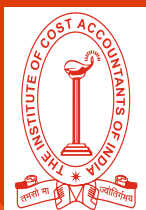




# Handbook on INSIGHT OF ASSESSMENT INCLUDING E-ASSESSMENT



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

Statutory Body under an Act of Parliament

### Vision Statement

"The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally."

### Mission Statement

"The Cost and Management Accountant professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting"

### Objectives of Taxation Committee:

1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners, stakeholders and also Crash Courses on GST for Colleges and Universities.

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**Direct Tax** – Certificate Course on TDS & Filing of Return

Crash Course on GST for Colleges & Universities

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## President's Message



I am happy to note that Tax Research Department has brought out this publication on one of the utmost important area of practice. Income tax assessment is the finalization of the computation of income and tax liability of an assessee in respect of a particular year by the Assessing officer. The various types of assessment are carried out under Income Tax Act are: (i) Self assessment u/s 140A; (ii) Summary Assessment u/s 143(1); (iii) Scrutiny assessment u/s 143(3); (iv) Best judgment assessment u/s 144; (v) Protective Assessment; (vi) Income escaping assessment u/s 147 and (vii) Assessment in case of search u/s 153A.

Before submitting returns assessee is required to compute whether he is liable for any tax or interest. As per the provisions of the Income Tax Act, where any tax is payable in respect of any return of income required to be furnished under section 139 or section 142 or section 148 or section 153A, after deducting:

- ✓ Advance tax Paid, if any
- ✓ TDS/TCS
- ✓ Relief under section 90, 91 & 90A
- ✓ MAT credit under 115JAA or 115JD,

then assessee shall pay tax & interest before furnishing return and proof of such payment will be accompanied with return of income.

Moving ahead with assessments, in the Union Budget 2019, the Finance Minister proposed and implemented (from 12<sup>th</sup> September, 2019) the scheme of faceless e-assessment. The scheme seeks to eliminate the human interface between the taxpayer and the income tax department. There are various intricacies in these aspects, which are addressed in details in this handbook. I congratulate Team – Tax Research, praise worthy job by the entire Team. I am happy and would like to congratulate other members of the Taxation Committee and knowledge contributors of the Institute for their efforts to bring this out. My best wishes to all for its all future endeavours. All the best...!!

**CMA Balwinder Singh**

President

Date: 21.12.2019

## Chairman's Message



Team TRD, today have been successful in publishing the handbook on "Insight of Assessment including E-assessment" solely because of their hard work and efforts. Not to forget also the support and encouragement given by our very own resource persons who has mentored them to achieve your aim. So hearty congratulations on this achievement and all the best to you for more such value additions in the future.

Income Tax in India is a complicated process. This is taxes an individual or a Hindu Undivided Family or any taxpayer other than companies, pay on the income received. The law prescribes the rate at which such income should be taxed, but surely disagreements and confusions arise and hence leading to Assessment procedural glitches, Appeals and finally landing on the doors of the Tribunal. Hence it is advisable to be cautious from the very first go and file the assessments and follow the assessment procedures correctly. This handbook has insights into the assessment procedures and even the newly introduced e-assessments have been discussed herein.

There are a few professions that need people to publish books or articles to move ahead in helping their stakeholders in undertaking their professional duties successfully. It is a tough job which consumes time and effort. I congratulate team – Tax Research, for all their commitments and achievements.

**CMA Niranjana Mishra**

Chairman – Indirect Taxation Committee

Date: 21.12.2019

## Chairman's Message



In India, every taxpayer has to furnish details of his income to the Income-tax Department. These details are to be furnished by filing up the return of income. Once the return of income is filed up by the taxpayer, the next step is the processing of the return of income by the Income Tax Department. The Income Tax Department examines the return of income for its correctness. The process of examining the return of income by the Income-Tax department is called as "Assessment". Assessment also includes re-assessment and best judgment assessment under section 144.

Assessment under section 143(1) is a preliminary assessment and is referred to as summary assessment without calling the assessee (i.e., taxpayer). At this stage, no detailed scrutiny of the return of income is being carried out. The total income or loss is computed after making the few adjustments (if any). However, no such adjustment shall be made unless an intimation is given to the assessee of such adjustment either in writing or in electronic mode. Further, the response received from the assessee, if any, shall be considered before making any adjustment, and in case where no response is received within 30 days of the issue of such intimation, such adjustments shall be made. All this process in totality becomes cumbersome due to applicability of different provisions under various sections of Income Tax Act, 1961. So for the better understanding and simplification of the provisions related to assessment, our team has come up with this handbook, detailing every information in brief and simplified manner.

Further, I have been provided a chance to work with this Team- TRD and I must admit this is an enriching experience. I am optimistic that with a dedicated team at Tax Research Department, the support of Resource persons and knowledge contributors, I would be able to implement the Institutes' vision and work for the betterment of the profession.

A handwritten signature in blue ink, which appears to read 'Rakesh Bhalla'.

**CMA Rakesh Bhalla**

Chairman – Direct Taxation Committee

Date: 21.12.2019

## Preface

"**Assessment Procedure**" has been a topic of discussion since years. There has been debates on the assessment procedure, it's complexity, transparency and approach. With an objective to bring more transparency and faster process, the finance ministry has notified the e-assessment scheme 2019 for conducting faceless scrutiny assessment of income tax returns (ITR). CBDT notified Income Tax E-assessment Scheme, 2019 with effect from 12th September, 2019 vide Notification No. 61/2019- Income Tax. The assessment under this Scheme shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

With an objective to provide detailed understanding and to keep a track of the recent changes, the Tax Research Department of the Institute of Cost Accountants of India has come up with this publication which will deal with Assessment Procedure including e-assessment, in depth with an insight of e-assessment. We take this opportunity to express our gratitude to **CMA Balwinder Singh, President of the Institute** for being the mentor to the Tax Research Department as always. We are grateful to **CMA Rakesh Bhalla, Chairman Direct Taxation Committee** and **CMA Niranjan Mishra, Chairman – Indirect Taxation Committee** along with the members of both the Taxation committees for their continuous guidance and support to the department. They have been our driving force for every activity in the department. We are deeply indebted **CMA Niranjan Swain** without whose contributions this publication would not have been so successful.

Thank You.

**Tax Research Department**

Date: 21.12.2019

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# CHAPTER 01

## FILLING OF RETURN OF INCOME BY THE TAX PAYER / ASSESSEE

### 1.Introduction:

Every taxpayer is required under provisions of Income Tax Act 1961 and Rules made there under to furnish the details of his income to the Income-tax Department by filing of his return of income for every assessment year. Once the return of income is filed by the taxpayer, the next step is the processing of such return of income by the Income-tax Department through Central Processing Unit ( CPU).Before proceeding for discussion on assessment of the return filed a brief note as follows are given on filling of return under Income Tax Act / Income Tax Rules.

The taxpayer has to communicate the details of his taxable income/loss to the Income-tax Department. These details are communicated to the Income-tax Department in the form of return of income. In this part you can gain knowledge about various provisions and procedure relating to furnishing (i.e. filing) the return of income. The provisions discussed in this part are applicable for furnishing the return of income for the assessment year 2019-20, i.e., financial year 2018-19.

### 2. Forms of return prescribed under the Income-tax Law

Under the Income-tax Law, different forms of return of income are prescribed for different classes of taxpayers. The return forms are known as ITR forms(Income-tax Return Forms).

The following table gives a brief overview of the return forms and is not an exhaustive discussion on the return forms. For more provisions of applicability / non-applicability of the ITR Forms , the readers should go through the discussion on each ITR Form covered in this topic in later part.

Return Forms prescribed under the Income – tax Law for the assessment year 2019 - 20



Return Form	Brief Description
ITR - 1	Also known as SAHAJ is applicable to a ordinarily Resident individual having salary or pension income or income from one house property (not a case of brought forward loss or loss to be carried forward) or income from other sources (not being lottery winnings and income from race horses and in come chargeable to tax at special rates). However, an individual who is a director in a company or has held equity shares of an unlisted company shall not be eligible to use ITR -1.
ITR - 2	It is applicable to an individual or an Hindu Undivided Family not having income chargeable to income-tax under the head "Profits or gains of business or profession".
ITR - 3	It is applicable to an individual or a Hindu Undivided Family who has any income chargeable to tax under the head business or profession
ITR - 4	Also known as SUGAM is applicable to individuals or Hindu Undivided Family or partnership firm who have opted for presumptive taxation scheme of section 44AD/44ADA/44AE. However, ITR-4 can only be used by a person who is ordinarily resident in India and whose total income does not exceed Rs. 50 Lakh.
ITR - 5	This Form can be used by a person being a firm, LLP, AOP, BOI, artificial juridical person referred to in section 2(31)(vii), co- operative society, local authority Private Discretionary Trust, Society registered under Society Registration Act, 1860, trust other than trusts eligible to file ITR 7, estate of deceased person, estate of an insolvent, business trust and investment fund. However, a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4C) or 139(4D) shall not use this form (i.e., trusts, political parties, institutions, colleges.)





ITR -6	It is applicable to a company, other than a company claiming exemption under section 11 (exemption under section 11 can be claimed by charitable/religious trust).
ITR-7	It is applicable to a persons including companies who are required to furnish under section 11 (exemption under section 11 can be claimed by charitable / religious trust)
ITR - V	It is the acknowledgement of filing the return of income.

Return Forms can be filed with the Income-tax Department by

- (i) furnishing the return in a paper form;
- (ii) furnishing the return electronically under digital signature;
- (iii) transmitting the data in the return electronically under electronic verification code;
- (iv) transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR-V

Note: Where the return of income is filed in the manner given at (iv) without digital signature, then the taxpayer should take two printed copies of Form ITR-V. One copy of ITR-V, duly signed by the taxpayer, is to be sent (within the period specified in this regard, i.e., 120 days) by ordinary post or speed post to "Income-tax Department – CPC, Post Bag No. 1, Electronic City Post Office, Bengaluru-560100 (Karnataka). The other copy may be retained by the taxpayer for his record.

### 3. Mode of filing of return

The applicable return of income shall be furnished by a person mentioned in column(ii) of the Table below to whom the conditions specified in column(iii) apply, in the manner specified in column(iv) thereof:—



Sl. No	Person	Condition	Manner of furnishing return of Income
1	Individual or Hindu Undivided Family	Accounts are required to be audited under section 44AB of the Act	Electronically under digital signature
		A super senior citizen (whose age is 80 years or above at any time during the previous year) who furnishes return either in ITR -1 or ITR-4.	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or (D) Paper form;
2	Company	In all cases	Electronically under digital signature.
3	A person required to furnish the return in Form ITR-7	In case of Political Party	Electronically under digital signature
		Any Other Case	(A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.
4	Firm or limited liability partnership or any person (other than a person mentioned in Sl. 1 to 3 above) who is required to file return in Form ITR-5	Accounts are audited under section 44AB of Act	Electronically under digital signature
		Any Other Case	(A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V



#### **4.No documents to be attached along with the return of income**

ITR return forms are attachment less forms and, hence, the taxpayer is not required to attach any document (like proof of investment, TDS certificates, etc.) along with the return of income (whether filed manually or filed electronically). However, these documents should be retained by the taxpayer and should be produced before the tax authorities when demanded in situations like assessment, inquiry, etc.

As discussed above, no documents are to be attached along with the return of income, however, in case of a taxpayer who is required to furnish audit report under section 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(vii), 10A, 10AA, 12A(1)(b), 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115J or 115VV or to give a notice under section 11(2)(a) shall furnish it electronically on or before the date of filing the return of income.

#### **5.Applicability of ITR – 1(SAHAJ)**

Return Form ITR–1(SAHAJ) can be used by an ordinarily resident individual whose total income includes:

- ▶ Income from salary/pension; or
- ▶ Income from one house property(excluding cases where loss is brought forward from previous years or loss to be carried forward; or)
- ▶ Income from other sources (excluding winnings from lottery, income from race horses and income chargeable to tax at special rates).

Further, in a case where the income of another person like spouse, minor child, etc., is to be clubbed with the income of the taxpayer, this return form can be used only when such income falls in any of the above categories.

#### **Non-applicability of ITR– 1 (SAHAJ)**

Return Form ITR– 1 (SAHAJ) cannot be used by an individual:

- ▶ Who is a Non-resident or Not Ordinarily Resident
- ▶ Who is a Director of a company
- ▶ Whose total income exceeds Rs. 50 lakhs



- ▶ Who has income from more than 1 house property
- ▶ Who has held unlisted equity shares at anytime during the previous year
- ▶ Who claims deduction under Section 80QQB or Section 80RRB in respect of royalty from patents or books
- ▶ Who claims deduction under Section 10AA or Part-C of Chapter VI-A
- ▶ Who has brought forward loss or losses to be carried forward under any head
- ▶ Person claiming deduction under Section 57 from income taxable under the head 'Other Sources' (other than deduction allowed from family pension)
- ▶ Who wants to claim relief under Section 90 or 91
- ▶ Who wants to claim credit of tax deducted at source in the hands of any other person.
- ▶ Who has any assets (including Financial Interest in an entity) located outside India.
- ▶ Who has signing authority in any account outside India
- ▶ Who has any income to be apportioned in accordance with provisions of Section 5A
- ▶ Who has any of the following income:
  - Income from Business or Profession
  - Capital Gains
  - Income taxable under the head 'Other sources' which is taxable at special rate
  - Dividend income exceeding Rs. 10 lakhs taxable under Section 115BBDA
  - Unexplained income (i.e. ,cash credit, unexplained investment, etc.) taxable at 60% under Section 115BBE
  - Agricultural Income exceeding Rs. 5,000
  - Income from any source outside India



## 6. Applicable / Non Applicable of ITR -2

Applicability of ITR – 2	Non-applicability of ITR – 2
<p>This Return Form is to be used by an individual or an Hindu Undivided Family who is not having income chargeable to income-tax under the head “Profits or gains of business or profession”.</p> <p>Further, in a case where the income of another person like spouse, minor child, etc., is to be clubbed with the income of the taxpayer, this Return Form can be used if income to be clubbed falls in any of the above categories</p>	<p>Return Form ITR – 2 cannot be used by an individual or an Hindu Undivided Family whose total income for the year includes income from Business or Profession or he wants to claim deduction under section 10AA or part-c of chapter VI-A</p>

## 7. Applicable / Non Applicable of ITR -3

Applicability of ITR – 3	Non-applicability of ITR – 3
<p>Form ITR – 3 can be used by an individual or a Hindu Undivided Family who is having income under the head business or profession.</p>	<p>Form ITR – 3 cannot be used by any person other than an individual or a HUF. Further, an individual or a HUF not having income from business or profession cannot use ITR – 3.</p>

## 8. Applicability of ITR– 4(SUGAM)

Form ITR–4(SUGAM) can be used by an individual/HUF/ Firm whose total income for the year includes:

- ▶ Business income computed as per the provisions of section 44AD or 44AE; or
- ▶ Income from profession computed as per the provisions of section 44ADA; or
- ▶ Income from salary/pension; or
- ▶ Income from one house property (excluding cases where loss is brought forward from previous years or losses to be carried forward); or



- ▶ Income from other sources (excluding winnings from lottery and income from race horses).

Further, in a case where the income of another person like spouse, minor child, etc., is to be clubbed with the income of the taxpayer, this return form can be used where income to be clubbed falls in any of the above categories.

### **Non-applicability of ITR – 4 (SUGAM)**

Form ITR – 4 (SUGAM) cannot be used by a person:

- ▶ Who is a Non-resident or Not Ordinarily Resident
- ▶ Who is a Director of a company
- ▶ Whose total income exceeds Rs. 50 lakhs
- ▶ Who has income from more than one House Property
- ▶ Who has held unlisted equity shares at any time during the previous year
- ▶ Who claims deduction under section 80QQB or 80RRB in respect of royalty from patent or books
- ▶ Who claims deduction under section 10AA or Part-C of Chapter VI-A
- ▶ Who has brought forward loss or losses to be carried forward under any head
- ▶ Person claiming deduction under Section 57 from income taxable under the head 'Other Sources' (other than deduction allowed from family pension)
- ▶ Who wants to claim relief under Sections 90 or 91  
Who wants to claim credit of tax deducted at source in the hands of any other person.
- ▶ Who has any assets (including Financial Interest in an entity) located outside India.
- ▶ Who has signing authority in any account outside India
- ▶ Who has any income to be apportioned in accordance with provisions of Section 5A
- ▶ Who has any of the following income:
  - Income from Business or Profession



- Capital Gains or Loss
- c) Income taxable under the head 'Other sources' which is taxable at special rate
- d) Dividend income exceeding Rs. 10 lakhs taxable under Section 115BBDA
- e) Unexplained income (i.e., cash credit, unexplained investment, etc.) taxable at 60% under Section 115BBE
- f) Agricultural Income exceeding Rs. 5,000
- g) Income from any source outside India
- h) Income from speculative business and other special incomes.
- Income from agency business or commission or brokerage

In case the assessee keeps and maintains all books of accounts and other documents

Referred to in section 44AA, and also gets his accounts audited and obtains an audit report as per section 44AB, filling up the Form ITR-4 (Sugam) is not mandatory. In such a case, other regular return forms viz. ITR-3 or ITR-5, as applicable, should be used.

## 9. ITR-5

Applicability of ITR – 5	Non-applicability of ITR – 5
Form ITR-5 can be used by a person being a firm, LLP, AOP, BOI, Artificial Juridical Person (AJP) referred to in section 2(31)(vii), local authority referred to in section 2(31)(vi), representative assessee referred to in section 160(1)(iii) or (iv), cooperative society, society registered under Societies Registration Act, 1860 or under any other law of any State, trust other than trusts eligible to file Form ITR-7, estate of deceased person, estate of an insolvent, business trust referred to in section 139(4E) and investments fund referred to in section 139(4F).	Form ITR – 5 cannot be used by a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4C) or 139(4D) (i.e., trusts, political parties, institutions, colleges, etc.).



## 10. Applicable / Non Applicable of ITR-6

Applicability of ITR – 7	Non-applicability of ITR – 7
Form ITR – 7 can be used by persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D) (i.e., trusts, political parties, institutions, colleges, etc.).	Form ITR – 7 cannot be used by a person who is not required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D) (i.e., trusts, political parties, institutions, colleges, etc.).

## 12. Source for obtaining the return forms

The return forms (ITR forms) can be downloaded from [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

## 13. Procedure for e-filing the return of income

Income-tax Department has established an independent portal for e-filing the return of income. The taxpayers can log on to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) for e-filing the return of income.

## 14. E-filing utility provided by the Income-Tax Department

The Income – Tax Department has provided free e-filing utility (i.e., software) to generate e-return and furnishing the return electronically. The e-filing utility provided by the Department is simple, easy to use and also contains instructions on how to use it. By using the e-filing utility, the taxpayers can easily file their return of income. Utility can be downloaded from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

## 15. Benefits of e-filing the return of income

E-filing can be done from any place at any time and it saves time and efforts. It is simple, easy and faster. The e-filed returns are generally processed faster as compared to returns filed manually.

## 16. E-filing helpdesk of Income-Tax Department

In case of queries on e-filing the return, the taxpayer can contact 18001030025.





## **17. Difference between e-filing and e-payment**

E-payment is the process of electronic payment of tax (i.e., by net banking) and e-filing is the process of electronically furnishing the return of income. Using the e-payment and e-filing facility, the tax payer can discharge his obligations of payment of tax and furnishing the return of income easily and quickly.

## **18. Payment of Income tax that payable and Credit available in Form 26AS**

A taxpayer may pay tax in any of the following forms:

- ▶ Tax Deducted at Source (TDS)
- ▶ Tax Collected at Source (TCS)
- ▶ Advance tax or Self-assessment Tax or Payment of tax on regular assessment.

The Income-tax Department maintains the database of the total tax paid by the taxpayer (i.e., tax credit in the account of a taxpayer). Form 26AS is an annual statement maintained under Rule 31 AB of the Income-tax Rules disclosing the details of tax credit in the account of the taxpayer as per the database of Income – Tax Department. In other words, Form 26AS will reflect the details of tax credit appearing in the Permanent Account Number of the taxpayer as per the database of the Income-Tax Department. The tax credit will cover TDS, TCS and tax paid by the taxpayer in other forms like advance tax, Self-assessment tax, etc.

Income-Tax Department will generally allow a taxpayer to claim the credit of taxes as reflected in his Form 26AS.

## **19. Procedure to be followed in case of discrepancies in actual TDS and TDS credit as per Form 26AS.**

Every person deducting tax at source has to furnish the details of tax deducted by him to the Income-tax Department. The details will cover the name of the deductee, Permanent Account Number of the deductee, amount of tax deducted, amount paid to the deductee, date of payment of TDS to the credit of Government, etc. On the basis of the details of TDS provided by the deductor, the Income-tax Department will update Form 26AS of the deductee.



Many times the actual amount of TDS and TDS credit as appearing in Form 26AS may differ and it may happen that the TDS credit appearing in Form 26AS may be less as compared to actual TDS, this may happen due to reasons like non-furnishing of TDS details to the Income-tax Department by the deductor, deducting the tax in incorrect Permanent Account Number, etc. In such a case the deductee should approach the deductor and request him to take the necessary steps to rectify the discrepancy due to above reasons.

The Income-tax Department updates the TDS details in Form 26AS on basis of details provided by the person deducting the tax (i.e., the deductor), hence, if there is any default on the part of deductor like non -furnishing of TDS details (i.e., TDS return) to the Income-tax Department, deducting the tax in incorrect Permanent Account Number, etc. then Form 26AS will not reflect the actual TDS. In such a case, the taxpayer may not be able to claim the credit of correct TDS. Hence, the taxpayers are advised to confirm the tax credit appearing in Form 26AS and should reconcile the difference, if any.

## **20. Precautions to be taken while filing the return of income**

Following is the list of few important steps/points/precautions to be kept in mind while filing the return of income:

- ▶ The first and foremost precaution is to file the return of income on or before the due date. Taxpayers should avoid the practice of filing belated return. Following are the consequences of delay in filing the return of income :
  - Loss (other than house property loss) cannot be carried forward.
  - Levy of interest under section 234A.
  - Levy of fee under section 234F \*
  - Exemptions under sections 10A, 10B, are not available.
  - Deduction under Part-C of Chapter VI-A shall not be available.

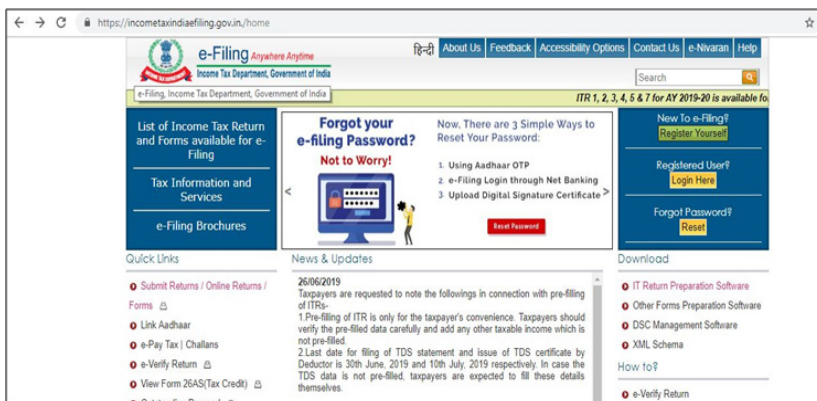
From assessment year 2018-19, fee as per section 234F is required to be paid if return is furnished after due date. Fee for default in furnishing return of income will be as follows:  
Rs 5000 if return is furnished on or before the 31st day of December of the assessment year Rs. 10,000 in any other case  
However late filing fee shall not exceed Rs. 1000 if the total income of an assessee does not exceed Rs. 5 lakh



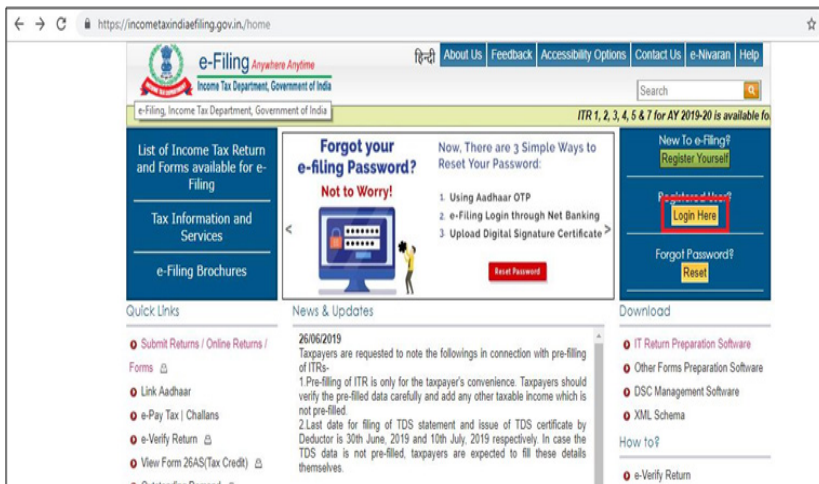
- ▶ Taxpayer should download Form 26AS and should confirm actual TDS / TCS/ Tax paid. If any discrepancy is observed then suitable action should be taken to reconcile it.
- ▶ Compile and carefully study the documents to be used while filing the return of income like bank statement / passbook ,interest certificate ,investment proofs for which deductions is to be claimed, books of account and balance sheet and P/L A/c (if applicable), etc. No documents are to be attached along with the return of income.
- ▶ The taxpayer should identify the correct return form applicable in his case.
- ▶ Carefully provide all the information in the return form.
- ▶ Confirm the calculation of total income, deductions (if any), interest (if any), tax liability/refund, etc.
- ▶ If any tax is payable as per the return of income, then the same should be paid before filing the return of income.
- ▶ Ensure that other details like PAN, address, e-mail address, bank account details, etc., are correct.
- ▶ After filling all the details in the return of income and after confirmation of all the details, one can proceed with filing the return of income.
- ▶ In case return is filed electronically without digital signature do not forget to post the acknowledgement of filing the return of income at CPC Bengaluru (as discussed earlier).

## 21.Step by Step guide to file of Income Tax Return:

### Step 1: Visit the e-filing website <https://incometaxindiaefiling.gov.in>



## Step 2: Register or Login to e-file your returns

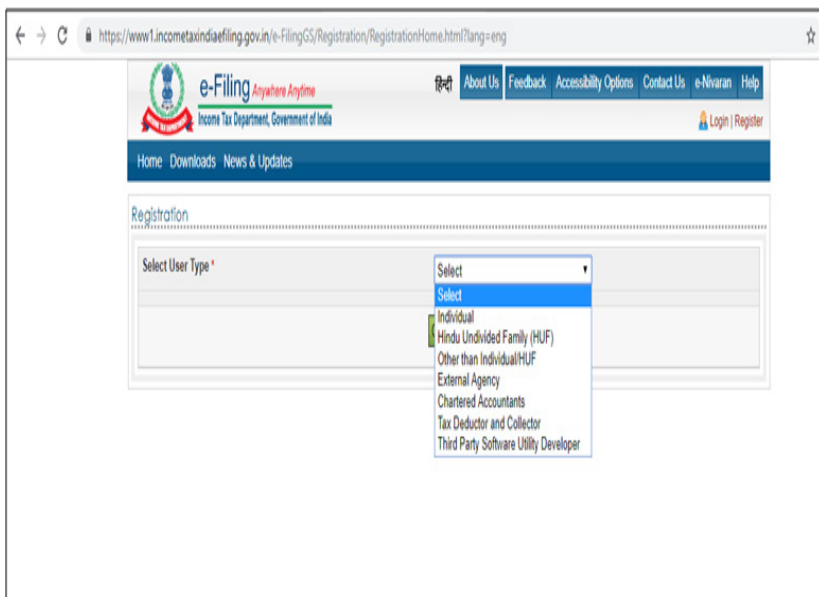


The screenshot shows the e-filing portal homepage. The header includes the e-filing logo, navigation links (About Us, Feedback, Accessibility Options, Contact Us, e-Nivaran, Help), and a search bar. The main content area features a central banner for 'Forgot your e-filing Password?' with a 'Not to Worry!' message and three simple ways to reset the password: Using Aadhaar OTP, e-filing Login through Net Banking, and Upload Digital Signature Certificate. To the right, there are links for 'New To e-filing? Register Yourself' and 'Registered User? Login Here' (highlighted with a red box). Below the banner, there are sections for 'Quick Links' (Submit Returns, Link Aadhaar, e-Pay Tax, e-Verify Return, View Form 26AS, Outstanding Demand), 'News & Updates' (dated 26/06/2019, regarding ITR pre-filing and TDS filing), and 'Download' (IT Return Preparation Software, Other Forms Preparation Software, DSC Management Software, XML Schema, e-Verify Return).

Note: In case you have registered yourself on the portal, select 'Login Here'.

In case you have not registered yourself on the portal, select 'Register Yourself'.

## Step 3: Select the User Type



The screenshot shows the e-filing portal registration page. The header includes the e-filing logo, navigation links (About Us, Feedback, Accessibility Options, Contact Us, e-Nivaran, Help), and a 'Login | Register' link. The main content area features a 'Registration' section with a 'Select User Type' dropdown menu. The dropdown menu is open, showing the following options: Select, Individual, Hindu Undivided Family (HUF), Other than Individual/HUF, External Agency, Chartered Accountants, Tax Deductor and Collector, and Third Party Software Utility Developer.



Note: First choose your 'User Type'. The options available to you include Individual, Hindu Undivided Family (HUF), Other than Individual/HUF, External Agency, Chartered Accountants, Tax Deductor and Collector, and Third Party Software Utility Developer. Then enter your current address and your permanent address before entering the Captcha code and hitting 'Submit'.

#### Step 4: Basic details must be filled up

The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The user is at the 'Registration Form - Individual' page, specifically 'Step 1: Enter Basic Details'. The form requires the following information:

- PAN \*
- Surname \*
- Middle Name
- First Name
- Date of Birth (DD/MM/YYYY) \*
- Residential Status \* (Resident or Non Resident)

A 'Continue' button is located at the bottom of the form. To the right, instructions state: 'Fields marked with asterisk(\*) are mandatory'.

**Note:** Fill up your personal information such as your name, PAN and date of birth. Then use PAN as user ID whenever you log in to the e-filing portal. One can also have to enter contact details such as mobile number and email ID etc.

#### Step 5: Verification of PAN

The system will verify the PAN and transaction ID as well as contact details will be displayed on the screen.

#### Step 6: Activation of Account

Then Lastly, one will have to activate your Income Tax Department account through the link sent to your email ID

### 22.Steps to be followed to Upload Income Tax Return:

Please follow the below steps:

(i).Download the ITR preparation software for the relevant assessment year to your PC / Laptop from the **"Downloads"** page.



(ii). Prepare the Return using the downloaded Software.

- Gather all the information regarding your income, tax payments, deductions etc.
- Pre-populate the personal details and tax payments/ TDS by clicking on the 'Pre-fill' button. Compare with the information you have to ensure that nothing is left out.
- Enter all data and click on 'Calculate' to compute the tax and interest liability and final figure of Refund or Tax payable
- If Tax is payable- remember to pay immediately and enter the details in appropriate schedule. Repeat above step so that tax payable becomes zero
- Generate and save the Income Tax Return data in XML format in the desired path/place on your PC/Laptop.

(iii) Login to e-Filing website with User ID, Password, Date of Birth /Date of Incorporation and enter the Captcha code.

(iv) Go to e-File and click on "Upload Return".

(v) Select the appropriate ITR, Assessment Year and XML file previously saved in Step 2 (using browse button).

(vi) Upload Digital Signature Certificate (DSC), if applicable (Please ensure the DSC is registered with e-Filing).

(vii) Click on "Submit" button.

(viii) On successful submission, ITR-V would be displayed (if DSC is not used). Click on the link and download the ITR-V. ITR-V will also be sent to the registered email. If ITR is uploaded with DSC, the Return Filing process is complete. OR

The return is not uploaded with DSC, the ITR-V Form should be printed, signed and submitted to CPC within 120 days from the date of e-Filing. The return will be processed only upon receipt of signed ITR-V. Please check your emails/SMS for reminders on non-receipt of ITR-V.



Income Tax Return process is complete now.

### **23.Preparation and Submission of Income Tax Return Online**

To Prepare and Submit ITR Online, please follow the below steps :

(i)Login to e-Filing website with User ID, Password, Date of Birth /Date of Incorporation and Captcha.

(ii)Go to e-File and click on "Prepare and Submit ITR Online". (It may be noted that only ITRs 1 and 4S can be filled online)

(iii)Select the Income Tax Return Form ITR 1/ITR 4S and the Assessment Year.

(iv)Fill in the details and click the "Submit" button.

(v)Upload Digital Signature Certificate (DSC), if applicable. Please ensure the DSC is registered with e-Filing.

(vi)Click on "Submit" button.

(vii)On successful submission, ITR-V would be displayed (if DSC is not used). Click on the link and download the ITR-V. ITR-V will also be sent to the registered email. If ITR is uploaded with DSC, the Return Filing process is complete.

OR

(viii)The return is not uploaded with DSC, the ITR-V Form should be printed, signed and submitted to CPC within 120 days from the date of e-Filing. The return will be processed only upon receipt of signed ITR-V. Please check your emails/ SMS for reminders on .non-receipt of ITR-V.

**This ends the process of preparing & submitting ITR Online by Taxpayer.**

## STEPS TO FILE TAX RETURN ONLINE

You can file your tax return online on the income tax website ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) in two ways. First, by filling the form offline and then uploading it. Second, by filling online.

### Offline + online

#### STEP 1

Log on to [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in).

#### STEP 2



Download the applicable **income tax return (ITR)** form from 'Downloads'

#### STEP 3



**Fill the form offline.** Generate an XML file and save it on desktop

#### STEP 4

Go back to the website. Register if not already done. **Login to the portal** using user ID (PAN) and password.



#### STEP 5

Go to e-File. Click on income-tax return. **Upload the form** from desktop, and submit.



### Fully online

Go to the income tax department's e-filing site, <https://incometaxindiaefiling.gov.in/>



On the left side of the page, find "Submit return" and click on it



Register if not already done so. Login to the portal using **user ID (PAN)** and password

Go to e-File

Click on income tax return and choose correct form

Fill in all the details on the online form

Confirm and submit it



# CHAPTER 02

## VARIOUS ASSESSMENTS UNDER INCOME TAX LAWS

At the end of each financial year, all persons and entities shall require to file an income tax return by self-computing the amount of income earned and pay the tax due on such income after taking all deductions, exemptions / benefits that permissible under the provisions of Income Tax Act. Income tax assessment is the process of collecting and reviewing the information filed by an assessee in their income tax return. Hence, an income tax assessment would happen subsequent to the filing of an income tax return. Every year, based on set of parameters decided by the Central Board of Direct Taxes (CBDT), the return of income of the assessee gets picked for an assessment.

The various forms of assessment are as follows:

Under the Income-tax Law, there are four major assessments except self-assessment under section 140A which are given below:

Assessment under section 143(1), i.e., Summary assessment without calling the assessee.

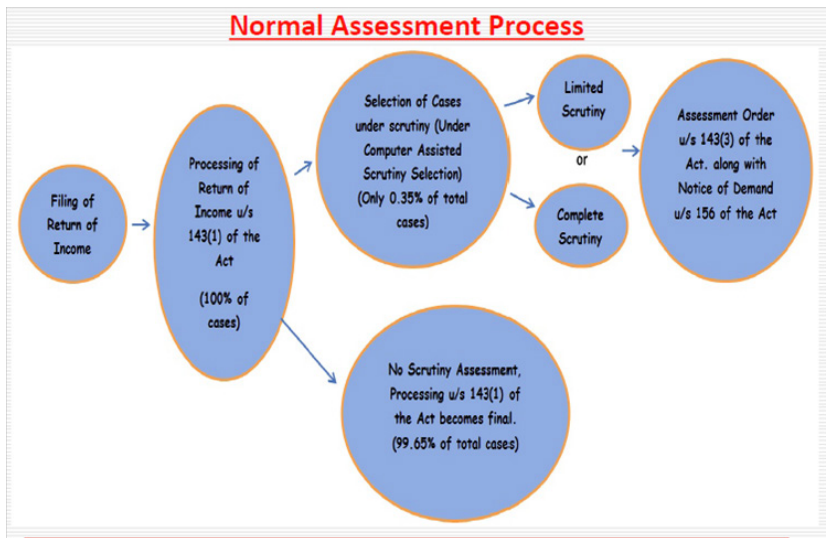
Assessment under section 143(3), i.e., Scrutiny assessment.

Assessment under section 144, i.e., Best judgment assessment.

Assessment under section 147, i.e., Income escaping assessment.

Assessment under section 153C, i.e., Search Assessment

### 1. NORMAL ASSESSMENT PROCESS:



## **2.SELF ASSESSMENT OF INCOME – SECTION -140A:**

### **(i)Basic Provisions:**

Every person, before submitting a Return of Income under

(i)Section 139 (mandatory and voluntary filing of return of income) or

(ii)Section 142(1) ( assessing officer, may call upon the assessee to furnish a return of income in respect of which he is assessable and where he has not filed his return of income within the normal time allowed: or

(iii)Section 148 (where the Assessing Officer reasons to believe that any income chargeable to tax has escaped assessments and initiate proceeding under section 147 & issues notice for filing return) or

(iv)Section 153A (Once a search takes place under section 132 of the Act, notice under section will have to be mandatorily issued to the person searched requiring him to file returns for six years immediately preceding the previous year relevant to the assessment year in which the search takes place)

is under an obligation to make a self-assessment of his income and after taking in account the amount of tax already paid and pay the balance if any as self-assessment tax.The assessee shall be liable to pay such tax together with interest and fee



payable for any delay in furnishing the return or any default or delay in payment of advance tax. Before submitting the aforesaid return, the assessee is required to find out whether any tax and/or interest and/or fee is payable.

For this purpose, tax and/or interest and/or fee shall be calculated as follows

Find out income-tax, surcharge and health and education cess as per return of income		XXXX
Add: Interest and fee –		
Interest under section 234A for late submissions of return of income*	XXXX	
Interest under section 234B for non-payment or short payment of advance tax*	XXXX	
Interest under section 234C for non-payment or short payment of different instalments of advance tax*	XXXX	
Fee under section 234F for late submission of return of income	XXXX	XXXX
Total tax, interest and fee		XXXX
Less: Advance tax, tax deducted at source, tax collected at source, MAT credit under section 115JAA, alternate minimum tax credit under section 115JD and relief under section 90/90A/91A		XXXX
Self-assessment tax payable under section 140A		XXXX

Self-assessment tax so determined shall be deposited by the assessee before submitting return of income. It is mandatory for all corporate assessees and other assessees (who are subject to compulsory audit under section 44AB) will have to make electronic payment of tax through internet banking facility offered by authorized banks (from 1st April 2018). The taxpayers can also make electronic payment of tax through internet by way of credit or debit cards.

The proof of deposit should be submitted in appropriate table of the return of income (i.e., BSR code of bank, Serial No. of challan, amount of deposit and date of deposit).

Where the amount paid by the assessee falls short of the aggregate of tax, interest and fee, as determined above, the amount so paid shall first be adjusted towards interest and fee payable and the balance, if any, shall be adjusted towards tax payable.

After a regular assessment of income has been made, any amount paid under section 140A shall be deemed to have paid towards such regular assessment.



If any assessee fails to pay whole or any part of such tax or interest or fee in accordance with the provisions of section 140A, he shall be deemed to be an assessee in default in respect of the tax or interest or fee remaining unpaid, and all the provisions of the Act shall apply accordingly.

(ii) Procedure for Self-Assessment and Determination of Tax Liability of Self-Assessment:

(A) Tax Liability of Self-Assessment - The tax liability of self-assessment tax of return of income is determined as follows:

1. Compute the total income;
2. Calculate the tax payable on the total income at the rates in force;
3. Add surcharge, if applicable, on tax computed;
4. Add Health and education cess at the rate in force
5. From the tax payable, calculated under step (4), deduct the following:
  - i. any relief under section 89;
  - ii. any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;
  - iii. any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section;
  - iv. any tax credit claimed to be set off in accordance with the provisions of section 115JAA (MAT credit) or section 115JD (AMT credit);
  - v. any tax deducted or collected at source ( also verify the form 26A); and
  - vi. the amount of tax, if any, already paid under any provision of this Act e.g. advance tax;
6. Add interest and fee payable for the following to the Net-tax calculated at step (5):
  - i. Interest for late filing of return under section 234A computed on the amount of the tax on the total income as declared in the return as reduced by the amount of—



- a. advance tax, if any, paid;
  - b. any tax deducted or collected at source;
  - c. any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;
  - d. any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and
  - e. any tax credit claimed to be set off in accordance with the provisions of section 115JAA or section 115JD.
- ii. Interest for default in payment of advance tax under section 234B computed on amount equal to the assessed tax or the case may be, on the amount by which the advance tax paid falls short of assessed tax.
  - iii. Interest for deferment of advance tax under section 234C.
  - iv. fee for delay in furnishing of return of income as prescribed under section 234F (on or after 1.4.2018).

Note:(i)Under section 234A, the interest is chargeable on the amount of tax on total income determined under section 143(1) or regular assessment under section 143(3)/144 as reduced by TDS/TCS, advance tax paid, relief under section 90, 90A or 91 and MAT credit under section 115JAA or 115JD.

(ii)Under section 140A, the interest is payable on amount of tax determined on the total income as declared in the return reduced by TDS, advance tax, relief, etc.

(iii)For the purpose of calculation of interest under section 234B, the "assessed tax" means the tax on the total income as declared in the return as reduced by the amount of—

- a. tax deducted or collected at source, in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income;
- b. any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;



c. any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and

d. any tax credit claimed to be set off in accordance with the provisions of section 115JAA or 115JD.

