

CHARTERED ACCOUNTANT STUDY CIRCLE

E-filing of Income tax return – Important Changes

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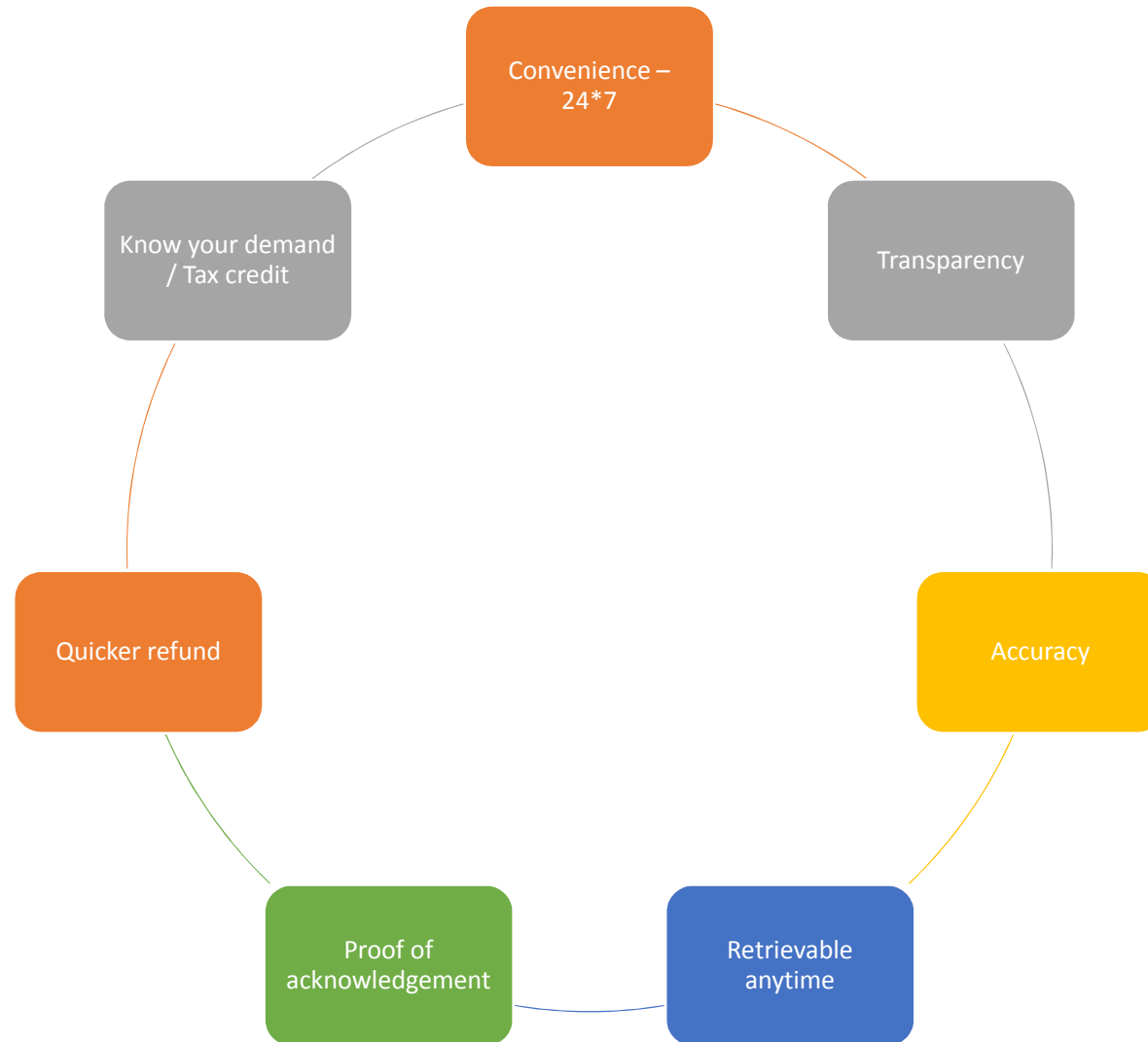
Overview

