75,000 Note : If GTI is less than 75000, then 80u should be allowed upto GTI.

45	If the status of the Assessee is Firm (other than LLP) deduction u/s 80U is not allowable.	If status is selected as "HUF" or "Firm" in schedule "Personal info" And value in field B6r "80U" in schedule Income details in greater than zero.
46	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and To claim deduction under section 80U eligible category description is mandatory.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income details value at field sr. no 6(r) is greater than zero the corresponding drop down is null or not provided
47	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 Part-Verification capacity is selected as "Representative" from drop down	In "Verification" capacity is selected as "Representative" from drop down and 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.
48	Total income should be the difference between "Gross total income" and "Total deductions"	If SL.no B5 Gross total income of schedule Income details is greater than zero and Sl.no B7 is not equal to the difference between sl no.B5-B6 Note : Round off +5 and -5. (i.e., if the value in JSON is between +5 and -5 of temporary calculated value, don't restrict the JSON) Note: Don't restrict upload if variation is upto +100 or -100
49	Relief u/s 89 cannot be claimed without furnishing Form 10E	In schedule Income Details, in field B13, relief u/s 89(1) to be provided only if Form 10E is filed by assessee
50	Deduction u/s 80CCD(2) should not be more than 14% of salary if any of the employer category is Central Government	Maximum limit for Deduction u/s 80CCD(2) should be 14% of B2(iii)-B2(ib) (Net Salary-Value of Perquisites if employer category is Central Government Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
51	Name in the return should match with the name as per the PAN date base (This will be checked at upload level. Please ensure that the name entered is as per the name in the PAN card. Also, make use of the pre-filled json to eliminate the error)	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base

52	Mobile Number entered should be correct and valid.	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.
53	Taxpayer claiming benefit of senior citizen & super senior citizen, but date of birth is not matching with PAN database (This will be verified at upload level)	Upload Level Check
54	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", "Income from one House Property" and "Income from Other Source" is NOT EQUAL TO "Gross Total Income".(Field Ref B1+B2+B3+B4 not equal to B5)
55	Assessee being HUF or Firm is not eligible for rebate u/s 87A	If status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at sl no.B9 "Rebate u/s 87A" in schedule "Income details" is greater than zero.
56	Rebate u/s 87A is not allowable for assesseees having Total income of more than Rs 5,00,000 lakhs. Rebate u/s 87A is not applicable for assesseees other than "Individual"	In schedule Income Details value in the field Sr.no B7 is greater than 5,00,000 And Value in the field Sr.No.B9 of schedule Income detail is greater than zero
57	The amount of "Tax after Rebate " should be equal to "Tax payable on total income" Minus "Rebate u/s 87A"	In the schedule Income details value at the field B10 is not equal to difference between B8 and B9 if B8 >= B9. If B8 < B9, then B10 = 0.
58	Total Tax and Health and Education cess must be equal to sum of "Tax payable after Rebate" and Health and Education Cess	Value at field "sl no B12" is not equal to sum of value at field "sl no.B10" & sl no "B11"
59	Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & Fee u/s 234F"	Value at field "sl no.B16" -"Total Tax, Fee and Interest" is not equal to sum of value at field "sl no B14" & "sl no. B15a " & "sl no.B15b" & sl no. B15c & "sl no. B15d"

60	In Schedule Part A General, Sl.no B3iii. Annual Value should be output of SL.no B3i-B3ii	In schedule Part A General value at B3(iii) is not equal to difference of B3(i)-B3(ii)
61	In "Schedule Income Details" Balance Tax after relief should be equal to sum of Total Tax & Cess -Relief u/s 89(1)	If the value at field (B14) Balance tax after relief is not equal to (B12-B13). Note: This rule will be applicable when (B12) is greater than (B13).
62	Standard deduction allowed on House property should be equal to 30% of Annual value. Note 1: This rule will not be applicable if value at B2vi < 0 Note 2: Rounding off errors of +2 and -2 are allowed.	If value at the field "B3(iii)" is greater than zero & value at field "B3(iv)" is not equals to 30% of value at "B3(iii)" Note 1: This rule will not be applicable if value at B2vi < 0 Note 2: Rounding off +2 and -2.
63	If Gross rent received/ receivable/ lettable value during the year is not offered to tax, (zero or null) deduction for municipal tax cannot be claimed.	Value at field "B3 (ii)" in "Part B Gross total Income" is more than zero AND Value at field "B3 (i)" in "Part B Gross total Income" is zero or null
64	When type of property is selected as let-out or deemed let out, Gross rent received/ receivable/ lettable value during the year cannot be zero or null	If Type of House property is selected as "Let out" or "Deemed Let out" and value at field B3(i) is Zero or null.
65	In Schedule Gross Total Income, Sl.no B3vii. Income chargeable under the head 'House Property'(iii – iv – v) + vi is not equal to sum of B3[(iii – iv – v) + vi] or The sum of Individual values under the head of House Property cannot be different from the "Income chargeable under the head House Property".	In schedule Income Details value at B2(vii) is not equal to value of "B3[(iii – iv – v) + vi]" Note : If result is <0, then we have to restrict the same to -200000
66	In "Schedule Income Details" Tax paid to local authorities shall not be allowed for Type of House Property as "Self-Occupied"	If Type of House Property is "Self Occupied" and value of field B3(ii) "Tax paid to local authorities" is more than ZERO.
67	In "Schedule Income Details" Income from other sources should be equal to amount entered in individual col. Of income from other sources	If the value at field (B4) income from other sources is not equal to amount entered in individual col. Of income from other sources reduced by deduction u/s 57(iia)

