

General Instructions

These instructions are guidelines to help the taxpayers for filling the particulars in Income-tax Return Form-4 for the Assessment Year 2020-21 relating to the Financial Year 2019-20. 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 2020-21 only, i.e., it relates to income earned during the Financial Year 2019-20.

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.
- 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 115BBDA or section 115BBE;
 - (e) Income to be apportioned in accordance with provisions of section 5A; or
 - (f) Agricultural income in excess of ₹5,000.
- C. Further, this return form also cannot be used by 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 (ia) 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. 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) and verified in any one of the following manner –
 - (i) digitally signing the verification part, or
 - (ii) authenticating by way of electronic verification code (EVC), or
 - (iii) Aadhaar OTP, or
 - (iv) by sending duly signed paper Form ITR-V - Income Tax Return Verification Form by post to CPC at the following address –
“Centralized Processing Centre,

Income Tax Department,
Bengaluru— 560500,
Karnataka”.

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

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

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

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

Where the Return Form is furnished in the manner mentioned at 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).

8. 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 2020-21, in case of different categories, is as under:-

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 2019-20 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 2019-20.	5,00,000

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.

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.
	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'

Field No.	Field Name	Instruction
		(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' (d) If filed in response to notice under section 153A, tick '153A' (e) If filed in response to notice under section 153C, tick '153C'.
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)/148/153A/153C 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.
A23	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) <input type="checkbox"/> Yes <input type="checkbox"/> 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	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 2019 to 31 March 2020, else

Field No.	Field Name	Instruction
	current account during the previous year? (Yes/No)	tick 'No'. Please enter amount / aggregate amount deposited if 'Yes' is ticked.
	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2019 to 31 March 2020, else tick 'No' Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked
A24	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 Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.

Field No.	Field Name	Instruction
		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
		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
		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.
		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.
B2(iv)(b)	Entertainment allowance u/s 16(ii)	Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (as per Part B of Form 16)
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) (as per Part B of Form 16)
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		

Field No.	Field Name	Instruction
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 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 [B3(i)] as reduced by Tax paid to local authorities [B3(ii)].
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.
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 [B3(iii)] less Standard deduction [B3(iv)] less Interest payable on borrowed capital [B3(v)], including the arrears/unrealized rent, if any [B3(vi)]. 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

Field No.	Field Name	Instruction
		ITR-4 (Sugam).
Income from other Sources		
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. <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) 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].
B5	Gross Total Income (B1+B2+B3+B4) 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 aggregate of 'Income from Salary' [B2(v)], 'House Property' [B3(vii)] 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-	
Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 [#] for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No] (If yes, please fill schedule DI)	In case any investments/ deposit/ payments with respect to deductions under section 80C to 80GGC is made between 01.04.2020 to 30.06.2020 [#] for claiming deduction in previous year 2019-20 then tick 'Yes' and fill schedule DI, else tick 'No'. [#] - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

Column No.	Section	Nature of deduction	Instruction
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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.	<p>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.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000.</p>
C2	80CCC	Deduction in respect of contribution to certain Pension Funds	<p>Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p>
C3	80CCD(1)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.</p> <p>The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000.</p> <p>The amount eligible is subject to maximum limit of 10% of salary In case income there is no income from salary, then amount eligible is subject to maximum limit of 20% of Gross Total Income.</p>
C4	80CCD(1B)	Deduction in respect of contribution to pension scheme of Central Government	<p>Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.</p> <p>The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount.</p>
C5	80CCD(2)	Deduction in respect of contribution of employer to pension scheme of Central Government	<p>Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD.</p> <p>The amount eligible is subject to maximum limit of 10% of</p>

Column No.	Section	Nature of deduction	Instruction
			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.
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.
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 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.
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.
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.
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 2019 to 31 March 2020 for the purpose of acquisition of a residential house property, which is eligible for deduction u/s 80EEA.

Column No.	Section	Nature of deduction	Instruction
			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.
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.
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.
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 fill form 10BA.
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.
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.
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.

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
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.
D10	Interest u/s 234C	Please compute the amount of interest payable for deferred payment of advance tax as per provisions of section 234C.
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. Please fill up details of challan etc. in Schedule-IT.

Field No.	Field Name	Instruction
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)	<p>Please provide the details of incomes which are claimed exempt from taxation by selecting the appropriate option from the drop down. If multiple items of income are to be reported as exempt, please provide details of each income as separate line item.</p> <p>Please also note that the maximum amount of agriculture income that can be reported in Form ITR-4 is upto Rs.5,000. If you are having agriculture income exceeding Rs.5,000, please use other regular ITR Forms.</p>
	List of other types of exempt income (drop down to be provided)	<p>Agriculture Income (less than equal to Rs. 5000)</p> <p>Sec 10(10BC)-Any amount from the Central/State Govt./local authority by way of compensation on account of any disaster.</p> <p>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)</p> <p>Sec 10(11)- Statutory Provident Fund received</p> <p>Sec 10(12)- Recognized Provident Fund received</p> <p>Sec 10(13)- Approved superannuation fund received</p> <p>Sec 10(16)- Scholarships granted to meet the cost of education</p> <p>Sec 10(17)- Allowance MP/ MLA/ MLC</p> <p>Sec 10(17A)- Award instituted by Government</p> <p>Sec 10(18)- Pension received by winner of "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award</p> <p>Defense Medical Disability Pension</p> <p>Sec 10(19)- Armed Forces Family pension in case of death during operational duty</p> <p>Sec 10(26)- Any income as referred to in section 10(26)</p> <p>Sec 10(26AAA)- Any income as referred to in section 10(26AAA)</p> <p>Sec 10(34)- (Exempted Dividend Income)</p>

Field No.	Field Name	Instruction
		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, 2020. 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

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

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 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.

S. No.	Field Name	Instruction
(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 (as appearing in Form 27D)		
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 (as appearing in Form 16)		
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 (as appearing in Form 16A/16C)

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 offered	Please enter the details of corresponding receipt 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 offered" is greyed-off and is not required to be filled up.
9	TDS credit being carried forward	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

Schedule DI: Details of Investment

Investment/ Deposit/ Payments for the purpose of claiming deduction under Part B of Chapter VIA

Column No.	Field Name	Instruction
1	Section	This field will be auto-populated from Part C- <u>Deductions and Taxable Total Income</u>
2	Eligible amount of deduction during FY 2019-20 (As per Part C- Deductions and taxable total income)	This field will be auto-populated from Part C- <u>Deductions and Taxable Total Income</u>
3	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020# (Out of Col No.2)	Please enter the amount of investment/expenditure made between 01.04.2020 to 30.06.2020# for claiming deduction in previous year 2019-20. This field is mandatory if 'Yes' is ticked for the question 'Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020# for the purpose of claiming any deduction under Part B of Chapter VIA?' in Part C – Deductions and taxable total income. # - Time-limit relaxed to 31.07.2020 as per The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

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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 2019-20) 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 2019-20 -

	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 2019-20 -

	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 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 2020-21

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 CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020

SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_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:

S. 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 return but "schedule BP" is not 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	Standard deduction allowed on House property should be equals to 30% of Annual value	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: This rule will not be applicable if value at B2vi < 0 Note 2: Rounding off +2 and -2.
4	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax	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
5	Deduction u/s 80CCD(2) should not be more than 10% of salary	Value mentioned in the field S. No. B6 (e) is more than 10% of value mentioned in the field B1(iii)-B1(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 skipped
6	Sum of deduction claimed u/s 80C, 80CCC & 80CCD (1) is more than 1,50,000.	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.
7	Deduction u/s 80E is claimed by HUF/ Firm	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.

8	Deduction u/s 80EE is claimed by HUF/ Firm	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.
9	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000	Drop down selected is dependent person with disability and as computed is less than as entered and as entered more than 75,000
10	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000	Drop down selected is self and dependent and amount is more than 40,000
11	Deduction u/s 80DD cannot be claimed by Firm.	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
12	Maximum amount that can be claimed u/s 80GG is 25% of Total income or 60000 whichever is less	In the schedule Income Details value at B(n) is more than 60,000 or 25% of B7 before allowing deduction of this expenditure
13	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000	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
14	Financial Particulars such as Sundry creditors, Inventories, Sundry debtors, cash- in-hand are not filed	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)
15	IFSC entered is not matching with the RBI database for Other Bank account details & IFSC under "Bank Details" is not matching with the RBI database.	In schedule Taxes paid and verification in S. No. B28 IFSC under "Bank Details" is not matching with the RBI database.
16	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.

17	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.	<p>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. S. 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, TDS claimed during current year i.e. Sum of column no. (6) is MORE THAN 100 or in schedule TDS (as per Form 16C furnished by Tax payer(s)), TDS claimed during the year i.e. sum of column no. (6) is MORE THAN 100.</p>
18	"TDS" or "TCS" or "Advance Tax & Self-Assessment Tax paid" claimed in "Part D - Tax Computation and Tax Status" is inconsistent with the details provided in Sch IT, Sch TDS1, Sch TDS2 & Sch TCS.	<p>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"</p>
19	Donee PAN is same as "Assessee PAN" or "PAN at Verification"	<p>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 .</p>
20	The sum of amounts disclosed at TDS, TCS, and Advance Tax & Self-Assessment Tax is not equal to the amount disclosed at Total Taxes Paid.	<p>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</p>
21	Deduction u/s 80G is claimed but details are not provided in Schedule 80G.	<p>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</p>

22	In SR.NO 6 "TDS claimed" amount entered cannot be more than sum of amount filled in SR.NO 4 "TDS b/f" and SR.NO 5 "TDS Deducted".	If in Schedule TDS2 (i) & (ii) Sl. No. 6 "TDS Claimed" is more than S. No. 5 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS2 (i) & (ii) S. No. 6 "TDS Claimed" is more than S. No. 4 "TDS b/f" in case of brought forward TDS claim.
23	The amount of TCS claimed this year is more than "Tax collected" in Schedule TCS.	S. No. 5 "Amount out of (4) being claimed" is MORE THAN S. No. .4 "Tax Collected".
24	Total of Chapter VI A-Part C claim shall not exceed the 'Gross Total Income' in part-B	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.
25	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax, fee and Interest payable".	In schedule Taxes paid and verification value mentioned at S. No. B26 is not equal to difference between S. No. B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification.
26	Amount of tax payable is inconsistent with the difference between "Total Tax, fee and Interest payable" and "Total Taxes Paid".	In schedule Taxes paid and verification value mentioned at S. No. B25 is not equal to difference between S. No. B16 of schedule Income details and sr. no. B24 of Schedule Taxes Paid and verification.
27	Rebate u/s 87A is claimed by HUF or FIRM.	If status is selected as "HUF" or "FIRM" in schedule "Personal info" And amount entered at S. No. B9 "Rebate u/s 87A" in schedule "Income details" is greater than zero.
28	Rebate u/s 87A is claimed by Resident Individual having total income more than Rs.500000.	In schedule Income Details value in the field Sr.no B7 is greater than 5,00,000 And Value in the field S. No. B9 of schedule Income detail is greater than zero
29	Deduction u/s 80CCD(2) is claimed by HUF or FIRM	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.
30	Deduction u/s 80TTA should be restricted to 'Savings Interest income' disclosed under head "Income from Other Sources"	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
31	Deduction u/s 80U is claimed by HUF/Firm.	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.

32	Tax payable after rebate should be difference between Tax payable on Total Income and 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.
33	Total Tax Liability must be equal to sum of "Tax payable & cess"	Value at field "S. No. B12" should be equal to sum of value at field "S. No. B10" & S. No. "B11"
34	"Total Tax, Fee and Interest" must be equal to sum of "Balance Tax After Relief" and "Interest u/s 234A, 234B, 234C & 234F"	Value at field "S. No. B16" -"Total Tax, Fee and Interest" should be equal to sum of value at field "S. No. B14" & "S. No. B15a " & "S. No. B15b" & S. No. B15c & "S. No. B15d"
35	Assessee being Firm(other than LLP) cannot claim deduction u/s 80D	If assessee is selected status as "Firm" and claims deduction u/s 80D (System Calculated value) is more than zero
36	Assessee is claiming deduction under section 80DD but eligible category description not provided.	In schedule Income details value at field S. No. 6(g) is greater than zero the corresponding drop down is null or not provided
37	Assessee is claiming deduction under section 80DDB but eligible category description not provided.	In schedule Income details value at field S. No. 6(h) is greater than zero the corresponding drop down is null or not provided
38	Assessee is claiming deduction under section 80U but eligible category description not provided.	In schedule Income details value at field S. No. 6(r) is greater than zero the corresponding drop down is null or not provided
39	ITR cannot be uploaded by minor. Only legal guardian can perform the required functions.	In schedule Income Details PAN/ Aadhaar in personal info and verification PAN/ Aadhaar is same AND date of birth of the assessee is less than 18 years.
40	Deduction u/s 80TTA cannot be claimed by Individual Senior Citizen taxpayer.	If age of the taxpayer as per personal information of Schedule Income details is 60 years or more and the value in the field S. No. 6(p) is more than Zero. Note: This rule will not be applicable if HUF is selected under Residential status.
41	Assessee being Firm (other than LLP) cannot claim deduction u/s 80C, 80CCC & 80CCD (1).	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
42	Assessee not being senior citizen cannot claim deduction under section 80TTB.	If 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	Assessee being senior citizen cannot claim deduction u/s 80TTB more than interest income (Savings & Deposits) from other sources.	In schedule Part A general date of birth is before 02.04.1960 in the personal information and amount entered at field S. 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	Value at Total field of "Eligible amount of Donations" (E in Schedule 80G) cannot exceed value at field "Total Donations"(E in Schedule 80G)	If value at Total field of "Eligible amount of Donations" (E in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
45	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G	IF value at field S. No. 6(m) - 80G in Part C is more than value at Total field of "Eligible amount of Donations" (E in Schedule 80G)
46	For employer category 'Pensioners', Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income.	In schedule Income details value mentioned at field "B6(c) is more than 20% of value mentioned in the field S. No. B5 and "Nature of Employment " is "Pensioners" or" Not Applicable"
47	Business Income mentioned in Part BTI should be consistent with the amount mentioned in Schedule BP	Sl. No B1 is not equal to the amount mentioned in S. No. E8 of Schedule BP
48	Taxpayer other than individual cannot claim deduction u/s 80CCD(1B)	If Status is other than "individual" and value at field 80CCD(1B) - Field 6(d)is more than "Zero"
49	Assessee not being an individual cannot claim deduction u/s 80CCD (1).	If Status is other than "individual" and value at field 80ccd(1)-Field 6(c) is more than "Zero"
50	Assessee cannot select type of property as let out or deemed let out if Gross rent received/ receivable/ lettable value during the year is 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.
51	In Schedule Part BTI, S. No. B3iii "Annual Value" should be equal of S. No. B3i- B3ii	In schedule Part A General value at B3(iii) is not equal to difference of B3(i)-B3(ii)
52	In Schedule Gross total Income, S. No. B3vii Income chargeable under the head 'House Property' [(iii – iv – v) + vi] should be equal to sum of B3iii-B3iv-B3v+B3vi	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
53	In Schedule Part BTI, S. No. B2i Gross Salary (ia + ib + ic) is not consistent with the sum of S. No. ia+ib+ic	If value at S. No. B2(i) is not equal to sum of B2[(ia)+(ib)+(1c)] in income details
54	In Schedule Part BTI, B2iii "Net Salary" should be equal to S. No. (B2i - B2ii)	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.
55	In Schedule Part BTI, B2 (iv) "Deductions u/s 16" should be sum of iva+ivb+ivc	If value at B2(iv) is not equal to sum of B2(iva+ivb+ivc) in income details
56	In Schedule Part BTI, S. No. B2v "Income chargeable under Salaries" should be equal to (B2iii – B2iv)	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.
57	In Schedule TDS (2) (i) and (ii), assessee has to enter year of tax deduction if there is a claim of prior year 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.

58	Assessee cannot show exempt agriculture Income more than Rs 5000/- and also cannot select agriculture income more than once from the drop down.	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.
59	Assessee being Firm (other than LLP) cannot claim deduction u/s 80DDB	Status is selected as "Firm" and value at field 80DDB is more than Zero.
60	Assessee should enter valid Mobile Number	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.
61	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"
62	Entertainment allowance for Government employee u/s 16(ii) will be allowed to the extent of Rs.5000 or 1/5th of Salary as per section 17(1) whichever is lower.	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)
63	Entertainment allowance u/s 16(ii) will not be allowed for other than "Government" employee.	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"
64	Tax payer cannot claim benefit of senior citizen & super senior citizen if date of birth is not matching with PAN database	Upload Level Check
65	TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(ii)	If in "Schedule TDS -2(ii)" value of Col. No. 6 is more than value of Col. No.7
66	TDS Claimed in Col No. 6 cannot be more than Gross Income shown in Col. No. 7 of Schedule TDS 2(i)	If in "Schedule TDS -2(i)" value of Col. No. 6 is more than value of Col. No.7
67	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
68	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).	In S. 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

69	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 S. 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
70	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 cannot be more than gross salary.	In S. 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
71	Section 10(10) Death- cum-retirement gratuity received cannot exceed Rs. 20 lakhs.	In income details, S. No. B2(ii) if the value of drop down "Sec 10(10)-Death-cum-retirement gratuity received" is more than Rs. 20,00,000.
72	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)	In income details, S. No. B2(iii) if the value of drop down "Sec 10(10A)-Commutated value of pension received" is more than the value of field B2(ia)
73	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)	In income details, S. 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)
74	Claim of Sec 10(10B) First proviso - Compensation limit notified by CG in the Official Gazette cannot exceed Rs. 500000.	In schedule Income details value mentioned at S. No. B2(ii)for dropdown 10(10B)-First Proviso- Compensation limit notified by CG in the Official Gazette is more than Rs. 500,000
75	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.	In income details value mentioned at S. 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.
76	More than one drop down is selected from "Sec 10(10B) First proviso "or "Sec 10(10B) Second proviso" or "Sec 10(10C)."	In income details value mentioned at S. 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)."
77	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)	In income details S. 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)
78	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds 1/3rd of Salary as per section 17(1)	In income details, S. 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 S. No. .B2(ia) of Part B Gross Total Income.

79	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 exceed Value of Salary as per Section 17(1)	In income details, S. 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 S. No. .B2(ia) of Part B Gross Total Income.
80	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 exceed Value of Salary as per Section 17(1)	In income details, S. 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 S. No. .(ia) of Part B Gross Total Income.
81	Please select at least one account in which you prefer to get your refund."	If in Income details under the bank account details at least one checkbox is not selected.
82	In verification part representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative assessee" & details of representative assessee in part -A general must be filled.	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.
83	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(ia)
84	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).
85	In "Schedule BP" E5 of Presumptive Income from Goods Carriage under section 44AE should be equal to the value entered in [total of column (5)]	Value at S. 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"
86	In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed should be equal to the individual value entered in the col. Annual value of Outward Supplies as per the GST returns filed	In "Schedule BP" in Total of value of Outward Supplies as per the GST returns filed is not equal to the value entered in col Annual value of Outward Supplies as per the GST returns filed
87	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)

88	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)
89	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.
90	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 5	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.
91	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 5	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.
92	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.
93	In Schedule TCS total of col 6 TCS credit out of (5) 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.
94	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
95	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.
96	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).
97	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 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 (B).
98	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).

99	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).
100	In Schedule 80G in table (E) Donations should be equal to the sum of (Donations entitled for 100% deduction without qualifying limit +Donations entitled for 50% deduction without qualifying limit +Donations entitled for 100% deduction subject to qualifying limit +Donations entitled for 100% deduction subject to qualifying limit)	If the value at field (80G) (E) Donations is not equal to sum of (A+B+C+D)
101	"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"
102	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"
103	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) (C)"Donations entitled for 100% deduction subject to qualifying limit"
104	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"
105	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.
106	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.
107	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000.	If Value of "Family Pension" in field S. 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.