(iii) Section 139 includes sections 139(1), 139(3), 139(4), 139(4A), 139(4B), 139(4C), 139(4D) and 139(5).

(iv) Proof of payment of self-assessment tax must accompany the return of income.

(v) Where the amount paid by the assessee as self-assessment tax falls short of the aggregate of the tax and the interest and fee (return furnished from A.Y. 2018-19) calculated as above, the amount so paid as self-assessment tax by the assessee shall first be adjusted towards the interest and fee payable and the balance, if any, shall be adjusted towards the tax payable.

(iii) Self-assessment tax shall be deemed to have been paid towards 'tax due' on regular assessment.

The self-assessment tax under section 143 shall be deemed to have been paid towards 'tax due' on regular assessment. However, this tax does not become refundable on failure of a regular assessment. Where the assessment is annulled, only the amount, if any, paid in excess of tax chargeable on total income returned by the assessee is refundable.

(iv) Procedure of Self-Assessment Tax of Return

After submission of return of income by the assessee to the Income-tax Department, the process of assessment commences. In some cases, the assessment may be taken up by the Assessing Officer, even though the return of income is not submitted, although the assessee was required to do so. The Assessing Officer can make the assessment in any of the following ways:

(i) Summary Assessment (Processing of return) to determine tax payable or refundable on the basis of the return of income [u/s 143(1)].

(ii) Scrutiny Assessment, on the basis of return of income and hearing further additional evidence [u/s 143(3)].

(iii) Best Judgment Assessment under section 144

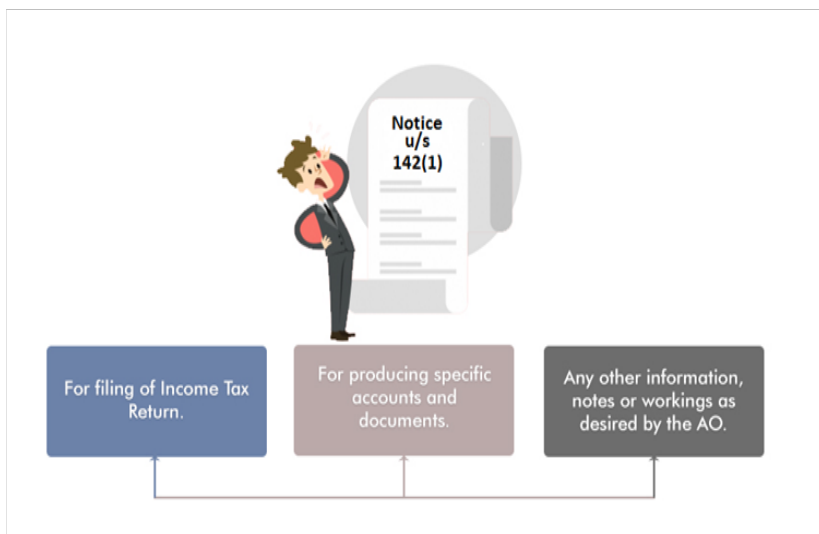


### 3. INQUIRY BEFORE ASSESSMENT –SECTION - 142 AND SECTION - 142A

We may categorise the provisions for brief discussion as follows.

SI No	Particulars	Related Section
A	Notice to the assessee to submit return (if not submitted earlier), produce accounts, documents, etc.	Section 142(1)
B	Making inquiry and giving opportunity to assessee	Section 142(2), Section 142(3)
C	Giving direction to get books of account audited	Section 142(2A) to (2D)
D	Estimates by Valuation Officer in certain cases for Assessment of Tax	Section 142A
E	Consequences of Non-compliance of Section 142(1) and Section 142(2A)	

(A) Notice to the Assessee to Submit Return (if not submitted earlier), Produce Accounts, Documents, etc. [Section 142(1)]



#### (i) Serve a Notice to the Assessee under Section 142(1) (i) :

A notice is served to the person requiring him to furnish



a return of his income, or the income of any other person in respect of which he is assessable under the Act, in the prescribed form and within the time specified in the notice, if the person has not filed a return of income within the time allowed under section 139(1) or before the end of the relevant assessment year.

**(ii) Serve a Notice to the Assessee under Section 142(1) (ii) :**

A notice is served to any person who has filed a return of income or not to produce or cause to be produced such accounts or documents as the Assessing Officer may require. However, the Assessing Officer shall not require the assessee to produce any accounts relating to a period more than three years prior to the previous year.

The notice under this clause can be sent only when the return has been submitted under section 139 [i.e. under section 139(1) or 139(3) or 139(4) or 139(4A) or 139(4D) or 139(5)] or when the time allowed under section 139(1), as the case may be, for furnishing the return has expired and the return is not submitted.

**(iii) Serve a Notice to the Assessee under Section 142(1) (iii), :**

A notice is served to any person who has filed a return of income or in whose case the time allowed under section 139(1) for furnishing the return has expired, to furnish, in writing and verified in the prescribed manner information in such form and on such points and matters as he may require. The Assessing Officer may also ask for a statement of all assets and liabilities of the assessee whether included in the accounts or not.

For issue of notice, prior approval of the Joint Commissioner of Income-tax will be required, if the Assessing Officer requires the assessee to furnish a statement of assets and liabilities not included in the accounts. Statement of assets and liabilities can be asked for any number of previous years.

Note: Notice under section 142(1)(i) or (ii) or (iii) can be served only for the purpose of making an assessment under the Income-tax Act.





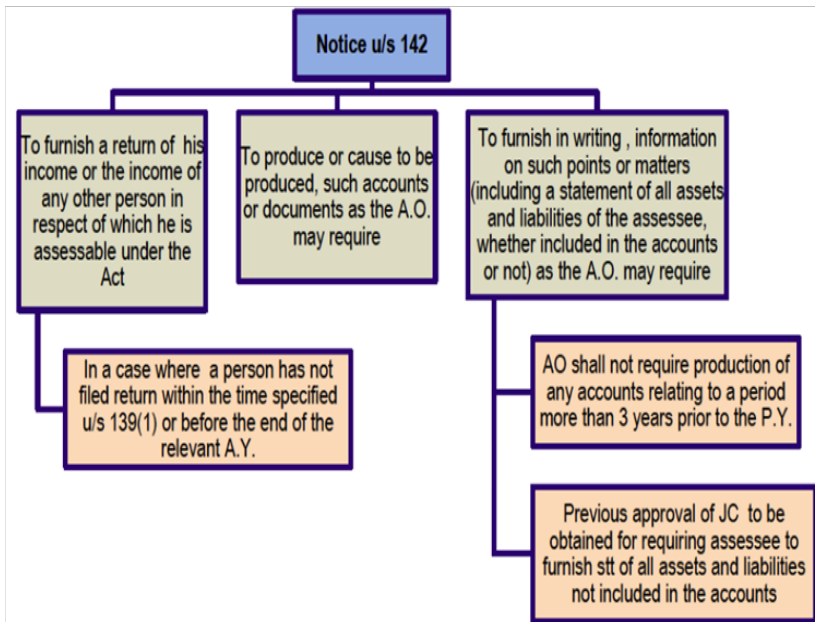
Notice under section 142(1)(i) to file a return of income can be served only after the time allowed under section 139(1) has expired.

Notice 142(1)(ii) or (iii) can be served whether the return of income has been submitted or not but it can be served only after the time allowed under section 139(1), has expired.

The law does not provide any time limit for service of notice under section 142(1)(i) for filing the return but as per general provision, a return cannot be filed after the expiry of one year from the end of the relevant assessment year.

In case the assessee has not furnished the return of income within the time allowed under section 139(1) and the Assessing Officer may go for best judgement assessment u/s 144, it is not mandatory for the Assessing Officer to serve notice under section 142(1)(i) for filing the return of income. In that case, he shall have to follow the procedure given under section 144.

The purpose for which notice sent is depicted in following diagram below.



(B) Making Inquiry & Opportunity to be given to Assessee of being heard- Section 142(2), 142(3)]



### **(i) Make Inquiry [Section 142(2):**

For the purpose of obtaining full information in respect of income or loss of any person, the Assessing Officer may make such inquiry, as he considers necessary. While section 142(1) empowers the Assessing Officer to collect information from the assessee himself, section 142(2) on the other hand, empowers him to collect information from sources other than the assessee.

### **(ii) Opportunity of being Heard [Section 142(3):**

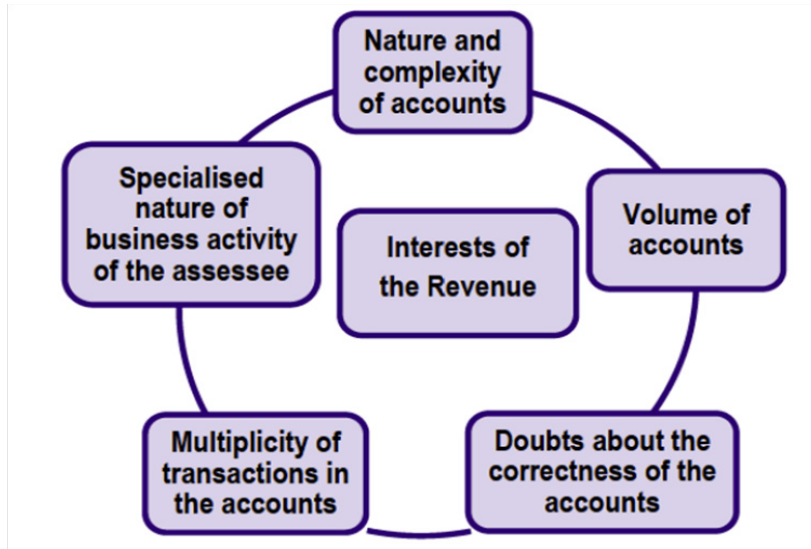
The Assessing Officer shall give an opportunity to the assessee of being heard in respect of any information gathered by the Assessing Officer on the basis of the aforesaid inquiry under section 142(2) or on the basis of the audit conducted as per section 142(2A) above, where the Assessing Officer proposes to utilise such information for the purpose of any assessment. However, no such opportunity is necessary when the assessment is made under section 144.

### **(C.) Giving direction to get Books of Account Audited [Section 142(2A) to (2D)]**

The Assessing Officer may, at any stage of the proceedings before him, direct the assessee to get the accounts audited by a Chartered Accountant nominated by the Chief Commissioner/ Commissioner of Income-tax. Such a decision may be taken by the Assessing Officer, if having regard to:

- the nature and complexity of the accounts,
- volume of the accounts,
- doubts about the correctness of the accounts,
- multiplicity of transactions in the accounts, or
- specialized nature of business activity of the assessee, the interests of the revenue,

if he is of the opinion that it is necessary so to do, he may, with the previous approval of the Chief Commissioner or the Commissioner, direct the assessee to get his accounts audited by an accountant and to furnish a report of such audit.



The Assessing Officer shall not direct the assessee to get the accounts so audited unless the assessee has been given a reasonable opportunity of being heard.

Direction of audit can be given even if the accounts are already audited under the Income-tax Act or under any other law. [Section 142(2B)]

(i) Form and time limit for submission of report [Section 142(2C) and Rule 14A]:

An Accountant shall submit the audit report in Form No. 6B to the assessee who will in turn submit it to the Assessing Officer within such period as may be specified by the Assessing Officer. Such period may, however, be extended by the Assessing Officer suo motu or on the request of the assessee and for any good and sufficient reasons. The aggregate of the period originally fixed and the extended period(s) shall not, in any case, exceed 180 days from the date on which the directions for audit were received by the assessee.

(ii) Audit Expenses [Section 142(2D)]:

The expenses of and incidental to such audit (including the remuneration of the accountant) shall be determined by the Chief Commissioner or Commissioner, in accordance with



such guidelines as may be prescribed and the expenses so determined shall be paid by the Central Government.

The direction to get accounts audited can be issued only in the course of assessment proceeding which is pending and not after the completion of assessment. Further the assessment also includes reassessment.

No appeal is possible against the orders under section 142(2A) for audit of accounts.

(D) Estimates by Valuation Officer in certain cases for Assessment of Tax (Section 142A)

Assessing Officer can refer to the Valuation Officer, the estimation of valuation of any investment [Section 142A(1)]

(i) Reference by Assessing Officer to the Valuation Officer for estimate of the value including fair market value of any asset, property, or investment [Section 142A(1) and (2)]

- The Assessing Officer may, for the purposes of assessment or reassessment, make a reference to the Valuation Officer to estimate the value, including fair market value, of any asset, property or investment and submit the report to him. [Section 142A(1)]

- The Assessing Officer may make a reference to the Valuation Officer whether or not he is satisfied about the correctness or completeness of the accounts of the assessee. [Section 142A(2)]

(ii) Power of Valuation Officer and procedure to make the estimate of the value of the asset, property or investment [Section 142A(3), (4) and (5)]

- The Valuation Officer, on a reference being made, shall, for the purpose of estimating the value of the asset, property or investment, have all the powers of section 38A of the Wealth-tax Act, 1957. [Section 142A(3)]

- The Valuation Officer shall estimate the value of the asset, property or investment after taking into account the evidence produced by the assessee and any other evidence in his possession gathered, after giving an opportunity of being heard to the assessee. [Section 142A(4)]

- If the assessee does not co-operate or comply with the



directions of the Valuation Officer, he may, estimate the value of the asset, property or investment to the best of his judgment. [Section 142A(5)]

(iii) Time period of submitting valuation report ([Section 142A(6)]

The Valuation Officer shall send a copy of the report of the estimate made by him under section 142 A (4) and (5) to the Assessing Officer and the assessee within a period of six months from the end of the month in which the reference is made.

(iv) Assessing Officer may take such report into account in making assessment or reassessment (Section 142A(7))

The Assessing Officer on receipt of the report from the Valuation Officer may, after giving the assessee an opportunity of being heard, take into account such report in making the assessment or reassessment.

(E) Consequences of Non-compliance of Section 142(1) and Section 142(2A)

Failure to comply with notice under section 142(1) or to get accounts audited as per directions issued under section 142(2A) may result in:

- Best judgment assessment under section 144;
- Penalty under section 271(1)(b) which has been fixed at Rs. 10,000);
- Prosecution under section 276D with rigorous imprisonment which may extend to one year or with fine which will not be less than Rs. 4 or more than Rs. 10 for every day during which the default continues, or with both;
- Issue of a warrant of authorisation under section 132 for conducting search.

If the assessee proves that the non-compliance with the direction under section 142(2A) was not because of his fault but negligence or refusal of the auditor, then best judgment assessment shall not be made and the proceedings shall be dropped.

It may be noted that opportunity of being heard shall have to be given to assessee before making best judgment assessment



and before levying penalty or launching prosecution. If the assessee proves that there was a reasonable course for the failure, for e.g. death in the family, some major illness or negligence on the part of chartered accountant, etc., the Assessing Officer shall not make the best judgment assessment or levy penalty, etc.

#### **4.SUMMERY ASSESSMENT WITHOUT CALLING THE ASSESSEE- SECTION 143(1)**

This is a preliminary assessment and is referred to as summary assessment without calling the assessee (i.e., taxpayer).

##### **(i)Scope of assessment under section 143(1)**

Assessment under section 143(1) is like preliminary checking of the return of income. At this stage no detailed scrutiny of the return of income is carried out. At this stage, the total income or loss is computed after making the following adjustments (if any), namely:-

- (a) any arithmetical error in the return; or
- (b) an incorrect claim (\*), if such incorrect claim is apparent from any information in the return;
- (c) disallowance of loss claimed, if return of the previous year for which set-off of loss is claimed was furnished beyond the due date specified under section 139(1); or
- (d) disallowance of expenditure indicated in the audit report but not taken into account in computing the total income in the return; or
- (e) disallowance of deduction claimed u/s 10AA, 80IA to 80-IE, if the return is furnished beyond the due date specified under section 139(1); or
- (f) addition of income appearing in Form 26AS or Form 16A or Form 16 which has not been included in computing the total income in the return. However, no such adjustment shall be made in relation to a return furnished for the assessment year 2018-19 and thereafter.

However, no such adjustment shall be made unless an intimation is given to the assessee of such adjustment either in writing or in electronic mode. Further, the response



received from the assessee, if any, shall be considered before making any adjustment, and in case where no response is received within 30 days of the issue of such intimation, such adjustments shall be made.

For the above purpose "an incorrect claim apparent from any information in the return" means a claim on the basis of an entry in the return:-

- (i) of an item which is inconsistent with another entry of the same or some other item in such return;
  - (ii) in respect of which the information is required to be furnished under the Act to substantiate such entry and has not been so furnished; or
  - (iii) in respect of a deduction, where such deduction exceeds specified statutory limit which may have been expressed as monetary amount or percentage or ratio or fraction;
- (ii) Procedure of assessment under section 143(1)

After correcting arithmetical error or incorrect claim (if any) as discussed above, the tax and interest and fee\*, if any, shall be computed on the basis of the adjusted income.

Any sum payable by or refund due to the taxpayer shall be intimated to him.

An intimation shall be prepared or generated and sent to the taxpayer specifying the sum determined to be payable by, or the amount of refund due to the taxpayer.

An intimation shall also be sent to the taxpayer in a case where the loss declared in the return of income by the taxpayer is adjusted but no tax or interest is payable by or no refund is due to him.

The acknowledgement of the return of income shall be deemed to be the intimation in a case where no sum is payable by or refundable to the assessee or where no adjustment is made to the returned income.

\*As per section 234F (as inserted by Finance Act, 2017 with effect from Assessment Year 2018-19), a fee shall be levied where the return of income is not filed within the due dates prescribed under section 139(1). The amount of fee is as follows:-



(a) Rs. 5,000, if the return is furnished on or before the 31st day of December of the assessment year;

(b) Rs. 10,000 in any other case:

Provided that if the total income of the person does not exceed Rs. 5,00,000, the amount of fee shall not exceed Rs. 1000.

(iii) Time-limit of Assessment under section 143(1)

Assessment under section 143(1) can be made within a period of one year from the end of the financial year in which the return of income is filed.

(iv) Can Assessing Officer withhold the refund due:

Where, after processing of return, Income-tax refund is found due to the assessee and Assessing Officer is of the opinion that the grant of the refund is likely to adversely affect the revenue, he may withhold the refund up to the date on which the assessment is made. To withhold the refund amount, following conditions have to be fulfilled:

- A notice has been issued to the assessee for scrutiny assessment in respect of such return
- The Assessing Officer record the reasons in writing for doing so
- He take the previous approval of Principal CIT or CIT, as the case may be.

Where an assessee finds any error or omission in the original return, he can file a revised return before expiry of relevant assessment year or before completion of assessment, whichever is earlier. It is often disputed between the authorities and taxpayers on the issue whether intimation issued by the CPC, on processing of return, should be deemed as completion of assessment or not. This is an important issue because, if intimation is deemed as completion of assessment, the assessee shall not be allowed to revise the return if he finds some error or omission in the return so processed.

The whole issue has been settled down by the Supreme Court, that intimation issued under section 143(1) is not an assessment order. The Court held that the expressions 'intimation' and 'assessment order' have been used at different places. The contextual difference between the two expressions has to





be understood in the context the expressions are used. The assessment is used as meaning sometimes 'the computation of income', sometimes 'the determination of the amount of tax payable' and sometimes 'the whole procedure laid down in the Act for imposing liability upon the tax payer'. In the scheme of things, the intimation under section 143(1)(a) cannot be treated to be an order of assessment. Further, it is significant that the acknowledgement is not given by any Assessing Officer, but mostly by administrative staff. No assessment can be done by them.

(iv) Rectification of defects in Return of Income filed with reference to notice issued under [Section - 139(9)]

After filing of return of income if there is any defect noticed, the Central Processing Centre will serve a notice of defective u/s 139(9) to assessee. The defect will be corrected by revising the return of income within 15 days or such extended time from the date of receipt of intimation. If the defective return will not be corrected, then it will be treated as good as no return filed by the assessee.

(a) Common errors that can make your return "defective" under Section 139(9)

- Non filing up or wrong filing up of annexure, statements and columns in the income tax return. The details in its schedule is not filled or wrongly filled.
- Tax together with interest, if any is paid before filing the return and all the details relating to it is not filled. For example, BSR code, Date of challan should be correctly filled.
- Tax actually paid does not match with the tax payable in the income tax return or taxes are not paid in full.
- While filing ITR 4, total presumptive income is shown less than 8% or 6 % of gross turnover or receipts as the case may be then in that case ITR 3 should have been filed.
- The Gross receipts is not mentioned in the statement of profit & loss or the gross receipt or income u/s 44AD is shown more than Rs. 2 Crore in ITR 4.
- If any return filed u/s 44ADA with the gross receipt more than 50 Lakhs without Balance sheet and statement of

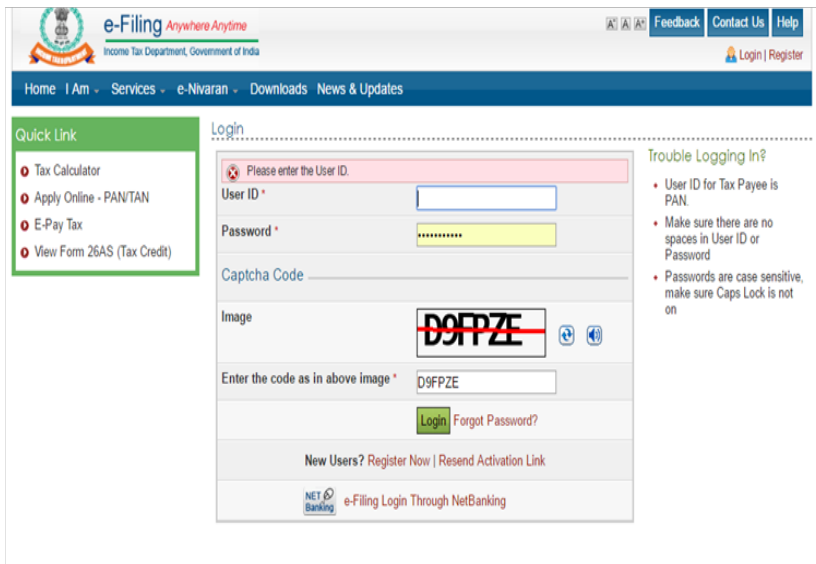
Profit & Loss, then notice will be received for filing ITR-3 with Balance Sheet and P&L Statement.

- Assessee maintains books of accounts but not filed up of income in appropriate statement / schedules
- Tax deducted has been claimed as a refund, but no income details are provided in the return.
- No income details has been provided in ITR but details regarding taxes paid have been provided.
- Gross income as referred in 26AS has not been considered in the respective heads of income in the ITR.

(b) Filing of response to Notice u/s 139(9).

Following steps are usually taken to file response to the Notice issued u/s 139(9) to make return of income for processing u/s 143(1) / assessment u/s 143(3)

Step 1: Login to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) with your user ID and Password.



The screenshot shows the e-Filing login page. At the top, there is a header with the e-Filing logo and the text "Anywhere Anytime". Below this is a navigation bar with links: Home, I Am, Services, e-Nivaran, Downloads, News & Updates. On the left, there is a "Quick Link" section with links to Tax Calculator, Apply Online - PANTAN, E-Pay Tax, and View Form 26AS (Tax Credit). The main login area is titled "Login" and contains a form with the following fields: "Please enter the User ID." (with a red error message), "User ID \*", "Password \*", "Captcha Code", and "Image". The "Image" field shows a captcha image with the code "D9FPZE". Below the image is a text input field with the code "D9FPZE". There are "Login" and "Forgot Password?" buttons. At the bottom, there are links for "New Users? Register Now | Resend Activation Link" and "NET Banking e-Filing Login Through NetBanking". On the right, there is a "Trouble Logging In?" section with bullet points: "User ID for Tax Payee is PAN.", "Make sure there are no spaces in User ID or Password", and "Passwords are case sensitive, make sure Caps Lock is not on".

Step 2: Click on tab "e-file" and in the drop-down select "e-File in response to notice u/s 139(9)"



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

Welcome [User Name] (Individual) Logout  
Last Login: 09/12/2016 17:35:22  
Idle Session Timeout in 1 4 5 6

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

**Quick Link**

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Non PAN Transaction
- Accounts with Cash Transaction
- Tax Calculator
- Downloads
- E-Pay Tax

Upload Return  
Prepare and Submit Online ITR  
e-File in response to Notice u/s 139(9)  
Change ITR Form Particulars  
Prepare and Submit Online Form (Other than ITR)  
e-Verify Return  
Generate EVC  
Upload Form BB (Return of Net Wealth)  
Response to Outstanding Tax Demand  
e-File u/s 119(2)(b)/92CD

**IMPORTANT !!!**  
Correct Email ID and Mobile Number against your profile. These are used for all communications.

To update the details, please go to the menu "Profile Settings/My Profile"

Step 3: On successful validation, you'll find notice for defective return u/s 139(9) if any issued to you.

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

Skip to main content About Us Feedback Contact Us Help

Welcome ABCDE (Corporate) Logout

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

**Quick Link**

- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- e-Filing - Do's & Don't
- ITR V - Do's & Don't

Navigation Trail: e-File in response to Notice u/s 139(9)

**e-File in response to Notice u/s 139(9)**

ITR	A.Y.	e-Filing Acknowledgment No.	CPC Reference Number	Notice Date	Status	Response
-	2015-16	100195090081211	-	-	Pending	Submit -
ITR-7	2015-16	100195090081215	CPC/1516/A/7/1112345999	01/04/2015	Pending	Submit -

**\*Please note that the withdrawal of response to defective notice u/s 139(9) is permitted only within 3 days of submission of response.**



Step 4: Click on submit and you'll see the below image if defective notice is raised by Assessing Officer (A.O.):

Step 5: Now fill the Income Tax Return by rectifying the defect by selecting "Return u/s 139(9)" and mention date of original return and acknowledgement number. Once it is done, then generate its xml file and upload it in the above screen. See the following message so that the rectification of return completed.

Step 6: For defective notice raised by CPC, the below screen will be displayed:



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

Welcome USER (Corporate)  
Last Login: 25/08/2016 12:13:23 Logout

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

**Quick Link**

- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Downloads
- Non PAN Transaction

**e-File in response to Notice u/s 139(9)**

**Defect as per CPC**

Sl.No	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	Select	
2	8	ITR 4S has been filled but total	ITR 4S HAS BEEN FILLED BUT TOTAL	Yes	

ITR Form Name\* Select

Attach the ITR XML file\* Browse... No file selected.

Submit Back

Step 7: Now if you agree with the effect then just fill your Income Tax Return by rectifying the defect by selecting "Return u/s 139(9) and mention date of original return and acknowledgement number. Once it is done then generate its XML file and upload it in the above screen. After that the message will come in the below screen:

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

Welcome ABCDE (Corporate) Logout

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

**Quick Link**

- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- e-Filing - Do's & Don't
- ITR V - Do's & Don't

Navigation Trail: e-File in response to Notice u/s 139(9)

**e-File in response to Notice u/s 139(9)**

Your Return in response to Defective Notice has been successfully uploaded and the Acknowledgment Number is 100197760121215. The Transaction ID is: 1000441330. In case of any queries, please contact 1800 4250 0025.

An e-mail confirming the successful submission of your Return along with the Acknowledgment Number has been sent to abc@gmail.com

No further action needed from your side. Your Return will be sent for Processing.



Now , on this screen, there will be column “Do you Agree with Defect?” . If you agree with the defect then select “Yes”. Select ITR Form Name and upload the respective revised return XML (corrected one).

Note- This option of uploading the revised return XML, will only be given in case Assessee accept the defect, i.e Select “Yes” under column “Do you agree with defect?”

If Assessee do not agree with the defect then select “ No”. it is needed to provide the remarks under column “Assessee Remarks” as shown in the below screen, stating the reason as to why one do not agree with the defect.

The screenshot shows the e-Filing portal interface. At the top, there's a header with the e-Filing logo and navigation links. Below that, a blue navigation bar contains links like Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A green sidebar on the left lists quick links such as Upload Return, View Form 26AS, Rectification Request, Tax Calculator, Download ITR, e-Filing - Do's & Don't, and ITR V - Do's & Don't. The main content area displays a navigation trail: e-File In response to Notice u/s 139(9). Below this, a table titled 'Defect as per CPC' is shown. The table has five columns: S.No, Error Code, Error Description, Probable Resolution, Do you Agree with defect?, and Assessee Remarks. There are two rows of data. Row 1 shows an error where tax determined as payable is incorrect, with a probable resolution to pay taxes and fill the return. Row 2 shows an error where ITR 4S has been filed but the total is incorrect, with a probable resolution to file ITR 4S and correct the total. Both rows have a dropdown menu for 'Do you Agree with defect?' and a text box for 'Assessee Remarks'. At the bottom of the table, there are 'Submit' and 'Back' buttons.

S.No	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assessee Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	Select	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	No	

[Submit](#) [Back](#)

Step 8: But if Assessee do not agree with the defect then select “No” and give “Assessee Remarks” and click submit. After that Income Tax Department, shall take follow up regarding it.



### (c)How to withdraw the response submitted for Defective Return notice?

An Assessee is allowed to withdraw the response submitted for any Defective Return within 3 days of submission. Assessee needs to click on “Withdraw” link under Response column. Details of the submitted response will be displayed.

Assessee needs agree to withdraw by selecting the checkbox and clicking on “Confirm Withdrawal button”.



**Confirmation on Withdrawal of Defective Return****Defective Return Withdrawal Confirmation Page**

This is to inform you that, you are agreeing to withdraw your response to Notice u/s 139(9) filed earlier. Upon withdrawal, your response to Notice u/s 139(9) as per the following details will no longer be valid.

After withdrawal, if required you would have to file a fresh response to Notice u/s 139(9).

PAN VDFGP1223E

Assessment Year 2015-16

CPC Communication Reference No CPC/1516/A7/1112345999

CPC Communication Date 01/04/2015

Acknowledgment No 100195090081215

**Defect as per CPC**

Sl.No	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	8	ITR 4S has been filed but total presumptive income u/s 44AD is less than 8% of Gross Turnover or Gross Receipts.	ITR 4S has been filed but total presumptive income U/S 44AD is less than 8% of gross turnover or gross receipts. In these cases ITR-4 should be used for filing the return	N	I do not agree with the defect raised

For security purpose we may store your IP address

☐ Click here to agree for withdrawal of defective return

Confirm withdrawal

Back

Just select on confirm withdrawal and the response will display as follows.

**e-File in response to Notice u/s 139(9)**

✓ Your Response to Defective notice u/s 139(9) has been successfully withdrawn. Your Transaction ID is: 1000441331

**(d) Procedures followed related to intimation under section 143(1):****(i) Issue of Intimation u/s 143(1).**

Intimation under section 143(1) was issued after return filed, verification done and ITR – V acknowledgement received





Basically, when a return is submitted to Income Tax Department, the department applies the following computerized checks as a part of its review procedure:

- Arithmetical errors in the return.
- An incorrect claim, which is apparent from any information in the return.
- Disallowance of expenditure indicated in the audit report but not taken into account in computing the total income in the return
- Comparison of Advance Tax, Self-assessment tax and TDS etc. from 26AS.
- Claiming the losses for carry forward to next year when return is submitted after the due date / set off of losses of previous year where return was filed after the due date.
- Whether deduction under section 10AA, 80-IA, 80-IAB, 80-IB, 80-IC, 80-ID, 80-IE or section 80-IA etc has been taken after the due date of Income Tax Return
- Calculation of Tax, Late filing fees and Interest etc.

(ii) After these checks, have been applied, then Income Tax Department Issues Intimation u/s 143(1) in the cases where there's:


- Increase/decrease in Tax/Interest Payable, or
- Increase/decrease in Refund, or
- Adjustment that makes a change in the loss claimed

However, practically assessee can still receive it, even if the case does not fall in the above mentioned three criteria. So, to sum up, Intimation u/s 143(1) is a computer-generated notice which contains the final amount of tax payable or refund to be granted, along with interest.



(ii) Contents of intimation u/s 143(1): It shows side by side comparison of:

- (a) Tax Calculation as provided by you in the Return of Income.
- (b) Tax as Computed under section 143(1) {i.e. As per Department}

 **आयकर केन्द्र**  
CENTRALIZED PROCESSING CENTER  
INCOME TAX DEPARTMENT

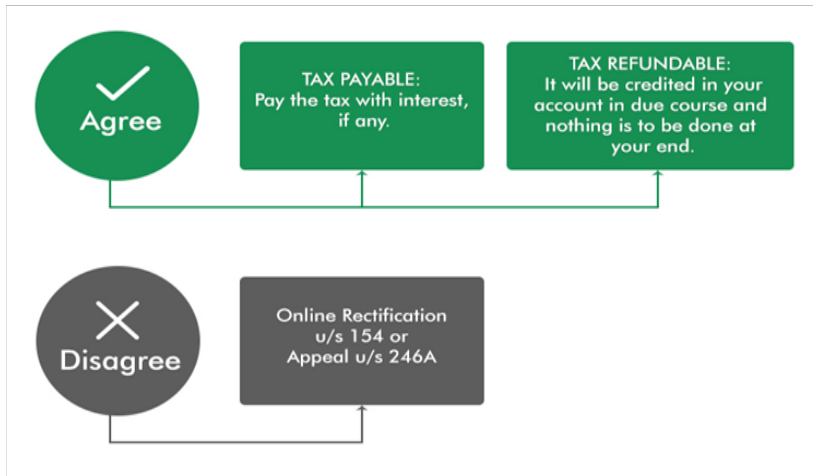
पोस्ट बैग २, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलूर ५६०१००  
**Post Bag No.2, Electronic City Post Office, Bangalore-560100**  
फ़ोन: १८००४२२२२१, १८००१०३४४५५ (टोल फ्री) ०८० २२५४६५०० **Telephone: 18004252229, 18001034455 (Toll Free) or 080-22546500**

आयकर अधिनियम 1961 के धारा 143(1) के अधीन पत्र **INTIMATION U/S 143(1) OF THE INCOME TAX ACT, 1961**

<b>Name &amp; Address:</b> BYEPASS DURGAPURA JAIPUR RAJASTHAN 302018 INDIA DP: [Redacted]			नाम और पता [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]		
लिंग <b>Gender:</b>	निवेदन सं. <b>A.Y.</b>	आई टि आर प्रकार <b>ITR Type:</b>	आदेश के तिथि <b>Date of Order:</b>	एक संदर्भ संख्या <b>Communication Reference No:</b> CPC/1617/A1/1631394665 प्रतिफल अनुक्रम संख्या <b>Refund Sequence No:</b> 7814371161	
फEMALE	2016-17	ITR-1 ORIGINAL	30-09-2016		
प्रत्येकी <b>Status:</b> INDIVIDUAL			धारा 139 के अंतर्गत <b>Return filed under section : 139</b> ई-फाइलिंग पारवती संख्या <b>E-Filing Acknowledgement No:</b> 451193880170916		
आवासीय स्थिति <b>Residential Status:</b> RESIDENT		मूल विवरणी दायित्व करने के तिथि <b>Due Date for Filing Original Return:</b> 05-08-2016		विवरणी दायित्व करने के तिथि <b>Date of Filing Return:</b> 17-09-2016 पन्नाही खाता संख्या <b>PAN:</b> [Redacted]	
आधार संख्या <b>Aadhar Number:</b> [Redacted]					
<b>आय कर संगणना INCOME TAX COMPUTATION (IN RUPEES)</b>					
क्रम संख्या <b>Sl.No.</b>	विवरण <b>Particulars</b>	विवरण देने वाले शीर्ष <b>Reporting Heads</b>	करदाता द्वारा आय विवरणी में दिए गये <b>As Provided by Taxpayer in Return of Income</b>	धारा 143(1) के अधीन संगणित <b>As Computed Under Section 143(1)</b>	
1	वेतन से आय आय शीर्ष INCOME FROM SALARY		0	0	
एक शीर्षक से आय					



Next there'll be two cases, either you'll agree with the computation done by the department or you'll not be satisfied.



And, if the net amount refundable or payable is zero or less than Rs. 100, then you can treat the intimation received u/s 143(1) as the completion of return filing process from Income Tax Department for the financial year in relation which the return was filed. It may also be noted that

(i) Intimation u/s 143(1) can be issued only up to 1 year from the end of financial year in which the return is filed, and not after that.

(ii) A return can be revised even after receiving intimation u/s 143 (1) as this intimation is not an assessment

(iv) Consequences if no intimation u/s 143 (1) within one year

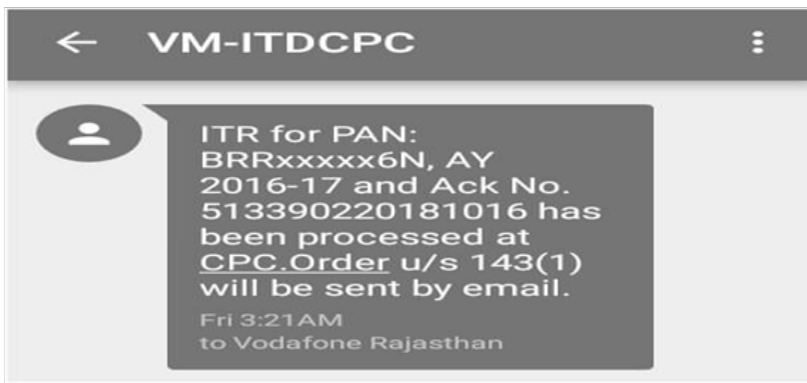
In case, no intimation received till the expiry of one year from the end of financial year in which the return was filed, then the Income Tax Department cannot raise any tax demand on assessee and ITR – V acknowledgement will be deemed to be your intimation in that case (But department can go for reassessment under section 147 if fulfilled relevant conditions).

(v) Mode of receipt of intimation under section 143(1).

These intimations are auto generated which are sent to the Email address provided by assessee at the time of filing income tax returns online / mail id given at the time of registration on income tax website. The sender of these mails is Central Processing Centre (CPC) with the sender id being INSIGHT OF ASSESSMENT INCLUDING E-ASSESSMENT



intimations@cpc.gov.in as the returns are processed at CPC only. The attachment received is a password protected file which is your PAN number in lower case followed by your date of birth in DDMMYYYY format. For example, your PAN is ABSPS1234P and your birth date is 12nd November, 1984, then the password to open your online intimation u/s 143(1) shall be "absps1234p12111984". Now a days CPC is sending of Intimation u/s 143(1) through email and at the same time a text message is also sent on the registered mobile number.



(v) Verification of Intimation on its receipt:

Following points may please be checked to take appropriate action

- The intimation has your name on it.
- All Incomes are considered properly under appropriate head and Income of one head is not considered under another head or repeated elsewhere.
- The deductions claimed under different sections of chapter VI A are considered.
- TDS claimed, Advance Tax paid and Self-Assessment Tax paid is reflected in the computation by CPC.

(vi) Reissue of intimation u/s 143(1) if there is a loss in the process of retrieval from email:

All the intimations and communications by the income tax department are served by Email. It so happens that while retrieving from email, it may be lost by deleting wrongly or any other means. So, to get the copy of intimation, the assessee can make an online request for reissue of the intimation u/s



143(1)/154 by following steps

- Login to e-Filing website of the IT Department using your User ID, Password, and Captcha.

- Go to My Account tab and click on "Service Request" option from the drop-down menu on your dashboard.

- After selecting the Service request option, a new screen would appear asking the request type asking the request type - Select as New. After that select the Request category from the dropdown as intimation u/s 143(1), 154. Then click on submit.



Service Request

Request Type \*

Request Category \*

- After that , fill up in the required fields as displayed below depending upon requirement and click on submit.

Intimation u/s 143(1)/154/16(1)/35

PAN

Return Type \*

Assessment Year \*

Category \*

Sub-category

**Instructions**

- Fields marked with asterisk(\*) are mandatory.
- Select the appropriate sub-category provided in the dropdown.
- The Intimation/Rectification Order is sent to the registered E-mail ID.
- A new request for an Assessment Year can be submitted only after the previous request is processed.

- After submitting the above required options and details , the intimation would be resend to assessee email in some days. Keep checking your inbox.

Success

✓ Your request for intimation has been registered with us and Transaction ID is: 7826115513. The request would be further processed.





## 6. DIFFERENT TYPES OF NOTICES RECEIVED FROM INCOME TAX DEPARTMENT AND PROCESS FOLLOWED TO RESPOND IT.

There are different types of notices which are issued by the Income Tax department to the taxpayer. Below are the details of steps, how to respond to various kinds of notices.

(i) Intimation under Prima-Facie Adjustments under section 143 (1) (a):

Follow the steps mentioned below to respond to the Prima-Facie Adjustments notice issued by the department under section 143 (1) (a).

