



Income Tax Department

Department of Revenue, Ministry of Finance, Government of India

ITR 1 – Validation Rules for AY 2017-18

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1. Purpose

The Income Tax Department has provided free return preparation software in downloads page 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 ITR1 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	"Income details" and "Tax computation" have not been disclosed but details regarding "Taxes Paid" have been disclosed.
3	Gross Total Income is not equal to the Total of Incomes from Salary, House Property & Other Sources.
4	TDS, TCS or Tax paid claimed in "Part D-Tax Computation and Tax Status" is inconsistent with details provided in Schedule IT, Schedule TDS1, Schedule TDS2 and Schedule TCS.
5	When "House Property" is "Self occupied", loss from HP is more than 2 lakhs.
6	The assessee is governed by Portuguese Code but "PAN of Spouse" is not provided.
7	In Sch 80G Donee PAN is same as "Assesse PAN" or "PAN at Verification"
8	"Name" of taxpayer in ITR does not match with the "Name" as per the PAN data base.
9	The sum of amounts claimed at TDS, TCS, Advance Tax and Self-Assessment Tax is not equal to the amount claimed at "Total Taxes Paid".
10	In Schedule TDS2, "The Amount of TDS claimed this year" is more than "Tax deducted".
11	In Schedule TCS, "The Amount of TCS claimed this year" is more than "Tax collected".
12	Deductions claimed under Chapter VI-A are greater than "Gross Total Income"
13	Refund claimed is not matching with the difference of "Total Taxes Paid" and "Total Tax and Interest payable".
14	Tax payable Amount is not matching with the difference of "Total Tax and Interest payable" and "Total Taxes Paid".

15	“Income details” are not provided but “Tax computation” has been provided.
16	IFSC under “Bank Details” is not matching with the RBI database.
17	Total Income cannot exceed Rs. 50 Lakh.
18	In Schedule TDS2, “Amount which is subject to Tax Deduction” should not be less than twice the amount of “Tax Deducted”.
19	In Schedule TCS, “Amount which is subject to Tax Collection” should not be less than twice the amount of “Tax Collected”.

2.2 Category C:

Sl. No.	Scenarios
1	Deduction u/s 80G is claimed but details are not provided in Schedule 80G.
2	If the amount of salary disclosed in "Income details" is less than 90% of Salary reported in Schedule TDS1.