108	In "Schedule Taxes Paid and Verification" Total Advance Tax paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is between 01/04/2019 and 31/03/2020.	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 01/04/2019 and 31/03/2020. Note: Amounts of Schedule IT will be considered only if amounts are paid from 01/04/2019 to 31/03/2020
109	In "Schedule Taxes Paid and Verification" Total Self-Assessment Tax Paid is not equal to the sum of total Tax Paid in schedule IT where date of deposit is after 31/03/2020 for A.Y 2020-21.	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 31/03/2020 for A.Y 2020-21. Note: Amounts of Schedule IT will be considered only if amounts are paid after 31/03/2020
110	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/-.	If 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.
111	Business code u/s 44AD is to be selected for income declared u/s 44AD.	If In schedule BP E2c is more than ZERO and "Business code" u/s 44AD is not selected.
112	Business code u/s 44ADA is to be selected for income declared u/s 44ADA.	If In schedule BP E4 is more than ZERO and "Business code" u/s 44ADA is not selected.
113	Business code u/s 44AE is to be selected for income declared u/s 44AE.	If In schedule BP E5 is more than ZERO and "Business code" u/s 44AE is not selected.
114	Income is to be declared u/s 44AD since Nature of Business u/s 44AD is selected	If In schedule BP "business code" u/s 44AD is selected and income in field E2c is zero or null
115	Income is to be declared u/s 44ADA since business code u/s 44ADA is selected	If In schedule BP "business code" u/s 44ADA is selected and income in field E4 is zero or null
116	Income is to be declared u/s 44AE since business code u/s 44AE is selected	If In schedule BP "business code" u/s 44AE is selected and income in field E5 is zero or null
117	Annual Value of Outward Supplies as per the GST Return Filed is to be filled since GSTIN No. is filled	If in schedule BP in table F1 if "GSTIN No." is filled and "Annual Value of Outward Supplies as per the GST Return Filed" is zero or null.
118	GSTIN No. is to be filled since Annual Value of Outward Supplies as per the GST Return Filed is filled	If in schedule BP if in table F1 "Annual Value of Outward Supplies as per the GST Return Filed" is filled and "GSTIN No." is not filled.
119	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(i).	If in schedule "TDS" in TDS2(i), TDS is claimed in column 6 AND in Corresponding Income offered - "Gross Amount (Col 7)" OR "Head of Income(Col 8)" is not filled.
120	Corresponding Income offered - "Gross Amount (Col 7)" and "Head of Income (Col 8)" is to be filled since TDS is claimed in column 6 of TDS2(ii).	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.

121	"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.
122	"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.
123	"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.
124	"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.
125	"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.
126	"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.
127	"Sec 10(17)-Allowance MP/MLA/MLC" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(17)-Allowance MP/MLA/MLC" under "Exempt Income" is selected more than once.
128	"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.
129	"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.
130	"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.
131	"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.
132	"Sec 10(26)-Any income as referred to in section 10(26)" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(26)-Any income as referred to in section 10(26)" under "Exempt Income" is selected more than once.

133	"Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" drop-down cannot be selected more than one time under Exempt Income.	If dropdown "Sec 10(26AAA)-Any income as referred to in section 10(26AAA)" under "Exempt Income" is selected more than once.
134	"Interest from Income Tax Refund" drop-down cannot be selected more than one time under Income from other sources.	If dropdown "Interest from Income Tax Refund" under "Income from other Sources" is selected more than once.
135	"Family pension" drop-down cannot be selected more than one time under Income from other sources.	If dropdown "Family pension" under "Income from other Sources" is selected more than once.
136	The name as entered in the return does not match with the name as per the PAN data base.	The name mentioned in Part A General Information of Schedule Income Details does not match with the name as per the PAN data base
137	Gross Total Income is not equal to the Total of Incomes from Business & profession, Salary, House Property & Other Sources.	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)
138	Total Gross receipts u/s 44ADA is greater than 50 lakhs	In ITR 4, where "Gross Receipts u/s 44ADA"(Field E3) is greater than Rs 50 lakhs.
139	Professional tax u/s 16(iii) will not be allowed for employer category as "Pensioners" and "Not Applicable"	In schedule Income details in personal Information category of employer is selected as "Pensioners" or "Not applicable" And value at field B2(ivc) is more than ZERO
140	Deduction u/s 80CCD(2) should not be more than 14% of salary if employer category is 'Central Government'	Maximum limit for Deduction u/s 80CCD(2) should be 14% of B1(iii)-B1(ib) (Net Salary-Value of Perquisites if employer category is Central Government
141	Claim of Sec 10(10B) Second Proviso-Compensation under scheme approved by CG cannot exceed Rs. 5 lakhs	In income details value mentioned at S. No. B2(ii)for dropdown Claim of Sec 10(10B) Second Proviso-Compensation under scheme approved by CG is more than Rs. 5,00,000