- ▶ e Filing – history and background
- ▶ e Filing of Income tax return – Important changes

e filing - History

- ▶ Initially introduced for the assessment year 2006-07 and made optional later on.
- ▶ From assessment year 2007-08 to 2010-11 the following class of assesseees were required to file **returns electronically**
 - ▶ Firm with tax audit
 - ▶ Company (except Sec 25)
- ▶ From assessment year 2011-12, the following class of assesseees were required to file **returns electronically with DSC**
 - ▶ Individual, HUF and Firm with tax audit
 - ▶ Company (except Sec 25)
- ▶ From assessment year 2012-13, the following class of assesseees were required to file **returns electronically**
 - ▶ **With DSC**
 - ▶ Individual, HUF and Firm with tax audit
 - ▶ Company (except Sec 25)
 - ▶ **Without DSC**
 - ▶ All assesseees having total income exceeding Rs 1 Million (except ITR 7 and cases where DSC + efile is mandatory)
 - ▶ Assesseees – residents - with foreign assets
- ▶ From assessment year 2013-14 – **e filing of Audit reports / Forms introduced**
- ▶ From assessment year 2014-15 – EVC – Verification of Returns through EVC

Benefits



e Filing of various forms under direct taxes

e filing of Income tax returns ('ITR') (ITR 1 to ITR 7)

e filing of audit reports (form 3ca, 3cb, 3cd, 3ceb, 29B, 10BB and 10B)

e filing of TDS returns (Form 24q, 26q, 27q, 27eq)

Income tax return (ITR)

Which ITR Form can be e filed ?

For Individual / HUF							
S.No	Source of Income	Individual	Individual / HUF				
		ITR-1@	ITR-2	ITR-2A	ITR-3	ITR-4	ITR-4S
1	Income from Salary/Pension	•	•	•	•	•	•
2	Income from Other Sources (only Interest Income or Family Pension)	•	•	•	•	•	•
3	Income/Loss from Other Sources		•	•	•	•	•
4	Income/Loss from House Property		•	•	•	•	•
5	Capital Gains/Loss on sale of investments/property		•		•	•	
6	Partner in a Partnership Firm				•	•	
7	Income from Proprietary Business/Profession					•	
8	Income from presumptive Business						•
@	Income not chargeable to tax should be less than Rs 5000/-						

Which ITR Form can be e filed ?

- ▶ ITR 5 – for Firms, AOP, BOI, Private discretionary Trusts and others
- ▶ ITR 4S – Can be filed by a Firm (Except LLP) in case of Presumptive Income (AY 16-17 onwards)
- ▶ ITR 6 – for companies
- ▶ ITR 7 - Trusts

Importance of e Filing of Returns

- ▶ Paper Return is allowed only in case of Individual or HUF (R & RNOR)
 - - ▶ Having total Income < 5 Lakhs and
 - ▶ Not claiming refund
 - ▶ Not claiming any rebate under section 90/91 of ITA
- ▶ e filing with DSC is mandatory –
 - ▶ All company cases
 - ▶ In cases where, 44AB is applicable
 - ▶ In the case of Political Parties
- ▶ All other cases – e filing is mandatory and verification as per manner prescribed.

Manner of Furnishing the Return of Income

Sl.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
1	Individual or Hindu undivided family	(a) Accounts are required to be audited under section 44AB of the Act;	A
		(b) Where (a) is not applicable and,—	
		(I) the return is furnished in Form No. ITR-3 or Form No. ITR-4; or	ABC
		(II) the person, being a resident, other than not ordinarily resident within the meaning of *sub- section (6) of section 6, has, (A) assets (including financial interest in any entity) located outside India; or (B) signing authority in any account located outside India; or (C) income from any source outside India;	ABC
		(III) any relief, in respect of tax paid outside India, under section 90 or 90A or deduction of tax under section 91 is claimed; or	ABC
		(IV) any report of audit referred to in proviso to sub-rule (2) is required to be furnished electronically; or	ABC
		(V) total income assessable under the Act during the previous year of the person (other than the person, being an individual of the age of 80 years or more at any time during the previous year and furnishing the return in Form ITR-1 or ITR-2) (i) exceeds five lakh rupees; or (ii) any refund is claimed in the return of income;	ABC
		(c) In any other case.	ABCD

Manner of Furnishing the Return of Income

Sl.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
2	Company	In all cases.	A
3	A person required to furnish the return in Form ITR-7	(a) In case of a political party;	A
		(b) In any other case	ABC
4	Firm or llp or any person (other than a person mentioned in Sl. 1 to 3 above) who is required to file return in Form ITR-5	(a) Accounts are required to be audited under section 44AB of the Act;	A
		(b) In any other case.	ABC
A – Efile with DSC B – Efile with EVC C – Efile with Submission to CPC D- Paper Return form			

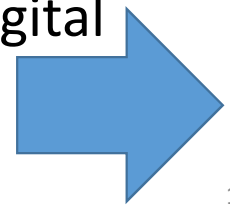
Mode of e-filing verification

- ▶ DSC – DSC Management utility
- ▶ Through EVC
 - ▶ Aadhar OTP
 - ▶ Through Internet Banking
 - ▶ Through ATM PIN (SBI)
 - ▶ Registered Mobile no *or* Registered Email ID.
 - ▶ Pre-validated – Bank Account – OTP will be sent on Mobile no registered with Bank
 - ▶ Pre-validated – Demat Account – OTP will be sent on Mobile no registered with NSDL
- ▶ Sending the signed ITR to Bangalore CPC

Signing with DSC – Using DSC Management Utility

▶ **22/01/2016**

- ▶ Taxpayers have recently reported that they have faced problems in using the Digital Signature Certificate for Signing through browser at the time of uploading their Income Tax Return.
- ▶ This is because the latest browser versions have started disabling the standard way in which browser support plug-in functions to address security.
- ▶ Hence Java applet that was used by the e-Filing website would not work in the latest versions of Google Chrome, Mozilla or Internet Explorer.
- ▶ In order to address this issue and to simplify the procedure for uploading Income Tax return (ITR) with Digital Signature Certificate (DSC) a easy to use software utility has been developed which would have to be downloaded in taxpayer's computer and used for signing using Digital Signature Certificate.



EVC Verification

me Tax (Govern... (IN) | https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/PrevalidateLink.html?I

Income Tax Department, Government of India

Welcome **PREMPRAKASHPRADEEPKUMAR** (Individual)
Last Login: 25/04/2016 21:04:09 [Logout](#)

Dashboard My Account e-File Compliance Downloads Profile Settings My Request List Worklist Helpdesk

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Downloads
- E-Pay Tax

Prevalidate Bank Details

By Prevalidating your Bank Account

- Generate EVC using this option
- Use this option by quoting your PAN (linked to the Bank Account) or
- Choose to secure your login using the Bank Account) or
- You can even choose to receive

My Profile
Change Password
Change Secret Question(s) / Answer(s)
Register Digital Signature Certificate
E-filing Vault - Higher Security
Prevalidate your Bank Account
Prevalidate Your Demat Account
Link Aadhaar

PAN * AHGPP3498Q *PAN must match the PAN linked to this Bank Account (check with your Bank)*

Name * PREMPRAKASHPRADEEPI *Name must match the Name linked to this Bank Account (check with your Bank)*

Bank Name * Select

Bank Account Number *

IFSC *

Mobile Number * *Mobile Number must match the Mobile linked to this Bank Account (check with your Bank)*

Email ID *Email must match the Email linked to this Bank Account. (check with your Bank)*

Only if these details are confirmed by the Bank, the Bank details will be validated and then EVC can be generated

Generation EVC Through – Pre-validated Bank A/c

Quick Link

- ▶ Quick e-File ITR
- ▶ Upload Return
- ▶ View Form 26AS (Tax Credit)
- ▶ Rectification Request
- ▶ Tax Calculator
- ▶ Downloads
- ▶ E-Pay Tax

Prevalidate Bank Details

By Prevalidating your Bank Account you can

- ▶ Generate EVC using this option or
- ▶ Use this option by quoting your PAN and Bank Account number to reset your password using OTP (to the mobile number linked to the Bank Account) or
- ▶ Choose to secure your login using this option by entering User ID, Password and OTP (to the mobile number linked to the Bank Account) or
- ▶ You can even choose to receive your refund by credit to this account

PAN *	<input type="text" value="AHGPP3498Q"/>	PAN must match the PAN linked to this Bank Account (check with your Bank)
Name *	<input type="text" value="PREMPRAKASHPRADEEP"/>	Name must match the Name linked to this Bank Account (check with your Bank)
Bank Name *	<input type="text" value="Select"/>	
Bank Account Number *	<input type="text"/>	
IFSC *	<input type="text"/>	
Mobile Number *	<input type="text"/>	Mobile Number must match the Mobile linked to this Bank Account (check with your Bank)
Email ID	<input type="text"/>	Email must match the Email linked to this Bank Account. (check with your Bank)

Only if these details are confirmed by the Bank, the Bank details will be validated and then EVC can be generated using this Option. EVC will be received on this mobile Number.

Prevalidate

Generation EVC Through – Pre-validated Demat A/c

me Tax (Govern... (IN) | <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/PrevalidateDematDet> | Search

Quick Link

- ▶ Quick e-File ITR
- ▶ Upload Return
- ▶ View Form 26AS (Tax Credit)
- ▶ Rectification Request
- ▶ Tax Calculator
- ▶ Downloads
- ▶ E-Pay Tax

Prevalidate Demat Details

By Prevalidating your Demat Account you can

- ▶ Generate EVC using this option or
- ▶ Use this option by quoting your PAN and Demat Account number to reset your password using OTP (to the mobile number/ Email linked to the Demat Account) or
- ▶ Choose to secure your login using this option by entering User ID, Password and OTP (to the mobile number / Email linked to the Demat Account)

✘ Name is not as per demat account details. Please retry.

PAN *	<input type="text" value="AHGPP3498Q"/>	<i>PAN must match the PAN linked to this Demat Account (Check with your Depository)</i>
Name *	<input type="text" value="PREMPRAKASHPRADEEP"/>	<i>Name must match the Name linked to this Demat Account (Check with your Depository)</i>
Depository type*	<input type="text" value="NSDL"/>	
DP ID *	<input type="text" value="IN301151"/>	<i>Combination of DP ID and Client ID will be considered as Demat Account Number (check your Depository)</i>
Client ID *	<input type="text" value="24506245"/>	
Mobile Number	<input type="text" value="9884270282"/>	<i>Mobile Number must match the Mobile linked to this Demat Account (check your Depository)</i>
Email ID	<input type="text" value="damanca@gmail.com"/>	<i>Email (if available) must match the Email linked to this Demat Account. (Check with your Depository)</i>

Only if these details are confirmed by the Depository, the Demat details will be validated and then EVC can be generated using this Option. EVC will be received on this mobile Number.

Changes in ITR forms – Ay 2016-17

Changes in ITR - No of pages – AY2016-17

ITR	AY 2015-16	AY 2016-17
ITR -1	5	7
ITR -2	13	14
ITR -2A	7	8
ITR -3	15	16
ITR -4	31	32
ITR -4S	7	8
ITR -5	30	31
ITR -6	33	34
ITR -7	17	18

Common changes – (ITR-1, ITR-2, ITR-2A, ITR-3, ITR-4S)

- ▶ Inclusion of **column TCS (Point no 11(c) in Part B of TTI)** which was not in previous ITR (Already there in ITR4S)
- ▶ New Schedule for **Details of Tax Collected at Source (TCS)** [As per Form 27D issued by the Collector(s)] (Already there in ITR4S)
- ▶ **Inclusion of 80CCD (1B)** (Voluntary contribution by individual in NPS Upto Rs. 50000/-) in columns for deduction.
- ▶ Exclusion of 80EE in the AY 2016-17 (Deduction on the Home Loan Interest paid)
- ▶ SCHEDULE CG-capital gains, under B. long term capital gain, point 3. deletion - unit of a mutual fund transferred on or before 10-07-2014 (taxable @10% without indexation benefit)

Common changes – (ITR-1, ITR-2, ITR-2A, ITR-3, ITR-4S)

- ▶ Inclusion of Schedule AL - Asset and Liability at the end of the year
- ▶ Applicable in a case where total income exceeds Rs. 50 lakh
- ▶ AL Schedule in ITR 4 (applicable to TI >25lakhs) has been revised and revamped

Schedule AL Asset and Liability at the end of the year (Applicable in a case where total income exceeds Rs. 50 lakh)

DETAILS OF ASSET AND LIABILITY	A		Particulars of Asset	Amount (Cost) (Rs.)
	1		Immovable Asset	
	a		Land	
	b		Building	
	2		Movable Asset	
	a		Cash in hand	
	b		Jewellery, bullion etc.	
	c		Vehicles, yachts, boats and aircraft	
	3		Total	
	B		Liability in relation to Assets at A	

Instructions for Filing the Schedule AL

- ▶ (i) This Schedule is to be filled giving details of **properties held by the assessee and the corresponding liabilities. It is mandatory if your total income exceeds ₹50 lakh.**
- ▶ (ii) The assets to be reported will include land, building (immovable assets) and cash in hand, jewellery, bullion, vehicles, yachts, boats, aircraft etc.
- ▶ (iii) In the case of **non-resident and resident but not ordinarily resident, the details of assets located in India** are to be mentioned.
- ▶ (iv) For the purpose of row 'b' of row 2 under item A, **jewellery includes** (a) Ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel; (b) Precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.
- ▶ (v) The **amount in respect of assets to be reported** will be:- (a) **the cost price of such asset** to the assessee; or (b) where wealth-tax return was filed by the assessee and the asset was forming part of the wealth-tax return, **the value of such asset as per the latest wealth-tax return in which it was disclosed as increased by the cost of improvement incurred after such date**, if any.
- ▶ (vi) In case the **asset became the property of the assessee under a gift, will or any mode specified in section 49(1)** and not covered by (v) above:- (a) the cost of such asset to be reported will be the **cost for which the previous owner of the asset** acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or (b) in case where the cost at which the asset was acquired by the **previous owner is not ascertainable and no wealth-tax return was filed** in respect of such asset, the value may be **estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition** by the assessee as increased by cost of improvement, if any, **or 31st day of March, 2016:**
- ▶ Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

Common changes – (ITR-2, ITR-2A, ITR-3, ITR -4, ITR-5, ITR-6, ITR-7)

- **Schedule PTI :-** Pass Through Income details from business trust (Section 115UA) or investment fund (Section 115UB)

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB									
PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any		
	1.				i	House property			
					ii	Capital Gains			
					a	Short term			
						b	Long term		
					iii	Other Sources			
					iv	Income claimed to be exempt			
					a	u/s 10(23FBB)			
						b	u/s		
						c	u/s		
2.								i	House property
	ii	Capital Gains							
	a	Short term							
		b	Long term						
	iii	Other Sources							
	iv	Income claimed to be exempt							
	a	u/s 10(23FBB)							
		b	u/s						
		c	u/s						

NOTE ► Please refer to the instructions for filling out this schedule.

Common changes – (ITR-3, ITR-4, ITR-5, ITR-6)

- ▶ No need to disclosed **Share of income from firm/AOP/BOI**

Schedule EI - Details of Exempt Income (Income not to be included in Total Income)

Point no 5. **Share in the total income of firm/AOP/BOI etc. in AY 2015-16 has been deleted in ITR 2016-17**

Common changes – (ITR-4, ITR-5 ITR-6)

- ▶ **Disclosure of Effect of Income Computation and Disclosure Standards :-** Income Computation Disclosure Standards (ICDS) have come into force from financial year 2015-16 and onwards.
- ▶ Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column(iii) of the said Schedule.

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit
Sl. No.	ICDS	Amount
(i)	(ii)	(iii)
I	Accounting Policies	
II	Valuation of Inventories	
III	Construction Contracts	
IV	Revenue Recognition	
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities	
IX	Borrowing Costs	
X	Provisions, Contingent Liabilities and Contingent Assets	
11.	Total Net effect (I+II+III+IV+V+VI+VII+VIII+IX+X)	

Changes specific to each forms

ITR 3

- ▶ **Schedule IF - Disclosure of details regarding partnership firm by a partner**
 - ▶ Separate column has been inserted in **Schedule IF of ITR 3, 4** (so that partners can to disclose whether such firm is liable to **transfer pricing audit under Section 92E**)

ITR 4

- ▶ **Schedule BP** - Point 21 - Deemed income under section 32AD has **been Included**
- ▶ **Schedule CG** - Point 6(e) - **Deemed short term capital gains on depreciable assets** (6 of schedule- DCG) has been **included**
- ▶ **Schedule FSI** - Income from outside India and tax relief - **Salary income newly added**

ITR 4S

- ▶ Firms (Other than LLP) can file ITR-4S for presumptive income
- ▶ SCHEDULE BP – DETAILS OF INCOME FROM **BUSINESS PROFITS**
 - ▶ **Point E-5 Salary and interest paid to the partners** (This is to be filled up only by **firms**) **has been Included**

ITR 5

- ▶ **Part A – Point (e)** - Act, section and date of furnishing Audit report under any law, other than Income Tax Act – (In case audit is done under any other law)
- ▶ **Part A – OI Other Information** - Expenditure for purchase of sugarcane in **excess of the government approved price has been Included**
- ▶ **Schedule BP Point No.30** Included - Any amount disallowed under section **43B in any preceding previous year but allowable during** the previous year (10g of Part A-OI)
- ▶ **Schedule VI-A** - Total Deduction - **80JJAA included**
- ▶ **Schedule EI** - Exempt Income - **Share of exempt income from minor child included**

ITR 6

▶ **Schedule MAT –**

▶ The following points have been added in the ITR 2016-17

5 (g) Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86

5 (h) Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB

5 (i) Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB

5 (j) Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB

S.No	Part	Point No	Added to ITR-6 (AY 2016-17)	Removed from ITR-6 (AY 2015-16)
1	Part A	(e)	Act, section and date of furnishing Audit report under, other than Income Tax Act	
2	Part A (OI)	3	Effect of profit because of deviation "as per Income Computation Disclosure Standards notified under section 145(2) [column 11(iii) of Schedule ICDS]"	Effect of profit because of deviation "in the method of accounting employed in the previous year from accounting standards prescribed under section 145A"
3	Schedule CG-STCG	moved from point 8 -to- 6 (e)	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)
4	Schedule CG-LTCG	4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable or unit of a Mutual Fund transferred on or before 10-07-2014 (taxable @ 10% without indexation benefit)
5	Schedule CG-LTCG	F	Accrual or receipt of capital gain (Upto 15/6) Previously columns started with upto 15/9	

ITR 7

- ▶ Applicability: - For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)]
 - ▶ 139(4F) Included – Filing of Return of income by Investment fund
- ▶ Part A – General: - Other Details -A (i)- Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then, -
 - ▶ If yes, then percentage of receipt from such activity vis-à-vis total receipts

ITR 7

- ▶ **Other Details B** - University/ Educational Institution/ Hospital/ Other Institution eligible for exemption u/s 10(23C)(iiiab), 10(23C)(iiiac) 10(23C)(iiiad) and 10(23C)(iii ae)
 - ▶ Section 10(23C)(iiiab) and 10(23C)(iiiac) added

- ▶ **Other Details F** - Is there any change in the objects/activities during the Year on the basis of which approval/registration was granted?
 - ▶ Date of Change to be mentioned

ITR 7

▶ Schedule MAT

Point 4 Additions (if debited in profit and loss account) the following points are added :-

- ▶ g. Expenditure related to **share in income of AOP/ BOI** on which no income-tax is payable as per section 86
- ▶ h. Expenditure **in case of foreign company** referred to in clause (fb) of explanation 1 to section 115JB
- ▶ i. **Notional loss on transfer of certain capital assets** or units referred to in clause (fc) of explanation 1 to section 115JB
- ▶ k. Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB

ITR 7

- ▶ Schedule MAT
- ▶ Point 5: **Deductions** the following points are added
 - ▶ d. Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account
 - ▶ e. Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB
 - ▶ f. Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB
 - ▶ g. Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB

Issues in e Filing of Returns

Refer User Manuals and FAQ

The screenshot shows the homepage of the Income Tax e-Filing portal (incometaxindiaefiling.gov.in). The page features a header with the e-Filing logo and navigation links. A left sidebar contains user role selection options. The main content area is divided into three columns: Services, News & Updates, and a central menu with sub-sections for e-Filing, Registration & Services, Others, DSC Providers, and FAQs. A right sidebar lists various User Manuals with their respective file sizes.

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e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

हिन्दी A⁺ A A⁻ Skip to main content About Us Feedback Contact Us Help

I Am ...