68	Gross salary should be total of salary as per section 17(1) and value of perquisites as per section 17(2) and profits in lieu of salary as per section 17(3)	If value at sl no B2(i) is not equal to sum of B2[(ia)+(ib)+(1c)] in income details
69	In the Schedule "Gross total Income", 'Net Salary' should be the difference between 'Gross salary' and 'Allowances to the extent exempt u/s 10'.	If value at B2(iii) is not equal to difference of B2[(i)-(ii)] in income details Note : If B2(i) - B2(ii) < 0, then restrict (iii) to Zero.
70	In income details, B2(iv) Deductions u/s 16 should be sum of B2[iva+ivb+ivc]	If value at B2(iv) is not equal to sum of B2(iva+ivb+ivc) in income details
71	In income details, Sl.no B2v Income chargeable under Salaries should be B2(iii)-B2(iv)	If value at B2(v) is not equal to difference of B2[(iii)-(iv)] in income details Note : If result is -ve, then restrict to zero.
72	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', For Central, State Govt & PSU employees the Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary whichever is lower	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details if the category of employer is selected as "Central Government" or "State Government" or PSU And value at field Sr. No.B2(iv)(b) is more than Rs. 5,000 or 1/5th of Salary as per section 17(1) Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
73	No Entertainment allowance u/s 16(ii) will be allowed to employees other than Central, State Government and PSU	In income details, the employer category is selected as other than Central or State Government or PSU and the value in field B2(iv)(b) : Entertainment Allowance is more than "0"
74	"Total of all allowances to the extent exempt u/s 10 cannot be more than Gross Salary	If the value of field B2(ii) is more than the value of field B2(i) in income details
75	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In sl no.B2(ii) if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field "B2(ia)" in income details

76	Exempt allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." cannot be more than Gross Salary	In sl no.B2(ii) if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "B2(i)" in income details
77	Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India cannot be more than Gross salary	In sl no.B2(ii) if the value of drop down "Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India" is more than the value of field "B2(i)" in income details
78	Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received cannot be more than 20,00,000	In income details, sl no B2(ii) if the value of drop down "Sec 10(10)-Death-cum-retirement gratuity received" is more than Rs. 20,00,000.
79	Sec 10(10A)-Commuted value of pension received cannot be more than Salary as per section 17(1)	In income details, sl no B2(iii) if the value of drop down "Sec 10(10A)-Commuted value of pension received" is more than the value of field B2(ia)
80	Sec 10(10AA)-Earned leave encashment cannot be more than Salary as per section 17(1)- (Message to be shown to the taxpayers while preparing the return that maximum deduction for a non-Government employees including PSU employee is only Rs 3 lakh)	In income details, sl no B2(ii) if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement "is more than the value of field B2(ia)
81	Exempt Allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service cannot exceed Rs. 5,00,000	In income details value mentioned at sr no.B2(ii) if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000.
82	In exempt allowances only Sec 10(10B)(i) OR Sec 10(10B)(ii) OR Sec 10(10C) can be selected.	In income details value mentioned at sr no.B2(ii) if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)."
83	Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In income details sl no.B2(ii) if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field B2(ib)

84	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Exempt Allowance Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details, Sl no B2(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1) at sl.no.B2(ia) of Part B Gross Total Income.
85	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than Salary as per section 17(1)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income details, Sl no B2(ii) if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than the value of Salary as per Section 17(1) at sl.no.B2(ia) of Part B Gross Total Income.
86	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than Salary as per section 17(1)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',and In income details, Sl no B2(ii) if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than the value of field Salary as per Section 17(1) at sl.no.(ia) of Part B Gross Total Income.
87	"Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster" under "Exempt Income" is selected more than once.
88	"Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(10D)- Any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy except sum as mentioned in sub-clause (a) to (d) of Sec.10(10D)" under "Exempt Income" is selected more than once.
89	"Sec 10(11)-Statutory Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(11)-Statutory Provident Fund received" under "Exempt Income" is selected more than once.

90	"Sec 10(12)-Recognized Provident Fund received" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(12)-Recognized Provident Fund received" under "Exempt Income" is selected more than once.
91	"Sec 10(13)-Approved superannuation fund received" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(13)-Approved superannuation fund received" under "Exempt Income" is selected more than once.
92	"Sec 10(16)-Scholarships granted to meet the cost of education" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(16)-Scholarships granted to meet the cost of education" under "Exempt Income" is selected more than once.
93	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', "Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and dropdown "Sec 10(17)-Allowance MP/MLA/MLC" under "Exempt Income" is selected more than once.
94	"Sec 10(17A)-Award instituted by Government" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(17A)-Award instituted by Government" under "Exempt Income" is selected more than once.
95	"Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(18)-Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award" under "Exempt Income" is selected more than once.
96	"Defense Medical Disability Pension" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Defense Medical Disability Pension" under "Exempt Income" is selected more than once.
97	"Sec 10(19)-Armed Forces Family pension in case of death during operational duty" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(19)-Armed Forces Family pension in case of death during operational duty" under "Exempt Income" is selected more than once.
98	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income. (Show message to assessee that the exemption is available only to certain category of assessee in NE Region and Ladakh)	If dropdown "Sec 10(26)-Any income as referred to in section 10(26)" under "Exempt Income" is selected more than once.
99	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income. (Show message to assessee that the exemption is available only to certain category of assessee of	If dropdown "Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" under "Exempt Income" is selected more than once.

	Sikkim)	
100	In "Schedule Income Details" Deduction u/s 57(iia) shall be allowed only if "Family pension" is selected from other sources dropdown.	In schedule part A general Amount at dropdown "Family Pension" is zero and value at deduction u/s 57(iia) is more than zero.
101	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and in "Schedule Income Details" Deduction u/s 57(iia) cannot be more than 1/3rd of Family pension or Rs. 15,000 whichever is lower.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Value of "Family Pension" in field sl no.B4 "Income from other sources" is more than zero and deduction claimed u/s 57(iia) is more than 1/3rd of Family pension or Rs. 15,000 whichever is lower. Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
102	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners in respect of taxpayers who have selected status as "Firm (other than LLP)"	In case of Firm, Value at E7 in "schedule BP" is not equal to the difference of E5& E6.(E7=E5-E6) Note : If result is negative, then restrict to "0" & In case of HUF and Individual, Value at E7 in "schedule BP" is not equal to the E5. (E7=E5) This rule shall be applicable only when E7 is greater than zero
103	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 Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
104	In Schedule 80G in table (A) "Donations entitled for 100% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction with out qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (A).

105	In Schedule 80G in table (B) "Donations entitled for 50% deduction without qualifying limit" donation in cash or donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (B).
106	In Schedule 80G in table (C) "Donations entitled for 100% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (C).
107	In Schedule 80G in table (D) "Donations entitled for 50% deduction Subject to Qualifying Limit" Donation in cash or Donation in other mode is to be entered mandatory.	If the value at col "Donation in cash" AND "donation in other mode" in table (80G) (D)"donations entitled for 50% deduction subject to qualifying limit" is Zero or null Note: This rule will be applicable when at least one col is filled in one row of table (D).
108	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit + Donations entitled for 100% deduction subject to qualifying limit + Donations entitled for 50% deduction subject to qualifying limit)	If the value at field (80G) (E) Donations is not equal to sum of (A+B+C+D)
109	"Total Donation" should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"	If the value at col "Total Donation" Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (A)"Donations entitled for 100% deduction without qualifying limit"
110	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"	If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (B)"Donations entitled for 50% deduction without qualifying limit"
111	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"	If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (C)"Donations entitled for 100% deduction subject to qualifying limit"

