

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