

Field-Level Validation

S.No.	Section	Preliminary Questions (if any)	Validation Logic / Criteria
1	44AB(a)	Q: Are cash transactions \leq 5%? (Yes/No)	- If Yes \rightarrow Turnover $>$ Rs. 10 Cr - If No \rightarrow Turnover $>$ Rs. 1 Cr
2	44AB(b)	None	- Gross receipts $>$ Rs. 50 lakh
3	44AB(c)	Is the income claimed lower than the deemed profits and gains under section 44AE/44BB/44BBB? \rightarrow Yes/No	Proceed only if answer to Q = Yes
4	44AB(d)	Q(i) Is Total Gross Receipts \leq Rs.50 lakhs \rightarrow Yes/No Q(ii) Is Total Gross Receipts $>$ Rs.50 lakhs but \leq Rs.75 lakhs and total cash receipts \leq 5% of total gross receipts? \rightarrow Yes/No Q(iii) Is the income claimed lower than the deemed profits and gains under section 44ADA? \rightarrow Yes/No Q(iv) Is Total Income $>$ Basic Exemption Limit \rightarrow Yes/No	Proceed only if – Answer to either Q(i) or Q(ii) = Yes; AND Answer to both Q(iii) and Q(iv) = Yes;
5	44AB(e)	Q(i) Is section 44AD(4) applicable? \rightarrow Yes/No Q(ii) Is Total Income $>$ Basic Exemption Limit \rightarrow Yes/No	Proceed only if answer to both Q(i) and Q(ii) = Yes