112	Total Donation' should be equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"	If the value at col 'Total Donation' Is not equal to sum of "Donation in cash" AND "Donation in other mode" in table (80G) (D)"Donations entitled for 50% deduction subject to qualifying limit"
113	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In "schedule 80G" if total donation in cash is entered more than Rs 2,000 against a single PAN, then total amount entered in donation in cash will not be considered for calculation of Eligible amount of donation.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',and in schedule 80G amount entered in donation in cash is more than 2,000/- and amount entered in donation in cash is considered for calculation of Eligible amount of donation.
114	In schedule 80G, if donation is made in cash, same PAN of donee cannot appear more than once	In schedule 80G, when the same PAN of donee appears more than once and sum of field 'Donation in cash' against such PAN exceeds Rs 2000.
115	In Schedule IT total of col 4 Tax Paid should be equal to sum of individual values	If the value of col 4 "Tax Paid" in field (21) IT is not equal to sum of individual values at col 4.
116	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected"	Sl.No.5 "Amount out of (4) being claimed" is MORE THAN Sl.No.4 "Tax Collected".
117	In Schedule TCS total of col 5 TCS credit out of (4) being claimed this year should be equal to sum of individual values	If the value at col 5 of table "TCS (22)" is not equal to sum of individual values at col 5.
118	In Schedule TDS2 (i) & (ii) (Other than salary), "The Amount of TDS claimed this year" cannot be more than "Tax deducted".	If in Schedule TDS2 (i) & (ii) Sl. No. 6 "TDS Claimed" is more than Sl.No. 5 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS2 (i) & (ii) Sl.No 6 "TDS Claimed" is more than Sl.No 4 "TDS b/f" in case of brought forward TDS claim.
119	In Schedule TDS (2), year of tax deduction is mandatory if there is a claim of brought forward TDS	If in "Schedule TDS 2 value at Col. 4 " TDS b/f" is more than zero, AND value at Col.3 "Fin. Year in which deducted" is zero or null.
120	In Schedule TDS2(i) & TDS2(ii), Unclaimed TDS brought forward & details of TDS of current FY should be provided in different rows in Sch TDS 2	In Schedule TDS2(i), value at column 4 is more than Zero and Value at column 5 is more than "Zero" or In Schedule TDS2(ii), value at column 4 is more than Zero and Value at column 5 is more than "Zero"

121	In schedule TDS-2(ii), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7	If in "Schedule TDS -2(ii)" value of Col. No. 6 is more than value of Col. No.7
122	In schedule TDS-2(i), claim of TDS in SR.NO 6 cannot be more than income disclosed in SR.NO 7	If in "Schedule TDS -2(i)" value of Col. No. 6 is more than value of Col. No.7
123	In Schedule TDS1 total of col 4 'Total Tax deducted' should be equal to sum of individual values of col 4	If in TDS 1 total of col 4 "Total Tax deducted" is not equal to sum of individual values of col 4.
124	In Schedule TDS2 total of col 6 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6	If in TDS2(i) total of Col 6 " TDS credit out of(5) claimed this year" is not equal to sum of individual values of col 6.
125	In Schedule TDS3 total of col 6 'TDS Credit out of (5) claimed this year should be equal to sum of individual values of col 6	If in TDS2(ii) total of Col 6 " TDS credit out of(5) claimed this year" is not equal to sum of individual values of col 6.
126	In schedule "Tax Details" in TDS2(i), TDS is claimed in column 6 then Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.	If in schedule "TDS" in TDS2(i), TDS is claimed in column 6 AND in Corresponding Receipt /Withdrawals offered - "Gross Amount (Col 7)" OR "Head of Income(Col 8)" is not filled.
127	In schedule "Tax Details" in TDS2(ii), TDS is claimed in column 6 then Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be mandatorily filled.	If in schedule "TDS" in TDS2(ii), TDS is claimed in column 6 and on Corresponding Income offered - "Gross Amount (Col 7)" or "Head of Income(Col 8)" is not filled.
128	IFSC under "Bank Details" is not matching with the RBI database.	In schedule Taxes paid and verification in Sr no. B28 IFSC under "Bank Details" is not matching with the RBI database.
129	Tax computation has been disclosed but Gross Total Income is nil.	In "schedule Part B Gross Total Income", fields "Income from Business & Profession" B1, "Income chargeable under the head 'Salaries'" B2, "Income chargeable under the head House Property" B3 and "Income from other sources" B4 (all fields) to "Gross Total Income" B5 are ZERO or NULL (Field reference [B1 to B5] including sub fields) AND In Schedule Income details - "Tax Computations & Tax status" schedule, any field from "Tax Payable on Total Income" to "Total Tax, surcharge and cess" (Field reference B8-B12) is greater than ZERO.

130	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.	In income details - Income from Salary i.e. Sr.no B2(i) is equal to zero or null AND Income from HP i.e. Sr.no B3i+B3vi is equal to zero or null AND Income from OS i.e.Sr.no B4 is equal to zero or null AND Gross Total Income i.e. Sr.no. B5 is less than or equal to ZERO or NULL AND In schedule BP Gross turnover or gross receipts (i.e. Sum of E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" and E1(b)-"Any other mode" and E3(Gross Receipts in case of Section 44ADA) and Sr.no E5 is equal to ZERO or NULL. AND Exempt income (only for reporting purpose) is equal to ZERO or null AND In Part-D COMPUTATION OF TAX PAYABLE, tax fields from Sl.8 to sl.12 are equal to zero and Null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 or in schedule TDS (as per Form 16C/16D furnished by Tax payer(s)/ Deductor), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100 OR Total Advance Tax Paid at sl. 23(a) is more than zero
131	TDS, TCS or Tax paid claimed in "Tax paid and Verification schedule" is inconsistent with details of tax amount paid provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.	If Total of B23(a)& B23(d)is NOT EQUAL TO the total field of "SCHEDULE IT" OR If B23(b) is NOT EQUAL TO total fields of "Sch TDS1" and "Sch TDS2" OR If B23(c)is NOT EQUAL TO total fields of "Sch

		TCS"
132	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax shall be equal to the amount claimed at "Total Taxes Paid".	In schedule "Taxes paid and Verification-Sum of values mentioned in the fields B23(a),B23(b),B23(c) and B23(d) does not match with value mentioned in the field B24
133	Amount of Refund claimed is inconsistent with the difference of "Total Taxes Paid" and "Total Tax, Fee & Interest"(Only if B24 > B16)	In schedule Taxes paid and verification value mentioned at sr. no B26 is not equal to difference between Sr. no B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification. Note : Round off +5 and -5. (i.e., if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml) Note: This rule will be implemented if B24 > B16
134	Amount of Tax payable is inconsistent with the difference of "Total Tax, Fee and Interest" and "Total Taxes Paid". (Only if B16 > B24)	In schedule Taxes paid and verification value mentioned at sr. no B25 is not equal to difference between Sr. no B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification. Note : Round off +5 and -5. (i.e., if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml). Note: This rule will be implemented if B16 > B24
135	Agriculture Income shown as exempt cannot be more than Rs 5,000- and cannot be appear more than once.	If value at field Agricultural Income is more than "Rs.5,000" Sr. B27 Of sch. or Agricultural Income dropdown Selected more than One time.
136	In Schedule "taxes paid & Verification" under the bank account details at least one checkbox must be selected in which assessee prefer to get refund".	If in Income details under the bank account details at least one checkbox is not selected.

137	In "Schedule Taxes Paid and Verification" Total TDS Claimed should be equal to the sum of total TDS claimed in TDS 1, 2 & 3	If the value at field B(23) (b) Total TDS Claimed is not equal to sum of Col (4) of Sch TDS 1, Col (6) of TDS 2 & TDS 3
138	In "Schedule Taxes Paid and Verification" Total TCS Claimed should be equal to the sum of total TCS claimed in TCS schedule	If the value at field B(23) (c) Total TCS claimed is not equal to sum of col (5) of Sch TCS.
139	In "Schedule Taxes Paid and Verification" Total Advance Tax paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021.	If the value at field Total Advance Tax paid is not equal to sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2020 and 31/03/2021. Note: Amounts of Schedule IT will be considered only if amounts are paid from 01/04/2020 to 31/03/2021
140	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid should be equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22.	If the value at field Total Self-Assessment Tax Paid is not equal to sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2021 for A.Y 2021-22. Note: Amounts of Schedule IT will be considered only if amounts are paid after 31/03/2021
141	The value at field "E5" is greater than zero but the Schedule 44AE is not filed.	In Schedule BP , value at field E5 is more than "0" but value at all fields in 44AE table is "Zero" or "Null"
142	Presumptive Income from Goods Carriage under section 44AE is not equal to the amount mentioned in "Presumptive income u/s 44AE"	Value at SL.no E5 of Schedule BP is not equal to the sum of amounts mentioned in Column 5 of table "COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE"
143	In schedule BP if income is declared u/s 44AE then it is mandatory to select "Business code" u/s 44AE.	If In schedule BP E5 is more than ZERO and "Business code" u/s 44AE is not selected.
144	In schedule BP if "business code" u/s 44AE is selected then it is mandatory to declare income u/s 44AE.	If In schedule BP "business code" u/s 44AE is selected and income in field E5 is zero or null
145	Gross receipts /turnover is mentioned in schedule BP but Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash in hand shall be filled	The sum of "E1a+ E1b+ E3+E5" is greater than zero and the following details are not filled: 1. E15 (Sundry creditors) 2. E19 (Inventory)

		3. E20 (Sundry Debtors) 4. E22 (Cash in Hand)
146	As per rule 12 (1)(ca), a person deriving income under the head “profits or gains from business /profession” and such income computed in accordance with special provisions of section 44AD or 44AE or 44ADA, can furnished return in ITR-4. However, income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.	In Schedule BP If Gross turnover or gross receipts at sl. No. E1(a) and E1(b) is zero or null AND If total of presumptive income u/s 44AD in sl.no. E2(c) is zero or null AND Gross receipts u/s 44ADA at sl.no. E3 is zero or null AND Presumptive income u/s. 44ADA in sl.no. E4 is zero or null AND If column Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher is zero or null AND Presumptive income u/s.44AE in sl.no. E5 is zero or null AND Income chargeable under business or profession in sl.no. E8 is zero or null AND In Part B-Gross Total Income, Income from business & Profession in sl.no. B1 is zero or null
147	Taxpayer has filed ITR 4 and mentioned Number of months for which goods carriage was owned/ leased/hired by assessee more than 12 months AND / OR total period of holding cannot be more than 120 months	In schedule 44AE, individual row for Number of months for which goods carriage was owned/ leased/hired by assessee is more than 12 AND/OR total of all such individual rows is MORE THAN 120.
148	Credit for TDS has been claimed in the return, but the corresponding receipts has been omitted to be offered for taxation. (Please ensure that the income/receipts on the TDS claimed as per 26AS is offered to tax in relevant Income schedule(s)/ Schedule EI)	In income details - Income from Salary i.e. Sr.no B2(i) is equal to zero or null AND Income from HP i.e. Sr.no B3i+B3vi is equal to zero or null AND Income from OS i.e.Sr.no B4 is equal to zero or null AND