- Visit the Income Tax filing portal by clicking on the link mentioned: <https://www.incometaxindiaefiling.gov.in/home>

**Aadhaar from 30th June 2018 to 31st March 2019.**

<p>List of Income Tax Return and Forms available for e-Filing</p> <p>Tax Information and Services</p> <p>e-Filing Brochures</p>	<p>Taxpayers who need assistance in return preparation or return filing may approach Tax return Preparers or E-Return Intermediaries - for details click on the below link:</p> <p><b>trps</b> TAXPAYER RELIEF PORTAL HELPLINE: 1800-10-23732 (Toll free 24x7) helpdesk@trpschema.com</p> <p><b>e-Return Intermediaries</b></p>	<p>New To e-Filing? <a href="#">Register Yourself</a></p> <p>Registered User? <a href="#">Login Here</a></p> <p>Forgot Password? <a href="#">Reset</a></p>
<p><b>Quick Links</b></p> <ul style="list-style-type: none"> <li>Instant e-PAN</li> <li>Link Aadhaar</li> <li>Submit Returns/Forms</li> <li>e-Verify Return</li> <li>View Form 26AS(Tax Credit)</li> <li>Outstanding Demand</li> <li>ITR Status</li> <li>Know Your TAN   AO</li> <li>Verify Your PAN Details</li> <li>Tax Calculator   Tax Calendar</li> <li>e-Pay Tax   Challans</li> <li>Check Refund Dispatch Status</li> </ul> <p><b>Reminders/ Campaigns</b></p> <ul style="list-style-type: none"> <li>e-Mail</li> <li>SMS</li> </ul>	<p><b>News &amp; Updates</b></p> <p><b>14/03/2019</b> The facility to upload Revised Return for the returns filed manually (Paper Filed Returns) is now enabled in e-Filing. Taxpayer are required to suffix '0' (Zeros) in case the acknowledgment number of the original paper filed return is less than 15 digits. Example - Paper Filed Return Acknowledgement Number is - '1123456211'. In eFiled return the taxpayer needs to suffix the Acknowledgment number as '112345621100000'. For details <a href="#">Refer here</a>. (1.17 MB)</p> <p><b>08/01/2019</b> The provisional figures of Direct Tax collections up to December, 2018 show that gross collections are at Rs. 8.74 lakh crore which is 14.1% higher than the gross collections for the corresponding period of last year. <a href="#">Refer Press Release</a> (89.7 KB)</p> <p><b>11/12/2018</b> The provisional figures of Direct Tax collections up to November, 2018 show that gross collections are at Rs. 6.75 lakh crore which is 15.7% higher than the gross collections for the corresponding period of last year. <a href="#">Refer Press Release</a> (84.9 KB)</p>	<p><b>Download</b></p> <ul style="list-style-type: none"> <li>Offline Utilities (Updated on 16/11/18)</li> <li>Schema</li> </ul> <p><b>How to?</b></p> <ul style="list-style-type: none"> <li>e-Verify Return</li> <li>Reset Password</li> <li>Update PAN/Aadhaar Details</li> </ul> <p><b>Statistics</b></p> <p>Individual Registered Users : <b>18666591</b></p> <p>Registered and Aadhaar Linked : <b>5815512</b></p> <p>Not-Registered but Aadhaar Linked : <b>24383209</b></p> <p>e-Verified ITRs (18-19) : <b>30568453</b></p>

*Since from starting of online returns I am using the facility, it is always a better year after year. I am late to appreciate but the Portal is really awesome and very user friendly. 04-07-2018*

- Click on 'Login Here' under 'Registered User' located on the right side of the screen. Fill in your 'user Id' which is your PAN number along with the password and captcha code. After filling in all the details, click on 'submit' button.



The screenshot shows the e-Filing login interface. At the top, there's a header with the e-Filing logo and navigation links: 'About Us', 'Feedback', 'Accessibility Options', 'Contact Us', 'e-Nivaran', and 'Help'. Below this is a blue navigation bar with 'Home', 'Downloads', and 'News & Updates'. The main login area is titled 'Login' and contains a form with the following fields: 'User ID \*', 'Password \*', and 'Captcha Code'. The Captcha Code field displays 'WF75D7'. Below the form are buttons for 'Login' and 'Forgot Password?'. A link for 'New Users? Register' is also present. To the right of the form, a 'Trouble Logging In?' section lists instructions: 'User ID is not case sensitive.', 'Password is case sensitive.', and 'Make sure that the details entered are correct.' At the bottom, there's a link for 'e-Filing Login Through NetBanking'.

- After logging in, select 'e-Proceedings' link from under the 'e-Proceeding' tab.
- You will be redirected to a new page and this new page will display all the notices you might have received. This page will contain detailed information about the notices which will include:
  - ☐ your PAN,
  - ☐ name of proceeding,
  - ☐ the assessment year,
  - ☐ status of the proceeding,
  - ☐ limitation date of the proceeding,
  - ☐ action date and closure date of the proceeding
- To view the proceeding details, you will have to click on the hyperlink 'Adjustment under section 143 (1)' which is available under 'Proceeding name'.
- With this hyperlink, you will be able to see additional proceeding details of that particular assessment year such as:
  - ☐ Notice/Communication reference Id





- ☐ The section under which the notice is issued
- ☐ Detailed information about the notice
- ☐ Date of issue
- ☐ Date of serving the notice
- ☐ The due date for response
- ☐ Document Id
- ☐ Responses if any

- If you want to see the details of the notice issued, you need to click on 'Notice/communication reference Id'. And if you wish to file a response against a particular notice, you can do so by clicking on 'submit' present under the 'response' section.

- Once you have clicked on 'submit', a new page will be displayed. This page will contain all the mismatches found in your Income Tax Return due to which notice was sent in the first place. You (taxpayer) can find different responses at the end of the page

- The three available options are: Agree, Disagree, and Partially Agree. These responses are explained in detail at the end of this section.



- The further process is based on your choice of response.

A detailed explanation of the responses:

**Agree:** You select this response when you agree with the mismatches found in your ITR by the portal. In this case, before you submit the response, you must upload the revised/updated return.

- To file a revised return, you need to click on 'please file a revised return' which is right beside 'Agree' option. Alternatively, you can do the same by clicking on 'e-File' and then 'Income Tax Return'.

- Once you have filed the revised return, 'Latest Revised Acknowledgement Number' will be generated. This number will automatically be filled in the page containing information about the mismatches.



- After the revisions are done, click on 'submit'. You will see a success message on the screen reading 'Agreed and Revised Return filed'.

**Partially Agree:** You choose this response when you partially agree with the variances produced by the department. Under this, you must file a revised return for the agreed discrepancies before you submit a response for the disagreed ones.

- You can file the revised return for the agreed discrepancies by clicking on 'please file a revised return'. You can find this link next to the 'Partially agree' option. There is an alternate route for the same. Click on 'e-File' and then on 'Income Tax return' to file the revised return.

- Once you have filed the updated return, 'Latest Revised Acknowledgment Number' will be generated. This number will automatically be filled in the page which contains information about the discrepancies. After filing the revised return, you need to submit a response for the disagreed discrepancies. Additionally, you need to reconcile the discrepancies in the 'Dynamic Reconciliation Statement'.

- Once you have successfully submitted the revised return and response, click on 'submit'. A success message stating, 'Partially Agreed and Revised Return filed' will be displayed on your screen.

**Disagree:** You select this option when you disagree with the discrepancy analysis done by the Income Tax Department. To proceed further, you need to click on 'Disagree' and then select 'Continue'.

- Proceeding further, you will get an opportunity to enter the responses in the text boxes placed against all the discrepancies. In the end, you need to reconcile the discrepancies in the 'Dynamic Reconciliation Statement'.

- After you have submitted all the responses, click on 'submit'. You will receive a success message confirming your submission.

Note: if you wish to see your responses, you can do so by clicking on the 'view' link under the 'response' column.

(ii) How to respond to intimations/notices other than Prima-Facie Adjustments proceedings:

Follow are the detail steps given below to respond to notices other than prima facie adjustment proceedings.



- Visit the Income Tax filing portal by clicking on the link mentioned: <https://www.incometaxindiaefiling.gov.in/home>
- Click on 'Login Here' under 'Registered User' located on the right side of the screen. Fill in your 'user Id' which is your PAN number along with the password and captcha code. After filing all the details, click on the 'submit' button.
- After logging in, select 'e-Proceedings' link from under the 'e-Proceeding' tab.
- You will be redirected to a new page and this new page will display all the notices you might have received. This page will contain detailed information about the notices which will include:
  - ☐ your PAN,
  - ☐ name of proceeding,
  - ☐ the assessment year,
  - ☐ status of the proceeding,
  - ☐ limitation date of the proceeding,
  - ☐ action date and closure date of the proceeding
- To view the proceeding details, click on the hyperlinks of the appropriate notices which is available under 'proceeding name' section
- With this hyperlink, you will be able to see additional proceeding details of that particular assessment year such as:
  - ☐ Notice/Communication reference Id
  - ☐ The section under which the notice is issued
  - ☐ Detailed information about the notice
  - ☐ Date of issue
  - ☐ Date of serving the notice
  - ☐ The due date for response
  - ☐ Document Id
  - ☐ Responses if any
- To see the details of the notice issued, assessee need to click on 'Notice/communication reference Id'. And if you wish to file a response against a particular notice, you can do so by clicking on 'submit' present under the 'response' section.



- Once you have clicked on 'submit', you will be re-directed to another page where you will find some fields pre-filled. These fields will be 'Proceeding name', 'Notice section', and 'Document Reference Id'. Against a particular notice, you can select the 'response type' from the dropdown menu. You could opt for either 'full response' or 'partial response'. Fill the response type or remarks. From the dropdown menu, select the 'attachment description' and upload the required documents in a PDF format.
- Once you have filed all the documents, click on 'continue' to move further.
- Your submitted responses can be e-Verified by either using a Digital Signature Certificate (DSC) or by using the Electronic Verification Code (EVC)
- Once your response is submitted, you will receive a success message confirming your submission.

(iii) Points to remember while submitting the response:

- If you are submitting your response in instalments, then you need to choose response type as 'partial'.
- If the submissions are made in instalments, then there would be multiple 'partial responses'. And if you are submitting the last 'partial response', you need to update the 'Response type' to 'Full response' instead of 'Partial response'.
- While submitting the 'Remark/Response', you need to keep in mind the character limit and that is 1000 characters.
- If you want to attach some documents and if the dropdown does not show 'Attachment Description', then choose 'Others' option. Under this option, fill in the name of the document aligning it with other values present in the drop down.
- While filing in the name of the attachment: you should not repeat the name of the file and do not exceed the character limit, i.e, 100 characters.
- While submitting a single response, you can attach a maximum of 10 PDF and the size of the PDFs should not exceed 5 MB. You can submit a 'n' number of responses to any single notice or intimation order.
- If the documents which need to be submitted exceeds 5 MB, then you need to split the document into various files. Name these files as 'File name, 1', 'File name, 2', 'File name, 3'. For



example, Statement 1, Statement 2, and Statement 3.

- If the number of files exceeds the limit after splitting the document, then you need to choose 'Partial response' from under 'Response type' to make multiple submissions.
- You can submit additional documents or responses even after opting for 'full response' during the last submission. But it is only possible if the 'submit' hyperlink is active against the proceeding option.

## **7.ASSESSMENT IN RESPONSE TO NOTICE UNDER SECTION 143(2) - SECTION 143(3)**

This is a detailed assessment and is referred to as scrutiny assessment. At this stage a detailed scrutiny of the return of income will be carried out to confirm the correctness and genuineness of various claims, deductions, etc., made by the taxpayer in the return of income.

### **(i) Scope of assessment under section 143(3)**

The objective of scrutiny assessment is to confirm that the taxpayer has not understated the income or has not computed excessive loss or has not underpaid the tax in any manner.

To confirm the above, the Assessing Officer carries out a detailed scrutiny of the return of income and will satisfy himself regarding various claims, deductions, etc., made by the taxpayer in the return of income.

### **(ii) Procedure of assessment under section 143(3)**

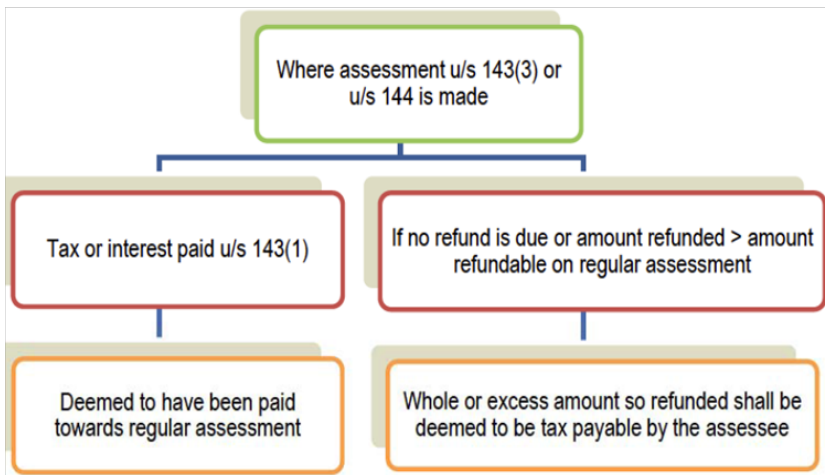
If the Assessing Officer considers it necessary or expedient to ensure that the taxpayer has not understated the income or has not computed excessive loss or has not underpaid the tax in any manner, then he will serve on the taxpayer a notice requiring him to attend his office or to produce or cause to be produced any evidence on which the taxpayer may rely, in support of the return.

To carry out assessment under section 143(3), the Assessing Officer shall serve such notice in accordance with provisions of section 143(2).

Notice under section 143(2) should be served within a period of six months from the end of the financial year in which the return is filed.

The taxpayer or his representative (as the case may be) will appear before the Assessing Officer and will place his arguments, supporting evidences, etc., on various matters/issues as required by the Assessing Officer.

After hearing/verifying such evidence and taking into account such particulars as the taxpayer may produce and such other evidence as the Assessing Officer may require on specified points and after taking into account all relevant materials which he has gathered, the Assessing Officer shall, by an order in writing, make an assessment of the total income or loss of the taxpayer and determine the sum payable by him or refund of any amount due to him on the basis of such assessment.



### (iii) New Scheme for Scrutiny - E-Assessment - Section 143(3A) to (3C)

The Finance Act, 2018 has inserted a new sub-section (3A) in Section 143 that the Central Govt. may make a scheme for the purpose of making assessment so as to impart greater efficiency, transparency and accountability by:

- Eliminating the interface between the Assessing Officer and the assessee in the course of proceeding to the extent technologically feasible;
- Optimising utilization of the resources through economies of scale and functional specialization;
- Introducing a team-based assessment with dynamic jurisdiction.



The Central Government may, for the purpose of giving effect to the scheme, direct (within 31-03-2020) that any of the provisions of this Act relating to assessment of total income or loss shall not apply or shall apply with such exceptions, modifications and adaptations.

Every notification issued shall, as soon as may be after the notification is issued, be laid before each House of Parliament

As part of e-governance initiative to facilitate conduct of assessment proceedings electronically, Income-tax Dept. has launched 'E-Proceeding' facility. Under this initiative, CBDT has made it mandatory for the tax officers to take recourse of electronic communications for all limited and complete scrutiny. The CBDT had issued the instructions and notice formats for conducting scrutiny assessments electronically. As per the instruction, except search related assessments, all scrutiny assessments shall be conducted only through the 'E-Proceeding' functionality available at e-filing website of Income-tax Dept.

Detail discussions made in next chapter

(iv) Time-limit for completing assessment

As per Section 153, the time limit for making assessment under section 143(3) is:-

(a) Within 21 months from the end of the assessment year in which the income was first assessable. [For assessment year 2017-18 or before]

(b) 18 months from the end of the assessment year in which the income was first assessable. [for assessment year 2018-19]

(c) 12 months from the end of the assessment year in which the income was first assessable [Assessment year 2019-20 and onwards]

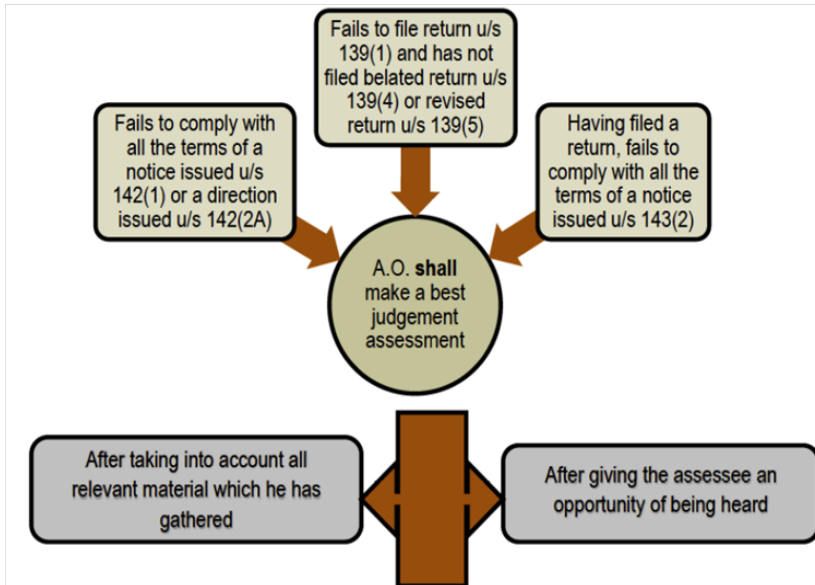
Note:- If reference is made to TPO, the period available for assessment shall be extended by 12 months.

## **8.BEST JUDGMENT ASSESSMENT – SECTION 144**

This is an assessment carried out as per the best judgment of the Assessing Officer on the basis of all relevant material he has gathered. This assessment is carried out in cases where

the taxpayer fails to comply with the requirements specified in section 144.

(i) Scope of assessment under section 144



As per section 144, the Assessing Officer is under an obligation to make an assessment to the best of his judgment in the following cases:-

If the taxpayer fails to file the return required within the due date prescribed under section 139(1) or a belated return under section 139(4) or a revised return under section 139(5).

If the taxpayer fails to comply with all the terms of a notice issued under section 142(1).

**Note:** The Assessing Officer can issue notice under section 142(1) asking the taxpayer to file the return of income if he has not filed the return of income or to produce or cause to be produced such accounts or documents as he may require and to furnish in writing and verified in the prescribed manner information in such form and on such points or matters (including a statement of all assets and liabilities of the taxpayer, whether included in the accounts or not) as he may require.

If the taxpayer fails to comply with the directions issued under section 142(2A).





It may be noted that Section 142(2A) deals with special audit. As per section 142(2A), if the conditions justifying special audit as given in section 142(2A) are satisfied, then the Assessing Officer will direct the taxpayer to get his accounts audited from a chartered accountant nominated by the principal chief commissioner or Chief Commissioner or Principal Commissioner or Commissioner and to furnish a report of such audit in the prescribed form.

If after filing the return of income the taxpayer fails to comply with all the terms of a notice issued under section 143(2), i.e., notice of scrutiny assessment.

If the assessing officer is not satisfied about the correctness or the completeness of the accounts of the taxpayer or if no method of accounting has been regularly employed by the taxpayer.

From the above criteria, it can be observed that best judgment assessment is resorted to in cases where the return of income is not filed by the taxpayer or if there is no cooperation by the taxpayer in terms of furnishing information / explanation related to his tax assessment or if books of accounts of taxpayer are not reliable or incomplete.

#### (ii) Procedure of assessment under section 144

- If the conditions given above calling for best judgment are satisfied, then the Assessing Officer will serve a notice on the taxpayer to show cause why the assessment should not be completed to the best of his judgment.
- No notice as given above is required in a case where a notice under section 142(1) has been issued prior to the making of an assessment under section 144.
- If the Assessing Officer is not satisfied by the arguments of the taxpayer and he has reason to believe that the case demands a best judgment, then he will proceed to carry out the assessment to the best of his knowledge.
- If the criteria of the best judgment assessment are satisfied, then after taking into account all relevant materials which the Assessing Officer has gathered, and after giving the taxpayer an opportunity of being heard, the Assessing



Officer shall make the assessment of the total income or loss to the best of his knowledge/judgment and determine the sum payable by the taxpayer on the basis of such assessment.

(iii)Time Limit for making assessment under section 144 – (Section 153):

- Within 21 months from the end of the assessment year in which the income was first assessable. [For assessment year 2017-18 or before]
- 18 months from the end of the assessment year in which the income was first assessable. [for assessment year 2018-19]
- 12 months from the end of the assessment year in which the income was first assessable [Assessment year 2019-20 and onwards]

Note:- If reference is made to TPO, the period available for assessment shall be extended by 12 months.

(iv)Power of Joint Commissioner to issue directions in certain cases [Sec. 144A]

Joint Commissioner may (on his own motion or on a reference being made to him by the Assessing Officer or on the application of an assessee) -

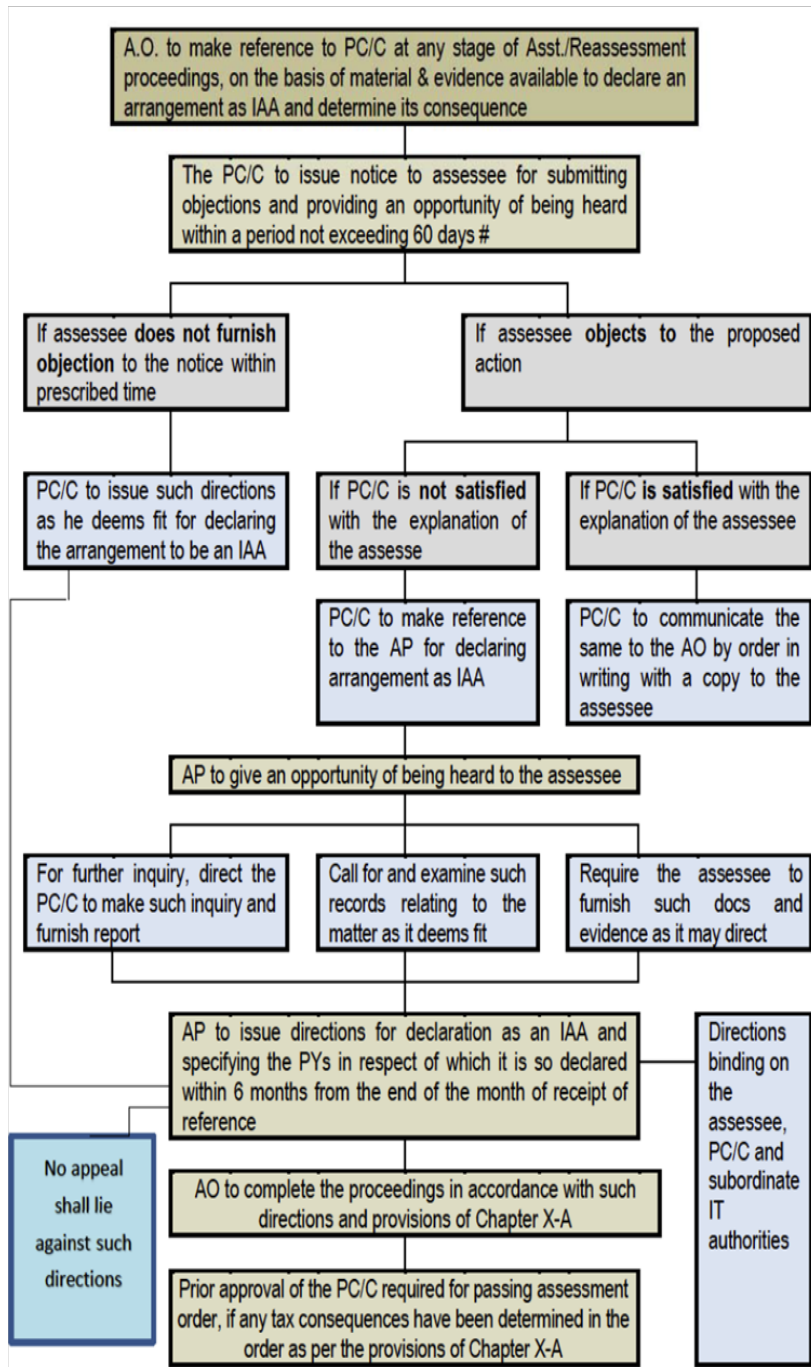
a) Call for and examine the record of any proceeding in which an assessment is pending; and

b) Having regard to the nature of the case or the amount involved or for any other reason,

- issue such directions as he thinks fit for the guidance of the Assessing Officer to enable him to complete the assessment and such directions shall be binding on the Assessing Officer.

Note: Directions, which are prejudicial to the assessee, shall not be issued without giving the assessee an opportunity of being heard. However, direction of investigation shall not be deemed to be a direction prejudicial to the assessee.

**(v)Reference to Principal Commissioner / Commissioner in certain cases (Sec-144BA)**





## **9. REFERENCE TO DISPUTE RESOLUTION PANEL [SECTION 144C]**

**Dispute Resolution Panel:** The Dispute Resolution Panel ('DRP') is an alternative mechanism for resolving the disputes relating to foreign entities. This alternative mechanism has been introduced because the mechanism currently in place is time consuming and high demand cases attain finality only after a long drawn litigation.

As flow of foreign investment is extremely sensitive to a prolonged uncertainty in tax-related matter, the Finance Act, 2009 introduced an alternate dispute resolution mechanism which will facilitate expeditious resolution of disputes on a fast track basis.

**Who constitutes DRP:** A Dispute Resolution Panel comprise of three Pr. CIT or CIT constituted by the Board for this purpose.

**Who can approach to DRP:** Following assesseees can approach the DRP for dispute resolution:

- A Foreign Company
- Any person in whose case variation in returned income or loss arises as a result of order of Transfer Pricing Officer under section 92CA

**How to approach DRP:** When Assessing Officer proposes to make any variation in the income or loss declared in the return of income, which is prejudicial to the interest of assessee, the Assessing Officer shall forward a draft of the proposed order of assessment to the eligible assessee.

On receipt of the draft assessment order, the eligible assessee shall, within 30 days of receipt of draft order, either file acceptance to such variations to the Assessing Officer or file an objection against such variation with the Dispute Resolution Panel and the Assessing Officer.

The objection can be filed by the assessee in Form No. 35A.

**What if no objection is filed:** The Assessing Officer shall complete the assessment as per the draft assessment order if:

- He receives acceptance of the assessee for the proposed variations; or



- Assessee fails to file any objection for the proposed variation within 30 days

The Assessing Officer is required to pass the assessment order within one month from the end of the month in which acceptance is received by him or the period of 30 days for filing of objections expires.

How DRP disposes the objection: Where any objection is received by the Dispute Resolution Panel, it shall issue such directions as it thinks fit for guidance of the Assessing Officer for the purpose of enabling him to complete the assessment.

The Dispute Resolution Panel shall consider the following before issuing the directions:

- ☐ Draft order forwarded by the Assessing Officer
- ☐ Objections filed by the assessee
- ☐ Evidences furnished by the assessee
- ☐ Report of Assessing Officer or Valuation Officer or Transfer Pricing Officer or any other authority, if any
- ☐ Records relating to draft order
- ☐ Evidences collected by or caused to be collected by it
- ☐ Result of enquiry made by or caused to be made by it

The DRP before issuing any directions may make such enquiry as it thinks fit or cause any further inquiry to be made by the Income-tax authority and report the result of the same to it.

### **Powers of DRP**

The Dispute Resolution Panel may confirm, reduce or enhance the variations which were proposed in the draft assessment order. However, it does not have the power to set aside any proposed variations or issue any direction for conducting further inquiry and passing of assessment order. The DRP has the power to consider any matter arising out of the assessment proceedings relating to the draft order, whether such matter was raised or not by the assessee.

**Time Limits -For issuing directions:** The Dispute Resolution Panel is required to issue direction within a period of 9 months from the end of the month in which draft assessment order is



forwarded to the assessee.

**Time Limit -For completion of assessment:** Where directions are issued by the DRP, the Assessing Officer is required to complete the assessment, by following such directions, within one month from the end of the month in which such directions are received. For completion of assessment, the Assessing Officer is not required to provide any further opportunity of being heard to the assessee.

**Other Provisions related to DRP:**

**Decision by majority:** If members of Dispute Resolution Panel differ in opinion on any point, then such point shall be decided according to the opinion of the majority of the members.

**Binding nature of directions:** The Assessing Officer is bound to comply with every direction issued by the Dispute Resolution Panel.

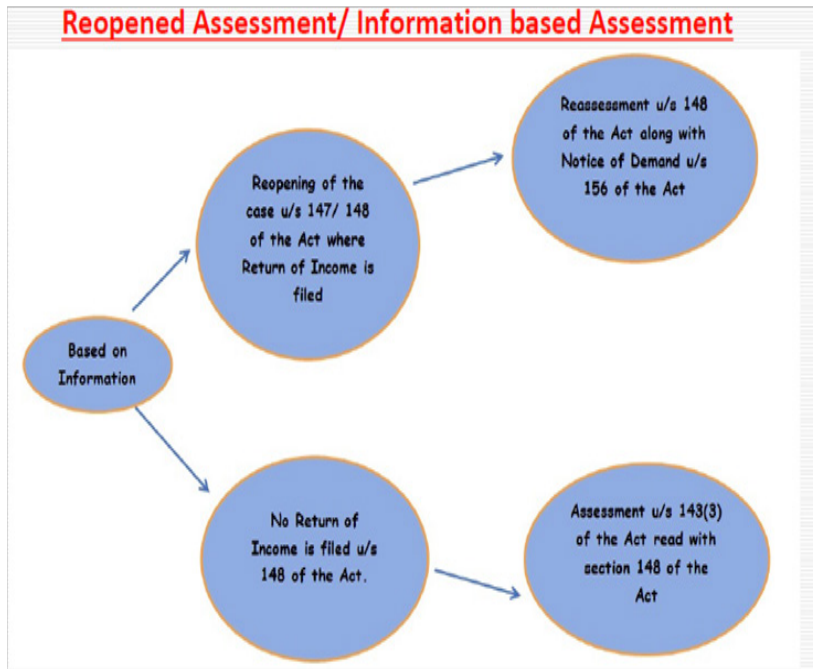
**Opportunity of Being Heard:** Where directions to be issued by the DRP, are prejudicial to the interest of assessee or Assessing Officer, then opportunity of being heard shall be provided to the assessee or the Assessing Officer, as the case may be.

**Appeal against assessment order:** Order passed by the Assessing Officer, under section 143(3) or under section 154, in conformity with the directions of the Dispute Resolution Panel shall be appealable to the Tribunal and not to the Commissioner (Appeals).

**Draft assessment order in case of GAAR:** There is no requirement to forward the draft assessment order to the assessee, where such order relates to applicability of General Anti Avoidance Rules (GAAR) and is passed by the Assessing Officer after obtaining approval of Pr. CIT or CIT under section 144BA.

## **10. REASSESSMENT – SECTION 147**

This assessment is carried out if the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year.



### (i) Scope of Assessment under Section 147

#### Scope of assessment under section 147

- (i) The objective of carrying out assessment under section 147 is to bring under the tax net any income which has escaped assessment in original assessment.
- (ii) Original assessment here means an assessment under sections 143(1), 143(3), 144 and 147 (as the case may be).
- (ii) In other words, if any income has escaped from being taxed in the original assessment made under section 143(1) or section 143(3) or section 144 or section 147, then the same can be brought under tax net by resorting to assessment under section 147.

(ii) Income having escaped assessment (original assessment made under section 143(1) or section 143(3) or section 144 or section 147):

- Where no return of income has been furnished by the taxpayer, although his total income or the total income of any



other person in respect of which he is assessable during the previous year exceeded the maximum amount which is not chargeable to income-tax.

- Where a return of income has been furnished by the taxpayer but no assessment has been made and it is noticed by the Assessing Officer that the taxpayer has understated the income or has claimed excessive loss, deduction, allowance or relief in the return.

- Where the taxpayer has failed to furnish a report in respect of any international transaction which he was required to do under section 92E.

- Where an assessment has been made, but:

- (a) income chargeable to tax has been under assessed; or

- (b) income has been assessed at low rate; or

- (c) income has been made the subject of excessive relief; or

- (d) excessive loss or depreciation allowance or any other allowance has been computed;

- Where a person is found to have any asset (including financial interest in any entity) located outside India.

- Where a return of income has not been furnished by the assessee and on the basis of information or document received from the prescribed income-tax authority under section 133C(2), it is noticed by the Assessing Officer that the income of the assessee exceeds the maximum amount not chargeable to tax.

- Where a return of income has been furnished by the assessee and on the basis of information or document received from the prescribed income-tax authority under section 133C(2), it is noticed by the Assessing Officer that the assessee has understated the income or has claimed excessive loss, deduction, allowance or relief in the return.

(iii) Procedure of assessment under section 147

- For making an assessment under section 147, the Assessing Officer has to issue notice under section 148 to the taxpayer and has to give him an opportunity of being heard. The time-





limit for issuance of notice under section 148 is discussed in later part.

- If the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, then he may assess or reassess such income and also any other income chargeable to tax which has escaped assessment and which comes to his notice subsequently in the course of the proceedings under this section. He is also empowered to re-compute the loss or the depreciation allowance or any other allowance, as the case may be, for the assessment year concerned.

- Items which are the subject matters of any appeal, reference or revision cannot be covered by the Assessing Officer under section 147.

(iv) Time-limit for completion of assessment under section 147

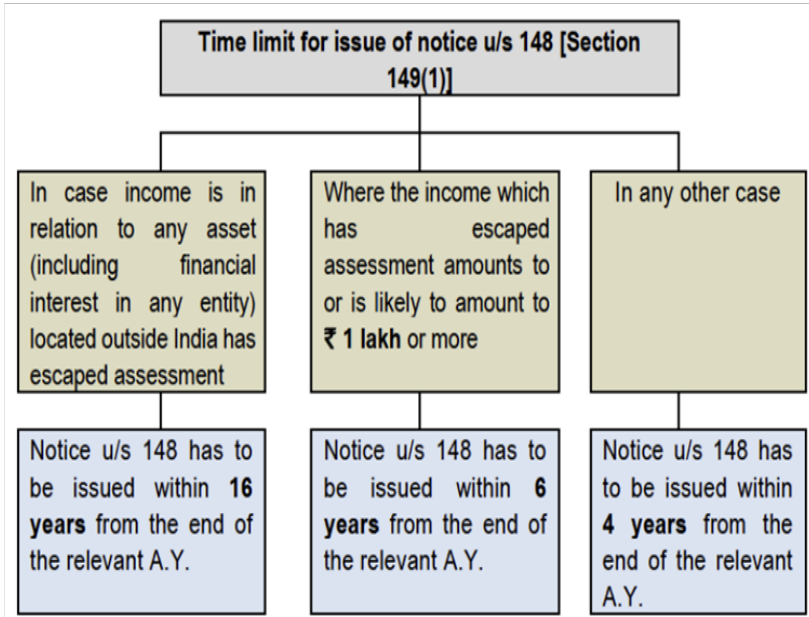
As per Section 153, the time limit for making assessment under section 147 is:-

- Within 9 months from the end of the financial year in which the notice under section 148 was served (if notice is served before 01-04-2019).
- 12 months from the end of the financial year in which notice under section 148 is served (if notice is served on or after 01-04-2019).

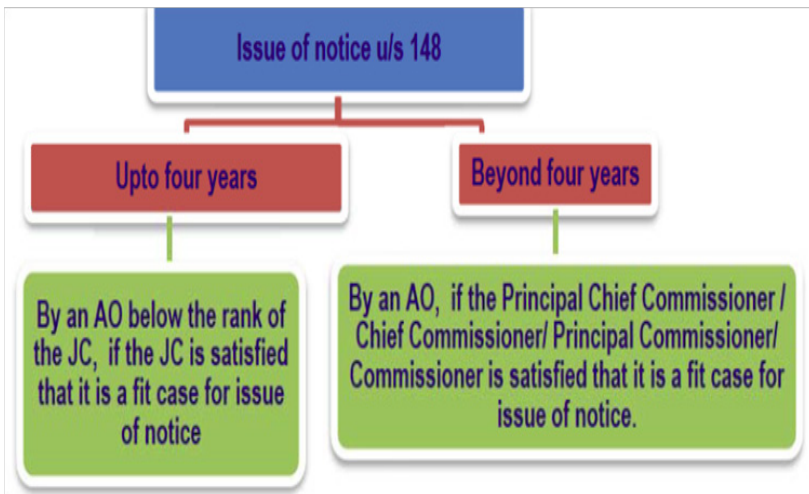
Note: If reference is made to TPO, the period available for assessment shall be extended by 12 months.

(v) Time-limit for issuance of notice under section 148

- Notice under section 148 can be issued within a period of 4 (\*) years from the end of the relevant assessment year. If the escaped income is Rs.1,00,000 or more and certain other conditions are satisfied, then notice can be issued upto 6 years from the end of the relevant assessment year.
- In case the escaped income relates to any asset (including financial interest in any entity) located outside India, notice can be issued upto 16 years from the end of the relevant assessment year.



Notice under section 148 can be issued by AO only after getting prior approval from the prescribed authority.



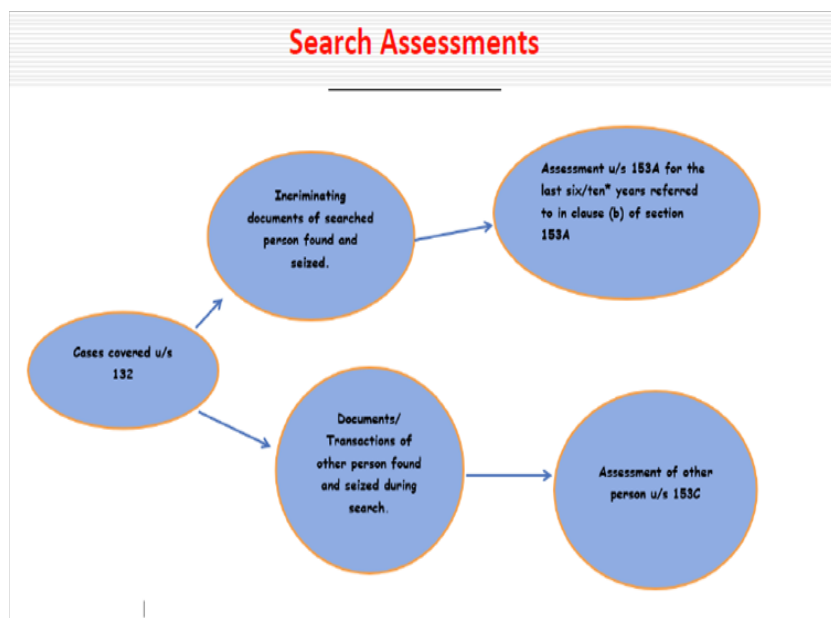
(vi)How to determine time limit for issue of notice and completion reassessment:



Following illustrative table provides the last date for different Assessment Year up to which the Assessing Officer can issue a notice to re-open the assessment:

Income escaping assessment belonged to the Assessment year	Time limits if notice can be issued up to 4 years		Time limits if notice can be issued up to 6 years	
	Last date to issue notice	Last date to issue notice	Last date to issue notice	Last date to pass the order
2018-19	March 31, 2023	March 31, 2024	March 31, 2025	March 31, 2026
2017-18	March 31, 2022	March 31, 2023	March 31, 2024	March 31, 2025
2016-17	March 31, 2021	March 31, 2022	March 31, 2023	March 31, 2024
2015-16	March 31, 2020	March 31, 2021	March 31, 2022	March 31, 2023

## 11. SEARCH ASSESSMENT UNDER SECTION 153A





## Procedure for Assessment of Search and Seizure of Assets Cases [Sections 153A, 153B and 153C]:

A. Notice for Filing Return [Section 153A(1)(a)]:

B. Assessment in case of Search or Requisition of Assets [Section 153A(1)(b)]:

C. Separate Assessment of Six Assessment Years and for the relevant Assessment Year or Years [First proviso to Section 153A]:

D. Time Limit for Completion of Assessment of Search and Seizure of Assets [Section 153B]

E. Assessment of income of any other person [Section 153C]

Details of provisions are discussed below for easy reference.

### **A. Notice for Filing Return [Section 153A(1)(a)]:**

Where a search is initiated under section 132 or books of account, or other documents or any assets are requisitioned under section 132A, the Assessing Officer shall issue notice to such person requiring him to furnish, within such period as may be specified in the notice, return of income in respect of six assessment years and of the relevant assessment year or years immediately preceding the assessment year relevant to the previous year in which the search was conducted under section 132 or requisition was made under section 132A. In certain circumstances notice can be issued up to 10 assessment years preceding the assessment year relevant to the previous year in which the search is conducted [section 153A (4)].

The person who searched is required to furnish such return of income in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed. Further, in the case of such return, all the provision of the Act shall, as far as may be, apply accordingly as if such return were a return required to be furnished under section 139.

Under following circumstances notice under section 153A can be issued for a relevant assessment year or years beyond the sixth assessment year already provided up to the tenth assessment year.

- If the Assessing Officer has in his possession books of accounts or other documents or evidence which reveal that the income which has escaped assessment amounts to or is likely



to amount to Rs.50 lakhs or more in one year or in aggregate in the relevant four assessment years (falling beyond the sixth year);

- If such income escaping assessment is represented in the form of "asset";
- If the income escaping assessment or part thereof relates to such year or years.
- Where search under section 132 is initiated or requisition under section 132A is made on or after the 1.4.2017.

### **B.Assessment in case of Search or Requisition of Assets [Section 153A(1)(b)]:**

Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, in the case of a person where a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A after 31.5.2003, the Assessing Officer shall assess or reassess the total income of six assessment years and of the relevant assessment year or years immediately preceding the assessment year relevant to the previous year in which such search is conducted or requisition is made.

### **C.Separate Assessment of Six Assessment Years and for the relevant Assessment Year or Years [Section 153A(1)]:**

As per proviso 1 to section 153A, the Assessing Officer shall assess or reassess the total income of each of such six assessment years and for the relevant assessment year or years. Assessment or reassessment, if any, relating to any assessment year falling within the period of six assessment years and for the relevant assessment year or years pending on the date of initiation of the search under section 132 or requisition under section 132A, as the case may be, shall abate. [Section 153A(2)]

### **D.Time Limit for Completion of Assessment of Search and Seizure of Assets [Section 153B]**

(i) Time limit of completion of assessment of six assessment years and for the relevant assessment year or years [Section 153B(1)(a)]:

The Assessing Officer shall make an order of assessment or



## reassessment

- In respect of each assessment year, falling within six assessment years and for the relevant assessment year or years under section 153A within a period of 21 months from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.
- Where the search was executed and during the course of proceedings for the assessment or reassessment, a reference under section 92CA(1) is made the period for making an order of assessment or reassessment in respect of each assessment year shall be extended by 12 months. [Second proviso to section 153B(1)]
- For search and seizure cases conducted in the financial year 2018-19, the time limit for making an assessment order under section 153A shall be reduced from existing 21 months to 18 months (30 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.
- Further, for search and seizure cases conducted in the financial year 2019-20 and onwards, the said time limit shall be further reduced to 12 months (24 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.

(ii) Time limit of completion of assessment year relevant to the previous year in which search is conducted, or requisition is made [Section 153B(1)(b) and second proviso]:

The time-limit for completion of assessment in respect of the assessment year relevant to the previous year in which the search is conducted under section 132 or requisition is made under section 132A shall be a period of 21 months [33 months, in case a reference is made under section 92CA(1) to TPO] from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, was executed.

Although the return of income of the previous year in which search was conducted shall be filed as per the normal provisions but the assessment of assessment year relevant



to such previous year shall have to be completed within 21 months (33 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year (not the assessment year) in which the search was conducted.

However, for search and seizure cases conducted in the financial year 2018-19, the time limit for making an assessment order in respect of the assessment year relevant to the previous year in which the search is conducted under section 132 or requisition is made under section 132A shall be reduced from existing 21 months to 18 months (30 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.

Further, for search and seizure cases conducted in the financial year 2019-20 and onwards, the said time limit shall be further reduced to 12 months (24 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.

(iii) Time limit for completion of assessment of other person referred to in section 153C [First and second provisos to section 153B(1)]:

In case of such other person, the time limit for making assessment or reassessment of total income of the assessment years referred to in clause (a) i.e. block period of six assessment years and for the relevant assessment year or years and clause (b) i.e. assessment year of search of the said sub-section, shall be the either:

a. Twenty one months (33 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of authorisations for search under section 132 or for requisition under section 132A was executed; or

b. Nine months (21 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later.



However, for search and seizure cases conducted in the financial year 2018-19, the time limit for making an assessment order for other person referred to in section 153C shall be reduced from existing 21 months to 18 months (30 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.

Further, for search and seizure cases conducted in the financial year 2019-20 and onwards, the said time limit shall be further reduced to 12 months (24 months, in case a reference is made under section 92CA(1) to TPO) from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed.

### **E.Assessment of income of any other person [Section 153C]**

(i) Assessment of past 6/10 years, as the case may be

As per section 153C(1), notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that—

(a) any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to; or

(b) any books of account or documents, seized or requisitioned, pertain to, or any information contained therein, relates to,

a person other than the person referred to in section 153A, then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person”.

The Assessing Officer having jurisdiction over such other person shall proceed against each such other person and issue such other person notice and assess or reassess income of such other person in accordance with the provisions of section 153A if he is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person for the relevant assessment year or years referred to in section 153A(1). In other words,

(a) First the satisfaction will be recorded by the Assessing Officer who is handing over the books of accounts or documents





or assets to the Assessing Officer having jurisdiction over such other person.

(b) Secondly the Assessing Officer to whom the books of account or documents or assets seized or requisitioned have been handed over, before proceeding under section 153A, will have to record the satisfaction that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person for the relevant assessment year or years referred to in section 153A(1).

Further, proceedings under section 153A(1) read with section 153C can be taken by him only for those assessment year or years to which undisclosed income belong instead of past 6/10 assessment years, as the case may be.

For purpose of section 153C, the date of initiation of the search under section 132 or on the date of making of requisition under section 132A shall be taken as date of receiving the books of account [First proviso to section 153C]:

Second proviso to section 153A(1) provides that assessment or reassessment, if any, relating to any assessment year falling within the period of six assessment years and for the relevant assessment year or years referred to in the said section pending on the date of initiation of the search under section 132 or on the date of making of requisition under section 132A, as the case may be, shall abate.

The above second proviso for the purpose of other person has been amended by inserting a proviso to section 153C(1) so as to provide that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A in the second proviso to section 153A(1) shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having the jurisdiction over such other person.

In case of other person, the assessment of assessment year relevant to previous year in which search was conducted shall also be done under section 153A read with section 153C.

Notice under 153C may not be issued for six assessment years and for the relevant assessment year or years in notified cases [Second proviso to section 153C]

The Central Government may by rules made by it and published in the Official Gazette specify the class or classes of cases in



which the Assessing Officer shall not issue notice for initiation of proceedings for preceding 6 assessment years and for the relevant assessment year or years except in cases where any assessment or reassessment is abated.

(ii) Assessment of previous year of search or requisition

Assessment in respect of the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A, in case of other person [Section 153C(2)]:

Where books of account or documents or assets seized or requisitioned referred to in section 153C(1) has been received by the Assessing Officer having jurisdiction over such other person after the due date for furnishing the return of income for the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A and in respect of the assessment year—

- no return of income has been furnished by such person and no notice under section 142(1) has been issued to him, or
- a return of income has been furnished by such person but no notice under section 143(2) has been served and limitation of serving the notice under section 143(2) has expired, or
- assessment or reassessment, if any, has been made, before the date of receiving of books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person,

such Assessing Officer shall issue the notice and assess or re-assess total income of such other person for such assessment year in the manner provided in section 153A(1).

The above amendment has been made only in respect of assessment year relevant to the previous year in which search is conducted. In this case, the assessment/re-assessment of such assessment year shall be made in the manner provided under section 153A and not under section 143/144/147 provided both the following conditions are satisfied:

- The books of accounts, documents, assets, etc. are received by the jurisdictional officer after due date of filing the return of income of the relevant assessment year, and
- Any of the conditions mentioned in clause (a) or (b) or (c) is satisfied.



## **12.PERIOD EXCLUDED FROM TIME LIMIT FOR COMPLETION OF ASSESSMENT [EXPL. 1 TO SEC. 153]**

In computing the time limitation for completion of assessment, following period shall be excluded —

1. Time taken in reopening the whole or any part of the proceeding or in giving an opportunity to the assessee to be re-heard under the proviso to sec. 129; or
2. Period during which the assessment proceeding is stayed by an order or injunction of a court; or
3. Period commencing from the date on which the Assessing Officer intimates under proviso to sec. 143(3) to the Central Government or the prescribed authority, the contravention of the provisions of sec. 10(21) or (22B) or (23A) or (23B) or (23C)(iv) or (23C)(v) or (23C)(vi) or (23C)(via), and ending with the date on which the copy of the order withdrawing the approval or rescinding the notification, as the case may be, under those clauses is received by the Assessing Officer;
4. Period commencing from the date on which the Assessing Officer directs the assessee to get his accounts audited u/s 142(2A) and ending with the last date on which the assessee is required to furnish a report of such audit (where such direction is challenged before a court, ending with the date on which the order setting aside such direction is received by the Commissioner); or
5. Period commencing from the date on which the Assessing Officer makes a reference to the Valuation Officer u/s 142A and ending with the date on which the report of the Valuation Officer is received by the Assessing Officer; or
6. In a case, where an application made before the Settlement Commission u/s 245C is rejected, the period commencing from the date on which such application is made and ending with the date on which the rejection order is received by the Principal Commissioner or Commissioner; or
7. Period commencing from the date on which an application is made before the Authority for Advance Rulings u/s 245Q and ending with the date on which the order rejecting the application is received by the Principal Commissioner or Commissioner; or
8. Period commencing from the date on which an application is made before the Authority for Advance Rulings u/s 245Q



and ending with the date on which the order of the advance ruling pronounced by the authority is received by the Principal Commissioner or Commissioner; or

9. Period (maximum period of 1 year) commencing from the date on which a reference (or first reference, if many references are made) for exchange of information is made by an authority competent under an agreement referred to in sec. 90 / 90A and ending with the date on which the information so requested is last received by the Principal Commissioner or Commissioner; or

10. Period commencing from the date on which a reference for declaration of an arrangement to be impermissible avoidance arrangement is received by the Principal Commissioner or Commissioner u/s 144BA(1) and ending on the date on which a direction u/s 144BA (3) or (6) or an order u/s 144BA(5) is received by the Assessing Officer

Note: However, where immediately after the exclusion of the aforesaid time or period, the period available to the Assessing Officer for making an assessment, is less than 60 days, such remaining period shall be extended to 60 days.

► Where the period available to the Transfer Pricing Officer is extended to 60 days [as per proviso to sec. 92CA(3A)] and the period of limitation available to the Assessing Officer for making an order of assessment (reassessment or recomputation) is less than 60 days, such remaining period shall also be extended to 60 days.

► Where a proceeding before the Settlement Commission abates u/s 245HA, the period of limitation available to the Assessing Officer for making an order of assessment (reassessment or recomputation) shall, after the exclusion of the period u/s 245HA(4), deemed to have been extended to 1 year.

Where the notice u/s 148 is served on or after 01-04-2019, no order of assessment, reassessment shall be made u/s 147 after the expiry of 12 months from the end of the financial year in which notice u/s 148 was served.



### **13. NOTICE OF DEMAND [SECTION 156]**

(i) Under which cases notice of demand is issued?

- When any tax, interest, penalty, fine or any other sum is payable in consequence of any order passed under the Income-tax Act, the Assessing Officer shall serve upon the assessee a notice of demand specifying the sum so payable. It is only when notice of demand is served on the assessee, the tax or any other sum of money so covered by the notice becomes due to the Government.
- Where any sum is found payable by the assessee at the time of processing of Income-tax return or return of TDS or return of TCS, intimation issued to the assessee or deductor or collector in this regard shall be deemed as notice of demand.

(ii) Time limit to issue demand notice

Though no time limit has been laid down in the Act, but it must be served within a reasonable time. When a notice of demand is issued, it must be paid within 30 days, unless notice specifically allows lesser days for payment of amount due.

(iii) Form to issue demand notice

The notice of demand for the tax liability payable on assessment shall be issued in Form No. 7 and demand notice for payment of advance tax liability shall be issued in Form No. 28.

(iv) Is demand notice mandatory for recovery?

The service of demand notice constitutes grounds for initiating recovery proceedings against the assessee and unless demand notice is served, neither proceedings can be instituted against a person for recovery of the amount nor the person concerned can be treated as defaulter.

### **14. RECTIFICATION OF MISTAKE UNDER SECTION 154:**

#### **(A) Introduction:**

Sometimes there may be a mistake in any order passed by the Assessing Officer. In such a situation, mistake which is apparent from the record can be rectified under section 154. The provisions relating to rectification of mistake under section 154 are discussed in this part.

(i) Order which can be rectified under section 154



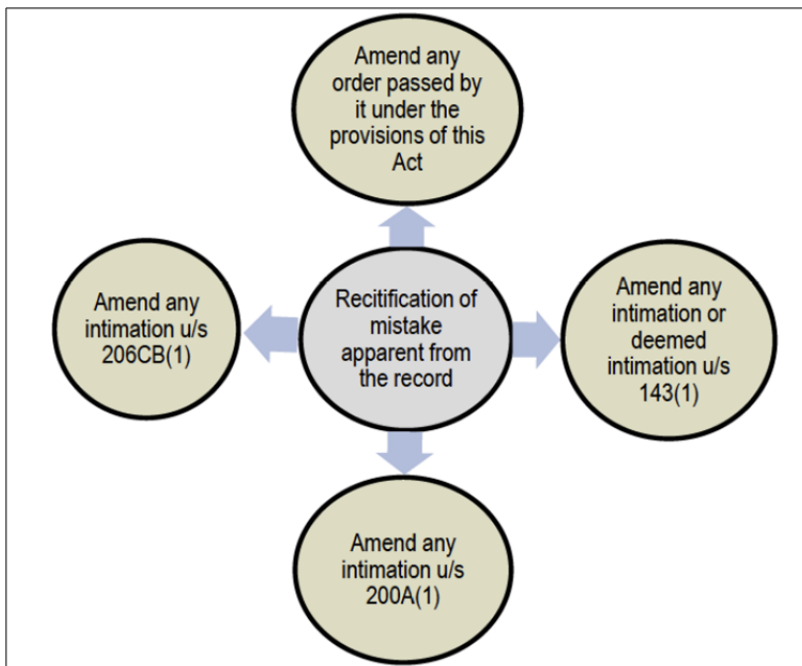
With a view to rectifying any mistake apparent from the record, an income-tax authority may, -

- a) Amend any order passed under any provisions of the Income- tax Act.
- b) Amend any intimation or deemed intimation sent under section 143(1).
- c) Amend any intimation sent under section 200A(1)(\*) [section 200A deals with processing of statements of tax deducted at source i.e. TDS return].
- d) amend any intimation under section 206CB\*.

(\*)Under section 200A, a TDS statement is processed after making correction of any arithmetical error in the statement or after correcting an incorrect claim, apparent from any information in the statement

Similarly a new section 206CB is inserted by Finance Act,2015 to provide for the processing of TCS statement.

If due to rectification of mistake, the tax liability of the taxpayer is enhanced or refund is reduced, the taxpayer shall be given an opportunity of being heard.





## **(ii) Rectification of order which is subject to appeal or revision**

If an order is the subject-matter of any appeal or revision, any matter which is decided in such an appeal or revision can not be rectified by the Assessing Officer. In other words, if an order is subject matter of any appeal, then the Assessing Officer can rectify only those matters which are not decided in such appeal.

## **(iii) Initiation of rectification by whom**

The income-tax authority can rectify the mistake on its own motion.

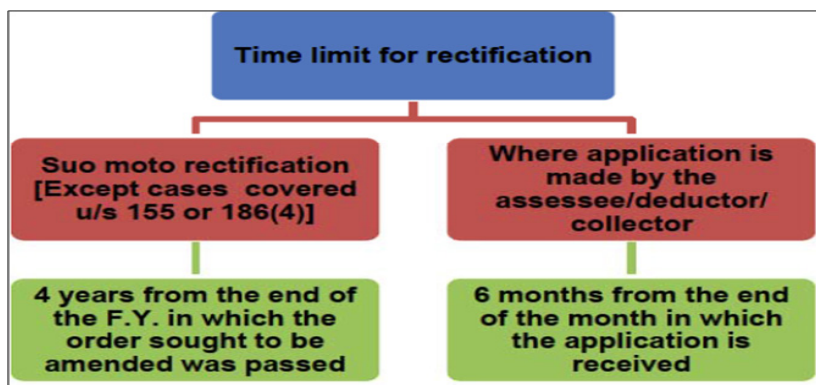
The taxpayer can intimate the mistake to the income-tax authority by making an application to rectify the mistake.

If the order is passed by the Commissioner (Appeals), then the Commissioner (Appeals) can rectify mistake which has been brought to notice by the Assessing Officer or by the taxpayer.

## **(iv) Time-limit for rectification**

No order of rectification can be passed after the expiry of 4 years from the end of the financial year in which order sought to be rectified was passed. The period of 4 years is from the date of order sought to be rectified and not 4 years from original order. Hence, if an order is revised, set aside, etc., then the period of 4 years will be counted from the date of such fresh order and not from the date of original order.

In case an application for rectification is made by the taxpayer, the authority shall amend the order or refuse to allow the claim within 6 months from the end of the month in which the application is received by the authority.





(v) The procedure to be followed for making an application of rectification

Before making any rectification application the taxpayer should keep following points in mind.

- The taxpayer should carefully study the order against which he wants to file the application for rectification.
- Many times the taxpayer may feel that there is any mistake in the order passed by the Income-tax Department but actually the taxpayer's calculations could be incorrect and the CPC might have corrected these mistakes, e.g., the taxpayer may have computed in correct interest in return of income and in the intimation the interest might have been computed correctly.
- Hence, to avoid application of rectification in above discussed cases the taxpayer should study the order and should confirm the existence of mistake in the intimation, if any.
- If he observes any mistake in the order then only he should proceed for making an application for rectification under section 154.
- Further, he should confirm that the mistake is one which is apparent from the records and it is not a mistake which requires debate, elaboration, investigation, etc. The taxpayer can file an online application for rectification of mistake. Before making an online application for rectification the taxpayer should refer to the rectification procedure prescribed at <https://incometaxindiaefiling.gov.in/>
- For rectification of intimation under Section 200A (1)/206CB online correction statement is to be filed; the procedure there of is given at <http://contents.tdscpc.gov.in/en/filing-correction-etutorial.html>
- An amendment or rectification which has the effect of enhancing the assessment or reducing the fund or otherwise increasing the liability of the taxpayer (or deductor) shall not be made unless the authority concerned has given notice to the taxpayer or the deductor of its intention to do so and allowed the taxpayer (or the deductor) a reasonable opportunity of being heard.

(B) Procedures to be followed for response to Notice under section 154

Notice under section 154 of the Income-Tax Act is the rectification order issued by the department in case of mistake apparent from record\*.





The Income-tax department may issue such notice in response to a rectification request filed by the Assessee or it can self-generate the rectification order, where they notice any discrepancy in the Income-tax return processed.

(i) What is mistake apparent from record?

The meaning of "Mistake" from the perspective of section 154 is as follows:

- Mistake includes any arithmetical & clerical errors/mistakes
- Misreading a clear provision of the Income Tax Act
- Applying an inapplicable provision of the act
- Non-following a decision of Jurisdictional High court
- Erroneous application of a provision of the act
- Overlooking a non-discretionary but mandatory provision

Some examples related to these above-mentioned mistakes are:

- Mismatch in Advance Tax.
- Gender specified incorrectly.
- Mismatch in tax credit.
- At the time of filing additional details were not submitted for capital gains.

Income Tax authority may:

- Amend any order passed by it under the Income Tax Act
- Amend any intimation or deemed intimation under section 143(1).

Usually, the assessee who will receive intimation u/s 154 i.e. a rectification has been generated by the Income Tax Department starts worrying about how to resolve my notice received u/s 154.

(ii) Following step-by-step procedures to be followed to deal with notice u/s 154.

Step -1: You need to check if you have received the notice u/s 154 under the processing of Intimation u/s 143(1). Here, the assessee will receive a document which has the tabular form of differences in the amounts filed by assessee and those amounts as per the records of the Income Tax Department.

Step - 2: If you have not received intimation u/s 143(1); you need to request for resending intimation u/s 143(1). In case if



you have the intimation u/s 143(1), you need to analyze the causes of difference between your records mentioned while filing ITR and those of the Income Tax Department. .

Step - 3 :Now, you will need to check Form 26AS which is available on the Income Tax Department's web portal. In case of absence of certain tax credits, you can get it corrected by your deductor asking him to update the credits. However, if the tax credits are correctly available and marked 'F' it means everything is right from your side and the Income Tax Department needs to update their records.

Step - 4 : You have to respond to the notice u/s 154 received by you. There would be two responses and you can tick on either one i.e. 'Rectification Proposal Agreed' or 'Rectification Proposal Not Agreed'. You need to specify the reason for not agreeing to the rectification proposal by the Income Tax Department.

Step - 5: You would need to sign this and send it to the address mentioned on intimation u/s 154 received by you.

#### (iii)Rectification Request for Income-tax Return

Following are the steps to file an online rectification of defects in return u/s 154:

Step 1: Login to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) using your User ID, Password and Date of Birth/ Incorporation and GO to My Account < Rectification Request.





Step 2: Select Return to be rectified as "Income Tax Return" from the drop down available.

**Rectification Request**

PAN: AAAPA1234A

Return to be rectified \*: Income Tax Return

Assessment Year \*: Select

Latest Communication Reference Number (Eg. CPC/1112/T2/1105566988) \*

Validate Reset

Step 3: Select the Assessment Year for which Rectification is to be e-Filed.

**Rectification Request**

PAN: AAAPA1234A

Return to be rectified \*: Income Tax Return

Assessment Year \*: Select

Latest Communication Reference Number (Eg. CPC/1112/T2/1105566988) \*

Validate R

Step 4: Enter the Latest Communication Reference Number (as mentioned in the CPC Order) and then click "Validate" button.



**Rectification Request**

PAN	AAAPA1234A
Return to be rectified *	Income Tax Return ▼
Assessment Year *	2015-16 ▼
Latest Communication Reference Number (Eg. CPC/1112/T2/1105566988) *	CPC/1516/A4/1234567890
<input type="button" value="Validate"/> <input type="button" value="Reset"/>	

Step 5: Select the "Rectification Request Type".

**Submit your Rectification return**

PAN	AAAPA1234A
Assessment Year	2015
Prior - Communication Reference Number	CPC/1516/A4/1234567890
Prior - e-Filing Acknowledgement Number	63412496307072015
Rectification Request Type*	Select ▼

Select

Taxpayer is correcting data for Tax Credit Mismatch only

Taxpayer is correcting the data in rectification

No further Data Correction required. Reprocess the case

Step 5(a): On selecting the option "Taxpayer is correcting data for Tax Credit mismatch only", four checkboxes are displayed. You may select the checkbox for which data needs to be corrected. Details regarding these fields will be pre-filled from the ITR filed. User can add a Maximum of ten entries for each of the selections. No upload of any ITR is required. Now you can enter the tax payment details correctly here.



## Submit your Rectification return

PAN	AAAPA1234A
Assessment Year	2015
Prior - Communication Reference Number	CPC/1516/A4/1234567890
Prior - e-Filing Acknowledgement Number	63412496307072015
Rectification Request Type*	Taxpayer is correcting ▼
<input type="checkbox"/> TDS on Salary Details <input type="checkbox"/> TDS on Other than Salary Details <input type="checkbox"/> TCS Details <input checked="" type="checkbox"/> IT Details	
<input type="button" value="Submit"/> <input type="button" value="Reset"/>	

Step 5(b): On selecting the option "Taxpayer is correcting Data in Rectification", select the reason for seeking rectification.

You can select a maximum of 4 reasons. Following are the rectification reasons you may select from:

Select a Rectification Reason

Select a rectification reason which is applicable to you

- ☒ 1) Tax Payments had not matched as per the CPC order
- ☐ 2) Income chargeable under the head Business and Profession has been wrongly considered
- ☐ 3) Requesting for cancellation of the adjustment of earlier year(s) demand
- ☐ 4) Details of deductions (including sub-schedule 80G 80IA 80IB 80IC etc) under Chapter VIA wrongly considered
- ☐ 5) Income chargeable under the head Capital Gains has been wrongly considered
- ☐ 6) Income chargeable under the head House Property has been wrongly considered
- ☐ 7) Salary income not matched
- ☐ 8) Income from Other Sources has been wrongly considered
- ☐ 9) Brought forward losses have not been allowed OR partially allowed
- ☐ 10) Current year losses were not set off correctly
- ☐ 11) There is variance in Tax/Interest Computation even though Total Income remains the same
- ☐ 12) Profit Before Tax in Schedule BP has been wrongly considered
- ☐ 13) Requesting to tax at slab rates as it is a AOP as seen from schedule for partner's information of the e-filed return of income
- ☐ 14) Gender of the tax payer was wrongly considered. Gender updated in the PAN database
- ☐ 15) MAT/MATC have not been allowed OR partially allowed
- ☐ 16) Requesting for reduction of tax rate as domestic company instead of non-domestic company
- ☐ 17) Date of filing of the ORIGINAL RETURN taken as NOT WITHIN DUE DATE
- ☐ 18) Requesting for reduced claim of income as taxpayer is governed by 'Portuguese civil code' and that sec 5A is applicable to them
- ☐ 19) Requesting for allowing the claim of deduction u/s 80P
- ☐ 20) Requesting for change of Residential status
- ☐ 21) Requesting that the income shown in the return is not taxable as the assessee is a society registered u/s.12A OR assessee is NON RESIDENT
- ☐ 22) Others



After selecting the reason you will be required to select the concerned schedules to be changed in the rectification, Option provided for uploading XML and DSC ( in case of audit) .

Submit your Rectification return

PAN	AAAPA1234A
Assessment Year	2015
Prior - Communication Reference Number	CPC/1516/A4/1234567890
Prior - e-Filing Acknowledgement Number	63412496307072015

Click on the button below to select the rectification reason

Select a Rectification Reason

Reason you selected\*

1) Tax Payments had not matched as per the CPC order  
2) Income chargeable under the head Business and Profession has been wrongly considered  
22) Others

Rectification Reason (Maximum 250 characters)\*

SCHEDULE TDS  
SCHEDULE TCS  
SCHEDULE IT  
NATURE OF BUSINESS  
AUDIT INFO  
SCHEDULE BP  
SCHEDULE PL A/C

Schedules Being Changed: Use 'CTRL' + 'CLICK' to select more than one Schedule\*

Select and upload the rectification XML file\*

Choose File Rectifiedret...TPD0242L.xml

Are you audited u/s 44AB\*

Submit Back

Step 5(c): On selecting the option "No further Data Correction Required. Reprocess the case", check-boxes to select are: Tax Credit Mismatch, Gender Mismatch (Only for Individuals), Tax / Interest Computation Mismatch are displayed. User can select the checkbox for which re-processing is required. No upload of any ITR is required. User can view their 26AS details by clicking on "Click here to view 26AS details" button and view their Tax Credit Mismatch details by clicking on "Click here to view Tax Credit Mismatch details" button.



Submit your Rectification return

PAN	AAAPA1234A
Assessment Year	2015
Prior - Communication Reference Number	CPC/1516/A4/1234567890
Prior - e-Filing Acknowledgement Number	63412496307072015
Rectification Request Type*	No further Data Correct
<input type="checkbox"/> Tax Credit Mismatch	
<input type="checkbox"/> Tax/Interest Computation	
<a href="#">Click here to view 26AS details</a> <a href="#">Click here to view Tax Credit Mismatch details</a>	
<input type="button" value="Submit"/> <input type="button" value="Reset"/>	

Step 6: Click the "Submit" button. A popup appears.

Please ensure details entered by you are as per Form 26 AS, if Yes, then proceed else go back to previous screen

OK Cancel

Step 7 : Click on "OK" button to submit the rectification.

Step 8: On successful submission, following message is displayed.

Success

✓ Your rectification request has been successfully submitted and the Transaction ID is : 1000434877 . In case of any queries, please contact 1800 4250 0025.



## 15. OTHER AMENDMENTS – SECTION 155

Where, in respect of any completed assessment of a partner in a firm for the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year, it is found—

- (a) on the assessment or reassessment of the firm, or
- (b) on any reduction or enhancement made in the income of the firm under this section, section 154, section 250, section 254, section 260, section 262, section 263 or section 264, [or]
- [(c) on any order passed under sub-section (4) of section 245D on the application made by the firm,]

that the share of the partner in the income of the firm has not been included in the assessment of the partner or, if included, is not correct, the [Assessing] Officer may amend the order of assessment of the partner with a view to the inclusion of the share in the assessment or the correction thereof, as the case may be; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned [from the end of the financial year in which the final order was passed] in the case of the firm.

[(1A) Where in respect of any completed assessment of a firm it is found—

- (a) on the assessment or reassessment of the firm, or
- (b) on any reduction or enhancement made in the income of the firm under this section, section 154, section 250, section 254, section 260, section 262, section 263 or section 264, or
- (c) on any order passed under sub-section (4) of section 245D on the application made by the firm, that any remuneration to any partner is not deductible under clause (b) of section 40, the Assessing Officer may amend the order of assessment of the partner with a view to adjusting the income of the partner to the extent of the amount not so deductible ; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the financial year in which the final order was passed in the case of the firm.]

(2) Where in respect of any completed assessment of a member of an association of persons or of a body of individuals it is found—





(a) on the assessment or reassessment of the association or body, or

(b) on any reduction or enhancement made in the income of the association or body under this section, section 154, section 250, section 254, section 260, section 262, section 263 or section 264, [or]

[(c) on any order passed under sub-section (4) of section 245D on the application made by the association or body,]

that the share of the member in the income of the association or body, as the case may be, has not been included in the assessment of the member or, if included, is not correct, the [Assessing] Officer may amend the order of assessment of the member with a view to the inclusion of the share in the assessment or the correction thereof, as the case may be ; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned [from the end of the financial year in which the final order was passed] in the case of the association or body, as the case may be.

(3) [\*\*\*]

(4) Where as a result of proceedings initiated under section 147, a loss or depreciation has been recomputed and in consequence thereof it is necessary to recompute the total income of the assessee for the succeeding year or years to which the loss or depreciation allowance has been carried forward and set off under the provisions of sub-section (1) of section 72, or sub-section (2) of section 73, or sub-section (1) [or sub-section (3)] of section 74, [or sub-section (3) of section 74A,] the [Assessing] Officer may proceed to recompute the total income in respect of such year or years and make the necessary amendment ; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned [from the end of the financial year in which the order was passed] under section 147.

[(4A) Where an allowance by way of investment allowance has been made wholly or partly to an assessee in respect of a ship or an aircraft or any machinery or plant in any assessment year under section 32A and subsequently—

(a) at any time before the expiry of eight years from the end of the previous year in which the ship or aircraft was



acquired or the machinery or plant was installed, the ship, aircraft, machinery or plant is sold or otherwise transferred by the assessee to any person other than the Government, a local authority, a corporation established by a Central, State or Provincial Act or a Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956), or in connection with any amalgamation or succession referred to in sub-section (6) or sub-section (7) of section 32A ; or

(b) at any time before the expiry of ten years from the end of the previous year in which the ship or aircraft was acquired or the machinery or plant was installed, the assessee does not utilise the amount credited to the reserve account under sub-section (4) of section 32A for the purposes of acquiring a new ship or a new aircraft or new machinery or plant (other than machinery or plant of the nature referred to in clauses (a), (b) and (d) of the 3[second] proviso to sub-section (1) of section 32A) for the purposes of the business of the undertaking ; or

(c) at any time before the expiry of ten years referred to in clause (b) the assessee utilises the amount credited to the reserve account under sub-section (4) of section 32A—

(i) for distribution by way of dividends or profits ; or

(ii) for remittance outside India as profits or for the creation of any asset outside India ; or

(iii) for any other purpose which is not a purpose of the business of the undertaking, the investment allowance originally allowed shall be deemed to have been wrongly allowed, and the 4[Assessing] Officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned,—

(i) in a case referred to in clause (a), from the end of the previous year in which the sale or other transfer took place ;

(ii) in a case referred to in clause (b), from the end of the ten years referred to in that clause ;

(iii) in a case referred to in clause (c), from the end of the previous year in which the amount was utilised.

Explanation.—For the purposes of clause (b), “new ship” or “new aircraft” or “new machinery or plant” shall have the



same meanings as in the 5[Explanation below sub-section (2) of section 32A].]

(5) Where an allowance by way of development rebate has been made wholly or partly to an assessee in respect of a ship, machinery or plant installed after the 31st day of December, 1957, in any assessment year under section 33 or under the corresponding provisions of the Indian Income-tax Act, 1922 (11 of 1922), and subsequently—

(i) at any time before the expiry of eight years from the end of the previous year in which the ship was acquired or the machinery or plant was installed, the ship, machinery or plant is sold or otherwise transferred<sup>6</sup> by the assessee to any person other than the Government, a local authority, a corporation established by a Central, State or Provincial Act or a <sup>7</sup>Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956), or in connection with any amalgamation or succession referred to in sub-section (3) or sub-section (4) of section 33 ; or

(ii) at any time before the expiry of the eight years referred to in sub-section (3) of section 34, the assessee utilises the amount credited to the reserve account under clause (a) of that sub-section—

(a) for distribution by way of dividends or profits ; or

(b) for remittance outside India as profits or for the creation of any asset outside India ; or

(c) for any other purpose which is not a purpose of the business of the undertaking, the development rebate originally allowed shall be deemed to have been wrongly allowed, and the [Assessing] Officer may, notwithstanding anything contained in this Act, re-compute the total income of the assessee for the relevant previous year and make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the sale or transfer took place or the money was so utilised.

[(5A) Where an allowance by way of development allowance has been made wholly or partly to an assessee in respect of the cost of planting in any area in any assessment year under section 33A and subsequently—



(i) at any time before the expiry of eight years from the end of the previous year in which such allowance was made, the land is sold or otherwise transferred by the assessee to any person other than the Government, a local authority, a corporation established by a Central, State or Provincial Act or a Government company<sup>10</sup> as defined in section 617 of the Companies Act, 1956 (1 of 1956), or in connection with any amalgamation or succession referred to in sub-section (5) or sub-section (6) of section 33A ; or

(ii) at any time before the expiry of the eight years referred to in sub-section (3) of section 33A, the assessee utilises the amount credited to the reserve account under clause (ii) of that sub-section—

(a) for distribution by way of dividends or profits ; or

(b) for remittance outside India as profits or for the creation of any asset outside India ; or

(c) for any other purpose which is not a purpose of the business of the undertaking ;

the development allowance originally allowed shall be deemed to have been wrongly allowed, and the 11[Assessing] Officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make the necessary amendment ; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the sale or transfer took place or the money was so utilised.]

[Explanation.—For the purposes of this sub-section, where an assessee having any leasehold or other right of occupancy in any land transfers such right, he shall be deemed to have sold or otherwise transferred such land.]

[(5B) Where any deduction in respect of any expenditure on scientific research has been made in any assessment year under sub-section (2B) of section 35 and the assessee fails to furnish a certificate of completion of the programme obtained from the prescribed authority within one year of the period allowed for its completion by such authority, the deduction originally made in excess of the expenditure actually incurred shall be deemed to have been wrongly made, and the [Assessing] Officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the



relevant previous year and make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the period allowed for the completion of the programme by the prescribed authority expired.]

(6) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

(7) Where as a result of any proceeding under this Act, in the assessment for any year of a company in whose case an order under section 104 has been made for that year, it is necessary to recompute the distributable income of that company, the [Assessing] Officer may proceed to recompute the distributable income and determine the [tax] payable on the basis of such recomputation and make the necessary amendment ; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned 18[from the end of the financial year in which the final order was passed] in the case of the company in respect of that proceeding.

(7A) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

[(7B) Where in the assessment for any year, the capital gain arising from the transfer of a capital asset is not charged under section 45 by virtue of the provisions of clause (iv) or, as the case may be, clause (v) of section 47, but is deemed under section 47A to be income chargeable under the head "Capital gains" of the previous year in which the transfer took place by reason of—

(i) such capital asset being converted by the transferee company into, or being treated by it, as stock-in-trade of its business ; or

(ii) the parent company or its nominees or, as the case may be, the holding company ceasing to hold the whole of the share capital of the subsidiary company,

at any time before the expiry of the period of eight years from the date of such transfer, the [Assessing] Officer may, notwithstanding anything contained in this Act, recompute the total income of the transferor company for the relevant previous year and make the necessary amendment ; and the provisions of section 154 shall, so far as may be, apply



thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the capital asset was so converted or treated or in which the parent company or its nominees or, as the case may be, the holding company ceased to hold the whole of the share capital of the subsidiary company.]

(8) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

(8A) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

(9) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

(9A) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

(10) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

[(10A) Where in the assessment for any year, a capital gain arising from the transfer of a [long-term capital asset], is charged to tax and within a period of six months after the date of such transfer, the assessee has made any investment or deposit in any specified asset within the meaning of Explanation 1 to sub-section (1) of section 54E, the [Assessing] Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under the provisions of [sub-section (1) of] section 54E ; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being [reckoned from the end of the financial year in which the assessment was made.]

(10B) & (10C) [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1992.]

[(11) Where in the assessment for any year, a capital gain arising from the transfer of any original asset as is referred to in section 54H is charged to tax and within the period extended under that section the assessee acquires the new asset referred to in that section or, as the case may be, deposits or invests the amount of such capital gain within the period so extended, the Assessing Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under any of the sections referred to in section 54H; and



the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of section 154 being reckoned from the end of the previous year in which the compensation was received by the assessee.]

[(11A) Where in the assessment for any year, the deduction under section 10A or section 10B or section 10BA has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee with the approval of the Reserve Bank of India or such other authority as is authorised under any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof has been or is received in, or brought into, India in the manner aforesaid, the Assessing Officer shall amend the order of assessment so as to allow deduction under section 10A or section 10B or section 10BA, as the case may be, in respect of such income or part thereof as is so received in, or brought into, India, and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years shall be reckoned from the end of the previous year in which such income is so received in, or brought into, India.]

[(12) Where in the assessment for any year commencing before the 1st day of April, 1988, the deduction under section 80-O in respect of any income, being the whole or any part of income by way of royalty, commission, fees or any similar payment as is referred to in that section, has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof has been or is received in, or brought into, India in the manner aforesaid, the Assessing Officer shall amend the order of assessment so as to allow deduction under section 80-O in respect of such income or part thereof as is so received in, or brought into, India; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-



section (7) of that section being reckoned from the end of the previous year in which such income is so received in, or brought into, India; so, however, that the period from the 1st day of April, 1988 to the 30th day of September, 1991 shall be excluded in computing the period of four years.]

[(13) Where in the assessment for any year, the deduction under section 80HHB or section 80HHC or section 80HHD or section 80HHE or section 80-O or section 80R or section 80RR or section 80RRA has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee with the approval of the Reserve Bank of India or such other authority as is authorised under any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof has been or is received in, or brought into, India in the manner aforesaid, the Assessing Officer shall amend the order of assessment so as to allow deduction under section 80HHB or section 80HHC or section 80HHD or section 80HHE or section 80-O or section 80R or section 80RR or section 80RRA, as the case may be, in respect of such income or part thereof as is so received in, or brought into, India; and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years shall be reckoned from the end of the previous year in which such income is so received in, or brought into, India.]

[(14) Where in the assessment for any previous year or in any intimation or deemed intimation under sub-section (1) of section 143 for any previous year, [credit for tax deducted or collected in accordance with the provisions of section 199 or, as the case may be, section 206C] has not been given on the ground that the certificate furnished under section 20340[or section 206C] was not filed with the return and subsequently such certificate is produced before the Assessing Officer within two years from the end of the assessment year in which such income is assessable, the Assessing Officer shall amend the order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, as the case may be, and the provisions of section 154 shall, so far as may be, apply thereto :





Provided that nothing contained in this sub-section shall apply unless the income from which the tax has been deducted [or income on which the tax has been collected] has been disclosed in the return of income filed by the assessee for the relevant assessment year.

[(14A) Where in the assessment for any previous year or in any intimation or deemed intimation under sub-section (1) of section 143 for any previous year, credit for income-tax paid in any country outside India or a specified territory outside India referred to in section 90, section 90A or section 91 has not been given on the ground that the payment of such tax was under dispute, and if subsequently such dispute is settled; and the assessee, within six months from the end of the month in which the dispute is settled, furnishes to the Assessing Officer evidence of settlement of dispute and evidence of payment of such tax along with an undertaking that no credit in respect of such amount has directly or indirectly been claimed or shall be claimed for any other assessment year, the Assessing Officer shall amend the order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, as the case may be, and the provisions of section 154 shall, so far as may be, apply thereto:

Provided that the credit of tax which was under dispute shall be allowed for the year in which such income is offered to tax or assessed to tax in India.]

(15) Where in the assessment for any year, a capital gain arising from the transfer of a capital asset, being land or building or both, is computed by taking the full value of the consideration received or accruing as a result of the transfer to be the value adopted or assessed by any authority of a State Government for the purpose of payment of stamp duty in accordance with sub-section (1) of section 50C, and subsequently such value is revised in any appeal or revision or reference referred to in clause (b) of sub-section (2) of that section, the Assessing Officer shall amend the order of assessment so as to compute the capital gain by taking the full value of the consideration to be the value as so revised in such appeal or revision or reference; and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years shall be reckoned from the end of the previous year in which the order revising the value was passed in that appeal or revision or reference.]



[(16) Where in the assessment for any year, a capital gain arising from the transfer of a capital asset, being a transfer by way of compulsory acquisition under any law, or a transfer, the consideration for which was determined or approved by the Central Government or the Reserve Bank of India, is computed by taking the compensation or consideration as referred to in clause (a) or, as the case may be, the compensation or consideration enhanced or further enhanced as referred to in clause (b) of sub-section (5) of section 45, to be the full value of consideration deemed to be received or accruing as a result of the transfer of the asset and subsequently such compensation or consideration is reduced by any court, Tribunal or other authority, the Assessing Officer shall amend the order of assessment so as to compute the capital gain by taking the compensation or consideration as so reduced by the court, Tribunal or any other authority to be the full value of consideration; and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years shall be reckoned from the end of the previous year in which the order reducing the compensation was passed by the court, Tribunal or other authority.]

(17) Where a deduction has been allowed to an assessee in any assessment year under section 80RRB in respect of any patent, and subsequently by an order of the Controller or the High Court under the Patents Act, 1970 (39 of 1970),—

(i) the patent was revoked, or

(ii) the name of the assessee was excluded from the patents register as patentee in respect of that patent,

the deduction from the income by way of royalty attributable to the period during which the patent had been revoked or the period for which the assessee's name was excluded as patentee in respect of that patent, shall be deemed to have been wrongly allowed and the Assessing Officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which such order of the Controller referred to in clause (b) of sub-section (1), or the High Court referred to in clause (i) of sub-section (1) of section 2, of the Patents Act, 1970 (39 of 1970), as the



case may be, was passed.]

[Explanation.—For the purposes of this section,—

(a) “additional compensation” shall have the meaning assigned to it in clause (1) of the Explanation to sub-section (2) of section 154(Profit on sale of property used for resident)

(b) “additional consideration”, in relation to the transfer of any capital asset the consideration for which was determined or approved by the Central Government or the Reserve Bank of India, means the difference between the amount of consideration for such transfer as enhanced by any court, tribunal or other authority and the amount of consideration which would have been payable if such enhancement had not been made.]

## **16.PERIOD EXCLUDED FROM TIME LIMIT FOR COMPLETION OF ASSESSMENT [EXPL. 1 TO SEC. 153]**

In computing the time limitation for completion of assessment, following period shall be excluded —

1. Time taken in reopening the whole or any part of the proceeding or in giving an opportunity to the assessee to be re-heard under the proviso to sec. 129; or
2. Period during which the assessment proceeding is stayed by an order or injunction of a court; or
3. Period commencing from the date on which the Assessing Officer intimates under proviso to sec. 143(3) to the Central Government or the prescribed authority, the contravention of the provisions of sec. 10(21) or (22B) or (23A) or (23B) or (23C)(iv) or (23C)(v) or (23C)(vi) or (23C)(via), and ending with the date on which the copy of the order withdrawing the approval or rescinding the notification, as the case may be, under those clauses is received by the Assessing Officer;
4. Period commencing from the date on which the Assessing Officer directs the assessee to get his accounts audited u/s 142(2A) and ending with the last date on which the assessee is required to furnish a report of such audit (where such direction is challenged before a court, ending with the date on which the order setting aside such direction is received by the Commissioner); or



5. Period commencing from the date on which the Assessing Officer makes a reference to the Valuation Officer u/s 142A and ending with the date on which the report of the Valuation Officer is received by the Assessing Officer; or
6. In a case, where an application made before the Settlement Commission u/s 245C is rejected, the period commencing from the date on which such application is made and ending with the date on which the rejection order is received by the Principal Commissioner or Commissioner; or
7. Period commencing from the date on which an application is made before the Authority for Advance Rulings u/s 245Q and ending with the date on which the order rejecting the application is received by the Principal Commissioner or Commissioner; or
8. Period commencing from the date on which an application is made before the Authority for Advance Rulings u/s 245Q and ending with the date on which the order of the advance ruling pronounced by the authority is received by the Principal Commissioner or Commissioner; or
9. Period (maximum period of 1 year) commencing from the date on which a reference (or first reference, if many references are made) for exchange of information is made by an authority competent under an agreement referred to in sec. 90 / 90A and ending with the date on which the information so requested is last received by the Principal Commissioner or Commissioner; or
10. Period commencing from the date on which a reference for declaration of an arrangement to be impermissible avoidance arrangement is received by the Principal Commissioner or Commissioner u/s 144BA(1) and ending on the date on which a direction u/s 144BA (3) or (6) or an order u/s 144BA(5) is received by the Assessing Officer

Note: However, where immediately after the exclusion of the aforesaid time or period, the period available to the Assessing Officer for making an assessment, is less than 60 days, such remaining period shall be extended to 60 days.

☐ Where the period available to the Transfer Pricing Officer is extended to 60 days [as per proviso to sec. 92CA(3A)] and the period of limitation available to the Assessing Officer for making an order of assessment (reassessment or recomputation) is less than 60 days, such remaining period



shall also be extended to 60 days.

□ Where a proceeding before the Settlement Commission abates u/s 245HA, the period of limitation available to the Assessing Officer for making an order of assessment (reassessment or recomputation) shall, after the exclusion of the period u/s 245HA(4), deemed to have been extended to 1 year.

Where the notice u/s 148 is served on or after 01-04-2019, no order of assessment, reassessment shall be made u/s 147 after the expiry of 12 months from the end of the financial year in which notice u/s 148 was served.

### 17.FRESH ASSESSMENT [Sec. 153(3)]

An order of fresh assessment in pursuance of an order u/s 254, 263 or 264 may be made for setting aside or canceling an assessment.

Time limit for making fresh assessment -

In case of the order passed	Time limit
U/s 254	Within 9 months (Where such order is received on or after 01-04-2019: Within 12 months) the end of the financial year in which such order is received by the Principal Chief Commissioner or Principal Commissioner or Chief Commissioner or Commissioner.
U/s 263 or 264	Within 9 months (Where such order is passed on or after 01-04-2019: Within 12 months) from the end of the financial year in which such order is passed by the Principal Commissioner or Commissioner.

**Note:** Where an order is cancelled, then fresh assessment shall be made under the same section [like 143(3) or 144] in which the original assessment was passed. .



## **18. REFERENCE TO VALUATION OFFICER:**

### **Introduction**

At times in the process of completion of the assessment of a taxpayer or for any other purpose, the tax authorities need to ascertain the value of any capital asset. In such a case, the tax authorities can make a reference to the valuation officer (\*) for ascertaining the value of the capital asset. Section 55A contains the provision relating to the power of the tax authorities for making a reference to the valuation officer for ascertaining the value of a capital asset. In this part you can gain knowledge about various provisions of section 55A.

(\*) Valuation Officer has the same meaning, as in clause (r) of section 2 of the Wealth-tax Act, 1957. As per section 2(r) of Wealth-tax Act, valuation officer means a person appointed as a Valuation Officer under section 12A of the Wealth-tax Act, 1957, and includes a Regional Valuation Officer, a District Valuation Officer, and an Assistant Valuation Officer. Section 12A of the Wealth-tax Act, 1957 provides for appointment of valuation officers by Central Government.

#### **(i) Basic provisions**

Section 55A has provided the circumstances in which and the purposes for which a reference could be made by the tax authorities to a Valuation Officer for valuation of capital asset.

Before getting into detailed provisions in this regard, it is important to understand basic provisions relating to nature of Valuer. There are two types of Valuer

- Registered Valuer and
- Valuation Officer.

Registered Valuer and valuation officer both perform the same task but registered Valuer work in private capacity and can be termed as Private Valuer.

Registered Valuer i.e. Private Valuer work in private capacity under a license issued by the Board. Valuation done by the Private Valuer is not binding on the tax authorities.



Valuation officer can be termed as Departmental Valuer. They are recognised by the Income-tax Department and are authorized valuer of Income-tax Department. Departmental valuer i.e. valuation officers are the valuation officer approved/ authorised by the Income-tax Department. The tax authorities will take the recourse of the value estimated by these valuers. In other words, if the tax authorities need to ascertain the value of an asset, then they will request the valuation officer to ascertain the value of the capital asset and the value determined by them will be taken into consideration by the tax authorities.

(ii)Circumstances in which reference can be made to valuation officer

After understanding the difference between private valuers and valuation officer i.e. departmental valuer, now we shall understand the circumstances in which the Assessing Officer can make a reference to the valuation officer.

As per section 55A, with a view to ascertaining the fair market value of a capital asset, the Assessing Officer may refer the valuation of capital asset to a Valuation Officer. The circumstances in which reference can be made by the Assessing Officer to the valuation officer will be broadly classified as follows:

(a) A case in which the value of the asset as claimed by the taxpayer is in accordance with the estimate made by a registered valuer. In other words, this will be a case in which, the taxpayer has obtained a valuation report of a registered valuer i.e. a private valuer. Such a report is generally obtained by the taxpayer to support the value of the capital asset claimed by him.

If the case is covered under (a) above i.e. a case where the value of the asset as claimed by the taxpayer is in accordance with the estimate made by a registered valuer (i.e. private valuer), then the Assessing Officer can make a reference to the valuation officer (i.e. departmental valuer) if the Assessing Officer is of the opinion that the value of the asset as claimed by the taxpayer is at variance with its fair market value. In other words, in such a case there is no quantum of variation to be established to make a reference to the valuation officer.



The only requirement is that the Assessing Office should be of the opinion that the value of the asset claimed by the taxpayer and the fair market value of the asset are in variation i.e. both the values differ. The variation i.e. the difference could be of any amount.

(b) A case other than above

If the case is not covered under (a) above, then the Assessing Officer can make a reference to the valuation officer if he is of the opinion:

- ☐ that the fair market value of the asset exceeds the value of the asset as claimed by the taxpayer by more than such percentage of the value of the asset as so claimed or by more than such amount as may be prescribed (Currently the prescribed rate is 15% and prescribed value is Rs. 25,000) in this behalf ; or
- ☐ that having regard to the nature of the asset and other relevant circumstances, it is necessary so to do.

In other words, in a case other than covered by (a) above, the Assessing Officer can make a reference to the valuation officer in any of the following cases:

- o (i) if the value of the asset as claimed by the taxpayer and the fair market value as per the Assessing Officer's opinion differ and the difference is either more than 15% of the value of asset or more than Rs. 25,000, as the case may be; or
- o if having regard to the nature of the asset and other relevant circumstances, it is necessary to do so.

When any reference is made by the Assessing Officer to the valuation officer under section 55A, then the provisions of following sections of Wealth-tax Act, 1957, shall apply with the necessary modifications:

- Provisions of sub-sections (2), (3), (4), (5) and (6) of section 16A of the Wealth-tax Act, 1957. Section 16A of Wealth-tax Act, 1957, was similar to section 55A of Income-tax Act. Section 16A of Wealth-tax Act, 1957, contains the provisions relating to making a reference to the valuation officer for making assessment under the Wealth-tax Act.





☐ Provisions of clauses (ha) sub-section (1) and sub-sections (3A) and (4) of section 23 of Wealth-tax Act, 1957. Section 23 of Wealth-tax Act, 1957 deals with appeal to Deputy Commissioner (Appeals).

☐ Provisions of sub-section (5) of section 24 of Wealth-tax Act, 1957. Section 24 of Wealth-tax Act, 1957 deals with appeal to Appellate Tribunal.

☐ Provisions of section 34AA of Wealth-tax Act, 1957. Section 34AA of Wealth-tax Act, 1957 provides for appearance by registered valuers before the tax authorities on behalf of the taxpayer.

☐ Provisions of section 35 of Wealth-tax Act, 1957. Section 35 of Wealth-tax Act, 1957 contains provisions relating to rectification of mistake apparent from records in any order of the tax authorities.

☐ Provisions of section 37 of Wealth-tax Act, 1957. Section 37 of Wealth-tax Act, 1957 contains provisions relating to the power of tax authorities to take evidence on oath, etc.

Apart from the provisions of section 55A, section 142A also empowers the Tax Authorities to make a reference to a Valuation Officer. The provisions of section 142A are as follows:

Under section 142A, the Assessing Officer for the purposes of assessment or reassessment, make a reference to a Valuation Officer to estimate the value, including fair market value, of any asset, property or investment. "Valuation Officer" has the same meaning as in clause (r) of section 2 of the Wealth-tax Act, 1957.

The Assessing Officer may make a reference to the Valuation Officer as above whether or not he is satisfied about the correctness or completeness of the accounts of the taxpayer.

The Valuation Officer, on a reference made by the Assessing Officer, shall, for the purpose of estimating the value of the asset, property or investment, have all the powers that he has under section 38A of the Wealth-tax Act, 1957.

The Valuation Officer shall, estimate the value of the asset, property or investment after taking into account such evidence as the taxpayer may produce and any other evidence in his



possession gathered, after giving an opportunity of being heard to the taxpayer.

The Valuation Officer may estimate the value of the asset, property or investment to the best of his judgment, if the taxpayer does not co-operate or comply with his directions.

The Valuation Officer shall send a copy of the valuation report, to the Assessing Officer and the taxpayer, within a period of six months from the end of the month in which a valuation reference is made.

The Assessing Officer may, on receipt of the report from the Valuation Officer, and after giving the taxpayer an opportunity of being heard, take into account such report in making the assessment or re-assessment.

# CHAPTER 03

## **"E- PROCEEDINGS" AND "E- ASSESSMENT" UNDER INCOME TAX ACT, 1961**

### **1.Back Ground:**

The Tax Administration Reform Commission (TARC), under the Chairmanship of Dr. Parthasarathi Shome, has recommended extensive use of information and communication technology in administration and governance of taxation system. The Commission emphasised that, technology is a critical enabler for the country in its quest to move to modern tax administration. It highlighted areas where technology could play an important role in facilitating and easing tax authorities' interaction with taxpayers and improving compliances.

The Government of India is continuously taking several initiatives to enhance the technology back bone of the Income Tax Department (ITD). ITD is having a dedicated directorate called 'Directorate of System' which handles the technology aspects of the various functions of the Department. Technological developments which are being currently implemented include Centralised Processing Centres for Income Tax Returns and TDS returns namely CPC(ITR) and CPC(TDS) respectively, Centralised selection of cases for scrutiny through CASS(Computer Assisted Scrutiny Selection), Non-filer Monitoring System for managing the non-filers with potential tax liabilities, System driven process for credit of tax refunds directly to the bank accounts of the taxpayers, E-nivaran module for resolving the tax-payers' grievances on priority, Centralised receipt of applications of tax-payers through Servottam Application of Aayakar Seva Kendras etc. In addition to this, the Government has also initiated e-assessment system through E- Proceedings. Above technological developments resulted in enhanced time bound services to the tax payers in addition to increasing the voluntary compliance of the tax-payers.

However improving the technology backbone of the Income Tax Department is a continuous process and various initiatives



are being taken from time to time, no time frame can be specified.

## **2.E- PROCEEDING FACILITY:**

As a part of e-governance initiative to facilitate conduct of assessment proceedings electronically, Income tax department has launched e-proceeding facility. It is a simple way of communication between the Department and assessee, through electronic means, without the necessity to visits Income-tax office for conduct of assessment proceedings. This taxpayer friendly measure would substantially reduce the compliance burden for the assessee. On the e-proceedings platform, all the letters, income tax notices, questionnaires, order and other communication from the Assessing Officer would be directly sent to the taxpayer's e-filing account. The taxpayer would also be able to submit the response online by uploading the same along with attachments on the 'e-Filing' portal. The response submitted by the assessee would be viewed by the Assessing officer electronically in "Income Tax Business Application" (ITBA) module. This would, besides saving precious time of the assessee, would also provide a 24X7 anytime/ anywhere convenience to submit response to the departmental queries in course of assessment proceedings.

By completing the entire assessment online, the taxpayer would have access to the e-proceedings at all time and have access to all documents and information submitted in the process. This initiative is environment friendly as assessment proceedings would become paperless.

### **2.1.Income-Tax Business Application (ITBA):**

The Income Tax Department developed an integrated platform which is known as "Income Tax Business Application (ITBA)" for electronic conduct of various functions / proceedings including assessments. This is integrated with the "e-filing" portal which is used by the assessee to electronically communicate with the Income Tax Department. During the course of assessment proceeding, Assessing Officer is required to send communications through the 'Assessment Module' of ITBA which is delivered in e-filing account of the concerned assessee. Upon receipt of departmental communication, assessee is able to submit the response along with the attachments by uploading the same through his e-filing account on the e-filing portal - [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in). The response submitted by



the assessee is viewed by the assessing officer electronically in ITBA. This communication of data and document between the Income Tax Department and assessee through electronic mode is termed as 'E-Proceeding'.

The Government of India has launched a pan-India based faceless and jurisdiction-less 'E-assessment' scheme for income-tax payers from AY 2018-19 onwards. The new system would be location agnostic as assessment units will be chosen electronically through an automated allocation system (determined by an artificial intelligence and machine learning based advanced algorithm). The initiative has been introduced to eliminate physical interface of the taxpayers with the assessing authorities, thereby increasing governance levels.

In simple words, 'E-Assessment' means the use of digital technology in data mining, data processing and data analytics and electronic modes of communication/interface in tax administration systems including tax assessments so as to eliminate the requirement of personal/physical interface between the assessee and the assessing authority.

3. Finance Act, 2018: inserted two new sub-sections (3A), (3B) and 3(C) to Section 143.

Hon'ble Finance Minister Shri Arun Jaitley in his Budget Speech, 2018 stated as follows–

".... with the experience gained so far, we are now ready to roll out the E-assessment across the country, which will transform the age-old assessment procedure of the income tax department and the manner in which they interact with taxpayers and other stakeholders. Accordingly, I propose to amend the Income-tax Act to notify a new scheme for assessment where the assessment will be done in electronic mode which will almost eliminate person to person contact leading to greater efficiency and transparency"

With a view to transform the age old conventional methods of manual assessments, and to ensure greater transparency and accountability and to curb undesirable practices in the tax administration system, the Finance Act, 2018 has inserted three new sub-sections (3A), (3B) & (3C) in Section 143 of the Income Tax Act, which stipulate that the Central Government may make a scheme for the purpose of making assessment so as to impart greater efficiency, transparency and accountability.



### **3.1. Section 143(3A) of Income Tax Act:**

The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of making assessment of total income or loss of the assessee under sub-section (3) so as to impart greater efficiency, transparency and accountability by—

- Eliminating the interface between the Assessing Officer and the assessee in the course of assessment proceedings to the extent technologically feasible
- Optimising utilization of the resources through economies of scale and functional specialization
- Introducing a team-based assessment with dynamic jurisdiction

### **3.2. Section 143 (3B) of Income Tax Act:**

The Central Government may, for the purpose of giving effect to the scheme made under sub-section (3A), by notification in the Official Gazette, direct that any of the provisions of this Act relating to assessment of total income or loss shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification, Provided that no direction shall be issued after the 31st day of March, 2020.

### **3.3. Section 143 (3C) of Income Tax Act:**

Every notification issued under sub-section (3A) and sub-section (3B) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.

Hon'ble Finance Minister in his budget speech for the year 2019 has also stated that,

"The Income Tax Department now functions online. Returns, assessments, refunds and queries are all undertaken online. Last year, 99.54% of the income-tax returns were accepted as they were filed. Our Government has now approved a path breaking, technology intensive project to transform the Income-tax Department into a more assessee friendly one. All returns will be processed in twenty-four hours and refunds issued simultaneously. Within the next two years, almost all verification and assessment of returns selected for scrutiny will be done electronically through anonymised back office,



manned by tax experts and officials, without any personal interface between taxpayers and tax officers.”

3.4.To have better understanding the chronology of events in respect of “E-proceedings” and “E- Assessment” is given below:

Date	Particulars
Year 2015 (October)	For the first time, Central Board of Direct Taxes had initiated the concept of use of email-based communication for paperless scrutiny proceedings. A pilot project was launched comprising of non-corporate taxpayers in five cities, namely, Delhi, Mumbai, Bengaluru, Ahmedabad and Chennai. It was decided that initially 100 taxpayers would be identified in each of the cities from the cases which have been selected for scrutiny and with the consent of the selected taxpayers, tax officials would conduct the e-hearing through emails. The initiative was launched to reduce visits by taxpayers to I-T offices and their interface with the taxman, thereby curbing corruption
Year 2015 (December)	CBDT issued Notification No.89/2015 (F. No. 133/79/2015-TPL) dated.2nd December 2015 by which it amended the Income-tax Rules, 1962 to provide that for purposes of section 282(1) of the Act, service of notice, summons, requisition, order and other communication may be done by email.
Year 2016 (February)	CBDT notified the procedures and the standards to be followed to ensure secured transmission of electronic communication vide Notification no. 2/2016 dated February 3, 2016
Year 2017 (April)	CBDT further notified the procedures and the standards to be followed to ensure secured transmission of electronic communication vide Notification no. 4/2017 dated.3rd April 2017
Year 2017 (September)	CBDT issued Instruction No.8/2017 dated.29th September 2017 has instructed that its Income-Tax Business Application (ITBA) project was available, which provides an integrated platform to conduct various tax proceedings electronically through the ‘e-Proceeding’ facility available on it, in an end to end manner. It was also further instructed to utilize it in a widespread manner for conduct of proceedings in scrutiny cases getting time barred on 31.12.2017



Budget 2018	The Hon'ble Finance Minister stated in his budget speech that "We had introduced e-assessment in 2016 on a pilot basis and in 2017, extended it to 102 cities with the objective of reducing the interface between the department and the taxpayers. With the experience gained so far, we are now ready to roll out the E-assessment across the country, which will transform the age-old assessment procedure of the income tax department and the manner in which they interact with taxpayers and other stakeholders. Accordingly, I propose to amend the Income-tax Act to notify a new scheme for assessment where the assessment will be done in electronic mode which will almost eliminate person to person contact leading to greater efficiency and transparency".
Year 2018 (February)	CBDT directed vide Instruction No. 1/2018 dated.2nd February 2018 had directed that except for search related assessments, proceedings in other pending scrutiny assessment cases shall be conducted only through the 'E-Proceeding' functionality in ITBA/E-filing. However, in cases where the concerned assessee objects to conduct of assessment proceedings electronically through the 'E-Proceeding' facility, such cases, for the time being, may be kept on hold.
Year 2018 (August)	CBDT has issued Instruction no. 3/2018 dated.20th August 2018 for conduct of assessment proceedings through 'E-Proceeding' facility during 2018-19
Year 2019 (January)	CBDT Notification No. 5/2019 (F. No. 370142/22/2017-TPL) dated.30th January 2019 has been issued "Centralised Verification Scheme 2019" for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer.
Year 2019 (August)	CBDT has issued Circular No. 19/ 2019 [F.NO.225/95/2019-ITA.II], dated.14.08.2019 for mandatory generation, allotment and quoting of Documents Identification Numbers (DIN) in Notice / Order / Summons / Letter / Correspondence issued by the Income Tax Department.
Year 2019 (September)	CBDT has notified an 'E-Assessment Scheme, 2019' vide Notification no. 61/2019, dated 12-09-2019 for the purpose of conducting e-assessments.





Year 2019 (September)	CBDT has issued vide a direction Notification No. 62/2019 Dated.12th September, 2019 for the purposes of giving effect to the E-assessment Scheme, 2019 made under sub-section (3A) of section 143 of the Act, the Central Government.
Year 2019 (September)	CBDT issued Notification No. 65/2019 (F.NO.187/2/2019-ITA-I], dated. 13-9-2019 hereby authorises that the Assistant Commissioner of Income-tax (e-Verification), having headquarter at Delhi, to act as prescribed Income-tax Authority for the purpose of sub-section (2) of section 143 of the said Act, in respect of returns furnished under section 139 or in response to a notice under sub-section (1) of section 142 of the said Act during the financial year commencing on 1st day of April, 2018 for the purposes of issuance of notice under sub-section (2) of section 143 of the said Act.
Year 2019 (September)	CBDT Vide Notification No. 72/2019 (F.NO. 187/7/2019-ITA-I), dated. 23-9-2019 has notified Income Tax Authority to perform powers and functions of Assessing Officer and shall exercise and perform, concurrently, the powers and functions of the Assessing Officer, to facilitate the conduct of E-assessment proceedings in a centralised manner in respect of returns furnished under Section 139 or in response to notice under sub-section (1) of Section 142 during any financial year commencing on or after 1st day of April, 2018 as per the S.O. No. 3264/19 and S.O. No. 3265/19 dated the 12th September, 2019 published in the part II, section 3, sub-section (ii).
Year 2019 (September)	CBDT has issued Circular No. 27/2019 dated. 26th day of September, 2019 to conduct of assessment proceedings through 'E- proceeding' facility during financial year 2019-20.
Year 2019 (October)	The Central Government vide Order No. - F No. 187/7/2019-ITA-I Dated 03.10.2019 has set up the Regional e-Assessment Centres (ReACs)

### 3.5. Difference between E – Assessment under Old Scheme and E- Assessment Scheme 2019.

As stated above, E- assessment pilot project was started during 2016 and various measures taken since then to make

effective of such assessment. However as stated. CBDT notified the new E-Assessment Scheme 2019 vide Notification no. 61/2019, dated 12-09-2019 for the purpose of conducting e-assessments. A comparative table showing the difference between Old and New provisions of e – Assessment are given below:

Sl. No,	Particulars	Assessment under E-Proceedings	New E-Assessment Scheme 2019
1	Applicability from Assessment Year (AY)	Up to AY 2017-18	From AY 2018-19
2	Type of Assessment Covered	Assessment under section 143(3) and Assessment under 147	Assessment under section 143(3)
3	Type of Assessment not covered.	Assessment u/s. 153A in case of search Best judgment assessment u/s. 144	Reassessment u/s. 147 Assessment u/s. 153A in case of search Best judgment assessment u/s. 144
4	Assessing Authority (AO)	Jurisdictional Assessing Officer	National e-Assessment Centre (NeAC)
5	Mode of Interface between Assessee and Assessing Officer	Electronic Mode through e- Proceedings facility available in ITBA Module is the interface between Assessee and Assessing Officer. However the cases where show cause notices issued, an opportunity is provided for personal hearing to the Assessee involving physical interface between assessee and Assessing Officer	Electronic Mode through e- Proceedings facility available in ITBA Module is the interface between Assessee and Assessing Officer. However the cases where show cause notices issued, an opportunity is provided for personal hearing to the Assessee via video telephony and involving physical interface between assessee and National e – Assessing Centre.



6	Issue of Notice under section 143(2)	The notice for scrutiny was issued by the jurisdictional Assessing Officers.	National E-assessment Centre shall issue and serve the notice.
7	Submission of Reply to the Notice by the Assessee	As per the time provided / allowed in the notice.	Within 15 days from the date of receipt of such notice issued by NeAC.
8	Assignment of Case	Jurisdictional Assessing Officer.	The case shall be assigned to a specific assessment unit in any one Regional e-Assessment Centre through an automated allocation system.
9	Inquiry before Assessment	Assessing officer issues Notice u/s 142(1)	National E-assessment Centre may issue appropriate notice to assessee for obtaining information, documents or evidence as required by the assigned assessment unit for the purpose of conducting e-assessment.
10	Issue of Draft Assessment Order	No provision for issue of draft assessment order except the case where reference made by the Assessing Officer to Transfer Pricing Officer (TPO) or foreign company.	After considering all the relevant material available on the record, the 'Assessment Unit' shall make a draft assessment order and a copy of such order shall be sent to National E-assessment Centre.
11	Action on Draft Assessment Order	Not Applicable	Draft Assessment Order shall be examined by the National E-assessment Centre and may either:



			<p>i.Finalise the assessment and serve a copy of such order to the assessee along with the demand notice or refund of any amount due to him; or</p> <p>ii.Issue a Show Cause Notice on the assessee and provide an opportunity by calling him to show cause why the assessment should not be completed as per draft assessment order or</p> <p>iii.Assign the draft order to the 'review unit' in any one Regional E-Assessment Centre, through an automated allocation system, for conducting review of such order.</p>
12	Final Assessment Order	The Jurisdictional Assessing Officer shall pass the order after considering the oral and / or written submissions made the assessee or its authorised representatives u/s 143(3) IT Act ,	<p>If the reply has been submitted by the assessee, the same shall be forwarded by National e-assessment Centre to the assessment for revision of the draft assessment order.</p> <p>Or</p> <p>Otherwise, it shall finalise the assessment based on the draft order itself.</p>



13	Action on Revised Assessment Order	Not Applicable	National E-assessment Centre (NeAC) on receipt of the revised draft assessment order, (i) In case no modification prejudicial to the interest of the assessee is proposed, finalise the assessment and serve a copy of the final order upon the assessee; or (ii) In case modification prejudicial to the interest of the assessee is proposed, an opportunity of being heard shall again be provided to the assessee and based on the response the same procedure of revision and finalisation shall be followed.
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## NEW SCHEME OF e- ASSESSMENT 2019

### 1. INTRODUCTION:

1. In exercise of the powers conferred by sub-section (3A) of section 143 of the Income-tax Act, 1961 (43 of 1961), the Central Government has introduced a new scheme of assessment known as "e-Assessment Scheme 2019" vide Notification No. 61/2019 and No.62/2019 dated. 2th September, 2019. The scheme has come into effect from that is the date of publication of the Notifications in Official Gazette on dated. 12th September 2019.

### 2. DEFINITIONS:

- (1) In this Scheme, unless the context otherwise requires, —
- (i) "Act" means the Income-tax Act, 1961 (43 of 1961);
  - (ii) "addressee" shall have the same meaning as assigned to it



in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(iii) "assessment" means assessment of total income or loss of the assessee under sub-section (3) of section 143 of the Act;

(iv) "authorised representative" shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;

(v) "automated allocation system" means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;

(vi) "automated examination tool" means an algorithm for standardised examination of draft orders, by using suitable technological tools, including artificial intelligence and machine learning, with a view to reduce the scope of discretion;

(vii) "Board" means Central Board of Direct Taxes constituted under the Central Board of Revenues Act, 1963 (54 of 1963);

(viii) "computer resource" shall have the same meaning as assigned to them in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(ix) "computer system" shall have the same meaning as assigned to them in clause (1) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(x) "computer resource of assessee" shall include assessee's registered account in designated portal of the Income-tax Department, the Mobile App linked to the registered mobile number of the assessee, or the email account of the assessee with his email service provider;

(xi) "digital signature" shall have the same meaning as assigned to it in clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xii) "designated portal" means the web portal designated as such by the Principal Chief Commissioner or Principal Director General, in charge of the National e-assessment Centre;

(xiii) "e-assessment" means the assessment proceedings conducted electronically in 'e-Proceeding' facility through assessee's registered account in designated portal;

(xiv) "electronic record" shall have the same meaning as



assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xv) "electronic signature" shall have the same meaning as assigned to it in clause (ta) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xvi) "email" or "electronic mail" and "electronic mail message" means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message.;

(xvii) "hash function" and "hash result" shall have the same meaning as assigned to them in the Explanation to sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000);

(xviii) "Mobile app" shall mean the application software of the Income-tax Department developed for mobile devices which is downloaded and installed on the registered mobile number of the assessee;

(xix) "originator" shall have the same meaning as assigned to it in clause (za) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xx) "real time alert" means any communication sent to the assessee, by way of Short Messaging Service on his registered mobile number, or by way of update on his Mobile App, or by way of an email at his registered email address, so as to alert him regarding delivery of an electronic communication;

(xxi) "registered account" of the assessee means the electronic filing account registered by the assessee in designated portal;

(xxii) "registered e-mail address" means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including

(a) the email address available in the electronic filing account of the addressee registered in designated portal; or

(b) the e-mail address available in the last income-tax return furnished by the addressee; or

(c) the e-mail address available in the Permanent Account



Number database relating to the addressee; or

(d) in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India ;or

(e) in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or

(f) any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority.

(xxiii) "registered mobile number" of the assessee means the mobile number of the assessee, or his authorised representative, appearing in the user profile of the electronic filing account registered by the assessee in designated portal;

(xxiv) "video telephony" means the technological solutions for the reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

It is also further specified that the words and expressions used herein and not defined but defined in the Act shall have the meaning respectively assigned to them in the Act.

"Act" means the Income-tax Act, 1961 (43 of 1961);

### **3. SCOPE OF THE SCHEME.**

The assessment under this Scheme shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

#### **4. ORGANISATION STRUCTURE FOR E-ASSESSMENT.**

(1) For the purposes of this " e – Assessment Scheme 2019", the existing organisation structure undergone a change and CBDT has set up it as follows.

(i) National e-assessment Centre (NeAC):to facilitate the conduct of e-assessment proceedings in a centralised manner, which shall be vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;





(ii) Regional e-assessment Centres (ReAC): to facilitate the conduct of e-assessment proceedings in the cadre controlling region of a Principal Chief Commissioner, which shall be vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;

(iii) Assessment Units (AU): to facilitate the conduct of e-assessment, to perform the function of making assessment, which includes identification of points or issues material for the determination of any liability (including refund) under the Act, seeking information or clarification on points or issues so identified, analysis of the material furnished by the assessee or any other person, and such other functions as may be required for the purposes of making assessment;

(iv) Verification Unit (VU): to facilitate the conduct of e-assessment, to perform the function of verification, which includes enquiry, cross verification, examination of books of accounts, examination of witnesses and recording of statements, and such other functions as may be required for the purposes of verification.

(v) Technical Units (TU): to facilitate the conduct of e-assessment, to perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this Scheme; and

(vi) Review Units (RU): to facilitate the conduct of e-assessment, to perform the function of review of the draft assessment order, which includes checking whether the relevant and material evidence has been brought on record, whether the relevant points of fact and law have been duly incorporated in the draft order, whether the issues on which addition or disallowance should be made have been discussed in the draft order, whether the applicable judicial decisions have been considered and dealt with in the draft order, checking for arithmetical correctness of modifications proposed, if any, and such other functions as may be required for the purposes of review, and specify their respective jurisdiction.

(2) All communication among the assessment unit, review

unit, verification unit or technical unit or with the assessee or any other person with respect to the information or documents or evidence or any other details, as may be necessary for the purposes of making an assessment under this Scheme shall be through the National e-assessment Centre.

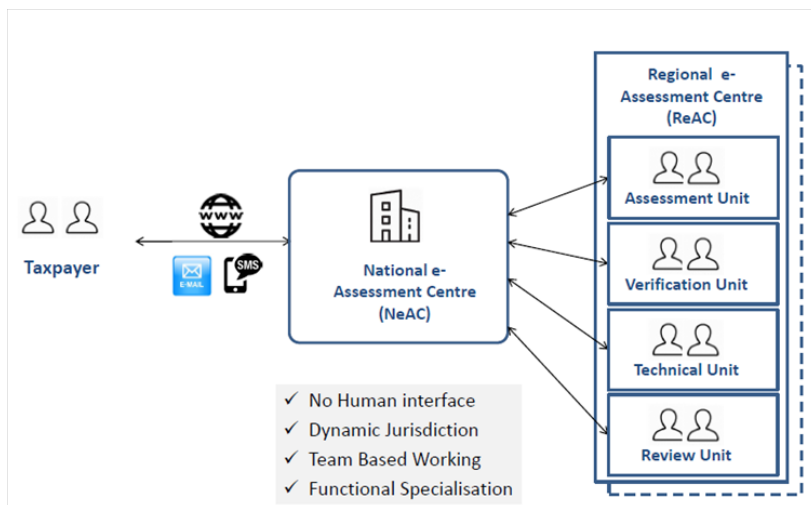
(3) All the Units (Assessment Units, Verification Units, Technical Units and Review Units) shall have the following authorities, namely:—

(a) Additional Commissioner or Additional Director or Joint Commissioner or Joint Director, as the case may be;

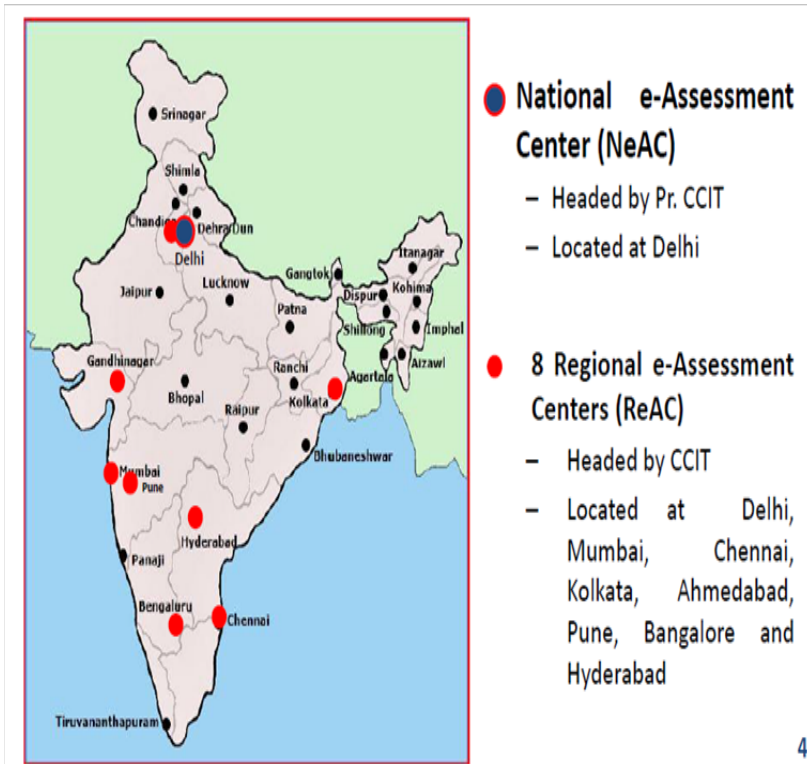
(b) Deputy Commissioner or Deputy Director or Assistant Commissioner or Assistant Director, or Income-tax Officer, as the case may be;

(c) Such other income-tax authority, ministerial staff, executive or consultant, as considered necessary by the Board.

**Functional Classification of the different Assessment Units under new e- Assessment 2019 Ecosystem is presented as follows**

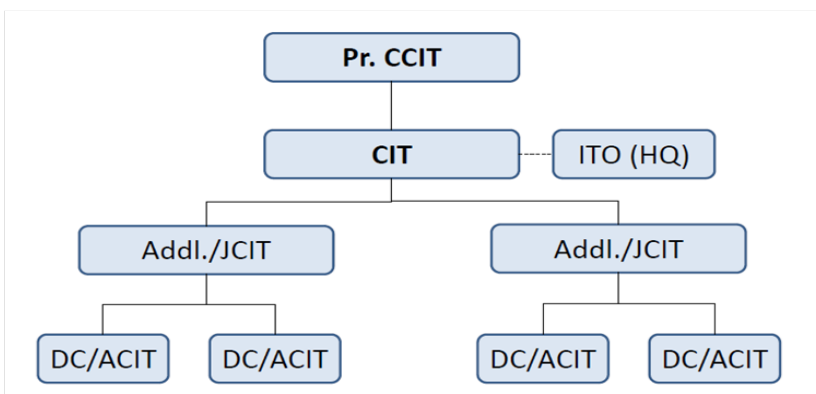


**Source of collection Income Tax Department  
E- Assessment Scheme 2019 – Organisation Structure.**



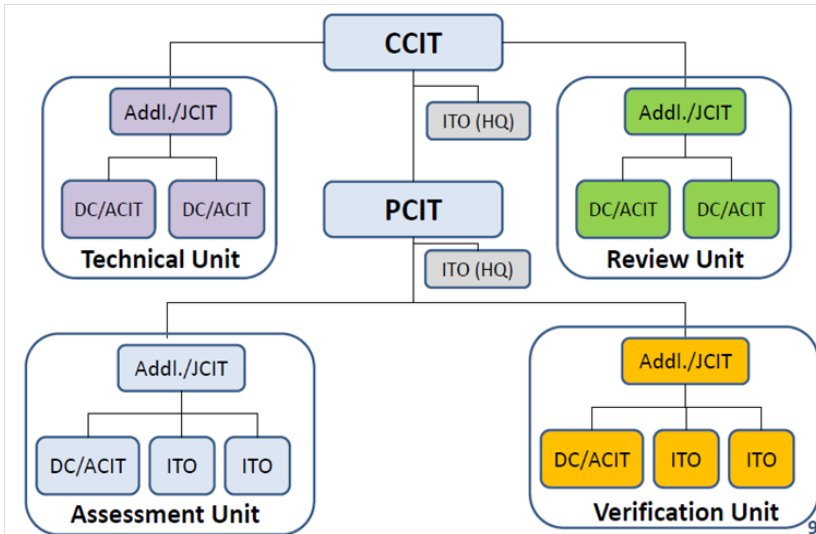
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Source of collection - Income Tax Department  
National E- Assessment Centre (NeAC), Delhi



Source of collection - Income Tax Department

### Regional e-Assessment Centre (ReAC)



Source of collection- Income Tax Department

### NeAC & ReAC Manpower

Post	Number
Pr. Chief Commissioner of Income Tax	1
Chief Commissioner of Income Tax	4
Pr. Commissioner of Income Tax	25
Commissioner of Income Tax	1
Additional/Joint Commissioner of Income Tax	144
Deputy/Assistant Commissioner of Income Tax	163
Income Tax Officer	281
Inspector	635
Executive Assistant	400
Multi-Tasking Staff	558
Stenographer	474
<b>Total</b>	<b>2686</b>

Source of collection – Income Tax Department



## 5. PROCEEDURE OF ASSESSMENT:

(1) The assessment under this Scheme shall be made as per the following procedure, namely:—

(i) the National e-Assessment Centre shall serve a notice on the assessee under sub-section (2) of section 143, specifying the issues for selection of his case for assessment;

(ii) the assessee may, within fifteen days from the date of receipt of notice referred to in sub-clause (i), file his response to the National e-assessment Centre ;

(iii) the National e-assessment Centre shall assign the case selected for the purposes of e-assessment under this Scheme to a specific assessment unit in any one Regional e-assessment Centre through an automated allocation system;

(iv) where a case is assigned to the assessment unit, it may make a request to the National e-assessment Centre for

(a) obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;

(b) conducting of certain enquiry or verification by verification unit; and

(c) seeking technical assistance from the technical unit;

(v) where a request for obtaining further information, documents or evidence from the assessee or any other person has been made by the assessment unit, the National e-assessment Centre shall issue appropriate notice or requisition to the assessee or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit;

(vi) where a request for conducting of certain enquiry or verification by the verification unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a verification unit through an automated allocation system;

(vii) where a request for seeking technical assistance from the technical unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a technical unit in any one Regional e-assessment Centres through an automated allocation system;



(viii) the assessment unit shall, after taking into account all the relevant material available on the record, make in writing, a draft assessment order either accepting the returned income of the assessee or modifying the returned income of the assessee, as the case may be, and send a copy of such order to the National e-assessment Centre;

(ix) the assessment unit shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any;

(x) the National e-assessment Centre shall examine the draft assessment order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to

(a) finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment; or

(b) provide an opportunity to the assessee, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or

(c) assign the draft assessment order to a review unit in any one Regional e-assessment Centre, through an automated allocation system, for conducting review of such order;

(xi) the review unit shall conduct review of the draft assessment order, referred to it by the National e-assessment Centre whereupon it may decide to

(a) concur with the draft assessment order and intimate the National e-assessment Centre about such concurrence; or

(b) suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-assessment Centre;

(xii) the National e-assessment Centre shall, upon receiving concurrence of the review unit, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;

(xiii) the National e-assessment Centre shall, upon receiving



suggestions for modifications from the review unit, communicate the same to the Assessment unit;

(xiv) the assessment unit shall, after considering the modifications suggested by the Review unit, send the final draft assessment order to the National e-assessment Centre;

(xv) The National e-assessment Centre shall, upon receiving final draft assessment order, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;

(xvi) The assessee may, in a case where show-cause notice under sub-paragraph (b) of paragraph (x) has been served upon him, furnish his response to the National e-assessment Centre on or before the date and time specified in the notice;

(xvii) The National e-assessment Centre shall,-

(a) in a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order, as per the procedure laid down in sub-paragraph (a) of paragraph (x); or

(b) in any other case, send the response received from the assessee to the assessment unit;

(xviii) The assessment unit shall, after taking into account the response furnished by the assessee, make a revised draft assessment order and send it to the National e-assessment Centre;

(xix) The National e-assessment Centre shall, upon receiving the revised draft assessment order,-

(a) in case no modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, finalise the assessment as per the procedure laid down in sub-paragraph (a) of paragraph (x); or

(b) in case a modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the assessee, as per the procedure laid down in sub-paragraph (b) of paragraph (x);

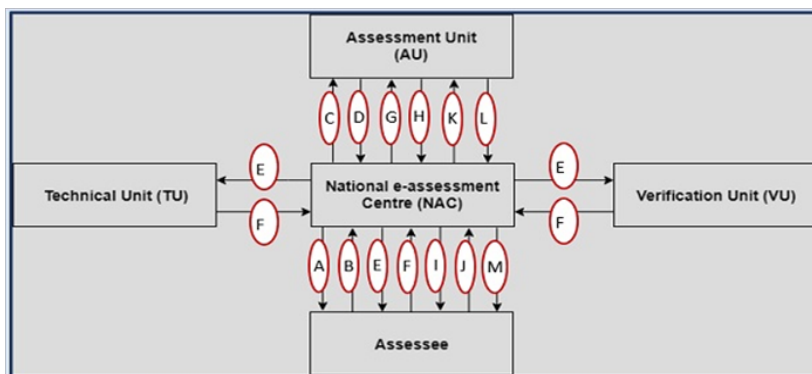
(c) the response furnished by the assessee shall be dealt with as per the procedure laid down in paragraphs (xvi), (xvii), and (xviii);



(xx) The National e-assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case., for —

- (a) imposition of penalty;
- (b) collection and recovery of demand;
- (c) rectification of mistake;
- (d) giving effect to appellate orders;
- (e) submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
- (f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court; Notwithstanding anything contained in paragraph (xx), the National e-assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case.

### 5.1. Allocation of Assessee and Process of Assessment under e- Assessment Scheme 2019



### 6. PENALTY PROCEEDING FOR NON COMPLIANCE:

- (i) Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the assessee or any other person, send recommendation for initiation of any penalty proceedings under Chapter XXI of the Act, against such assessee or any other





person, as the case may be, to the National e-assessment Centre, if it considers necessary or expedient to do so.

(ii) The National e-assessment Centre shall, on receipt of such recommendation, serve a notice on the assessee or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the relevant provisions of the Act.

(iii) The response to show – cause notice furnished by the assessee or any other person, if any, shall be sent by the National e-assessment Centre to the concerned unit which has made the recommendation for penalty.

(iv) The said unit shall, after taking into consideration the response furnished by the assessee or any other person, as the case may be, –

(a) make a draft order of penalty and send a copy of such draft to National e-assessment Centre; or

(b) drop the penalty after recording reasons, under intimation to the National e-assessment Centre.

(v) The National e-assessment Centre shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the assessee or any other person, as the case may be.

## **7. APPELLATE PROCEEDINGS:**

An appeal against an assessment made by the National e-assessment Centre under this Scheme shall lie before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer and any reference to the Commissioner (Appeals) in any communication from the National e-assessment Centre shall mean such jurisdictional Commissioner (Appeals).

## **8. EXCHANGE OF COMMUNICATION EXCLUSIVELY BY ELECTRONIC MODE:**

For the purposes of this Scheme,-

(a) all communications between the National e-assessment Centre and the assessee, or his authorised representative, shall be exchanged exclusively by electronic mode; and

(b) all internal communications between the National



e-assessment Centre, Regional e-assessment Centres and various units shall be exchanged exclusively by electronic mode.

Note: Rule 127 of the Income-tax rules, 1962 prescribes the addresses to which the notice or any other communication may be delivered or transmitted. Sub-rule (2) of rule 127 defines the addresses for communication delivered or transmitted electronically as:

- (i) e-mail address available in the income-tax return furnished by the addressee to which the communication relates; or
- (ii) the e-mail address available in the last income-tax return furnished by the addressee; or
- (iii) in the case of addressee being a company, e-mail address of the company as available on the website of Ministry of Corporate Affairs; or
- (iv) any e-mail address made available by the addressee to the income-tax authority or any person authorised by such income-tax authority.

## **9. AUTHETICATION OF ELECTRONIC RECORD:**

For the purposes of this Scheme, an electronic record shall be authenticated by the originator by affixing his digital signature in accordance with the provisions of sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000):

Provided that in case of the originator, being the assessee or any other person, such authentication may also be done by electronic signature or electronic authentication technique in accordance with the provisions of sub-section (2) of section 3A of the said Act:

### **Section 3 & 3A of Information Technology Act 2000:**

Section 3. Authentication of electronic records.–

(1) Subject to the provisions of this section any subscriber may authenticate an electronic record by affixing his digital signature.

(2) The authentication of the electronic record shall be effected by the use of asymmetric crypto system and hash function which envelop and transform the initial electronic record into another electronic record.

Explanation.–For the purposes of this sub-section, “hash



function” means an algorithm mapping or translation of one sequence of bits into another, generally smaller, set known as “hash result” such that an electronic record yields the same hash result every time the algorithm is executed with the same electronic record as its input making it computationally infeasible—

(a) to derive or reconstruct the original electronic record from the hash result produced by the algorithm;

(b) that two electronic records can produce the same hash result using the algorithm.

(3) Any person by the use of a public key of the subscriber can verify the electronic record.

(4) The private key and the public key are unique to the subscriber and constitute a functioning key pair.

#### Section 3A. Electronic signature:

(1) Notwithstanding anything contained in section 3, but subject to the provisions of sub-section (2), a subscriber may authenticate any electronic record by such electronic signature or electronic authentication technique which—

(a) is considered reliable; and

(b) may be specified in the Second Schedule.

(2) For the purposes of this section any electronic signature or electronic authentication technique shall be considered reliable if—

(a) the signature creation data or the authentication data are, within the context in which they are used, linked to the signatory or, as the case may be, the authenticator and to no other person;

(b) the signature creation data or the authentication data were, at the time of signing, under the control of the signatory or, as the case may be, the authenticator and of no other person;

(c) any alteration to the electronic signature made after affixing such signature is detectable;

(d) any alteration to the information made after its authentication by electronic signature is detectable; and

(e) it fulfils such other conditions which may be prescribed.



(3) The Central Government may prescribe the procedure for the purpose of ascertaining whether electronic signature is that of the person by whom it is purported to have been affixed or authenticated.

(4) The Central Government may, by notification in the Official Gazette, add to or omit any electronic signature or electronic authentication technique and the procedure for affixing such signature from the Second Schedule:

Provided that no electronic signature or authentication technique shall be specified in the Second Schedule unless such signature or technique is reliable.

(5) Every notification issued under sub-section (4) shall be laid before each House of Parliament.]

## **10. DELIVERY OF ELECTRONIC RECORD:**

(1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the assessee, by way of

(a) placing an authenticated copy thereof in the assessee's registered account; or

(b) sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or

(c) uploading an authenticated copy on the assessee's Mobile App; and followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The Assessee shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National e-assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).



Note: Section 13 of The Information Technology Act, 2000 provides as follows:

"Time and place of dispatch and receipt of electronic record.-

(1) Save as otherwise agreed to between the originator and the addressee, the dispatch of an electronic record occurs when it enters a computer resource outside the control of the originator.

(2) Save as otherwise agreed between the originator and the addressee, the time of receipt of an electronic record shall be determined as follows, namely:-

(a) if the addressee has designated a computer resource for the purpose of receiving electronic records,-

(i) receipt occurs at the time when the electronic record enters the designated computer resource; or

(ii) if the electronic record is sent to a computer resource of the addressee that is not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee;

(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resource of the addressee.

(3) Save as otherwise agreed to between the originator and the addressee, an electronic record is deemed to be dispatched at the place where the originator has his place of business, and is deemed to be received at the place where the addressee has his place of business."

## **11. NO PERSONAL APPERANCE IN THE CENTRES OR UNITS:**

(a) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National e-assessment Centre or Regional e-assessment Centre or any unit set up under this Scheme.

(b) In a case where a modification is proposed in the draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show-cause as to why the assessment should not be completed as per the such draft assessment order, the assessee or his authorised



representative, as the case may be, shall be entitled to seek personal hearing so as to make his oral submissions or present his case before the income-tax authority in any unit under this Scheme, and such hearing shall be conducted exclusively through video conferencing, including use of any telecommunication application software which supports video telephony, in accordance with the procedure laid down by the Board.

(c) Any examination or recording of the statement of the assessee or any other person (other than statement recorded in the course of survey under section 133A of the Act) shall be conducted by an income-tax authority in any unit under this Scheme, exclusively through video conferencing, including use of any telecommunication application software which supports video telephony in accordance with the procedure laid down by the Board.

(d) The Board shall establish suitable facilities for video conferencing including telecommunication application software which supports video telephony at such locations as may be necessary, so as to ensure that the assessee, or his authorised representative, or any other person referred to in sub-paragraph (b) or sub-paragraph (c) is not denied the benefit of this Scheme merely on the consideration that such assessee or his authorised representative, or any other person does not have access to video conferencing at his end.

## **12. POWER TO SPECIFY FORMAT, MODE, PROCEEDURES AND PROCESSES:**

(1) The Principal Chief Commissioner or the Principal Director General, in charge of the National e-assessment Centre shall lay down the standards, procedures and processes for effective functioning of the National e-assessment Centre, Regional e-assessment Centres and the unit set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:—

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;

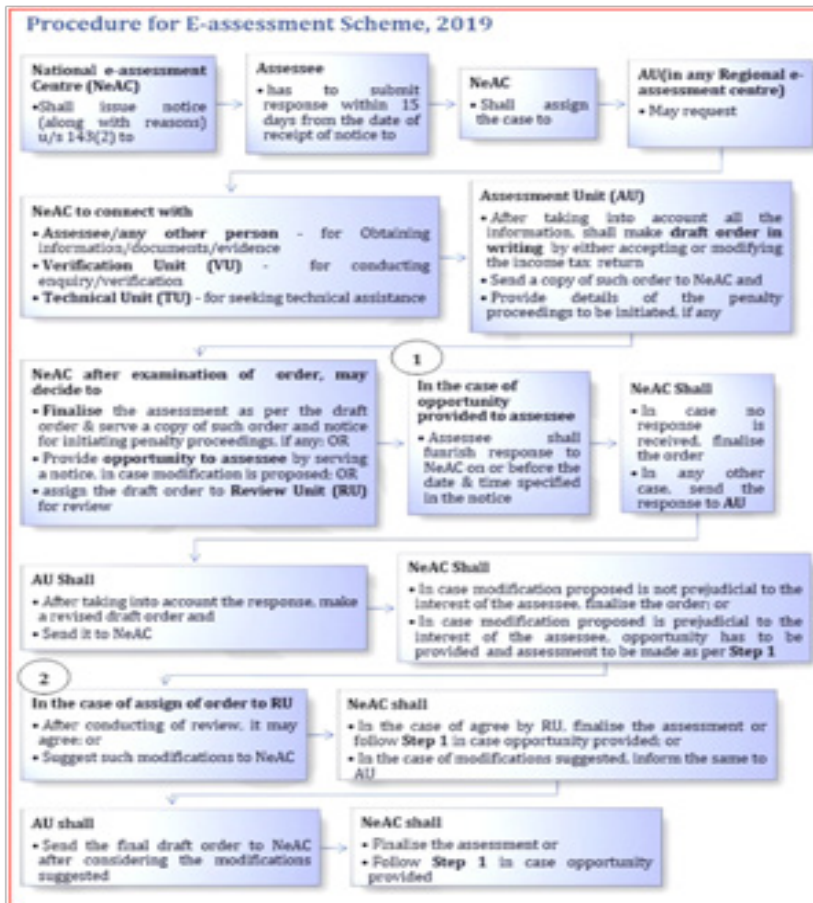
(iv) provision of “e-proceeding” facility including login account facility, tracking status of assessment, display of relevant details, and facility of download;

(v) accessing, verification and authentication of information and response including documents submitted during the assessment proceedings;

(vi) receipt, storage and retrieval of information or documents in a centralised manner;

(vii) general administration and grievance redressal mechanism in the respective Centres and units.

**Pictorial Presentation at a glance of the New e-Assessment Scheme 2019 is given below for better understanding**





## **PROCEEDING OF E- ASSESSMENT:**

### **1.E- ASSESSMENT SCHEME:**

An e- Assessment Scheme 2019 has been notified vide CBDT vide Notification no. 61/2019, dated 12-09-2019 for the purpose of conducting e-assessments. CBDT has issued a direction vide Notification No. 62/2019 Dated. 12th September, 2019 for the purposes of giving effect to the E-assessment Scheme, 2019 made under sub-section (3A) of section 143 of the Act, the Central Government. The complete procedure of "E- Assessment" shall be carried out via "E- Proceeding" functionality in the registered "E-Filing" account of the assessee in the ITBA module of Income Tax Department web portal / website>

### **2. E-PROCEEDINGS:**

It is a digital platform, developed by the Income Tax department of India in 2017. The major objective of this platform was to bring efficiency and transparency in scrutinizing the Income Tax procedure. The main purpose of this platform is to conduct proceedings from the beginning to the end, i.e, in an 'end to end' manner. Income tax proceedings have become more efficient and transparent due to this online portal. Under the 'e-proceeding', you can see and check for all the letters/ notices/intimations by the Income-tax department. Under the same portal, you can file for responses along with uploading documents. These responses are then viewed electronically by the assessing officer in 'Income Tax Business Application'. This electronic review saves time not only of the assessee but also of the department.

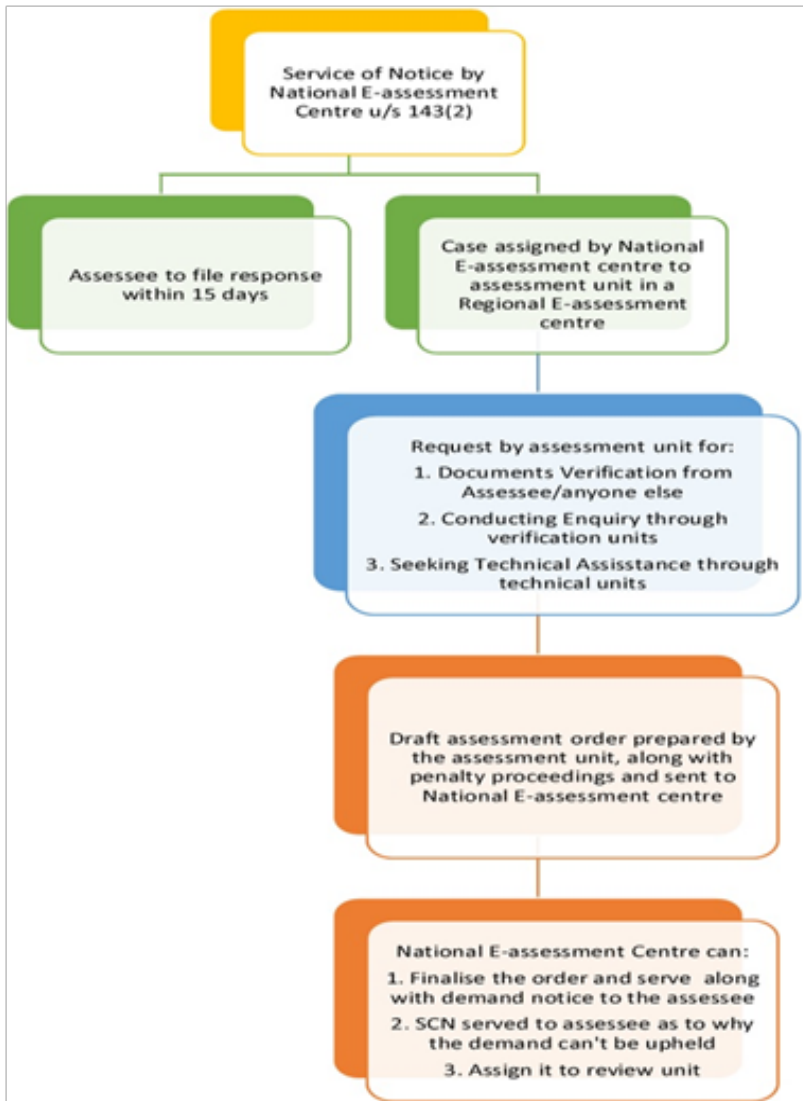
#### **2.1.What are the benefits of 'e-Proceedings'?**

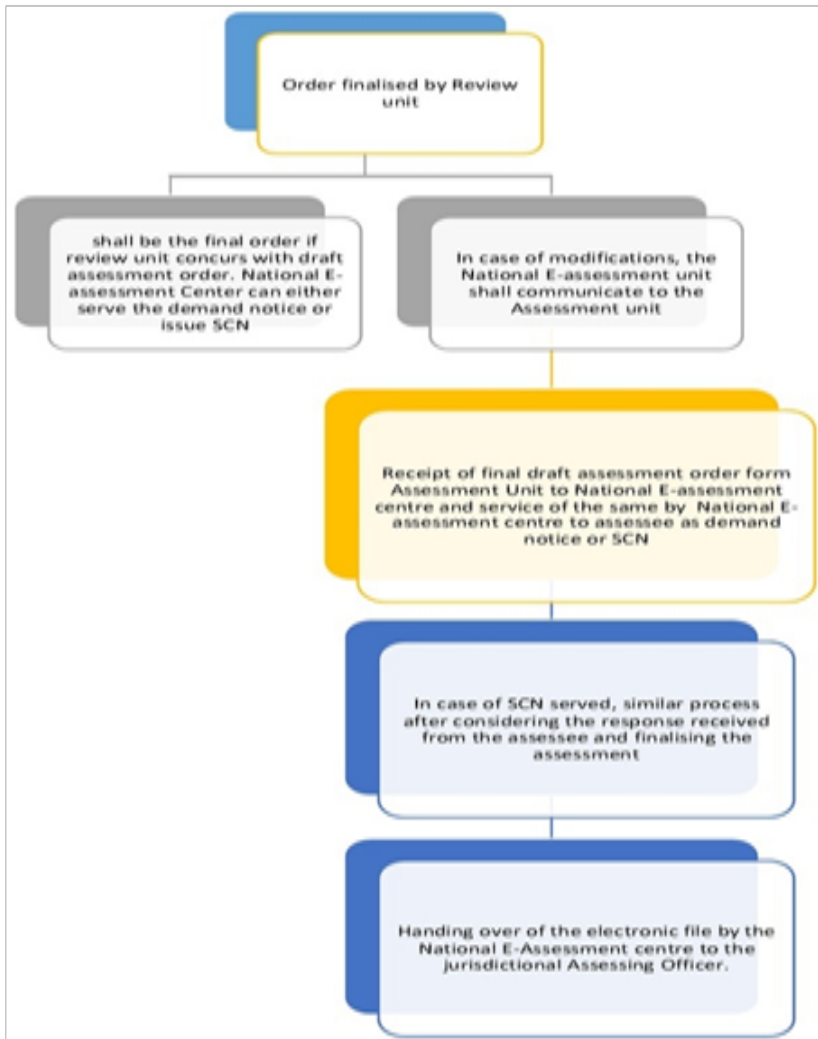
- Risks like loss of file or damage to files are avoided due to this portal.
- Eventually, the compliance burden on the taxpayer reduces and it also provides faster solutions to the taxpayer's tax-related compliances.
- Since assessment proceedings are paperless, it makes this initiative an environment-friendly project.
- Taxpayers can access/view all the documents that they might have submitted during the assessment period. Complete information related to all the submissions is saved in the e-Filing portal account which can be accessed any time for future reference.





CBDT has made it mandatory for Officers of income tax department to take recourse to electronic communications for all limited and complete scrutiny assessments. A number of Notifications, Circulars, Press releases etc for conducting scrutiny assessment electronically (PI refer Appendices). As per the instructions, except search assessments shall be conducted through “e-proceeding” functionality (unless specifically notified not to conduct) available at e-filing portal of income tax department website.





### 3.DOCUMENT IDENTIFICATION NUMBER:

Presently, almost all notices and orders are being generated electronically on the Income Tax Business Application (ITBA) platform. However, it has been brought to the notice of the Central Board of Direct Taxes (the Board) that there have been some instances in which the notice, order, summons, letter and any correspondence (hereinafter referred to as “communication”) were found to have been issued manually,



without maintaining a proper audit trail of such communication.

In order to prevent such instances and to maintain proper audit trail of all communication, the Board in exercise of power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), has decided that no communication shall be issued by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessee or any other person, on or after the 1st day of October, 2019 unless a computer-generated Document Identification Number (DIN) has been allotted and is duly quoted in the body of such communication. Any communication which is not in conformity with above instruction, shall be treated as invalid and shall be deemed to have never been issued.

However following are the exceptions

- (i) when there are technical difficulties in generating/ allotting/quoting the DIN and issuance of communication electronically; or
- (ii) when communication regarding enquiry, verification etc. is required to be issued by an income-tax authority, who is outside the office, for discharging his official duties: or
- (iii) when due to delay in PAN migration. PAN is lying with non-jurisdictional Assessing Officer; or
- (iv) when PAN of assessee is not available and where a proceeding under the Act (other than verification under section 131 or section 133 of the Act) is sought to be initiated; or
- (v) When the functionality to issue communication is not available in the system, the communication may be issued manually but only after recording reasons in writing in the file and with prior written approval of the Chief Commissioner/Director General of income-tax. In cases where manual communication is required to be issued due to delay in PAN migration, the proposal seeking approval for issuance of manual communication shall include the reason for delay in PAN migration. The communication issued under aforesaid circumstances shall state the fact that the communication is issued manually without a DIN and the date of obtaining of the written approval of the Chief Commissioner/ Director General of Income-tax for



issue of manual communication in the following format-

" .. This communication issues manually without a DIN on account of reason/reasons given in above para(i)/(ii)/(iii)/(iv)/(v) of the CBDT Circular No ...dated (strike off those which are not applicable) and with the approval of the Chief Commissioner/Director General of Income Tax vide number .... dated ....

The communication issued manually in the three situations specified in para (i), (ii) or (iii) above shall have to be regularised within 15 working days of its issuance, by —

- i. uploading the manual communication on the System.
- ii. compulsorily generating the DIN on the System;
- iii. communicating the DIN so generated to the assessee/any other person as per electronically generated pro-forma available on the System.

An intimation of issuance of manual communication for the reasons mentioned in para (v) shall be sent to the Principal Director General of Income-tax (Systems) within seven days from the date of its issuance. Further, in all pending assessment proceedings, where notices were issued manually, prior to issuance of this Circular, the Income-tax authorities shall identify such cases and shall upload the notices in these cases on the Systems by 31st October, 2019.

#### **4.E- ASSESSMENT DURING 2019-20:**

The Central Board of Direct Taxes ('Board'), in exercise of its powers under section 119 of the Income-tax Act, 1961 ('Act') and in accordance with provision of section 2(23C) of the Act, vide Circular No.27/2019 [F.No. 225/249/2018-ITA.II], dated. 26-9-2019 has directed that

(i) In all cases (other than the cases covered under the 'e-Assessment scheme, 2019' notified by the Board), where assessment is to be framed under section 143(3) of the Act during the financial year 2019-20, such assessment proceedings shall be conducted electronically subject to exceptions in para below. Consequently, assesseees are required to produce/cause to produce their response/evidence to any notice/communication/show-cause issued by the Assessing Officer electronically (unless specified otherwise) through their 'E-filing' account on the 'E-filing' portal. For smooth conduct of assessment proceedings through 'E-Proceeding',



it is further directed that requisition of information in cases under 'E-Proceeding' should be sought after a careful scrutiny of case records.

(ii) In following cases, where assessment is to be framed during the financial year 2019-20, 'E-Proceeding' shall not be mandatory:

a. Where assessment is to be framed under section(s) 153A, 153C and 144 of the Act. In respect of assessments to be framed under section 147 of the Act, any relaxation from e-proceeding due to the difficulties in migration of data from ITD to ITBA etc. shall be dealt as per clause (f) below;

b. In set aside assessments;

c. Assessments being framed in non-PAN cases;

d. Cases where Income-tax return was filed in paper mode and the assessee concerned does not yet have an 'E-filing' account;

e. In all cases at stations connected through the VSAT or with limited capacity of bandwidth (list of such stations shall be specified by the Pr. DGIT (System));

f. In cases covered under para (i) above, the jurisdictional Pr. CIT/CIT, in extraordinary circumstances such as complexities of the case or administrative difficulties in conduct of assessment through 'E-Proceeding', can permit conduct of assessment proceedings through the conventional mode. It is hereby further directed that Pr. CIT/CIT is required to provide such relaxation only in extraordinary circumstances after examining the necessity for such relaxation and recording the reasons for providing such relaxations.

(iii) It is clarified that issue of notices and departmental communications in such cases shall be strictly governed by the guidelines issued by CBDT vide its Circular No.19/2019 dated 14-8-2019 regarding generation/allotment/quoting of Document Identification Number (DIN).

(iv) In cases where assessment proceedings are being carried out through the 'E-Proceeding' as per para (i) above, personal hearing/attendance may take place in following situation(s):

a. Where books of account have to be examined;

b. Where Assessing Officer invokes provisions of section 131 of the Act;



c. Where examination of witness is required to be made by the assessee or the Department;

d. Where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests through their 'E-filing' account for personal hearing to explain the matter.

However, the details pertaining to above shall be uploaded on ITBA subsequently.

With a view to bringing greater transparency in the functioning of the tax-administration and improvement in service delivery, almost all notices and orders of Income Tax Department are being generated electronically on the Income Tax Business Application (ITBA) platform. However, it has been brought to the notice of the Central Board of Direct Taxes (CBDT) that there have been some instances in which the notice, order, summons, letter and any correspondence (hereinafter referred to as "communication") were found to have been issued manually, without maintaining a proper audit trail of such communication.

In order to prevent such instances and to maintain proper audit trail of all communication, the CBDT has, vide Circular No.19/2019 dated 14.8.2019 laid down parameters specifying the manner in which any communication issued by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessee or any other person will be dealt with. All such communication issued on or after the 1st of October, 2019 shall carry a computer-generated Document Identification Number (DIN) duly quoted in the body of such communication.

CBDT has also specified exceptional circumstances where the communication may be issued manually but only after recording reasons in writing and with the prior written approval of the Chief Commissioner/Director General of Income-Tax concerned. In cases where manual communication is required to be issued, the reason for issue of manual communication without DIN has to be specified alongwith the date of obtaining written approval of the Chief Commissioner/Director General of Income-Tax in a particular format. Any communication which is not in conformity with the prescribed guidelines shall be treated as invalid and shall be deemed to have never been



issued. Further, CBDT has also laid down the timelines and procedure by which such communication issued manually will have to be regularised and intimated to the Principal Director General of Income-tax (Systems).

In addition to the above, in all pending assessment proceedings, where notices were issued manually, prior to issuance of the above referred Circular, all such cases would be identified and the notices so sent would be uploaded on ITBA by 31st October, 2019.

This is another step taken by CBDT towards better delivery of taxpayer services while ensuring accountability in official dealings.

### **5.CENTRALISED VERIFICATION SCHEME: 2019:**

Central Board of Direct Taxes vide Notification No. 5/2019/F. No. 370142/22/2017-TPL DATED.30TH January 2019 has made Centralised Verification Scheme 2019 for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer.

(a)Applicability of the Scheme:

This scheme shall be applicable to any information or documents,

(i) in possession of the Centre; or

(ii) made available to the Centre, by

- the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems);
- the Director General of Income-tax (Risk Assessment);
- the Director of Income-tax (Intelligence and Criminal Investigation);
- the Commissioner of Income-tax in charge of the Centralised Processing Centre for processing of returns;
- the Commissioner of Income-tax in charge of the Centralised Processing Cell for processing of statements of tax deducted at source; or
- any other authority, body or person, in accordance with the orders issued by the Board under section 119 of the Act.



(b) Issue and service of notice.

- The Centre may issue a notice to any person requiring him to furnish information or documents for the purposes of verification of the information or documents referred to in paragraph (a) above.
- The notice shall be issued under digital signature of the Designated Authority.
- The notice shall be served by delivering a copy by electronic mail or by placing a copy in the registered account on the portal followed by an intimation by Short Message Service.
- The information or documents called for shall be furnished on or before the date specified in the notice.

(c) Response to notice.

The response to the notice issued shall be furnished in a machine readable format, in accordance with the procedures and processes specified below.

The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify from time to time, procedures and processes in regard to the following matters, for effective functioning of the Centre, namely:-

- format and procedure for issuance of the notice;
- receipt of any information or document from the person in response to the notice;
- mode and formats for issue of acknowledgment of the response furnished by the person;
- provision of web portal facility including login facility, tracking status of verification, display of relevant details, and facility of download;
- accessing, processing and verification of information and response including documents submitted during the verification process;
- format and data structure for making available the outcome of verification to the Assessing Officer;
- call centre to answer queries and provide support services, including outbound calls and inbound calls seeking information or clarification;





- receipt, scanning, data entry, storage and retrieval of information or documents in a centralised manner;
- grievance redressal mechanism in the Centre.

(d) Processing of information and documents.

(1) The Centre shall process the information or documents furnished by the person in response to the notice issued, in accordance with the procedures and processes referred above

(2) The Centre shall make available the outcome of the processing to the Assessing Officer, in accordance with the orders issued by the Board under section 119 of the Act.

( e)No personal appearance.

No person shall be required to appear personally or through authorised representative before the Designated Authority at the Centre in connection with any proceedings.

## **6. CHALLENGES:**

**Adherence to the timelines:** It is a fact that all communications are supposed to be made only via emails and passing of draft and revised assessment orders in several iterations by the assessment unit, the adherence to the prescribed timelines will be one of the key challenges in the efficient implementation of the E-Scheme when it is new to all stake holders.

**Online Infrastructure Support:** The income tax department is required to maintain all infrastructural facility and with quality of the online tools, support systems, and level of comfort of all the stakeholders to adhere to the new E-Assessment Scheme 2019. 3.

**Coordination between/ among the E-Assessment Units and Assessing units:** To ensure smooth implementation of the E-Scheme and making of qualitative assessment orders, it shall be most critical to have proper co-ordination between different authorities. The composition of the assessment units with specific functional expertise and allocation of cases in a proper manner would be a driving force in ensuring the efficient assessments by the department.



# CHAPTER 04

## STEP BY STEP E-FILING AND E- PROCEEDINGS UNDER ITBA FUNCTIONALITY

### **e-Proceeding - Plan for Paperless Proceeding**

e-Proceedings is an electronic platform for conducting proceedings in an end-to-end manner. It is introduced by the Income tax department, to bring about transparency and efficiency in the income tax related proceedings.

All the notices/intimations/letters from the department are made available under e-Proceedings where the assessee would be able to view and submit the response along with attachments by uploading the same on e-Filing portal.

### **Who can respond to an e-Proceeding?**

The Assessee who received the notices / intimations / letters from the department can respond to the e-Proceeding on their own in the e-Filing portal by following few simple steps.

Or

The Assessee can assign an authorized representative in the e-Filing portal to respond to the notices/intimations on their behalf.

### **Steps to view and respond to an e-Proceeding by self.**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Post login, click on the 'e-Proceeding' menu and click 'e-Proceedings' link.
Step 3	Details of Proceedings related to Self, such as PAN, Assessment year, Proceeding Name, Proceeding Status, Proceeding Limitation Date, Proceeding Closure Date and Action.
Step 4	Click on the 'Proceeding Name' hyperlink of the appropriate proceeding to view notice details.



Step 5	Additional details such as Notice/Communication reference ID, Notice u/s, Description, Issued On, Document Id, Served On, Response Due date and Response are displayed.
Step 6	To view the details of the notice, click on the 'Notice/Communication reference ID' link and to submit your response against that particular notice, click on the 'Submit' link under the 'Response' column.
Step 7	Upon clicking on submit, a new page is opened where the Proceeding Name, Document Reference Id and Notice Section are pre-filled. Select the 'Response Type' from the dropdown (Partial Response/ Full Response). Enter the 'Response/Remarks' in text box not exceeding 4000 characters. Select the 'Attachment Description' from the dropdown and attach the supporting scanned documents in PDF/ Excel/CSV format, Read and tick on the declaration and click 'Continue' to proceed further.
Note:	<ul style="list-style-type: none"><li>• Maximum of 10 attachments can be submitted in a single response submission and any number of submissions can be made in response to a single notice/intimation/order. Maximum size for each attachment should not exceed 50 MB.</li><li>• If number of document exceeds ten in number, kindly prefer multiple submission in response to the notice by choosing the response type as "Partial Response". In case of multiple partial response is made, while submitting the last of the partial response, the response type be chosen as "Full response" so as to indicate that you have nothing further more to submit in response to the notice.</li><li>• The File name of the attachment should not contain any special characters other than – (hyphen) or _ (underscore).</li><li>• In case, the notice is related to Sec 142(1) [Calling of return]/148/153A/153C, upon click of submit, the assessee shall be re-directed to 'e-File-&gt;Income Tax Return' page, where he/she can upload the Income Tax Return.</li></ul>



Step 8	The Submission can be e-Verified using Electronic Verification Code (EVC) / Aadhaar OTP / Digital Signature Certificate (DSC) if applicable.
Step 9	A success message will be displayed confirming the submission of response.

### **Steps to Assign an Authorized Representative for responding to an e-Proceeding.**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Post login, click on the 'e-Proceeding' menu and click 'e-Proceedings' link.
Step 3	A new page will appear showing the details of the notices (if available) such as PAN, Assessment year, Proceeding Name, Proceeding Status, Proceeding Limitation Date, Proceeding Closure Date and Action.
Step 4	Click on 'Add/View Authorized Representative [AR]' hyperlink available under the Action column.
Step 5	Select the 'Authorized Representative Type' from the dropdown. An Authorized representative can be a <ul style="list-style-type: none"> <li>✓ Chartered Accountant</li> <li>✓ Related Person</li> <li>✓ Employee</li> <li>✓ Officer of a Scheduled Bank</li> <li>✓ Any Legal Practitioner</li> <li>✓ Person who has passed Recognized Accountancy Examination</li> <li>✓ Person with prescribed Education qualification</li> <li>✓ Income-tax Practitioner or others qualified practitioner as per section 288</li> </ul>
Step 6	If the representative is a Chartered Accountant, then enter the 'Membership Number' and for other representative types enter the 'PAN'. All the other fields such as Name, Mobile and e-mail will be auto populated (masked). Click the 'Add Authorized Representative' button. A dialogue box with registered mobile number and email ID will be displayed to the user. Click 'Confirm' button to receive the OTP in the registered mobile number and email ID.



Step 7	<ul style="list-style-type: none"><li>• A six digit OTP will be sent to your registered mobile number and registered email ID.</li><li>• Enter the six digit OTP --&gt; Click 'Validate' to complete the request submission.</li></ul>
Step 8	A Success message will be displayed confirming the request submission.
Note:	After submitting, an alert message will be sent to the Authorized Representative's e-mail ID and mobile number intimating that a request has been raised.

### **Steps for the Authorized Representative to Accept or Reject the request.**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to 'Worklist' tab --> Click 'For Your Action' hyperlink.
Step 3	Click 'e-Proceeding Worklist'.
Step 4	Click on the 'Accept/Reject' hyperlink available under the Action column.
Step 5	To Accept the request: Click on 'Accept' and Attach the PDF copy of notarized Power of Attorney (POA) received from the assessee, Read and click on the declaration on accepting the request and click on Accept button. e-Verifying the acceptance through EVC or DSC is mandatory.
Step 6	To Reject the request: Click on the 'Reject' and Enter the 'Remarks'.
Note:	The Authorized Representative should either accept or reject the request within 7 days from the date of raising the request.

### **Steps for the Authorized Representative to view and respond to an e-Proceeding**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
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Step 2	Post login, click on the 'e-Proceeding' menu and click 'e-Proceedings' link.
Step 3	Details of Proceedings related to Other PAN/TAN such as PAN/TAN, Name of the Assessee, Assessment Year/Financial Year, Proceeding Name, Proceeding Status, Proceeding limitation date and Authorized Representative status are displayed to the user.
Step 4	Click on the 'Proceeding Name' hyperlink of the appropriate proceeding to view notice details.
Step 5	Additional details such as Notice/Communication reference ID, Notice u/s, Description, Issued On, Document Id, Served On, Response Due date and Response are displayed.
Step 6	To view the details of the notice, click on the 'Notice/Communication reference ID' link and to submit your response against that particular notice, click on the 'Submit' link under the 'Response' column.
Step 7	Upon clicking on submit, a new page is opened where the Proceeding Name, Document Reference Id and Notice Section are pre-filled. Select the 'Response Type' from the dropdown (Partial Response/ Full Response). Enter the 'Response/Remarks' in text box not exceeding 4000 characters. Select the 'Attachment Description' from the dropdown and attach the supporting scanned documents in PDF/ Excel/CSV format, Read and tick on the declaration and click 'Continue' to proceed further.
Note:	<ul style="list-style-type: none"> <li>• Maximum of 10 attachments can be submitted in a single response submission and any number of submissions can be made in response to a single notice/intimation/order. Maximum size for each attachment should not exceed 50 MB.</li> <li>• If number of document exceeds ten in number, kindly prefer multiple submission in response to the notice by choosing the response type as "Partial Response". In case of multiple partial response is made, while submitting the last of the partial response, the response type be chosen as "Full response" so as to indicate that you have nothing further more to submit in response to the notice.</li> </ul>



	<ul style="list-style-type: none"><li>• The File name of the attachment should not contain any special characters other than – (hyphen) or _ (underscore).</li><li>• In case, the notice is related to Sec 142(1) [Calling of return]/148/153A/153C, upon click of submit, the assessee shall be re-directed to 'e-File-&gt;Income Tax Return' page, where he/she can upload the Income Tax Return.</li></ul>
Step 8	The Submission can be e-Verified using Electronic Verification Code (EVC) / Aadhaar OTP / Digital Signature Certificate (DSC) if applicable.
Step 9	A success message will be displayed confirming the submission of response.

### **Steps to view the response submitted by self and Authorized Representative to an e-Proceeding.**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Post login, click on the 'e-Proceeding' menu and click 'e-Proceedings' link.
Step 3	Details of Proceedings related to self and details of proceedings related to other PAN/TAN will be displayed separately.
Step 4	Click on the 'Proceeding Name' hyperlink of the appropriate proceeding to view notice details.
Step 5	Click on the 'View' link under the 'Response' column to view the details of the response submitted.

### **Best Practices for Scanning the Supporting Documents**

#### **Scan Settings**

- Set the Scan Clarity to at least 300 DPI.
- Choose the format of saving the document as PDF and name the document appropriately.
- Scan the document in Black and White only.
- Please ensure that the document is not password protected.





### Scanning Source Documents.

- Scan only the original document
- Ensure that the document size is A4 or letter size only.
- If there are multiple pages, kindly scan all the pages into a single file and ensure that the final size of the PDF does not exceed more than 50 MB.

### To avoid poor quality.

- Please ensure the original Document that is being scanned is clear and not faded.
- If the documents are handwritten, please ensure that it is clear and legible.
- Please ensure documents are free from ink bleeding or smudging.

### Registration

Registration helps in creating a user account in the e-Filing portal. Taxpayer needs to register on the e-Filing website to leverage the services such as filing ITR, tax deducted details, refund status and so on. Briefly, taxpayer can track all tax-related activities on this website.

Select the Taxpayer's user type to register on e-Filing

#### Individual

#### HUF

#### Other than Individual and HUF

### Login to e-Filing

Perform the following steps to login at e-Filing portal:

Step 1	Visit the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Click 'Login Here' button located at right side of the Home Page.
Step 3	Enter 'User ID*' (Note: The User Id differs based on the user type. Click here to know more.)
Step 4	Enter 'Password*' (Note: The password is set at the time of registration in the e-Filing portal) Note: If you have forgotten password, Click here to know more.



Step 5	Enter the value of 'Captcha*' as displayed on the screen. (If the image is not visible properly, the image can be changed by clicking on refresh button beside) → Click 'Login' Or, Visually Challenged users can use the OTP option that is 'Request OTP' instead of Captcha. OTP will be shared to registered Mobile Number.
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## Filing of Income Tax Returns and Forms

Before you plan to file ITRs online, kindly have a glance on the following common terms used during filing ITRs.

### What is e-Filing.

To submit the Income Tax Returns (ITR) and other forms electronically.

### What is the difference between AY and FY?

Financial Year (FY)	Assessment Year (AY)
FY is the period between April 1 - 31 March	AY is the next year in which the income is evaluated and taxed.
For example, if FY is from 1 April, 2015 - 31 March, 2016, then it is known as FY 2015-16	For example, for FY 2015-16, AY for income earned during this period will begin after the FY ends that is 1 April, 2016-31 March, 2017

### Which ITR is applicable to me?

The following table represents the ITR forms based on user type and AY.



S. No.	ITR Forms	AY 2019-20	AY 2018-19	AY 2017-18	AY 2016-17	AY 2015-16	AY 2014-15	AY 2013-14	AY 2011-12, 2012-13	AY 2007-08, 2008-09, 2009-10, 2010-11	
1	ITR1	Individual									
2	ITR2	Individual, HUF									
3	ITR2A	NA	Individual & HUF	NA	NA	NA	NA				
4	ITR3	Individual & HUF									
5	ITR4	Individual, HUF, Firm	Individual & HUF								
6	ITR4S	NA	Individual, HUF & Firm	Individual & HUF				NA			
7	ITR5	AOP, BOI, LA, Firm, Trust, AJP, Government									
8	ITR6	Company									
9	ITR7	Trust							NA		
To know who can file which ITR- <a href="#">Click here to know more</a>											

### Which Forms are applicable to me?

The following table represents the forms applicable to different user type:

**Online:** After login to e-Filing portal, taxpayer can select the Form, prepare and submit it.

**Offline:** Taxpayer can download the JAVA utility, prepare the XML, login to e-Filing portal and submit it.

S. No.	Form Name	Description	Applicability	Online	Offline
1	Form 1	Statement of Specified Services - Equalisation levy Rules, 2016	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	YES
2	Form 3	Appeal to the Commissioner of Income-tax (Appeals) -Equalisation levy Rules, 2016	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO



3	Form 3AC	Audit report under section 33AB(2)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
4	Form 3AD	Audit Report under section 33ABA(2)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
5	Form 3AE	Audit report under section 35D(4)/35E(6) of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
6	Form 3CA-3CD	Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES
7	Form 3CB-3CD	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES
8	Form 3CE	Audit Report under sub-section (2) of section 44DA of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO



9	Form 3CEA	Report of an accountant to be furnished by an assessee under sub-section (3) of section 50B of the Income -tax Act, 1961 relating to computation of capital gains in case of slump sale	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO
10	Form 3CEAA	Report to be furnished under sub-section (4) of section 92D of the Income-tax Act, 1961	Company, AOP/BOI/ Trust/Firm/ AJP/LA	NO	YES
11	Form 3CEAB	Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of sub-section (4) of section 92D of the Income-tax Act, 1961	Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO
12	Form 3CEAC	Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of sub-section (1) of section 286 of the Income-tax Act, 1961	Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO



13	Form 3CEAD	Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of sub-section (2) or sub-section (4) of section 286 of the Income-tax Act, 1961	Company, AOP/BOI/ Trust/Firm/ AJP/LA	NO	YES
14	Form 3CEAE	Intimation on behalf of the international group for the purposes of the proviso to sub-section (4) of section 286 of the Income-tax Act, 1961	Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO
15	Form 3CEB	Report from an accountant to be furnished under section 92E relating to international transaction(s) and specified domestic transaction(s)	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA	NO	YES
16	Form 3CEJ	Report from an accountant to be furnished for purposes of section 9A relating to arm's length price in respect of the remuneration paid by an eligible investment fund to the fund manager	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO



17	Form 3CEK	Annual Statement under section 9A of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
18	Form 3CF-I	Application Form for approval under clause (ii) or clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 in the case of a research association	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
19	Form 3CF-II	Application Form for approval under clause (ii) or clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 in the case of a University, College or other Institution	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
20	Form 3CF-III	Application Form for approval under clause (iia) of sub-section (1) of section 35 of Income Tax Act, 1961 in the case of company	Company	YES	NO
21	Form 3CFA	Form for Opting for taxation of income by way of royalty in respect of Patent	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO



22	Form 3CL	Report to be submitted by the prescribed authority to the Income-tax Authority specified under section 35(2AB) of the Income-tax Act, 1961	External Agency	YES	NO
23	Form 3CLA	Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility	Company	YES	NO
24	Form 6B	Audit report under section 142(2A) of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES
25	Form 8	Declaration under section 158A(1) of the Income-tax Act, 1961 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO





26	Form 9	Application for grant of approval or continuance thereof to a fund under section 10(23AAA) of the Income-tax Act, 1961	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
27	Form 9A	Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income - tax Act, 1961.	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
28	Form 10	Statement to be furnished to the Assessing Officer/Prescribed Authority under sub-section (2) of section 11 of the Income-tax Act, 1961	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
29	Form 10A	Application for registration of charitable or religious trust or institution under clause (aa) of sub-section (1) of section 12A of the Income-tax Act, 1961	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
30	Form 10B	Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES



31	Form 10BA	Declaration to be filed by the assessee claiming deduction under section 80GG	Individual	YES	NO
32	Form 10BB	Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).	Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES
33	Form 10CCB	Audit report under sections 80-I(7)/80-IA(7)/80-IB/80-IC	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
34	Form 10CCB-BA	Audit report under section 80-ID(3)(iv)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
35	Form 10CCBC	Audit report under section 80-IB(11B)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
36	Form 10CCBD	Report of accountant under section 80-IB(11C)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO



37	Form 10CCC	Certificate under sub-rule (3) of rule 18BBE of the Income-tax Rules, 1962	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
38	Form 10CCD	Certificate under sub-section (3) of section 80QQB for Authors of certain books in receipt of Royalty income, etc.	Individual	YES	NO
39	Form 10CCE	Certificate under sub-section (2) of section 80RRB for Patentees in receipt of royalty income, etc.	Individual	YES	NO
40	Form 10CCF	Report under section 80LA(3) of the Income-tax Act, 1961	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
41	Form 10DA	Report under section 80JJAA of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
42	Form 10E	Form for furnishing particulars of income u/s 192(2A) for the year ending 31st March, 20..... for claiming relief u/s 89(1) by a Government servant/an employee in a company, co-operative society, local authority, university, institution, association/body	Individual	YES	NO



43	Form 10G	Application for grant of approval or continuance thereof to institution or fund under section 80G(5)(vi) of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
44	Form 10H	Certificate of foreign inward remittance	Individual	YES	NO
45	Form 10-IB	Application for exercise of option under sub-section (4) of section 115BA of the Income - tax Act, 1961	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
46	Form 15CA	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA, Tax-Deductor & Collector	YES	YES
47	Form 15CB	Certificate of an accountant	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA, Tax-Deductor & Collector	NO	YES
48	Form 15CC	Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of ..... of ..... (Financial Year)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA, Tax-Deductor & Collector	NO	YES



49	Form 15G (Consolidated)	Statement of Declaration under section 197A (1) and section 197A (1A) by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax.	Tax Deductor & Collector	NO	YES
50	Form 15H (Consolidated)	Statement of Declaration under section 197A(1C) by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.	Tax Deductor & Collector	NO	YES
51	Form 29B	Report under Section 115JB of the Income-tax Act, 1961 for computing the book profits of the company	Company	YES	YES
52	Form 29C	Report under section 115JC of the Income-tax Act, 1961 for computing Adjusted Total Income and Alternate Minimum Tax of the person other than a company	Individual, HUF, AOP/ BOI/Trust/ Firm/AJP/LA	YES	YES



53	Form 35	Appeal to the Commissioner of Income-tax (Appeals)	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA, Tax-Deductor & Collector	YES	NO
54	Form 40C	Application for recognition of a recognised provident fund	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
55	Form 41	Form for maintaining accounts of subscribers to a recognised provident fund	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
56	Form 49C	Annual Statement under section 285 of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
57	Form 49D	Information and documents to be furnished by an Indian concern under section 285A	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
58	Form 52A	Statement to be furnished to the Assessing Officer under section 285B of the Income-tax Act, 1961, in respect of production of a cinematograph film	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO



59	Form 56	Application for Grant of Exemption or continuance thereof under section 10(23C)(iv) and (v) for the year ....	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
60	Form 56D	Application for grant of exemption or continuance thereof under section 10(23C)(vi) and (via) for the year	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
61	Form 56F	Report under section 10A of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
62	Form 56FF	Particulars to be furnished under clause (b) of sub-section (1B) of section 10A of the Income-tax Act, 1961	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO
63	Form 62	Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years.	Company	YES	NO



64	Form 63	Statement to be furnished to the Assessing Officer designated under rule 12B of the Income-tax Rules, 1962, in respect of income distributed by the Unit Trust of India	Company	YES	NO
65	Form 63A	Statement to be furnished to the Assessing Officer designated under rule 12B of the Income-tax Rules, 1962, in respect of income distributed by a Mutual Fund	Company	YES	NO
66	Form 64	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 115U of the Income-tax Act, 1961.	Company, AOP/BOI/Trust/Firm/AJP/LA	YES	YES
67	Form 64A	Statement of income distributed by a Business Trust to be furnished under section 115UA of the Income-tax Act, 1961.	Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES
68	Form 64D	Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income-tax Act, 1961.	Company, AOP/BOI/Trust/Firm/AJP/LA	NO	YES





69	Form 64E	Statement of income paid or credited by a securitisation trust to be furnished under section 115TCA of the Income tax Act, 1961	Company, AOP/BOI/ Trust/Firm/ AJP/LA	NO	YES
70	Form 65	Application for exercising/renewing option for the tonnage tax scheme under sub-section (1) of section 115VP or sub-section (1) of section 115VR of the Income-tax Act, 1961	Company	YES	NO
71	Form 66	Audit Report under clause (ii) of section 115VW of the Income-tax Act, 1961	Company	YES	NO
72	Form 67	Statement of income from a country or specified territory outside India and Foreign Tax Credit	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO
73	Form V(P-MGK)	Form for reporting under Pradhan Mantri-GaribKalyan Deposit Scheme, 2016	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA, Tax-Deductor& Collector	NO	YES
74	Form 26A	Furnishing Accountant certificate under the first proviso to sub-section(1) of section 201 of the Income Tax Act, 1961	Tax Deductor& Collector	YES	NO



75	Form 27BA	Furnishing Accountant certificate under the first proviso to sub-section(6A) of section 206C of the Income Tax Act, 1961	Tax Deductor& Collector	YES	NO
76	Form 24Q	Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act, 1961 in respect of salary for the quarter ended.... (June/September/December/March) ...(Financial year)	Tax Deductor& Collector	NO	YES
77	Form 26Q	Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act, 1961 in respect of payments other than salary for the quarter ended.... (June/September/December/ March) ...(Financial year)	Tax Deductor& Collector	NO	YES
78	Form 27EQ	Quarterly statement of collection of tax at Source under section 206C of Income-tax Act, 1961 for the quarter ended.... June/September/ December/March ...(Financial year)	Tax Deductor& Collector	NO	YES



79	Form 27Q	Quarterly statement of deduction of tax under sub-section (3) of section 200 of Income-tax Act, 1961 in respect of payments other than Salary made to non-residents for the quarter ended.... June/September/December/March ...(Financial year)	Tax Deductor& Collector	NO	YES
80	RGESS	Annual Report to be submitted by the depository to the Income Tax Department	External Agency	NO	YES
81	Form 1_IDS*	Form of Declaration under section 183 of the Finance Act, 2016, in respect of the Income Declaration Scheme, 2016	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	YES
82	Form 2_IDS	Acknowledgement Of Declaration Under Section 183 Of The Finance Act, 2016 In Respect Of The Income Declaration Scheme, 2016	Commissioner of Income Tax Department	YES	NO
83	Form 3_IDS	Intimation Of Payment Under Sub-Section (1) Of Section 187 Of The Finance Act, 2016 In Respect Of The Income Declaration Scheme, 2016	Individual, HUF, Company, AOP/BOI/Trust/Firm/AJP/LA	YES	NO



84	Form 4_IDS	Certificate Of Declaration Under Section 183 Of The Finance Act, 2016 In Respect Of The Income Declaration Scheme, 2016	Commissioner of Income Tax Department	YES	NO
85	Form 1_PMGKY*	Form of Declaration under section 199C of the Finance Act, 2016, In Respect Of the Taxation and Investment Regime for Pradhan Mantri-GaribKalyanYojana Rules, 2016	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA	YES	NO
86	Form 2_PMGKY	Certificate of Declaration under section 199C of the Finance Act, 2016, In Respect of the Taxation and Investment Regime for Pradhan MantriGaribKalyanYojana Rules, 2016	Commissioner of Income Tax Department	YES	NO
87	Form 6*	Form of declaration of undisclosed asset located outside India under section 59 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	Individual, HUF, Company, AOP/BOI/ Trust/Firm/ AJP/LA	NO	YES

\*The due date is expired



## Quoting of Aadhaar number in Income Tax Returns

From 1st July 2017, for all the persons who have been allotted Permanent Account Number (PAN), and are eligible to obtain Aadhaar, the linking of PAN with Aadhaar is mandatory by 30th September 2019. Further, with effect from 1st April 2019, the Income tax return can be filed, either electronically or manually, only if the PAN is linked with Aadhaar number and it is quoted. However, the above is not applicable for the following specifically exempted Individuals.

An individual who does not possess the Aadhaar number and is-

- residing in the States of Assam, Jammu and Kashmir and Meghalaya;
- a non-resident as per the Income-tax Act, 1961;
- of the age of eighty years or more at any time during the previous year;
- not a citizen of India.

## e-Filing of ITR

The user can file the Income Tax Return (ITR) in two ways:

1. Offline: Download the applicable ITR, fill the form offline, save the generated XML file and then upload it. [Click here](#) how to proceed further

To e-File the ITR using the upload XML method, the user must download either of the following ITR utility:

- o Excel Utility
- o Java Utility

Perform the following steps to download the Java utility or Excel Utility, then generate and Upload the XML:

Step 1	Go to the Income Tax e-Filing portal, <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Download the Appropriate ITR utility under 'Downloads → Click Offline Utilities → Income Tax Return Preparation Utilities'
Step 3	Extract the downloaded utility ZIP file and Open the Utility from the extracted folder. (For more information and prerequisites, refer the 'Read me' document).



Note:	<p><b>System Requirements</b></p> <p>Excel Utilities: Macro enabled MS-Office Excel version 2007/2010/2013 on Microsoft Windows 7 / 8 /10 with .Net Framework (3.5 &amp; above)</p> <p>Java Utilities: Microsoft Windows 7/8/10, Linux and Mac OS 10.x with JRE (Java Runtime Environment) Version 8 with latest updates.</p> <p>To Enable Macros in Excel Go to → File → Options → Trust Centre → Trust Centre Settings → Macro Settings → Enable All Macro → Click 'OK' button twice to save these settings.</p>
Step 4	<p>Fill the applicable and mandatory fields of the ITR form.</p> <p><a href="#">Click here to know the description of various sections for filing ITR.</a></p>
Note:	<p>Pre-filled XML can be downloaded post login to the e-Filing portal from 'My Account → Download Pre-Filled XML' and can be imported to the utility for prefilling the personal and other available details.</p>
Step 5	<p>Validate all the tabs of the ITR form and Calculate the Tax.</p>
Step 6	<p>Generate and Save the XML.</p>
Step 7	<p>Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.</p>
Step 8	<p>Click on the 'e-File' menu and click 'Income Tax Return' link.</p>
Step 9	<p>On Income Tax Return Page:</p> <ul style="list-style-type: none"><li>o PAN will be auto-populated</li><li>o Select 'Assessment Year'</li><li>o Select 'ITR form Number'</li><li>o Select 'Filing Type' as 'Original/Revised Return'</li><li>o Select 'Submission Mode' as 'Upload XML'</li></ul>



Step 10	<p>Choose any one of the following option to verify the Income Tax Return:</p> <ul style="list-style-type: none"> <li>o Digital Signature Certificate (DSC)</li> <li>o Aadhaar OTP</li> <li>o EVC using Prevalidated Bank Account Details</li> <li>o EVC using Prevalidated Demat Account Details</li> <li>o Already generated EVC through My Account → Generate EVC Option or Bank ATM. Validity of such EVC is 72 hours from the time of generation.</li> <li>o I would like to e-Verify later. Please remind me.</li> <li>o I don't want to e-verify this Income Tax Return and would like to send signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru – 560500" of such EVC is 72 hours from the time of generation</li> </ul>
Step 11	Click 'Continue'
Step 12	<p>Attach the ITR XML file.</p> <p>On choosing,</p> <ul style="list-style-type: none"> <li>o DSC as verification option, Attach the signature file generated from DSC management utility.</li> <li>o Aadhaar OTP as verification option, Enter the Aadhaar OTP received in the mobile number registered with UIDAI.</li> <li>o EVC through Bank account, Demat account or Bank ATM as verification option, Enter the EVC received in the mobile number registered with Bank or Demat Account respectively.</li> <li>o Other two verification options, the ITR will be submitted but the process of filing the ITRs is not complete until it is verified. The submitted ITR should be e-Verified later by using 'My Account → e-Verify Return' option or the signed ITR-V should be sent to CPC, Bengaluru.</li> </ul>
Step 13	Submit the ITR.
Step 14	To view the uploaded ITRs Click here



	Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
	Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'View e-Filed Returns / Forms'
	Step 3	Select the option from drop down list → Click 'Submit'

2. Online: Enter the relevant data directly online at e-filing portal and submit it. TaxPayer can file ITR-1 and ITR-4 online. Click here how to proceed further

Step 1	Go to the Income Tax e-Filing portal, <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
Step 3	Click on the 'e-File' menu and click 'Income Tax Return' link.
Step 4	On Income Tax Return Page: <ul style="list-style-type: none"><li>o PAN will be auto-populated</li><li>o Select 'Assessment Year'</li><li>o Select 'ITR Form Number'</li><li>o Select 'Filing Type' as 'Original/Revised Return'</li><li>o Select 'Submission Mode' as 'Prepare and Submit Online'</li></ul>
Step 5	Click on 'Continue'
Step 6	Read the Instructions carefully and Fill all the applicable and mandatory fields of the Online ITR Form. Click here to know the description of various sections for filing ITR. Note: To avoid loss of data/rework due session time out, Click on 'Save Draft' button periodically to save the entered ITR details as a draft. The saved draft will be available for 30 days from the date of saving or till the date of filing the return or till there is no change in the XML schema of the notified ITR (Whichever is earlier).





Step 7	<p>Choose the appropriate Verification option in the 'Taxes Paid and Verification' tab.</p> <p>Choose any one of the following option to verify the Income Tax Return:</p> <ul style="list-style-type: none"> <li>o I would like to e-Verify</li> <li>o I would like to e-Verify later within 120 days from date of filing.</li> <li>o I don't want to e-Verify and would like to send signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru - 560 500" within 120 days from date of filing.</li> </ul>
Step 8	Click 'Preview and Submit' button, Verify all the data entered in the ITR
Step 9	'Submit' the ITR.
Step 10	<p>On Choosing 'I would like to e-Verify' option, e-Verification can be done through any of the following methods by entering the EVC/OTP when asked for.</p> <ul style="list-style-type: none"> <li>o EVC generated through bank ATM or Generate EVC option under My Account</li> <li>o Aadhaar OTP</li> <li>o Prevalidated Bank Account</li> <li>o Prevalidated Demat Account</li> <li>o Digital Signature Certificate</li> </ul>
Note:	<p>On Choosing the other two verification options, the ITR will be submitted but the process of filing the ITRs is not complete until it is verified. The submitted ITR should be e-Verified later by using 'My Account → e-Verify Return' option or the signed ITR-V should be sent to CPC, Bengaluru.</p>
Step 11	<p>The EVC/OTP should be entered within 60 seconds else, the Income Tax Return (ITR) will be auto-submitted. The submitted ITR should be verified later by using 'My Account → e-Verify Return' option or by sending signed ITR-V to CPC.</p>
Step 12	To view the uploaded ITRs - <a href="#">Click here</a>



Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'View e-Filed Returns / Forms'
Step 3	Select the option from drop down list → Click 'Submit'

The user can file the Forms in two ways

- Prepare and Submit Online

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'e-File' menu located at upper-left side of the page → Click 'Income Tax Forms'
Step 3	Select the 'Assessment Year' and 'Form Name' from the dropdown list
Note:	For few forms, you can e-Verify the forms. Click here to know the list of forms
Step 4	Select the 'Submission Mode' as 'Prepare and Submit Online' from the dropdown list → Click Continue
Step 5	Read the instructions carefully and fill the form, click 'Submit'
Step 6	To view the uploaded forms - Click Here
Note:	For few forms Assessment Year is not required.

- Prepare XML Offline and Submit

Step 1	Visit the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Downloads' located below the login button → Click 'Offline Utilities' -> Click 'Other Forms Preparation Utilities'
Step 3	Click 'Download' link available under 'Utility' column → Extract the download ZIP file
Step 4	Update all the mandatory fields → Click 'Generate XML' located at upper-middle side of the utility → Save the XML at your desktop



Note	For few forms, you can e-Verify the forms. Click here to know the list of forms
Step 5	<p>Attach the XML and DSC at the option 'Attach the XML file*', 'Attach the Signature file*' → Click 'Submit'</p> <p>Note: You must have registered Digital Signature Certificate (DSC) to generate and attach a signature file. If you have not registered DSC, Click here to know more</p>

## Respond to Defective Notice u/s 139(9)

### What is Defective Notice/Return.?

On successful filing of the ITR, the same will be processed with the details provided. If there is any discrepancies or mistakes in the ITR then your return will be treated as Defective. You will then be issued a Defective Return notice u/s 139(9).

Note: You must revise your return addressing the defects within the timeline as mentioned in the notice u/s 139(9).

Perform the following steps to submit response to notice issued u/s 139(9):

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'e-File' menu located at upper-left side of the page → Click 'e-File in response to Notice u/s 139(9)'
Step 3	Details such as ITR, A.Y, e-Filing Acknowledgement No., CPC Reference Number, Notice Date, Status and Response are displayed. Click the 'Submit' hyperlink in the Response column.
Step 4	<p>All the identified defects from the filed ITR is displayed to the taxpayers.</p> <p>Choose YES/NO from the 'Do you agree with defect?' column.</p> <ul style="list-style-type: none"> <li>On Choosing YES, Upload the correct XML and Click the Submit button.</li> <li>On Choosing NO, Enter your remarks under column 'Assessee Remarks' and Click the Submit button.</li> </ul>



Note:	For AY 2019-20, Please download the latest ITR utility for AY 2019-20 and generate the XML by choosing 'Filed in response to notice u/s' as '139(9)' in the ITR utility.
Step 5	To view the submitted response, Click 'View' hyperlink under Response column to know the details of response submitted.

### **Response to Notice under section 142(1)/148/153A/53C**

**When a user receives any notice under sections 142(1)/148/153A/53C, compliance with these notice u/s 142(1)/ 148/153A/53C is mandatory.**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Click on 'e-Proceeding' tab from the menu and select 'e-Proceedings'
Step 3	Click on the appropriate notice from the listed proceedings
Step 4	Click on 'Submit' hyperlink under Response column, on confirmation user will be redirected to 'e-File' → 'Income Tax Return'
Step 5	Select the appropriate 'ITR Form Number' and the option to verify your ITR
Step 6	Click 'Continue'
Step 7	Attach the ITR XML. (Notice details will be pre-filled from e-Proceeding)
Step 8	Click 'Submit'.
Note:	When user submits ITR u/s 148,153A,153C and receives any notice post filing the return, then users are allowed to file their return again. If multiple notices are available, then the Submit button will be made available for the latest notice.



## Rectification of Order/Intimation

The return filed by the taxpayer will be processed by Income Tax Department (ITD) and intimation will be sent to the assessee under section 143(1) based on details disclosed by the taxpayer and rules deployed at the processing center of ITD. In case if the taxpayer wants to seek rectification of a mistake in an order or intimation which is apparent from the record, then the taxpayer can seek 'Rectification under Section 154'

Perform the following steps to file the Rectification request.

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'e-File' menu located at upper-left side of the page <input type="checkbox"/> Click 'Rectification'
Step 3	Choose the options of 'Order/Intimation to be rectified' and 'Assessment Year' from the drop down list. Click 'Continue'
Step 4	<p>Select any one of the following options of 'Request Type' from drop down list.</p> <ul style="list-style-type: none"> <li>• Tax credit mismatch correction only - On selecting this option, following check boxes will be displayed. <ul style="list-style-type: none"> <li>o TDS on Salary Details</li> <li>o TDS on Other than Salary Details</li> <li>o TDS on transfer of Immovable property/Rent</li> <li>o TCS Details</li> <li>o IT Details</li> </ul> </li> </ul> <p>You may select the check box for which data needs to be corrected.</p> <p>You can add a maximum of 10 entries for each of the selections. No upload of an Income Tax Return is required.</p> <p>Note: This option is available only for ITR 1 for AY 2019-20. For remaining ITRs for AY 2019-20 this option is not available, so the assessee should use Return Data Correction (XML) option for rectifying tax credit mismatch.</p> <ul style="list-style-type: none"> <li>• Return data Correction (XML) - Select the following <ul style="list-style-type: none"> <li>o Reason for Rectification by clicking the button made available. (maximum of 4 reasons)</li> <li>o Schedules being changed</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>o Donation and Capital gain details (if applicable)</li> <li>o Upload XML, and</li> <li>o Digital Signature Certificate (DSC) (if available and applicable)</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>o When the user is uploading XML, the Gross Total Income and Deductions amount should be the same as in the processed return.</li> <li>o For AY 2018-19 the assessee should select 'Filing Type' as 'Rectification' in the ITR utility and upload the XML</li> <li>• Only reprocess the return – On selecting this option, user needs to just submit the rectification request.</li> </ul> <p>Note: User can verify the Form 26AS details under My Account → View Form 26AS and Tax Credit Mismatch under My Account → Tax Credit Mismatch</p> <ul style="list-style-type: none"> <li>• Correcting Status (Only for ITR-5 &amp; 7) (Till AY 2018-19) - On selecting this option, the user should select the status applicable from the displayed drop down, answer the additional questions asked and upload the necessary attachments to submit the request.</li> <li>• Correcting Exemption Section Details (only for ITR-7) (Till AY 2018-19) – On Selecting this option, the user must fill in all the applicable fields and upload the necessary attachments to submit the request.</li> <li>• Additional information for 234C - On Selecting this option, the user must fill in all the applicable fields to submit the request.</li> </ul>
Step 5	Click Submit to complete the rectification request. A Success message will be displayed and a mail confirming the submission of rectification request will be sent to the user's registered mail id.
Step 6	To View the submitted Rectification Request, Click <a href="#">here</a> to know more
Note	<ul style="list-style-type: none"> <li>• Taxpayer can withdraw rectification within end of the day of request, To withdraw rectification request, Click hyperlink 'Click here to withdraw'</li> <li>• Submission of Rectification allowed for both paper filed and e-Filed Returns and for rectification rights transferred to AO.</li> </ul>



The process of verifying an item electronically using Electronic Verification Code (EVC) or Aadhaar OTP or Digital Signature Certificate. Verification is mandatory to accept the items for further processing.

EVC is a 10 digit unique alphanumeric code to confirm the identity of the person.

### **e-Verification**

The process of verifying an item electronically using Electronic Verification Code (EVC) or Aadhaar OTP or Digital Signature Certificate. Verification is mandatory to accept the items for further processing.

EVC is a 10 digit unique alphanumeric code to confirm the identity of the person.

### **Usage of e-Verification**

The e-Verification can be used for the following items in eFiling portal.

- Income Tax Returns and Other Forms
- e-Proceeding
- Refund Re-Issue

### **e-Verification options**

The listed items can be verified using Electronic Verification Code or Aadhaar OTP or DSC.

- Electronic Verification Code Options Electronic verification code can be generated using the following options.
  - o Login to eFiling through NetBanking Option of Login to eFiling portal is also available through net banking platform of various banks in India. Taxpayer having accounts with those banks (with their PAN attached with the bank account and the PAN is registered in eFiling portal) can login to eFiling portal through their Net banking (Please verify the link to eFiling option in net banking platform with the respective banks). After login to eFiling portal through net banking, Taxpayer can submit any of the listed items and it will be automatically e-Verified, (EVC will be generated and attached to the item automatically). Currently this option is available for specific banks -Click here to view the list of banks



o Pre-validated Bank Account.

Taxpayer can generate an EVC using Pre-validated bank account details and the EVC can be used for e-Verification. Taxpayer must have linked their bank account with eFiling account. Option to link the same is available under Profile Settings → Prevalidate Bank Account after login to eFiling portal. Currently this option is available for specific banks - Currently this option is available for specific banks -Click here to view the list of banks

o Pre-validated Demat Account Details.

Taxpayer can generate an EVC using Pre-validated DEMAT account details and the EVC can be used for e-Verification. Taxpayer must have linked their DEMAT account with eFiling account. Option to link the same is available under Profile Settings → Prevalidate DEMAT Account after login to eFiling portal.

National Securities Depository Limited (NSDL) and Central Depository Services (India) Ltd (CDSL) provided the option to pre-validate the Demat account

o EVC through Bank ATM.

Taxpayer can generate an EVC through ATM and the EVC can be used to verify the listed items. "PIN FOR INCOME TAX FILING" option can be used in the ATM to generate the EVC. Taxpayer must have linked their PAN with the respective bank account and the PAN should be registered with eFiling for the same. Upon using the option, Taxpayer will get the EVC on the registered mobile number (Primary mobile number registered with specific Bank). EVC generated using this option is valid for 72 Hours. - Currently this option is available for specific banks -Click here to view the list of banks Taxpayer can also generate EVC using Netbanking Login or Pre-validated Bank Account or Pre-validated DEMAT account under My Account → Generate EVC option after login to eFiling portal and it is valid for 72 Hours from the time of generation of the code.

• AadhaarOTPTo generate an EVC through Aadhaar is done in two stages.

1. Firstly, the taxpayer has to link PAN with Aadhaar through the e-filing portal. To know How to Link Aadhaar with PAN-Click Here.

The taxpayer's PAN credentials such as Name, Date of Birth





and Gender will be matched with the Aadhaar credentials. On matching, the PAN will be linked to Aadhaar.

2. Secondly, taxpayer has to opt for Aadhaar EVC. A One Time Password (OTP) will be generated by the Aadhaar authorities and sent to the Aadhaar registered mobile of the taxpayer. Using this OTP, the taxpayer would be able to verify the uploaded return.

Perform the following steps to generate EVC through Aadhaar OTP:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'e-Verify Return'
Step 3	Click 'e-Verify' link → Select option 'I would like to generate Aadhaar OTP to e-Verify my return'
Step 4	Enter the 6 digits OTP received on the mobile Number

**Digital Signature Certificate** Digital Signature Certificate (DSC) is the electronic format of physical or paper certificate like a driving License, passport and so on. Certificates serve as proof of identity of an individual or organisation for a certain purpose on online / computer. DSC can be presented electronically to prove taxpayer's identity, to access information or services on the internet or to sign certain documents manually.

Perform the following steps to register the DSC to generate a signature file in e-Filing:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Profile Setting' menu located at the upper-right side of the page → Click 'Register Digital Signature Certificate' → Click 'Click here to download the DSC Utility'
Step 3	Extract the downloaded DSC Utility → Open the Executable Jar File (DSC Utility) → Read the instructions carefully.
Step 4	In the DSC Management Utility, go to 'Register/Reset Password using DSC' tab → Enter 'Enter e-Filing User ID*', 'Enter PAN of the DSC*' → Select the type of 'Digital Signature Certificate' (DSC)



Step 5	<p>DSC using .pfx file:</p> <ol style="list-style-type: none"><li>0. Select the Type of DSC .pfx file</li><li>1. Browse and attach the Keystore file (.pfx File)</li><li>2. Enter the password for your private key</li><li>3. Click 'Generate Signature file'</li></ol> <p>DSC using USB token:</p> <ol style="list-style-type: none"><li>4. Select the Type of DSC (.pfx file or USB token)</li><li>USB Token</li><li>5. Select USB Token Certificate → Click 'Generate Signature File'</li></ol>
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### **e-Vault - Use Advanced Security for your e-Filing Account**

To shield your e-Filing account against any fraudulent activity, a new facility has been introduced named as e-Vault. It adds a second level of authentication for logging into your e-Filing account through various options such as:

- Login through Net Banking
- Login using DSC
- Login using Aadhaar OTP
- Login using Bank Account EVC
- Login using Demat Account EVC

Taxpayers can secure their login credentials if they had shared their account's user id and password. The two level of authentications, ensure higher degree of security compared to the simple user id and password.

Perform the following steps to enable e-Vault - Higher Security:

Step 1	Logon to the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	<p>Go to the 'Profile Setting' menu located at the upper-right side of the page → Click 'e-filing Vault - Higher Security' → Select any one of the following Login options:</p> <ul style="list-style-type: none"><li>• Login through Net Banking</li><li>• Login using DSC</li><li>• Login using Aadhaar OTP</li><li>• Login using Bank Account EVC</li><li>• Login using Demat Account EVC</li></ul> <p>Click 'Proceed'</p>



Note	<p>You can reset your password using any one of the following option:</p> <ul style="list-style-type: none"> <li>• Bank Account EVC</li> <li>• Demat Account EVC</li> <li>• Aadhaar OTP</li> <li>• Upload DSC</li> </ul>
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## Manage your Profile

Taxpayer can edit the details such as Address, Contact details. For updating the contact details, OTP authentication is required. However, user can view the PAN details, Aadhaar details and jurisdiction.

### Edit Profile Information

Perform the following steps to edit the information associated with your account:

Step 1	Logon to the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Profile Setting' menu located at the upper-right side of the page → Click 'My Profile' → Click 'Edit' button located at right side of the page → Enter the details → Click 'Save' → Verify the edited details and Click 'Continue'
Step 3	After updating Contact details, <ul style="list-style-type: none"> <li>• A 'Mobile OTP' will be sent to the registered mobile number (Primary Contact)</li> <li>• A 'Email OTP' will be sent to the registered email ID (Primary Contact)</li> </ul>
Step 4	Enter 'Mobile OTP' and 'Email OTP' → Click 'Confirm'

## Change the Password

Perform the following steps to change the password in e-Filing:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Profile Setting' menu located at the upper-right side of the page → Click 'Change Password'
Step 3	Enter 'Current Password' (Existing password) → Enter 'New Password' → Confirm the 'New Password' → Click 'Submit'



### **Register your Online/Digital Signature (Sign)**

During upload of a return, user can sign the return digitally or online by using their Digital Signature Certificate (DSC).

If you do not have your DSC file to register at e-Filing portal, firstly, obtain the DSC file. Click [here](#) to know more:

### **Change Secret Question(s) and Answer(s)**

Perform the following steps to change the Secret Question(s) or Answer(s):

Step 1	Logon to the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Profile Setting' menu located at the upper-right side of the page → Click 'Change Secret Question(s) / Answer(s)'
Step 3	Select 'Primary Secret Question' → Enter 'Primary Secret answer' → Select 'Secondary Secret Question' → Enter 'Secondary Secret Answer'
Step 4	Click 'Submit'

### **Prevalidate Bank Account**

- Only validated bank account in e-Filing should be used by the respective Taxpayer in the Income Tax Return (under bank account details for refund claim) and Refund Re-Issue service request in e-Filing portal.
- Bank account details provided by Taxpayer already in the Income Tax Return filed in the recent assessment years and validated by centralized processing center will also be associated with the respective PAN holder account in e-Filing
- In case Taxpayer login to e-Filing through net banking login then bank account details provided by bank will be added under pre-validated bank account details in e-Filing account upon confirmation by the user if the account details not present in Pre-validated bank account list)
- Taxpayer can add/remove bank accounts and can have multiple validated bank accounts. In case the validation fails with the bank while adding then such account will be removed from e-Filing after 7 days. The list of Removed or Validation failed bank accounts can be viewed by clicking the link 'View Failed/removed bank accounts'.



- EVC can be enabled for the validated bank account by validating the mobile number (Mandatory) and email ID (optional) with the bank. Tax payer can use the 'Enable EVC' button for the same by selecting the any one of the validated bank account from the list. EVC can be enabled for only one bank account at any point of time. In case user trying to enable EVC for another validated account then, EVC option will be removed from the existing account.
- Note: 'Enable EVC' button is Applicable only to the Individual taxpayers. Other categories of taxpayers cannot use their prevalidated bank account for generating EVC to e-Verify their Income Tax Returns and Forms.
- EVC Generation will be enabled only for the bank accounts with status "Validated and EVC Enabled".
- Currently this option is available for specific banks -Click here to view the list of banks

Below are the Steps to Pre-validate a bank account details:

Step 1	Logon to the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Select Profile Settings → Prevalidate your Bank Account
Step 3	Pre-validate form will be displayed in case no account exists. (Click on Add in case of new account or Select one of the existing Validated bank account in case validated accounts are available)
Step 4	Provide 'Bank Account Number', 'Account Type', 'IFSC', 'Mobile Number', 'e-mail id' and Click on 'Pre-validate'. (email ID is optional if provided it will be validated with the bank)
Step 5	Status of the request will be sent to the e-mail id registered with the e-Filing account.

### Link Aadhaar with PAN

Permanent Account Number (PAN) is a ten-digit alphanumeric number, issued in the form of a laminated card, by the Income Tax Department, to any "person" who applies for it or to whom the department allots the number without an application.

Aadhaar is a 12-digit unique identity number that can be



obtained by residents of India, based on their biometric and demographic data. It is issued by the Unique Identification Authority of India (UIDAI).

Linking Aadhaar with PAN is Mandatory for filing the Income Tax Returns. On Linking the Aadhaar with PAN, the Taxpayers can also generate Aadhaar OTP to e-Verify their Income Tax Returns and Forms. e-Filing portal facilitates the taxpayers to link their Aadhaar with PAN by following the below steps.

### **Steps to be followed to link Aadhaar with PAN Post Login to the e-Filing Portal**

Step 1	Go to the Income Tax e-Filing portal, <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
Step 3	Navigate to 'Profile Settings' menu and click 'Link Aadhaar'.
Step 4	Details such as 'Name', 'Date of Birth' and 'Gender' will be auto-filled as per the PAN. Enter the Aadhaar Number and Name as per Aadhaar.
Step 5	Click on checkbox 'I have only year of birth in Aadhaar card' if applicable
Step 6	Click on checkbox 'I Agree to validate my Aadhaar details with UIDAI'
Step 7	Click 'Link Aadhaar' button to complete the process
Note	To view the status of linking Aadhaar with PAN, Login to the e-Filing portal → go to 'Profile Settings' → Choose 'Link Aadhaar'.

### **Steps to be followed to link Aadhaar with PAN Pre-Login to the e-Filing Portal**

Step 1	Go to the Income Tax e-Filing portal, <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Click on 'Link Aadhaar' hyperlink available under the 'Quick Links' of the homepage.
Step 3	Enter the 'PAN', 'Aadhaar Number', 'Name as per Aadhaar'
Step 4	Click on checkbox 'I have only year of birth in Aadhaar card' if applicable



Step 5	Click on the checkbox 'I Agree to validate my Aadhaar details with UIDAI'
Step 6	Enter the Captcha Code.
Step 7	Click 'Link Aadhaar' button to complete the process.
Note	To view the status of linking Aadhaar with PAN, Click on 'Link Aadhaar' hyperlink available under the 'Quick Links' → Click on 'Click Here to view the status if you have already submitted Link Aadhaar request' hyperlink.

### View and Respond to an Outstanding Demand

The Taxpayer can submit the response online to the outstanding demand by either choosing to Agree or Disagree with the demand.

Perform the following steps for Responding to the Outstanding Demand.

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'e-File' menu located at upper-left side of the page → Click 'Response to Outstanding Demand'
Step 3	Click the hyperlink Submit located under Response column (To respond for the Outstanding Demand)
Step 4	<p>Choose any one of the listed responses.</p> <ul style="list-style-type: none"> <li>•Demand is correct</li> <li>•Demand is partially correct</li> <li>•Disagree with the Demand</li> <li>•Demand is not correct but agree for adjustment</li> </ul> <p>•On choosing 'Demand is correct', click on 'Submit' button to 'Confirm' and complete the response submission process.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>o If you confirm 'Demand is correct' then you cannot disagree with the demand again.</li> <li>o If any refund is due, the refund will be adjusted against the outstanding demand.</li> <li>o The taxpayer can pay the demand by clicking the link under 'Pay Tax' option.</li> </ul>



	<ul style="list-style-type: none"><li>• On choosing 'Demand is partially correct', Enter the 'Amount which is correct' and the 'Amount which is incorrect' will be auto filled. Select the appropriate reason(s) from the list and fill all the applicable fields, upload the necessary supporting documents and 'Submit' the response.</li><li>• On choosing 'Disagree with demand', Select the appropriate reason(s) from the list and fill all the applicable fields, upload the necessary supporting documents and 'Submit' the response.</li><li>• On choosing 'Demand is not correct but agree for adjustment', Select the appropriate reason(s) from the list and fill all the applicable fields, upload the necessary supporting documents and 'Submit' the response.</li></ul> <p><b>Click Here</b> for the list of Reasons and the additional details required on selecting each reasons.</p>
Step 5	A success message along with Transaction ID is displayed on successful submission of the response.
Note	<ul style="list-style-type: none"><li>• To View the submitted response go to 'e-File' → 'Response to Outstanding Demand' and click on the 'View' link under the 'Response' column and in the new page click on the 'Transaction Id' hyperlink.</li><li>• For the demand which is shown to be uploaded by AO, then the rectification right is with Assessing Officer and for the demand against which there is no 'Submit' response available is already confirmed by the Assessing Officer. Kindly contact your jurisdictional Assessing Officer for clarification.</li></ul>

### Service Request - Refund Re-issue

Refund shall be issued to the pre-validated bank account only. In case of refund failure, taxpayer can raise the service request in e-Filing portal upon receiving communication from CPC.

Perform the following steps to raise Refund Re-issue Request:





Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Click on 'My Account' menu and click 'Service Request' link.
Step 3	Select the 'Request Type' as 'New Request' and Select the 'Request Category' as 'Refund Reissue'. Click 'Submit'.
Step 4	Details such as PAN, Return Type, Assessment Year (A.Y), Acknowledgement No, Communication Reference Number, Reason for Refund Failure and Response are displayed.
Step 5	Click 'Submit' hyperlink located under 'Response' column. All the prevalidated bank accounts with status validated/validated and EVC enabled will be displayed.
Step 6	<p>Select the bank account to which the tax refund is to be credited and click 'Continue'. Details such as Bank Account Number, IFSC, Bank Name and Account Type are displayed for the taxpayer to cross verify the same.</p> <p>Note : If the taxpayer doesnot have any Prevalidated bank accounts, then the taxpayer is directed to Prevalidate bank account Screen. In this screen the tax payer should enter all relevant details of the bank account where he intends receive refund and click on 'Prevalidate' button to proceed with the request submission. After this Account is pre-validated by the concerned bank, the bank account will be automatically considered for refund re-issue. This account will now be displayed under Pre-validated bank accounts in the e-Filing portal.</p> <p>In case the prevalidation of account fails, then the same will be communicated to the taxpayer by CPC. The taxpayer is required to resubmit the request for refund re-issue/prevalidation of bank account.</p>
Step 7	Click 'OK' in popup if the details are correct and the options for e-Verification appears in the dialogue box. Choose the appropriate mode of e-Verification, Generate and enter Electronic Verification Code (EVC)/Aadhaar OTP as applicable to proceed with the request submission.



Note	If Digital Signature Certificate (DSC) is registered in the profile, generate the signature file by downloading the 'DSC Management Utility' and upload the same to proceed with the submission.
Step 8	A success message will be displayed confirming the Refund Re-issue request submission.
Step 9	To View the status of submitted Refund Re-issue, <a href="#">Click here to know more</a>

### **Service Request - Intimation u/s 143(1)/154/ 16(1)/35**

After the Income Tax Return is processed by CPC, taxpayer receives an Intimation at their registered email ID. If the taxpayers request to resend the Intimation, perform the following steps.

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Service Request' → Select the 'Request Type' as 'New Request' and Select the 'Request Category' as 'Intimation u/s 143(1)154/16(1)/35' → Click 'Submit'
Step 3	Enter the following details: <ul style="list-style-type: none"><li>• Return Type</li><li>• Assessment Year</li><li>• Category (Intimation u/s 143(1))</li></ul>
Step 4	Click 'Submit'
Step 5	To View the status of submitted form, <a href="#">Click here to know more</a>
Note:	From AY 2017-18 onwards, the Intimation PDFs can be downloaded from My Account --> View e-Filed Returns/Forms.

### **Service Request- Condonation Request**

You can provide the reason for delay in submission of ITR-V or e-Verification. In addition, you will be given an option to e-verify the return after 120 days by giving reasons for delay.



Perform the following steps to request for intimation:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Service Request' → Select the 'Request Type' as 'New Request' and Select the 'Request Category' as 'Condonation Request' → Click 'Submit'
Step 3	Choose the suitable option located under 'Response' column → Click Submit
Step 4	To View the status of submitted form, Click here to know more

### Certificate of Appreciation

From AY 2016-17, ITD have started issuing certificate of appreciation for eligible taxpayers who have cleared their entire liability, have no outstanding tax liabilities and had filed their returns electronically in the prescribed time. Perform the following steps to view the certificate of appreciation

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page -> Click 'Certificate of Appreciation'
Step 3	If taxpayer wants to request to resend the certificate of appreciation, perform the following steps.

### Filing of Tax Audit Reports

The procedure in brief is mentioned here:



#### PART 1: Add CA- Action by Assessee

To enable the CA, to upload the applicable forms on the assessee' behalf, the assessee need to first 'ADD CA' from his account.



Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Select 'My CA/ERI' → Click 'My Chartered Accountant' → Click 'Add'
Step 3	Enter 'Membership Number', 'Name of the CA' → Select 'Form Name' and 'Assessment Year'
Step 4	Click 'Submit'. After submitting, this will add the CA in assessee's account for that particular Assessment Year selected, which enables CA to upload the forms on behalf of the Assessee.

## PART 2: Submit Tax Audit Report - Action by CA

There are two methods for filing of various reports:

### ● Online

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'e-File' menu located at upper-left side of the page → Click 'Income Tax Form'
Step 3	Select the 'Assessment Year', 'Form Name' and 'Filing Type' from the dropdown list
Step 4	Select the 'Submission Mode' as 'Prepare and Submit Online' from the dropdown list.
Step 5	Enter the following details: <ul style="list-style-type: none"><li>• PAN of the Assessee</li><li>• PAN of the CA</li></ul>
Step 6	Click Submit -> Fill the form → Click Submit
Step 7	Attach the DSC at the option 'Attach the Signature file*' -> Click 'Submit' Note: You must have Digital Signature Certificate (DSC) to attach. If you don't have DSC, Click here to know more

### ● Offline

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
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Step 2	Go to the 'e-File' menu located at upper-left side of the page -> Click 'Upload Form'
Step 3	Enter the following details: <ul style="list-style-type: none"> <li>• PAN/TAN of the Assessee</li> <li>• PAN of the CA</li> <li>• Form Name</li> <li>• Assessment Year</li> <li>• Filing Type</li> </ul>
Step 4	Attach the XML and DSC at the option 'Attach the XML file*', 'Attach the Signature file*' -> Click 'Submit' Note: You must have Digital Signature Certificate (DSC) to attach. If you don't have DSC, Click here to know more
Step 5	On successful upload done by CA, the form is sent to Taxpayer's workflow for acceptance. The Taxpayer should login to e-Filing portal, go to Worklist and accept/reject the form.

### PART 3: Approve or Reject Uploaded Tax Audit Report - Action by Assessee

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Worklist' menu located at upper-right side of the page -> Click 'For your Action' -> Click 'Click Here' (View Uploaded Form Details)
Step 3	Select the 'Assessment Year' and 'Form Name' from the dropdown list -> click Search
Step 4	Click the hyperlink 'View Form' -> Select 'Approve/Reject' -> Click Submit <ul style="list-style-type: none"> <li>• If assessee selects 'Approve', attach the DSC to submit the form</li> <li>• Else, to Reject the form, mention the reason under 'Rejection Comments' Column</li> </ul>
Note:	After assessee approves the audit form, it will be considered for processing. In case of rejection, CA has to upload the audit form again after making necessary changes.



### Service Request-Change ITR Form Particulars

After upload of the ITR, if any change occurs in taxpayers Bank Account, Address, Mobile number and e-mail id, then taxpayer can update these changes through 'Change ITR Form Particulars'. Any update can be made only prior to processing of the return.

Perform the following steps to change the particulars in the submitted ITR Form:

Step 1	Logon to the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Service Request' → Select the 'Request Type' as 'New Request' and Select the 'Request Category' as 'Change ITR Form Particulars' → Click 'Submit'
Step 3	Enter 'Acknowledgement number' of ITR and provide the necessary details → Click 'Submit'
Step 4	To View the status of submitted form, Click here to know more
	Step 1 Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
	Step 2 Go to the 'My Account' menu located at upper-left side of the page → Click 'Service Request' → Select the 'Request Type' as 'View Request' and Select the 'Request Category' as 'Change ITR Form Particulars'
	Step 3 Click 'Submit'
	Step 4 Click the 'Transaction ID'

### View Tax Credit Statement (Form 26AS)

The following details have been provided in 26AS statement:

- Advance tax, Self-Assessment Tax and Regular Assessment Tax paid by self
- Tax paid through Tax Deducted at Source (TDS) or TCS on behalf of users own presence
- Refund issued by the Department to self
- Information received from various agencies on high value transaction carried by self.



This statement is presented yearly, which reflects the transaction of the concerned year.

Perform the following steps to view or download the form:

Step 1	Logon to the 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'View Form 26 AS (Tax Credit)', User is redirected to TDS-CPC Portal
Step 3	View the disclaimer → Click 'Confirm' → Agree the acceptance of usage → Click 'Proceed'
Step 4	Click 'View Tax Credit (Form 26AS)'
Step 5	Select the 'Assessment Year' and 'View type' (HTML, Text or PDF)
Step 6	Click 'View / Download'

### View Tax Credit Mismatch

Users can view the details of non-matched amount of TDS claimed in the Income Tax Return. Also, as per online Tax statement (Form 26AS) TDS detail has been reflected.

Perform the following steps to view the statement.

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Tax Credit Mismatch'
Step 3	Select 'Assessment Year*' from the drop down list → Click 'Submit'.

### Compliance

If you haven't explained or reported the income, transactions or specific information such as Annual Information Return (AIR), Central Information Branch (CIB) data or TDS/TCS returns, you will receive an email from ITD seeking details of transaction or source of income.

**Resolve the Mismatch related Information in ITRs**

Perform the following steps to submit the response through e-Sahyog:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Compliance' menu located at upper-right side of the page → Click 'View and Submit Compliance'
Step 3	Go to the 'e-Sahyog' tab → Click 'Response' (At the right side of page) → Select the options of 'Select Response' → Click 'Next' → Click Submit
Step 4	To check the status of the submitted response, Go to the 'Compliance' menu located at upper-right side of the page → Click 'View Submission' → Click 'Compliance Ack Number' → Click 'Response PDF' Pdf file will get download at your desktop, open the file to view the status.

The responses submitted online by the taxpayers will be processed and if the response and other information are found satisfactory as per automated closure rules, the issue will be treated as closed. The taxpayers can check the updated status by logging in to the e-filing portal.

For more information, [Click here](#)

**Submit Response if you have not filed your ITR regularly****Respond against the Large Value Transaction**

**Perform the following steps to reply on such notice:**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Compliance' menu located at upper-right side of the page → Click 'Non-PAN Transaction'
Step 3	Enter the 'Transaction Sequence Number' (TSN) → Click Search
Step 4	Click 'Submit to View further details'
Step 5	Choose the correct response mentioned under 'Submit Response' options → Click Submit





Step 6	To check the status of the submitted response, Go to the 'Compliance' menu located at upper-right side of the page → Click 'View Response to Non-PAN Transaction' → Click 'TSN' → Click 'Click here to download the PDF' Pdf file will get download at your desktop, open the file to view the status.
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## Respond to the notices related to High Value Cash Transaction

Perform the following steps to reply on such notice:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'Compliance' menu located at upper-right side of the page → Click 'Accounts with Cash Transaction'
Step 3	List of Bank Accounts will be displayed on the screen, Click 'Submit' to provide the response
Step 4	Choose the correct response mentioned under 'Response' column → Click Submit
Note	If you have made cash deposit during Nov 9, 2016 - Dec 30, 2016 (During Demonetization Period), Click <a href="#">here</a> to submit the response

## e-Nivaran - Lodge your Grievance Online

The 'e-Nivaran' offers a paperless mode of lodging the complaints, uploading necessary documents, getting the complaint processed and track status of redressal of the same.

### Submit Grievance

User can submit Grievance related to Assessing Officer, e-Filing portal, Centralized Processing Centre (CPC), TDS Reconciliation Analysis and Correction Enabling System (TRACES), Directorate of Income Tax (Systems), National Securities Depository Limited (NSDL), Unit Trust of India (UTI) and SBI-refund banker.

All major issues on which grievance may arise are categorised into sub-heads. User need to choose the correct category and sub-category along with user enterable personal information.



If the grievance does not fall under any of the sub-category, free text field is also provided to capture the grievance. Documents if any required to be submitted to substantiate the grievance can also be uploaded.

Taxpayers can submit the grievance through the following ways:

- Submit the Grievance if user has not registered at e-filing portal - Click here to know more
- Submit the Grievance if user has registered at e-filing portal - Click here to know more

### **Check Grievance Status**

Check Grievance Status - Prior to 19 August, 2016

Authorize another person to act on behalf of self Or Register to act on behalf of another person

Section's 140, 159, 160, 168, 176, 178 etc. of the Income Tax Act, 1961 envisages many situations where a person would not be able to attend to their Income Tax related affairs on their own. In such cases, their guardian or any other competent person can act on their behalf with specific authorisation.

### **Authorize another person to act on behalf of self**

If an assessee is not able to act on their own for the reasons mentioned below then, such assessees can authorize someone else to act on their behalf.

### **Prerequisite**

The following table represents the categories available for the applicable user type:

Type of Assesse	Reasons	The authorized person shall be a
Individual	Absent From India	Resident authorized person
	Non Resident	Resident Agent
	Any other reason	Resident authorized person



Company (Foreign entity)	Non Resident	Resident authorized person
Firm / LLP / AOP / BOI	Non Resident	Resident authorized agent / resident treated as agent u/s.163

Perform the following steps to authorize another person to represent on your behalf:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Authorize another person to act on behalf of self Or Register to act on behalf of another person'
Step 3	Select the 'Request Type' as 'New Request' and Select the 'Authorize another person to act on behalf of self Or Register to act on behalf of another person' as 'Authorize another person to act on behalf of self' → Click 'Proceed'
Step 4	Select the applicable 'Reason' from the drop down list - <ul style="list-style-type: none"> <li>• 'Absent from India' or</li> <li>• 'Non-resident' or</li> <li>• 'Any other Reason' (If 'Any other Reason' is selected, specify reason in the textbox provided)</li> </ul>
Step 5	Enter the following details of authorized signatory: <ul style="list-style-type: none"> <li>• PAN of Authorized Signatory*</li> <li>• Surname (As per PAN)*</li> <li>• Middle Name (As per PAN)</li> <li>• First Name (As per PAN)</li> <li>• Start Date*</li> <li>• End Date*</li> </ul> Click 'Submit'
Step 6	On Click of the 'Submit' button, A dialogue box with registered mobile number and email ID will be displayed to the user. Click 'Confirm' button to receive the OTP in the registered mobile number and email ID. <ul style="list-style-type: none"> <li>• A six digit OTP will be sent to your registered mobile number and registered email ID.</li> </ul>



Step 7	After Confirming, • Enter the six digit OTP → Click Validate to complete the request submission.
Note:	After submitting, • An alert message will be sent to the Authorized signatory's e-mail ID and mobile number intimating that a request has been raised. • The Authorized signatory can login to the e-filing portal; go to 'Worklist' tab --> 'For Your Action' to view/accept/reject the request. • The Authorized signatory should either accept or reject the request within 7 days from the date of raising the request. The request can be accepted by attaching a PDF copy of notarised Power of Attorney (POA) received from the assessee or the same can be rejected by providing the comments.

### Register as Representative

Section's 140, 159, 160, 168, 176, 178 etc. of the Income Tax Act, 1961 envisages many situations where a person would not be able to attend to their Income Tax related affairs on their own. In such cases, their guardian or any other competent person can act on their behalf with specific authorisation.

Under the circumstances mentioned below, a user can register as representative of another person for carrying out their activities in e-Filing portal.

### Prerequisite

The following table represents the categories available for applicable user type:

Categories of Assesses	Who shall Register as 'Representative'
Mentally incapacitated	Guardian / Manager who is managing the affairs of such person
Deceased (Legal heir)	Legal heir of the deceased person
Minor	Guardian / Manager who is managing the affairs of such person



Lunatic or Idiot	Guardian / Manager who is managing the affairs of such person
As Court of Wards etc	Administrator General / Official Trustee / Receiver / Manager who manages the property
Trust in Writing	Trustee
Oral Trust	Trustee
Representative Agent of a Non-resident	<ol style="list-style-type: none"> <li>1. Person employed by or on behalf of the non-resident</li> <li>2. Person who has any business connection with the non-resident</li> <li>3. Person from or through whom the non-resident is in receipt of any income, whether directly or indirectly</li> <li>4. Person who is the trustee of the non-resident</li> </ol>

Perform the following steps to register yourself on behalf of another person:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Register as Representative'
Step 3	Select the 'Request Type' as 'New Request' and Select the applicable 'Category to Register' --> Click 'Proceed'
Step 4	Enter the necessary details in the appropriate fields and attach the necessary supporting documents based on category.
Step 5	Click 'Submit' A Success Message will be displayed confirming the submission of Register as Representative Request
Note:	Request will be sent to the e-Filing Admin for approval. The e-Filing Admin will check the authenticity of the request details and may Approve/Reject the request and Upon Approval/Rejection, an e-mail and SMS will be sent to the user who raised the request.

**Additional details required to register**

The following table represents the types of documents and information one has to submit and furnish while registering to act as a representative:

Category	Documents Required to be submitted while making request	Details required to be provided in the portal
Mentally Incapacitated	<ul style="list-style-type: none"><li>• Copy of the PAN card of Mentally Incapacitated</li><li>• Copy of the PAN card of the person who is representing on behalf of the incapacitated</li><li>• Medical Certificate issued by Authorized Medical Authority certifying the mental incapacitation of the represented. [<a href="#">Click here for details</a>]</li></ul>	
Deceased (Legal Heir)	<ul style="list-style-type: none"><li>• Copy of the PAN card of Deceased</li><li>• Copy of the PAN card of the legal heir</li><li>• Copy of Death Certificate</li><li>• Copy of Legal Heir Proof as per the norms mentioned in e-Filing portal</li><li>• Copy of the order passed in the name of the deceased (Mandatory only if the reason for registration is 'Filing of an appeal against an order passed in the name of deceased').</li><li>• Copy of the order/notice (Mandatory only if the reason for registration is 'Filing of return of income/form of period in which deceased was alive through condonation request' (or) 'A notice/order received from Income Tax Department in the name of the applicant for compliance on behalf of a deceased')</li></ul> <p>The following documents are accepted as Legal Heir proof (Any one from below):</p>	<ul style="list-style-type: none"><li>• PAN of the Deceased</li><li>• Date of Death</li><li>• Surname of the deceased</li><li>• Middle Name of the deceased</li><li>• First Name of the deceased</li><li>• Bank account details of Legal heir</li></ul>



	<ul style="list-style-type: none"> <li>• Legal Heir Certificate issued by Court of Law /Local Revenue Authority.</li> <li>• Surviving family member certificate issued by the Local Revenue Authority.</li> <li>• Family Pension certificate issued by Central/State Government.</li> <li>• Registered will.</li> <li>• Letter issued by the banking or Financial Institution in their letter head, with official seal and signature mentioning the particulars of nominee or joint account holder to the account of the deceased at the time demise.</li> </ul> <p>Note: All the mandatory documents should be uploaded only in PDF format.</p>	<p>Note: The user should select the 'Reason for Registration' if the date of death entered is for a period for which return filing time-lines have lapsed u/s 139.</p>
Minor	<ul style="list-style-type: none"> <li>• Copy of the PAN card of Minor</li> <li>• Copy of the PAN card of the parent/ guardian</li> <li>• Proof of income as arises or accrues to the minor child on account of manual work done by child or activity involving application of skill, talent or specialized knowledge and experience of the minor</li> <li>• Proof of guardianship (Any one from below):               <ul style="list-style-type: none"> <li>o Birth Certificate OR</li> <li>o Passport of Minor OR</li> <li>o Court Order OR</li> <li>o Any other valid government issued id</li> </ul> </li> </ul> <p>Note: All the mandatory documents should be uploaded only in PDF format.</p>	<ul style="list-style-type: none"> <li>• PAN of the Minor</li> <li>• Date of Birth of the Minor</li> <li>• Surname of the Minor</li> <li>• Middle Name of the Minor</li> <li>• First Name of the Minor</li> <li>• Nature of Minor's Income</li> <li>• PAN of               <ul style="list-style-type: none"> <li>oFather (OR)</li> <li>oMother (OR)</li> <li>oGuardian</li> </ul> </li> </ul>



Lunatic or Idiot	<ul style="list-style-type: none"><li>• Copy of the PAN card of Lunatic or Idiot</li><li>• Copy of the PAN card of the person who is representing on behalf of the incapacitated</li><li>• Certificate issued by Authorized Medical Authority. [<a href="#">Click here for details</a>]</li></ul>	<ul style="list-style-type: none"><li>• PAN of the Lunatic or Idiot</li><li>• Date of Birth of the Lunatic or Idiot</li><li>• Surname of the Lunatic or Idiot</li><li>• Middle Name of the Lunatic or Idiot</li><li>• First Name of the Lunatic or Idiot</li></ul>
As Court of Wards etc.	<ul style="list-style-type: none"><li>• Copy of the PAN card of the Person for whom Court of wards etc is appointed</li><li>• Copy of PAN card of the Court of wards/ Receiver/Manager/ Administrator General/Official Trustee</li><li>• Copy of Court Order appointing Court of wards/ Receiver/Manager/ Administrator General/Official Trustee</li></ul>	<ul style="list-style-type: none"><li>• PAN of the Person for whom Court of wards etc is appointed</li><li>• Surname of the Person for whom Court of wards etc is appointed</li><li>• Middle Name of the Person for whom Court of wards etc is appointed</li></ul>





		<ul style="list-style-type: none"> <li>• First Name of the Person for whom Court of wards etc is appointed</li> <li>• Date of Birth of the Person for whom Court of wards etc is appointed</li> </ul>
Trust in Writing	<ul style="list-style-type: none"> <li>• Copy of the PAN card of the Beneficiary of Trust in writing</li> <li>• Copy of the PAN card of trustee</li> <li>• Copy of Registered Trust Deed</li> <li>• Copy of PAN card of the Trust in Writing</li> </ul>	<ul style="list-style-type: none"> <li>• PAN of the Trust in writing</li> <li>• Date of Incorporation of the Trust in writing</li> <li>• PAN of the Trustee</li> <li>• Surname of the Trustee</li> <li>• Middle Name of the Trustee</li> <li>• First Name of the Trustee</li> <li>• Date of Birth of the Trustee</li> <li>• PAN of the Beneficiary</li> </ul>



		<ul style="list-style-type: none"><li>• Surname of the Beneficiary</li><li>• Middle Name of the Beneficiary</li><li>• First Name of the Beneficiary</li><li>• Date of Birth of the Beneficiary</li></ul>
Oral Trust	<ul style="list-style-type: none"><li>• Copy of PAN card of the Beneficiary of oral trust.</li><li>• Copy of PAN card of the trustee</li><li>• Copy of PAN card of the Oral Trust</li><li>• Self-attested copy of Declaration made by the Trustee.</li></ul>	<ul style="list-style-type: none"><li>• PAN of the Oral Trust</li><li>• Date of Incorporation of the Oral Trust</li><li>• PAN of the Trustee</li><li>• Date of Birth of the Trustee</li><li>• Surname of the Trustee</li><li>• Middle Name of the Trustee</li><li>• First Name of the Trustee</li><li>• PAN of the Beneficiary</li><li>• Surname of the Beneficiary</li><li>• Middle Name of the Beneficiary</li><li>• First Name of the Beneficiary</li><li>• Date of Birth of the Beneficiary</li></ul>



Representative Agent of a Non-resident	<ul style="list-style-type: none"> <li>• Copy of the PAN card of Non-resident person/entity</li> <li>• Copy of the PAN card of the resident representative agent</li> <li>• Documentary proof of Tax protected contract wherein Resident is being held responsible for tax payment and well as return filing compliance requirement of the Non-resident</li> </ul>	PAN allotted with respect of Tax Protected contract with Non-resident person/entity • Name as in PAN
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### View Request

The user can view the requests raised under 'Register as Representative' as described in the following sub-section.

Perform the following steps to view the request raised under 'Register as Representative' .

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Register as Representative'
Step 3	Select the 'Request Type' as 'View Request' and Select the appropriate 'Category to Register' → Click 'Proceed'
Note:	Click on the 'Transaction ID' hyperlink to view the details of the request. Under 'Status' column, the status will be displayed as: • <b>Pending, Or</b> (Request is pending with Income Tax Department (ITD)) • <b>Approved</b> (Request is approved by ITD)

### Access Criteria

The following mentioned table gives portal access rights that each type of user will get when they are representing another person or being represented by another person:



Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
Individual	Mentally Incapacitated	Guardian or Other competent person	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities up to the date of revocation by e-Filing admin. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify	No access. However, on becoming sane, the user can seek for revocation of Guardian to ITD admin by providing the necessary medical records. On revocation, the user can register, if not registered earlier. If already registered, then the e-Filing account shall be activated by ITD admin.
Individual	Deceased	Legal Heir	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities for the period of authorisation. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify	Account Deactivated.



Individual	Minor	Guardian or Other competent person	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities up to the date of minor becoming a major. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify. Once minor becomes a major, he/she shall be permitted to upload returns or revise returns of years when he/she was a minor.	No Access, as not competent to Register. On the day of becoming Major, the user will be allowed to register.
Individual	Lunatic or Idiot	Guardian or Other competent person	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities up to the date of revocation by e-Filing admin. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify	No access. However, on becoming sane, the user can seek for revocation of Guardian to ITD admin by providing the necessary medical records. On revocation, the user can register, if not registered earlier. If already registered, then the e-Filing account shall be activated by ITD admin.



Individual	Persons for whom Court of wards etc is appointed	Court of Ward/ Receiver/ Manager/ Administrator General/ Official Trustee	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities up to the date of revocation by e-Filing admin. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify	Only View of all returns/ forms uploaded when a person competent to verify has been assigned.
Individual	Trust in Writing	Trustee	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities up to the date of revocation by e-Filing admin. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify	Only View of all returns/ forms uploaded when a person competent to verify has been assigned.



Individual	Oral Trust	Trustee	Full Access except 'Profile Settings', 'Authorize another person to act on behalf of self Or Register to act on behalf of another person', 'Register as Representative' functionalities up to the date of revocation by e-Filing admin. Thereafter, only view and download option of all forms/returns uploaded in the capacity of Person Competent to Verify	
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## ITDREIN

Income Tax Department Reporting Entity Identification Number (ITDREIN) is the Unique ID issued by ITD, which will be communicated by ITD after the registration of the reporting entity with ITD. The ITDREIN is a 16-character identification number in the format XXXXXXXXXXXX.YZNNN where

ITDREIN component	Description
XXXXXXXXXX	PAN or TAN of the reporting entity
Y	Code of Form Code
Z	Code of Reporting Entity Category for the Form Code
NNN	Code of sequence number.

**Generate ITDREIN to upload Form 15CC and Form V**

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' located at upper-left side of the page → Click 'Manage ITDREIN'
Step 3	Click 'Generate New ITDREIN' → Select the 'Form Type*' and 'Reporting Entity Category*' from the drop down list → Click 'Generate ITDREIN'
Step 4	After successful generation of ITDREIN, user receives a confirmation e-mail on their registered Email ID. In addition, SMS will be sent to their registered Mobile number.
Note:	With effect from April 9, 2018, registration and statement upload facilities for Form 61, Form 61A and Form 61B have been moved to the reporting portal under Project Insight. Kindly go to 'My Account' → 'Reporting Portal' or click <a href="#">here</a>

The following table provides the services available for ITDREIN Users.

S. No.	Services
1	Upload and View Form 15CC
2	Upload and View Form V

**Upload Form 15CC and Form V**

Perform the following steps to upload Form 15CC or Form V:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> Note: Login using the User ID as '16-digit ITDREIN'
Step 2	Go to the 'e-File' menu located at upper-left side of the page → Click 'Upload Form 15CC' or 'Upload Form V'
Step 3	Enter the mandatory details and click 'Validate'





Step 4	Attach the ZIP file and DSC at the option 'Attach the Signature file*' → Click 'Upload' Note: You must have registered Digital Signature Certificate (DSC) to generate and attach a signature file. If you have not registered DSC, Click here to know more
Step 5	On successful upload, user records are captured in the e-Filing system and the following success message will be displayed along with the Transaction ID.
Step 6	After uploading, uploaded file will be processed and validated. Upon validation the status will be 'Accepted' or 'Rejected', which will reflect within 24 hours from the time of upload. If status reflects as 'Rejected', the reason for rejection will be available at: My Account → 'View Form 15CC' or 'View Form V' → Click 'Transaction No'
Step 7	To view the uploaded Form 15CC or Form V - Click here
Note:	With effect from April 9, 2018, registration and statement upload facilities for Form 61, Form 61A and Form 61B have been moved to the reporting portal under Project Insight. Kindly navigate to 'My Account' → 'Reporting Portal' or Click here

### De-activate Authorised Person

Perform the following steps to de-activate the authorised person:

Step 1	Logon to 'e-Filing' Portal <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a>
Step 2	Go to the 'My Account' menu located at upper-left side of the page → Click 'Manage ITDREIN'
Step 3	Click the 'ITDREIN' under which the 'Authorised Person' needs to be de-activated.
Step 4	Click the 'De-activate' link
Step 5	After clicking the de-activate link, a Success Message for De-activation will be displayed and the Date of De-activation will be recorded.



# CHAPTER 05

## E – PROCEEDINGS – EASY GUIDE

Let us go through the steps of responding to different types of notices the tax payers receive from Income Tax Department.

### 1.INTIMATION UNDER PRIME FACIE ADJUSTMENTS U/S 143(1)(a):

Given below are the steps on how to respond to the Prima-Facie Adjustments(PFA) notice issued u/s 143(1)(a) of the Income Tax Act

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 3 Post login, click on the 'e-Proceeding' menu and click 'e-Proceedings' link.
- 4 A new page will appear showing details of the notices (if available) such as PAN, Assessment year, Proceeding Name, Proceeding Status, Proceeding Limitation Date, Proceeding Closure Date and Action.
- 5 Click on the 'Adjustment u/s 143 (1)' hyperlink available under 'Proceeding Name' column to view proceeding details.
- 6 Additional proceeding details for that particular Assessment year such as Notice/Communication reference ID, Notice u/s, Description, Issued On, Document Id, Served On, Response Due date and Response are displayed.
- 7 To view the details of the notice, click on the 'Notice/Communication reference ID' link and to submit your response against the particular notice, click on the 'Submit' link under the 'Response' column.

- 8 By clicking the 'Submit' link, a page will appear showing details of all the mismatches found in the ITR for which the intimation has been sent to the taxpayer.
- 9 At the bottom of the same page, the taxpayer must select an appropriate response among the three available options as follows,

➤ Agree ➤ Partially agree ➤ Disagree

Table showing the steps to be followed for the above three different options.

1	If the taxpayer chooses to <b>'Agree'</b> with the variances received from the income tax department, then he/she must file the revised return before submitting the response.	If the taxpayer chooses to <b>'Partially Agree'</b> with the variances received from the income tax department then he/she must file the revised return for the agreed variances before submitting the response for the disagreed variances.	If the taxpayer chooses to <b>'Disagree'</b> with the variances received from the income tax department, he/she needs to choose 'Disagree' and Click 'Continue'.
2	The revised return can be filed by clicking the 'Please file a Revised Return' hyperlink available next to 'Agree' option or the same can be done through 'e-File → Income Tax Return'.	The revised return can be filed by clicking the 'Please file a Revised Return' hyperlink available next to 'Partially Agree' option or the same can be done through 'e-File → Income Tax Return'.	In the next page, the taxpayers can enter their responses in the text boxes available against each of the variances listed and reconcile the variances in the 'Dynamic Reconciliation Statement'.
3	After filing the revised return, the 'Latest Revised Acknowledgement Number' will be auto filled in the page containing details of variances.	After filing the revised return, the 'Latest Revised Acknowledgement Number' will be auto filled in the page containing details of variances. The taxpayer must provide the response to the disagreed variances and reconcile the variances in the 'Dynamic Reconciliation Statement'.	
4	Click on 'Submit'. A success message will be displayed as 'Agreed and Revised Return filed'	Click on 'Submit'. A success message will be displayed as 'Partially Agreed and Revised Return filed'.	Click on 'Submit'. A success message will be displayed confirming the submission.

Note: The taxpayers can view their submitted response under the 'Response' column by clicking the 'View' link.



## 2.OTHER PROCEEDINGS:

Given below are the steps on how to respond to the notices / intimations other than Prima Facie Adjustments proceedings:

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 3 Post login, click on the 'e-Proceeding' menu and click 'e-Proceedings' link.
- 4 A new page will appear showing details of the notices (if available) such as PAN, Assessment year, Proceeding Name, Proceeding Status, Proceeding Limitation Date, Proceeding Closure Date and Action.
- 5 Click on the hyperlink of appropriate notice available under 'Proceeding Name' column to view proceeding details.
- 6 Additional proceeding details for that particular Assessment year such as Notice/Communication reference ID, Notice u/s, Description, Issued On, Document Id, Served On, Response Due date and Response are displayed.
- 7 To view the details of the notice, click on the 'Notice/Communication reference ID' link and to submit your response against the particular notice, click on the 'Submit' link under the 'Response' column.
- 8 Upon clicking on submit, a new page is opened where the Proceeding Name, Document Reference Id and Notice Section are pre-filled. Select the 'Response Type' from the dropdown (Partial Response/Full Response) Enter the 'Response/Remarks'. Select the 'Attachment Description' from the dropdown and attach the supporting scanned documents in PDF format and click 'Continue' to proceed further.



Note: In case, the notice is related to Sec 142(1) [Calling of return]/148/153A/153C, upon click of submit, the assessee shall be re-directed to 'e-File->Income Tax Return' page, where he/she can upload the Income Tax Return.

- 9 The Submission can be e-Verified using Electronic Verification Code (EVC) / Digital Signature Certificate (DSC).

A success message will be displayed confirming the submission of response.

#### Key Points to remember while submitting the response for the e-Proceedings

- 1 If response submission is made in instalments, then one need to choose the response type as "Partial".
- 2 In case of multiple partial responses, while submitting the last of the partial responses, the 'Response Type' to be chosen as 'Full Response' to indicate that you have nothing more to submit further.
- 3 Maximum characters allowed in 'Response/Remarks' field is 1000 characters.
- 4 If list of drop down values does not include the 'Attachment Description' of the document that you propose to attach, choose the value "Others" and enter the name of the document in lines with the other drop down values.
- 5 The file name of the attachment should not exceed 100 characters and the file name should not be repeated.
- 6 Maximum of 10 PDF attachments can be submitted in a single response submission and any number of submissions can be made in response to a single notice/intimation/order. Maximum size for each attachment should not exceed 5 MB.
- 7 If a document size exceeds 5 MB size, kindly split the document into two or more files with document name differentiated by tagging \_1, \_2, \_3 etc. Example: Bank account statement\_1, Bank account statement\_2 etc.



- 8 If number of document exceeds ten in number, kindly prefer multiple submission in response to the notice by choosing the 'Response Type' as 'Partial Response'.
- 9 In case, you have missed out submitting any response or documents you can submit additional response even if the response type mentioned earlier was 'Full Response', as long as the 'Submit' hyperlink against a proceeding is enabled.

### Best Practices for Scanning the Supporting Documents

Follow the below key points while scanning the supporting documents

#### 1 Scan Settings

- Set the Scan Clarity to at least 300 DPI.
- Choose the format of saving the document as PDF and name the document appropriately.
- Scan the document in Black and White only.
- Please ensure that the document is not password protected.

#### 2 Scanning Source Documents

- Scan only the original document
- Ensure that the document size is A4 or letter size only.
- If there are multiple pages, kindly scan all the pages into a single file and ensure that the final size of the PDF does not exceed more than 5 MB.

#### 3 Key points to avoid poor quality

- Please ensure the original Document that is being scanned is clear and not faded.
- If the documents are handwritten, please ensure that it is clear and legible.
- Please ensure documents are devoid of ink bleeding or smudging.





### 3.RESPONSE TO OUTSTANDING DEMAND

The Taxpayer can submit the response online to the outstanding demand by performing the below steps.

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 3 Post login, click on the 'e-File' menu and click 'Response to Outstanding Demand' link.
- 4 Details such as PAN, Assessment Year (AY), Section Code, Demand Identification Number (DIN), Date on which demand raised, Outstanding demand amount, uploaded by and the Rectification Rights are displayed.
- 5 Click on the 'Submit' link under the response column. Choose any one of the listed responses.
  - Demand is correct
  - Demand is partially correct
  - Disagree with demand
  - Demand is not correct but agree for adjustment
- On choosing '**Demand is correct**', click on 'Submit' button to 'Confirm' and complete the response submission process.

**Note:**

- Once the option 'Demand is correct' is selected, the demand cannot be disagreed later.
- If any refund is due, the refund will be adjusted against the outstanding demand.
- The taxpayer can pay the demand by clicking the link under 'Pay Tax' option.





- ▶ On choosing '**Demand is partially correct**', Enter the 'Amount which is correct' and the 'Amount which is incorrect' (difference between the outstanding demand and Amount which is correct) will be auto filled. Select the appropriate reason(s) from the list and fill all the applicable fields, upload the necessary supporting documents and 'Submit' the response.
- ▶ On choosing '**Disagree with demand**', Select the appropriate reason(s) from the list and fill all the applicable fields, upload the necessary supporting documents and 'Submit' the response.
- ▶ On choosing '**Demand is not correct but agree for adjustment**', Select the appropriate reason(s) from the list and fill all the applicable fields, upload the necessary supporting documents and 'Submit' the response.

A success message along with Transaction Id is displayed on successful submission of the response.

List of Reasons and the additional details required on selecting each reason:

Reasons	Additional Details Required
Demand paid and Challan has CIN	BSR Code
	Date of payment
	Serial Number
	Amount
	Remarks
Demand paid and Challan has no CIN	Date of payment
	Amount
	Remarks
	Upload copy of Challan
Demand already reduced by Rectification / Revision / Appellate Order	Date of Order
	Demand after rectification/ revision/ Appeal
	Details of AO
	Upload Rectification /revision/ Giving appeal effect order passed by AO
Demand already reduced by Appellate Order but appeal effect to be given	Date of Order
	Order passed by
	Reference Number of Order
Appeal has been filed - Stay petition filed	Date of filing of appeal
	Appeal Pending with
	Stay petition filed with
Appeal has been filed - Stay granted	Date of filing of appeal
	Appeal Pending with
	Stay granted by
	Upload copy of Stay
Appeal has been filed - Instalment granted	Date of filing of appeal
	Appeal Pending with
	Instalment granted by
	Upload copy of instalment order



Reasons	Additional Details Required
Rectification / Revised Return filed at CPC	Filing Type
	e-Filed Acknowledgement Number
	Remarks
	Upload Challan Copy
	Upload TDS Certificate
	Upload Letter requesting for rectification
	Upload Indemnity Bond
Rectification filed with AO	Date of application
	Remarks
Others	Others

**Note:**

- To View the submitted response go to 'e-File' → 'Response to Outstanding Demand' and click on the 'View' link under the 'Response' column and in the new page click on the 'Transaction Id' hyperlink.
- For the demand which is shown to be uploaded by AO, the rectification right is with Assessing Officer and for the demand against which there is no 'Submit' response available is already confirmed by the Assessing Officer. Kindly contact your jurisdictional Assessing Officer for clarification.

#### 4.REQUEST FOR RECTIFICATION OF ORDER / INTIMATION



## Request for Rectification of Order/Intimation

The return filed by the taxpayer will be processed by Income Tax Department (ITD) and intimation will be sent to the assessee under section 143(1) based on details disclosed by the taxpayer and rules deployed at the processing center of ITD. In case if the taxpayer wants to seek rectification of a mistake in an order or intimation which is apparent from the record, then the taxpayer can seek 'Rectification under Section 154'

### Perform the following steps to file Rectification of Order/Intimation:

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 3 Post login, click on the 'e-File' menu and click 'Rectification' link.
- 4 Select the 'Order/Intimation to be rectified' as 'Income tax or Wealth Tax' and then Select the 'Assessment Year' from the drop down. Click 'Continue'.
- 5 Details such as PAN, ITR, Financial Year, Assessment Year, Latest Intimation Reference Number issued u/s 143(1)/154 and e-Filing Acknowledgement Number are auto populated and displayed for the selected Intimation/Order and Assessment Year.
- 6 Select any one of the following 'Request Type' from the drop down list.
  - **Tax credit mismatch correction only** – On selecting this option, following check boxes will be displayed.
    - ✓ Tax Deducted at Source (TDS) on Salary Details (Auto populated from ITR if available- Limited to 10 rows)
    - ✓ TDS on Other than Salary Details
    - ✓ TDS on Transfer of Immovable property/Rent
    - ✓ Tax Collected at Source (TCS) Details
    - ✓ IT (Self Assessment Tax / Advance Tax) Details



- Select the check box for which the data is to be corrected and update/fill all the mandatory fields.
- A maximum of 10 entries for each of the selections can be added and No upload of an Income Tax Return is required.

**Note:**

This option is available only for ITR 1 for Assessment Year (AY) 2018-19. For remaining ITRs for AY 2018-19 this option is not available, since assessee should use Return Data Correction (XML) option for rectifying tax credit mismatch.

• **Return data Correction (XML)** – On selecting this option,

- The taxpayer will be prompted to select the Rectification Reason, maximum of 4 reasons can be selected from the checklist. Click 'Ok'
- Select the appropriate Schedules to be changed from the 'Schedules being changed' list box (use 'Ctrl' button to select more than one Schedule).
- Enter the Donation and Capital gain details (if applicable)
- Upload the XML generated from ITR utility
- Upload the Digital Signature Certificate (DSC) (if applicable)

**Note:**

- When the user is uploading XML, the Gross Total Income and Deductions amount should be the same as in the original/processed return.
- For AY 2018-19 the assessee should select 'Filing Type' as 'Rectification' in the ITR utility and upload the XML.

• **Only reprocess the return** – On selecting this option, user needs to just submit the rectification request.

**Note:**

User can verify the Form 26AS details under My Account → View Form 26AS and Tax Credit Mismatch under My Account → Tax Credit Mismatch



- **Correcting Status (Only for ITR-5 & 7)** – On selecting this option, the user should select the status applicable from the displayed drop down, answer the additional questions asked and upload the necessary attachments to submit the request.
- **Correcting Exemption Section Details (only for ITR-7)** – on selecting this option, the user must fill in all the applicable fields and upload the necessary attachments to submit the request.
- **Additional information for 234C** – on selecting this option, the user must fill in all the mandatory fields to submit the request.

**7** Click 'Submit' to complete the rectification request.

A Success message will be displayed confirming the submission of Rectification request.

**Note:**

- To View the submitted Rectification Request, go to 'My Account' -> 'View e-Filed Returns/Forms' and Choose 'Rectification Status' from the drop down and Click 'Submit'.
- Taxpayer can withdraw the rectification request within end of the day of request.
- A rectification request can be filed only for returns which are already processed by CPC.



## 5.FILE REVISE RETURN:

### File Revised Return

When a taxpayer discovers any omission or any wrong statement in the original Income Tax Return (ITR) submitted, the same can be corrected by filing a revised return in the e-Filing portal. A Revised Return can be filed at any time before the end of relevant Assessment Year (AY) or before the completion of assessment, whichever is earlier.

Following are the steps to file the Revised Return Online:

#### A. Prepare and Submit Online ( for ITR-1 & ITR-4 only):

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 3 Click on the 'e-File' menu and click 'Income Tax Return' link.
- 4 On Income Tax Return Page:
  - Your PAN will be auto-populated
  - Select 'Assessment Year'
  - Select 'ITR form Number'
  - Select 'Filing Type' as 'