



ITR 5 – Validation Rules for AY 2016-17

Version 1.0

April 2016

Revision List

Document Name : ITR 5 – Validation Rules for AY 2016-17

Version Number : 1.0

Revision Number	Revision Date (DD/MM/YYYY)	Revision Description
1.0	13 th April 2016	Validation Rules document published in production

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1. Purpose

The Income Tax Department has provided free return preparation software in the downloads page as well as facility for online ITR submission for ITRs 1&4S which are fully compliant with data quality requirements. However, there are commercially available software or websites that offer return preparation facilities as well. In order to improve the data quality received through in ITRs prepared through such commercially available software, various types of validation rules are being deployed in the e-Filing portal so that the data which is being uploaded can be validated to a large extent. Taxpayers are advised to review the same to ensure that the software that is used is compliant with these requirements to avoid rejection of return due to poor data quality or mistakes in the return. Software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers who may use their software.

2. Validation Rules

The validation process at e-Filing/CPC end is to be carried out in ITR 5 for each defect as categorized below:

Category of defect	Action to be Taken
A	Return will not be allowed to be uploaded. Error message will be displayed.
B	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possible defect present in the return u/s 139(9). Appropriate notices/ communications will be issued from CPC.
C	Third party utility providers will be alerted about the inconsistent data quality and warned about future barring of their utility.

2.1 Category A:

Sl. No.	Scenarios
1	Tax computation has been disclosed but Gross Total Income is nil.
2	The amount at "Total Profits and Gains from Business or Profession" is different with the sum of "Individual Profits and Gains from Business or Profession".
3	The amount at "Total Short term Capital Gains" is different with the sum of "Individual Short Term Capital Gain amounts".
4	The amount at "Total Long term Capital Gains" is different with the sum of "Individual Long Term Capital Gain amounts".
5	The amount at "Total Capital Gains" is different with the sum of "Short Term and Long Term Capital Gains".
6	"Total Income from other sources" at Schedule B TI is different with the sum of "Individual incomes from Other Sources head".
7	"Total income from all the heads of income" at Part B TI is different with the sum of "Incomes from individual heads".
8	Tax Payments claimed in "Part B-TTI" are different with the claims made in Schedule TDS/Schedule TCS/Schedule IT.
9	Income claimed under the head House Property in Part B TI, but Schedule HP is not filled!
10	Income claimed under Profit and gains from business other than speculative business and specified business in Part B TI, but Sch BP is not filled!
11	Income claimed under Profit and gains from speculative business in Part B TI, but Sch BP is not filled!
12	Income claimed under Profit and gains from specified business in Part B TI, but Sch BP is not filled!
13	Income claimed in STCG chargeable @15%, but "Table E in Schedule CG" is not filled!
14	Income claimed in STCG chargeable @30%, but "Table E in Schedule CG" is not filled!

15	Income claimed in STCG chargeable at applicable rate, but "Table E in Schedule CG" is not filled!
16	Income claimed in LTCG chargeable @10%, but "Table E in Schedule CG" is not filled!
17	Income claimed in LTCG chargeable @20%, but "Table E in Schedule CG" is not filled!
18	"Income from sources other than from owning Race Horses & Income chargeable at special rate" is claimed at Part B TI, but Sch-OS is not filled!
19	"Income chargeable to tax at special rate" is claimed at Schedule Part B TI, but "Schedule OS" is not filled!
20	"Income from the activity of owning and maintaining race horses" is claimed at Schedule Part B TI, but "Schedule OS" is not filled!
21	"Losses of current year set off against income from all the heads" is different with the "Total losses set off" at Schedule CYLA.
22	Brought forward losses set off against Balance Income is different with "Total of brought forward losses set off" at Schedule BFLA.
23	Deduction u/s 10A/10AA is claimed in Part B TI but Schedule 10A/10AA is not filled!
24	Deductions claimed at "Part B TI" but "Schedule VI-A" is not filled!
25	"Losses of current year to be carried forward" at "Part B TI" is different with the "Total of Current year losses" of Schedule CFL.
26	"Total Income" is different with the "Total of [GTI minus (deductions u/s 10A/10AA) minus (Chapter VI-A deductions)] after considering rounding-off"
27	"Tax Payable on deemed total Income u/s 115JC" in Part B TTI is different with the tax ascertained at Schedule AMT.
28	"Total Tax Payable on Deemed Total Income u/s 115JC" is different with the sum of (Tax Payable on Deemed Income plus Surcharge plus Cess).
29	"Relief claimed under section 90/90A in Part B TTI" is different with "Amount entered in Schedule TR"!
30	"Relief claimed under section 91 in Part B TTI" is different with "Amount entered in Schedule TR"!

31	“Tax Payable on Total Income” is different with the sum of (Normal Tax plus Special Tax minus Rebate on Agricultural Income).
32	The amount at “Gross tax liability” is different with the sum of (Tax Payable, Surcharge & Education Cess)
33	AMT Credit u/s 115JD claimed in Part B TTI is different with the amount of Credit at Schedule AMTC.
34	“Total Tax Relief” is different with the sum of (Relief u/s 90/90A and Relief u/s 91).
35	“Total Interest Payable” is different with the sum of “Interest u/s 234A + 234B + 234C”
36	“Aggregate liability” is different with the sum of “Net tax liability plus Total Interest Payable”
37	“Total Taxes Paid” is different with the sum of “Advance Tax, TDS & Self-Assessment Tax”
38	“Profit before Tax as per Profit & Loss a/c” in Schedule BP is different with the sum of “[Profit before Tax] plus [Net Profit (No Accounts Case)]” as per P&L A/c.
39	“House property loss claimed at Schedule CYLA” is different with the amount at “Schedule HP”.
40	“Business & Profession loss claimed at Schedule CYLA” is different with the amount at “Schedule BP”.
41	“Other sources loss at Schedule CYLA” is different with the amount at “Schedule OS”.
42	“House Property Loss at Schedule CFL” is different with the amount at “House Property Loss remaining after set-off at Schedule CYLA”.
43	“Name” does not match with the “Name” as per the PAN database.
44	The amount of “DTAA at Schedule SI” is different with the amount at “Total income under DTAA at Schedule OS”.
45	Gross Total Income is not matching with sum of the Incomes individually offered.
46	The details of “Bank Accounts held during the year” do not match the number of Bank Accounts mentioned in ITR.

47	When "House Property" is "Self-occupied", loss from HP is more than 2 lakhs.
48	Donee PAN is same as "Assesse PAN" or "PAN at Verification"
49	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP is different with Point No. 6 of Schedule DEP.
50	STCG on depreciable assets at Schedule CG is different with the amount at Schedule DCG.
51	Amount of depreciation set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA.
52	Amount of allowance set-off against the current year income at Schedule UD is different with the set-off amount at Schedule BFLA.
53	Deduction u/s 80G is claimed But details are not provided in Schedule 80G.
54	Deduction u/s 80-IA claimed in "Schedule VI-A" but "Schedule 80-IA" is not filled!
55	Deduction u/s 80-IB claimed in "Schedule VI-A" but "Schedule 80-IB" is not filled!
56	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" but "Schedule 80-IC/IE" is not filled!
57	Verification PAN is not matching with PAN at Partners/Members/Trust. Please ensure that person authorized to verify ITR is as per Sec 140 of the Act.

2.2 Category B:

Sl. No.	Scenario
1	Tax determined as Payable in the return is unpaid.

2.3 Category C:

Sl. No.	Scenario
1	“Income details” and “Tax computation” have not been provided but details regarding “Taxes Paid” have been provided.
2	“Short Term Capital Loss at Schedule CFL” is different with sum of “Short Term Capital Losses remaining after set off” at table E of Schedule CG.
3	“Long Term Capital Loss at Schedule CFL” is different with sum of “Long Term Capital Losses remaining after set off” at table E of Schedule CG.
4	“Business & Profession Loss at Schedule CFL” is different with the amount at “Business & Profession Loss remaining after set-off at Schedule CYLA”.
5	“Speculative Business Loss at Schedule CFL” is different with the amount at “Income/Loss from Speculative Business at Schedule BP”.
6	“Specified Business Loss at Schedule CFL” is different with the amount at “Income/Loss from Specified Business at Schedule BP”.
7	“Other sources loss at Schedule CFL” is different with the amount at “Other Sources Loss remaining after set-off at Schedule CYLA”.