		Gross Total Income i.e. Sr.no. B5 is less than or equal to ZERO or NULL AND In schedule BP Gross turnover or gross receipts (i.e. Sum of E1(a)-"Through A/c Payee cheque or A/c payee bank draft or bank clearing system received before specified date" and E1(b)-"Any other mode" and E3(Gross Receipts in case of Section 44ADA) and Sr.no E5 is equal to ZERO or NULL. AND Exempt income (only for reporting purpose) is equal to ZERO or null AND In schedule TDS on Salary, TDS claim in row "Tax deducted" is MORE THAN 100 OR in schedule TDS on income other than salary excluding TDS u/s 194N, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 or in schedule TDS (as per Form 16C/16D furnished by Tax payer(s)/Deductor), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100.
149	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Taxpayer being an employee can claim Standard deduction u/s 16ia only to the extent of Rs 50000. (If Option "Yes" is selected, standard deduction cannot be claimed)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?',and In income details value at field Sr. No.B2(iv)(a) is more than Rs. 50,000
150	"The presumptive income offered u/s 44AE per vehicle cannot be less than Rs.1000 per MT per month (where the tonnage capacity exceeds 12 MT) or cannot be less than Rs. 7500 per month (where the tonnage capacity does not exceed 12 MT)".	In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in sl.no.E5> 0 AND the Tonnage capacity of goods carriage (in MT) in column 3 of section 44AE exceeds 12 MT AND The presumptive income u/s.44AE per vehicle in column 5 of section 44AE is less than Rs.1000 per MT per month Or, In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in sl.no.E5 > 0 AND

		the Tonnage capacity of goods carriage (in MT) in column 3 of section 44AE does not exceeds 12 MT AND The presumptive income u/s.44AE per vehicle in column 5 of section 44AE is less than Rs.7500 per month
151	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', Deduction u/s 80CCD1(B) is limited to 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deduction u/s 80CCD1(B) is >50000
152	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to is 75,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is dependent person with disability and -computed amount is not equal to 75,000 Note : If GTI is less than 75000, then 80DD should be allowed upto GTI.
153	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then amount that can be claimed for category "Dependent with severe disability" u/s 80DD should be equal to 125,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is dependent person with severe disability and as computed is not equal to 1,25,000 Note : If GTI is less than 125000, then 80DD should be allowed upto GTI.
154	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Deduction u/s 80DDB for self and dependent cannot be more than Rs.40,000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is self and dependent and amount is more than 40,000
155	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Deduction u/s 80DDB for senior and self and dependent cannot be more than Rs.1,00,000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Drop down selected is senior citizen self and dependent and amount is more than 100,000
156	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule Part BTI, Deduction u/s 80EE cannot be more than Rs.50,000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and As computed is less than as entered And (individual claiming more than 50000

157	House rent allowance (HRA u/s.10(13A)) is claimed, hence deduction u/s.80GG above Rs 55,000 not allowed	Deduction u/s.10(13A) > '100' under Allowances to the extent exempt u/s.10(sl.no.B2(ii)) and deduction u/s.80GG(sl.no.B65l) > '55000'
158	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The maximum deduction allowable under section 80TTA is Rs.10,000/-.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Deduction u/s 80TTA sl no B6(p) is exceeding Rs. 10000
159	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The maximum deduction allowable under section 80TTB is Rs.50,000/-.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80TTB in sl no B6(q)>50000
160	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule HP, if "Type of House Property" is selected as "Self-Occupied", then assessee cannot claim interest on borrowed capital more than Rs 2,00,000 ,	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In schedule Income Details - Schedule HP, "Type of House Property" is selected as "Self Occupied", And Value at the field B3(v)is more than 2,00,000
161	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In case employer category is other than pensioners or not applicable then Maximum amount that can be claimed for u/s 80CCD(1) is 10% of Salary [10% of (B2(iii)-B2(ib)) (Net Salary-Value of Perquisites)	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In income, if employer category is other than Pensioners or not applicable then value mentioned at field "B6(c) cannot be more than 10% of value mentioned in the Field reference - B2(iii)-B2(ib) (Net Salary-Value of Perquisites) Note: This rule will be applicable only if system calculated value of 80CCD(1)>0 Note : Round off +1. (i.e., if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml)
162	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Maximum deduction u/s 80EEA that can be claimed is Rs 150000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(k) is more than 1,50,000
163	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', assessee can claim only one of the deductions u/s 80EE or 80EEA. Both these deductions cannot be claimed simultaneously.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(j) is greater than zero and value mentioned in B6(k) is greater than zero
164	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Maximum deduction u/s 80EEB that can be claimed is Rs 150000/-	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(l) is more than 1,50,000