- ▶ Tax Payer ▶
- ▶ Professionals For Tax Audit ▶
- ▶ e-Return Intermediary
- ▶ Bulk PAN Verification User
- ▶ Tax Deductor and Collector

Services

- ▶ Quick e-File ITR-1 & ITR-4S
- ▶ Submit Returns / Forms
- ▶ View Form 26AS (Tax Credit)
- ▶ Outstanding Tax Demand
- ▶ CPC Refund Status
- ▶ Rectification Status
- ▶ ITR-V Receipt Status
- ▶ Know Your Jurisdictional A.O.
- ▶ Know Your PAN | TAN
- ▶ Tax Calculator

News & Updates

- 03/06/2016**
Now Electronic
State Bank of
customers, w
Other banks a
- 01/06/2016**
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e-Filing

- How To eFile?
- Check Points for e-Filing Return (190KB)
- Trouble Shooting on e-Filing (174KB)

Registration & Services

- Individual (1777KB)
- HUF (1466KB)
- Other than Individual/HUF (1505KB)
- Chartered Accountant
- e-Return Intermediary (1948KB)
- External Agency (933KB)
- Tax Deductor & Collector (1202KB)
- Third Party Software Utility Developer (209KB)

Others

- List of Useful Codes
- ITR-V-Do's & Don'ts
- List of ERIs (1503KB)

DSC Providers

FAQs

User Manuals

- Best Practices for Scanning (146KB)
- Browser Settings (168KB)
- DSC Management Utility (998KB)
- e-File - Statement of Form 15G/15H (154KB)
- e-Filing of Form 15CA & Form 15CB (471KB)
- E-filing Vault - Higher Security (820KB)
- e-Sahyog - Step by Step Guide (3307KB)
- e-Verification of Returns (1290KB)
- e-Verification of Form 35 (660KB)
- NMS - Step by Step Guide (842KB)
- Person Competent to Verify (270KB)
- Rectification (494KB)
- Refund Re-issue (685KB)
- Register as Legal Heir (302KB)
- Register as Liquidator (269KB)
- Registration & Upload - Form 61, Form 61B & Form 15CC (934KB)
- Reset Password (260KB)
- Response to Notice u/s 139(9) (661KB)
- Response to Outstanding Tax Demand (506KB)
- Schema Document (373KB)
- Secured Web Service (793KB)
- TDS/TCS Statement Upload (407KB)
- Steps to Upload Form61B (358KB)

Issues relating to setting up your PC

Following are the recommended settings to use the ITR Utility :

- ▶ JRE Version 7 update 6 to Version 8 update 51 is required to run applets for Digital Signatures and offline forms to work.
- ▶ Any Zip Software to unzip the utility
- ▶ Internet Connection: Minimum bandwidth of 256 kbps and above
- ▶ Setting up your browser - **reset the security setting to medium high or low**, close and reopen the Internet Explorer.
- ▶ Create a folder in the "C" Drive called "fakepath" (c:\fakepath) and copy the xml files to this folder
- ▶ Deleting Temp file in Java -GOTO-Start-Control Panel-Programs-Java-General tab. Click on "Settings" button in 'Temporary Internet Files'. Kindly uncheck the "Keep temporary files on my computer" and click the "Delete Files" button and press OK

Issues relating to Updation of contact details - Background

- ▶ The Income tax department mandated that all tax payers must have a valid contact details registered contact details (Mobile number & E-mail ID) registered in e-Filing portal for the following reasons
 - ▶ The contact details in e-Filing many **registered users were not authenticated**
 - ▶ The users provided contact **details of other persons** for convenience.
 - ▶ **Taxpayers were not able to reset their password** since the communication from the Department may be sent to **the different email** or mobile.
- ▶ The said procedure is implemented in the **interest of the security of** their e-filing account and to directly receive communication from the Department about status of processing and issue of refunds etc.

Updation of contact details – new process

▶ For **New User**

- ▶ **The Mobile Number and Email ID** provided during the Registration in the e-Filing portal will be used for authentication.
- ▶ User needs to Click on the activation Link provided in the E-mail and enter the OTP received in the mobile number for Successful activation of the registered user in e-Filing portal.

