



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **ITR 1 – Validation Rules for AY 2019-20**

**Version 1.0**

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## Document Revision List

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### Revision Details

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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:

**Table 1: List of Category of Defect**

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.
D	Return data will be allowed to be uploaded but the taxpayer uploading the return will be informed of a possibility of some of the deduction or claim not to be allowed or entertained unless the return is accompanied by the respective claim forms or particulars.

### 2.1 Category A:

**Table 2: Category A Rules**

Sl. No.	Scenarios
1	Tax computed but GTI (Gross Total Income) is nil or 0.
2	No Income details or tax computation is provided in ITR but details regarding taxes paid is provided.
3	Gross Total Income is not matching with total of Incomes from Salary, House Property & Other Sources.
4	"Total Taxes Paid" shown in "Part D" are inconsistent with the claims made in relevant schedules.
5	Donee PAN mentioned in Schedule 80G cannot be same as the assessee PAN or the verification PAN!
6	The name as entered in the return does not match with the name as per the PAN date base.
7	The total of Advance Tax, Self Asst Tax, TDS, TCS fields should match with the field "Total Taxes Paid".
8	Deduction u/s 80G is claimed but no details provided in Schedule 80G
9	In Schedule TDS 2, TDS credit claimed is more than Tax deducted.

10	In Schedule TDS 3, TDS credit claimed is more than Tax deducted.
11	TCS credit claimed is more than Tax collected.
12	Total of Chapter VI A claim shall not exceed the "Gross Total Income"
13	Amount of refund claimed is inconsistent with the difference between "Total Taxes Paid" and "Total Tax and Interest payable".
14	Amount of tax payable is inconsistent with the difference between "Total Tax and Interest payable" and "Total Taxes Paid".
15	IFSC under "Bank Details" is not matching with the RBI database.
16	Assessee's total income is greater than Rs 350000/-, hence assessee cannot claim Rebate u/s 87A. Please refer section 87A of Income tax act, 1961
17	Assessee cannot claim deduction u/s 80CCG, If assessee's Gross total income is more than Rs. 1200000/-
18	Deduction u/s 80TTA cannot be more than income disclosed under 'Savings Account Interest income' in Other sources
19	Sum of deduction u/s 80C, 80CCC & 80CCD(1) shall not exceed 1,50,000.
20	Deduction on annual value on House property should be equal to 30% of Annual value.
21	Gross rent received/ receivable/ lettable value is zero or null and assessee is claiming municipal tax
22	Nature of deduction u/s 80DD being claimed in the return is not specified
23	Nature of deduction u/s 80DDB being claimed in the return is not specified
24	Nature of deduction u/s 80U being claimed in the return is not specified
25	Total income should be the difference between "Gross total income" and "Total deductions"
26	Total of chapter VI-A deductions is not consistent with the breakup of individual deductions but restricted to GTI.
27	Deduction u/s 80CCD(2) should not be more than 10% of salary and cannot be claimed by pensioners.
28	Maximum amount that can be claimed for category "Dependent with disability" u/s 80DD is 75000
29	Maximum amount that can be claimed for category "Self or Dependent" u/s 80DDB is 40000
30	Maximum amount that can be claimed for category "Self with disability" u/s 80U is 75000
31	The amount at "Tax after Rebate" should be consistent with the amount of Tax Payable on Total Income as reduced by Rebate u/s 87A
32	The amount at "Total tax and Cess" should be consistent with the sum of "Tax after Rebate" and "Health & Education Cess"
33	"Total Tax, Fees & Interest" is different with the sum of "Total Tax & Cess, Interest u/s 234A, 234B, 234C and fee u/s 234F as reduced by Relief u/s 89"
34	Deduction u/s 80D-Preventive Health Check cannot exceed Rs 5000/-
35	As per the provisions of Indian Contract Act, 1872 read with Income Tax Act, 1961, a minor cannot perform the functions in an individual capacity. Accordingly a return upload by minor is not allowed. Only legal guardian can perform the required functions.
36	Deduction u/s 80TTA claimed by Senior Citizen taxpayer
37	Entertainment allowance for Govt & PSU employees u/s 16(ii) will be allowed to the extent of Rs.5000
38	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000.
39	Professional tax u/s 16(iii) will not be allowed for Pensioners.
40	In Schedule Gross total Income, Gross salary should be equal to sum of individual fields.

41	In Schedule Gross total Income, 'Net Salary' should be difference of 'Gross salary' and 'Allowances to the extent exempt u/s 10'
42	In Schedule Gross total Income, 'Deductions u/s 16' should be sum of of individual fields.
43	In Schedule Gross total Income, 'Income chargeable under Salaries' should be difference of 'Net salary' and 'Deductions u/s 16'
44	Gross rent received/ receivable/ lettable value' cannot be zero or null if 'type of property' is 'let out' or 'deemed let out'
45	In Schedule Gross total Income, 'Annual Value' should be difference of 'Gross rent received/ receivable/ lettable value during the year ' and 'Tax paid to local authorities ' '
46	In Schedule Gross total Income, "Income chargeable under the head House Property" is not equal to value of B2iii-B2iv-B2v+B2vi
47	Assessee is claiming deduction under section 80D for health insurance premium but eligible category description not provided.
48	Assessee is claiming deduction under section 80D for medical expenditure but eligible category description not provided.
49	Assessee is claiming deduction under section 80D for Preventive health check-up but eligible category description not provided.
50	Assessee not being a senior citizen and claiming deduction under section 80TTB
51	Deduction under section 80TTB is more than interest income at "Savings Account & Deposit(Bank/Cooperative/Post)" shown under "Income from other source
52	Interest on borrowed capital is more than Rs.200000 for "Self-Occupied" house property.
53	In Schedule TDS or TCS, TDS / TCS is claimed but year of tax deduction is not selected.
54	Agriculture Income shown as exempt cannot be more than Rs.5000/- and cannot be selected more than one time.
55	In Schedule 80G, 'Eligible amount of Donations' cannot be more than the 'Total Donations'.
56	In Schedule VIA, deduction claimed u/s 80G cannot be more than the eligible amount of donation mentioned in Schedule 80G
57	Deduction u/s 80D for Self and family for health insurance & for Self and family for preventive health checkup cannot be more than Rs 25000/-
58	Deduction u/s 80D for Parents for health insurance & for parents for preventive health checkup cannot be more than Rs 25000/-
59	Deduction u/s 80D for self and family including parents for health insurance & for self and family including parents for preventive health checkup cannot be more than Rs 50000/-
60	For employer category 'Pensioners', Deduction u/s 80CCD (1) should not be more than 20% of Gross total Income.
61	Maximum amount that can be claimed u/s 80CCD(1) for 'employees' other than 'pensioners' should be more than 10% of Salary
62	Dividend Income u/s 10(34) shown as exempt cannot be more than Rs.1000000/- and cannot be selected more than one time.
63	"Interest from savings account" drop-down cannot be selected more than one time under Income from other sources
64	"Interest from Deposits (Bank/Post Office/Cooperative Society)" drop-down cannot be selected more than one time under Income from other sources
65	Deduction u/s 80D for Self and Family including Senior Citizen Parents for health insurance & preventive health checkup cannot be more than Rs 75000/-
66	Deduction u/s 80D for parents senior citizen medical expenditure cannot be more than Rs 50000/-

67	Deduction u/s 80D for self and family (Senior Citizen)- medical expenditure cannot be more than Rs 50000/-
68	Total of exempt allowance cannot be more than gross salary.
69	Sec 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).
70	Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc. cannot be more than gross salary.
71	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.
72	When Nature of employment is OTHER THAN "Govt." than Sec 10(10)-Death-cum-retirement gratuity received cannot exceed Rs. 20 lakhs.
73	Sec 10(10A)-Commutated value of pension received cannot be more than Salary as per section 17(1)
74	Sec 10(10AA)-Earned leave encashment on retirement cannot be more than Salary as per section 17(1)
75	Claim of Sec 10(10B) (i)-Retrenchment Compensation received in respect of schemes not approved cannot exceed Rs. 50000.
76	Claim of Sec 10(10B) (ii)-Retrenchment Compensation received in respect of approved scheme cannot exceed Rs. 5 lakhs.
77	Claim of Sec 10(10C) - 'Amount received/receivable on voluntary retirement or termination of service' cannot exceed Rs. 5 lakhs.
78	More than one dropdown cannot be selected from Sec 10(10B) (i), Sec 10(10B)(ii), Sec 10(10C).
79	Sec 10(10CC)-Tax paid by employer on non-monetary perquisite cannot exceed Value of perquisites as per section 17(2)
80	Sec 10(13A)-Allowance to meet expenditure incurred on house rent cannot exceeds 1/3rd of Salary as per section 17(1)
81	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 perquisites as per section 17(2)
82	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 perquisites as per section 17(2)

## 2.2 Category C:

**Table 3: Category C Rules**

Sl. No.	Scenarios
1	The amount of Gross salary disclosed in "Income chargeable under the head 'Salaries' in Income details should be at least 100% of Salary reported in Schedule TDS1.