165	Exempt Allowance u/s 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette cannot exceed Rs.500,000	In schedule Income details value mentioned at sr no.B2(ii)for dropdown 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000
166	In Income details, allowance to extent exempt u/s 10 should be equal to sum of individual values entered.	In income details, Total value mentioned at sr. no. B2(ii) is not equal to sum of individual values entered.
167	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners" or "Not Applicable"	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected all employer category as "Pensioners" or "Not Applicable"
168	Relief u/s 89 cannot be claimed by taxpayer if details of salary and family pension are "zero"/ "blank"	Relief u/s 89 cannot be greater than zero if in income details at Sl no B2(i) and income from family pension at B4 is "Zero"/"Blank"
169	Deduction u/s 80EEA cannot be claimed by HUF or Firm (other than LLP)	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EEA" B6(k) in schedule Income details is greater than zero.
170	Deduction u/s 80EEB cannot be claimed by HUF or Firm (other than LLP)	Status is selected as "HUF" or "Firm" in schedule "Personal info" And amount entered at field "80EEB" B6(l) in schedule Income details is greater than zero.
171	Assessee is "HUF" or Firm (other than LLP) cannot claim credit for TDS in schedule TDS 1	Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero
172	Assessee is "HUF" or Firm (other than LLP) cannot have salary income and amount in details of salary cannot be more than zero	Assessee is "HUF" or Firm (other than LLP) and amount in schedule of salary is more than zero
173	If the original return is filed under section 142(1) then taxpayer cannot file any return u/s 139. (This will be checked at upload stage)	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
174	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, maximum Deduction at Sl. No. 1a Self and Family allowable is Rs 25000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 1a is greater than 25000
175	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked, if	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 1a is not equal to sum of Sl. No (i+ii)

	value of (i+ii) of Sl. No. 1a is less than 25000	
176	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, the amount of preventive health checkup of all the fields combined together should not exceed 5000.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
177	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', then In Schedule 80D, maximum Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowable is Rs. 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 1b is greater than 50000
178	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked, if value of (i+ii+iii) of Sl. No. 1b is less than 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 1b is not equal to sum of Sl. No (i+ii+iii)
179	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' In Schedule 80D, maximum Deduction at Sl. No. 2a Parents will be allowable is Rs. 25000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 2a is greater than 25000
180	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii) Note: This validation to be checked, if value of (i+ii) of Sl. No. 2a is less than 25000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 2a is not equal to sum of Sl. No (i+ii)
181	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowable is Rs. 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, value at field 2b is greater than 50000
182	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii) Note: This validation to be checked, if value of (i+ii+iii) of Sl. No. 2b is less than 50000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Deduction at Sl. No. 2b is not equal to sum of Sl. No (i+ii+iii)

183	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000
184	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', then In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI Note: This validation to be checked, if value of Sl. No. (1a+1b+2a+2b) is less than 100000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Schedule 80D, Eligible amount of deduction at Sl. No. 3 is not equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI
185	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', to claim Deduction u/s 80D details are required to be provided mandatorily in Schedule 80D	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In Part C- Deductions and Taxable total Income, value in field 80D (Pt. B6(f)) System calculated value is greater than zero AND In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".
186	Income from Family Pension cannot be returned by "Firm (Other than LLP)" and "HUF"	In Part A General status is selected as "Firm" or "HUF" and Value at drop down of Family pension and/or deduction u/s 57(iia)
187	Form 10BA should be filed to claim deduction u/s 80GG	Value at field 80GG is greater than ZERO but Form 10BA has not been filed
188	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', The amount that can be claimed for category "Self severe with disability" u/s 80U should be equal to 125,000	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at 6(r) is selected as "Self with severe disability" and the value at field 6(r) is less or more than 125,000 Note : If GTI is less than 125000, then 80u should be allowed upto GTI.
189	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r) should not be more than "0"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and Part C – Deductions and Taxable Total Income, Deduction at B5(a), B5(b), B5(c), B5(d),B5(f),B5(g),B5(h),B5(i),B5(j),B5(k),B5(l),B5(m),B5(n),B5(o),B5(p),B5(q),B5(r) is more than "0"

190	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under Sec 10(5)-Leave Travel concession/assistance Sec 10(13A)-Allowance to meet expenditure incurred on house rent Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than "0"	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Exempt allowances under - Sec 10(5)-Leave Travel concession/assistance - Sec 10(13A)-Allowance to meet expenditure incurred on house rent - Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment - Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living. is more than zero
191	In income details total of Dividend income should be equal to sum of "Quarterly breakup of Dividend Income"	In Income detail, value at field "Amount" is not equal to sum of Quarterly breakup of Dividend Income(i.e. Upto 15/6 +From 16/6 to 15/9 + From 16/9 to 15/12 + From 16/12 to 15/3 +From 16/3 to 31/3)
192	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
193	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" should not exceed Rs 38,400	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" is more than Rs 38,400
194	If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', Then Exempt allowances under Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee should not be more than "0"	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND Exempt allowances under - Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB - Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee is more than zero

195	The assessee cannot opt for new tax regime u/s 115BAC without furnishing of Form 10IE (This will be verified at upload level)	In schedule Part A General, 115BAC is selected as "Yes" and "Date of Filing of Form 10IE" & "Acknowledgement Number" should match with details database
196	For assessee Firm (other than LLP), option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC ?'	Assessee status is Firm (Other than LLP) AND option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?'
197	If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then date of filing form 10IE and acknowledgement number are mandatory	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND date of filing of Form 10IE and Acknowledgement number is blank
198	Once a proceeding is initiated u/s 148, return cannot be filed u/s 139 (This will also be checked at upload level)	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, for original return for the selected AY
199	If Form 10IE is already filed then option "No" cannot be allowed for 'Are you opting for new tax regime u/s 115BAC ?',	Form 10IE is already filed AND 'No' is selected for 'Are you opting for new tax regime u/s 115BAC ?'
200	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' And sum of field 80C - B6C(a) + 80CCC (B6C(b)) + 80CCD(1) (B6C(c)) in schedule Income details is more than zero.
201	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80G cannot be claimed and details should not be allowed in schedule 80G	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. B6(m) is greater than ZERO OR In Schedule 80G all the values mentioned are not Zeros or null)
202	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80GG should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and In the schedule Income Details value at B6(n) is more than zero.
203	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80TTA should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field B6(p) "80TTA" in schedule Income details is more than zero.

204	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80TTB should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field B6(q) "80TTB" in schedule Income details is more than zero.
205	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80U should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Amount entered at field B6(r) in schedule Income details is more than zero.
206	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Professional tax u/s 16(iii) should not be more than zero.	option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value at field B2(ivc) is more than ZERO
207	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Gross Total Income should be equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Income from house property is positive or zero and In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", "Income from one House Property" and "Income from Other Source" is NOT EQUAL TO "Gross Total Income".(Field Ref B1+B2+B3+B4 not equal to B5)
208	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?',and if Income from House Property is negative, then take Income from House Property as Zero to compute Gross Total Income	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Income from one House Property (B3) is negative, then In schedule "PART B -Gross Total Income", sum of "Income from Business & Profession", "Income from Salary/Pension", and "Income from Other Source" is NOT EQUAL TO "Gross Total Income".(Field Ref B1+B2+B4 not equal to B5)
209	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 16(ii) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value u/s 16(ii) at field Sr. No.B2(iv)(b) is more than zero.
210	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(5)-Leave Travel concession/assistance received should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and sl no.B2(ii) the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than zero.

211	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(13A)-Allowance to meet expenditure incurred on house rent should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and SI no B2(ii) if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than zero.
212	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and SI no B2(ii) if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than zero.
213	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and SI no B2(ii) if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than zero.
214	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC should not be more than Zero	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and exempt income u/s 10(17)-Allowance MP/MLA/MLC is more than Zero
215	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then Standard deduction u/s 16(ia) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and value at field Sr. No.B2(iv)(a) is more than zero.
216	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80CCD(1B) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80CCD(1B) is more than zero.
217	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80DD should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80DD is more than zero.
218	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80DDB should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80DDB is more than zero.
219	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EE should not be more	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80EE is more than zero.

	than zero.	
220	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and "Type of House Property" is selected as "Self-Occupied" then interest on borrowed capital should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and "Type of House Property" is selected as "Self Occupied" AND amount for interest on borrowed capital is more than zero.
221	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80CCD(1) should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80CCD(1) is more than zero.
222	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EEA should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80EEA is more than zero.
223	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then deduction u/s 80EEB should not be more than zero.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and deduction u/s 80EEB is more than zero.
224	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then deduction u/s 80D cannot be claimed and details should not be provided in schedule 80D	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and (In schedule Income details Value mentioned at Sr. no. B6(f) is greater than ZERO OR In Schedule 80D all the values mentioned are not Zeros or null)
225	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then Deduction u/s 57(iia) should not be more than Zero	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and deduction u/s 57(iia) is more than zero

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.