142	Return of income is filed using ITR4 but income from business or profession under section 44AD or 44AE or 44ADA is not disclosed.	<p>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 S. No. E2(c) is zero or null AND Gross receipts u/s 44ADA at S. No. E3 is zero or null AND Presumptive income u/s. 44ADA in S. 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 S. No. E5 is zero or null AND Income chargeable under business or profession in S. No. E8 is zero or null AND In Part B-Gross Total Income, Income from business & Profession in S. No. B1 is zero or null</p>
143	In "Schedule BP" E2(c) should be equal to the value entered in E2(a)+E2(b)	If in Schedule BP, Sr.no E2c should be equal to E2(a)+E2(b)
144	Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property.	<p>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</p>
145	Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'Pensioners' and 'Not Applicable' is 10% of Salary	<p>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 B1(iii)-B1(ib) (Net Salary-Value of Perquisites)</p> <p>Note: This rule will be applicable only if system calculated value of 80CCD(1)>0</p>
146	Deductions claimed under section 80EEA is greater than 'Zero' and Deductions claimed under section 80EE is also greater than 'Zero'	In the schedule Income Details value at B6(j) is greater than zero and value mentioned in B6(k) is greater than zero

147	Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time	In schedule Income Details in Exempt income schedule dropdown -Dividend Income u/s 10(34) shown as exempt is selected one than one time or Value in Total Dividend income u/s 10(34) shown as exempt under exempt income section is more than 10,00,000
148	In Schedule Gross Total income, exempt income should be equal to sum of amount entered in individual col. Of exempt income.	In income details, Total value mentioned at sr. no. B2(ii) is not equal to sum of individual values entered.
149	In Schedule Gross total income, S. No. B2v "Income chargeable under Salaries" should be equal to (B2iii – B2iv)	In income details value at B2(v) is not equal to value of "B2(iii)- B2(iv)" If negative, restrict to zero.
150	Deduction u/s 80CCD(2) cannot be claimed by tax payer who has selected 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"
151	Relief u/s 89 cannot be claimed if details of salary are 'zero/ blank'	Relief u/s 89 cannot be greater than zero if in income details at S. No. B2(i) or income from family pension at B4 is "Zero"/"Blank"
152	Deduction u/s 80EEA is 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.
153	Deduction u/s 80EEB is 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.
154	Assessee is HUF or Firm (other than LLP) and amount in schedule TDS 1 is more than zero	Assessee is "HUF" or Firm (other than LLP) and amount in schedule TDS 1 is more than zero
155	Assessee is HUF or Firm (other than LLP) and amount in details of salary is more than zero	Assessee is "HUF" or Firm (other than LLP) and amount in schedule of salary is more than zero
156	If Exempt allowance u/s 10(13A) House rent allowance is claimed then deduction u/s 80GG cannot be claimed	If value at field allowances to the extent exempt u/s 10 for derop down Sec 10(13A)-Allowance to meet expenditure incurred on house rent is greater than zero and deduction u/s 80GG is amounting to Rs 60000
157	In Schedule 80D, Deduction at Sl. No. 1a is not equal to value of (i)+(ii)	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)
158	In Schedule 80D, the amount of preventive health check up of all the fields combined together cannot exceed 5000	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
159	In Schedule 80D, Deduction at Sl. No. 1b is not equal to value of (i)+(ii)+(iii)	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)
160	In Schedule 80D, Deduction at Sl. No. 2a is not equal to value of (i)+(ii)	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)

161	In Schedule 80D, Deduction at Sl. No. 2b is not equal to value of (i)+(ii)+(iii)	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)
162	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)	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
163	In Schedule VIA, deduction claimed u/s 80D but details not provided in Schedule 80D	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".
164	In Schedule VIA, deduction claimed u/s 80D cannot be more than the eligible amount of deduction mentioned in Schedule 80D	In Part C- Deductions and Taxable total Income, value in field 80D (Pt. B6(f)) is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D or GTI whichever is lower Note : this rule is applicable only if GTI >0
165	In Schedule VIA, if amount of deduction for any section from 80C to 80 GGC is filled then drop down for 'Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?' is mandatory	In Part C- Deductions and Taxable total Income, user entered value in any field from 80C to 80GGC is greater than zero and drop down for "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is not selected
166	Answer to Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? Is yes but schedule DI is not filled	In Part C- Deductions and Taxable total Income, answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" but schedule DI is blank/ null
167	Section mentioned in schedule DI are not matching with the sections under which deduction is claimed in under VIA	Section mentioned in schedule DI column no 1 is not matching with sections from 80C to 80GGC for which amount (system calculated) claimed by taxpayer in Part C- Deductions and Taxable total Income is more than zero
168	In Schedule DI, amount mentioned in Col 2 'Eligible amount of deduction during FY 2019-20' is not equal to system computed amount of Schedule VIA	Eligible amount of deduction during FY 2019-20 mentioned in schedule DI column no 2 is not matching with system computed amount of deduction u/s 80C to 80GGC as per Part C- Deductions and Taxable total Income for the respective section mentioned by taxpayer
169	Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020 is blank/ null though the amount in column 2 is greater than zero	If answer to "Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA?" is selected as "Yes" and column no 2 of schedule DI is greater than zero then column no 3 cannot be blank/ null

170	In Schedule DI, amount mentioned in Col 3 'Deduction attributable to investment/expenditure made between 01.04.2020 to 31.07.2020' cannot exceed amount in Col 2 'Eligible amount of deduction during FY 2019-20'	Amount in column no 3 is more than column no 2
171	Income from Family Pension cannot be claimed by "HUF" and "Firm (Other than LLP)"	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(ia) is more than zero
172	If exempt allowance is claimed u/s. 10(10AA) above Rs. 3 Lakh for employer category other "Central and state government"	In Schedule Income Details, employer category is other than "Central or State government" and the deduction u/s. 10(10AA) is more than Rs. 300000
173	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.	If value at field -S. 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 S. No. 5
174	Total income should be the difference between "Gross total income" and "Total deductions"	If S. No. B5 Gross total income of schedule Income details is greater than zero and S. No. B7 is not equal to the difference between S. No. B5-B6
175	Total 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.	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"
176	Total 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.	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"
177	Presumptive income u/s 44AD should be the sum of 6% of Gross Turnover through Account payee cheque & 8% of Gross turnover in any other mode	In schedule BP ,E2(C) is not equals to E2(a) + E2(b)

178	Income U/S 44AD is more than Gross receipts or Gross turnover through Any other mode.	<p>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").</p>
179	Income U/S 44AD is more than Gross receipts/Gross turnover through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received.	In schedule BP, "Total Presumptive income U/S 44AD (Field E2(a)) "is MORE THAN Gross Turnover / Gross Receipts (Field E1(a)) .
180	Total Gross turnover u/s 44AD is greater than 2 crore	In Schedule BP , "Gross turnover or gross receipt U/S 44AD"(Field E1(a)+E1(b)) is greater than 2crore.
181	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA (1).	<p>In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes :</p> <p>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</p>
182	Income U/S 44ADA is 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) .
183	Total Presumptive Income u/s 44ADA is 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)

184	Assessee cannot claim benefits of section 44ADA if assessee is carrying on business	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
185	Presumptive income u/s 44AE should be Presumptive Income from Goods Carriage as reduced by Salary and interest paid to partners	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 E6. (E7=E5) This rule shall be applicable only when E7 is greater than zero
186	The value at filed "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"
187	Deemed Income u/s 44AE should be equal to the amount mentioned in "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) "	In schedule BP, if Presumptive Income from Goods Carriage under section 44AE in S. 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 S. 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

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