▶ For **Registered User**

- ▶ Once the existing registered user logs in to the e-filing account, there will be a pop-up requesting the user to update the **current Mobile number and E-mail ID**.
- ▶ The user shall update their personal Mobile number and Email. Then the Department would **immediately send OTPs (PIN1 & PIN2)** to new mobile number and Email ID.
- ▶ The respective **PINs- PIN1 and PIN2 should be entered** by them in the respective input fields to authenticate the contact details. Upon successful validation the process would be complete.
- ▶ The PIN1 and PIN2 would be valid only for 24 hours – so the webpage should not be closed till PINs are entered and validated.
- ▶ In case of any difficulty or delay in receipt of PIN, the **above process needs to be repeated**.

Updation of contact details – Other important points

- ▶ This **one-time process** to validate the mobile number and email ID, will be repeated if there **any changes** in the contact details in future.
- ▶ One mobile number or email ID can be used for a maximum of **10 user accounts** (10 users is allowed ensure that family members not having email id / Mobile can use it) as the Primary Contact.
- ▶ The taxpayer can enter any other person's email or mobile number in as a Secondary Contact (**there is no restrictions number of user accounts linked as a Secondary Contact**).
- ▶ To enable the **secondary contact receive emails, alerts etc.**, - Goto - Profile Settings -> My Profile
- ▶ Include the emails and SMS from the Income tax Department in **the 'safe list' or 'white list'** to prevent the communications from being blocked or rejected or **sent to Spam** folder.

As a best practice, please update and authenticate the current contact and address details under "Profile Settings -> My Profile" after login to eFiling portal.

Issue relating to Reset Password

Click on the 'Login here' option on the homepage > Click on 'Forgot Password' link > Enter your User ID and click 'Continue'. You can choose to reset your password using one of the three options-

- ▶ Answer Secret Question
- ▶ Upload Digital Signature Certificate (if registered) OR
- ▶ Provide e-Filing Acknowledgment Number and Bank Account Number.
- ▶ Sending of PINs
- ▶ Opening from certain bank websites [OBC, Union Bank & Corporation Bank]

Provide the required details and Submit. Upon validation of the details, the user will be able to enter the new and confirm password and click SUBMIT.

If you're not able to reset the password with any of the three options above, please send an email to - validate@incometaxindia.gov.in with the following details

- ▶ PAN & PAN holder's Name
- ▶ Date of Birth / Date of Incorporation
- ▶ Father's Name
- ▶ Registered PAN address

Issues relating to DSC related

- ▶ The **DSC** used in e-Filing the Income Tax Return/Forms **should be registered** on e-Filing application.
- ▶ Check if **Java Runtime Environment 1.7 or above** is installed in your PC.
- ▶ DSC is **not Revoked (Invalid) or Expired**.
- ▶ A Digital Certificate cannot be registered if the validity period **is yet to begin**.
- ▶ DSC is from a **Trusted Certificate provider**.
- ▶ DSC Should have **correct PAN / Email – as in Principal contact - else update the same in the profile settings**.
- ▶ Digital Signature Certificate with **dummy PAN will not be accepted by the e-Filing application**.
 - ▶ In case the Principal Contact has been updated without PAN, Digital Signature Certificate without PAN encryption should be used.
 - ▶ In case the Principal Contact is updated in the profile with a PAN, Digital Signature Certificate with the same PAN should be used.
- ▶ In case of **any other DSC issues – IT Helpdesk** is always there – Keep this info handy before you call them (PAN, [Full Name of the Individual / Name of the Company / BoI / Local Authority / Firm /Trust / AOP / AJP], DoB/DoI and Address.

Issue relating to ITR – Refer Validation Rules from the Income tax e filing site

▶ ITR 2A 

▶ ITR 4S 

▶ ITR 7 

Need Assistance?

Queries	Customer Care
Refund /Refund re-issue / Rectification / Notification & Processing	1800 425 2229
Income Tax /PAN/TAN / General Queries	1800 180 1961
e-Filing of returns / e-Filing Login	1800 4250 0025 / +91 80 2650 0025
PAN / TAN / & PAN / TAN updation	+91 20 2721 8080
Form 26AS / Form 16	1800 103 0344

Questions are welcome

Thank You

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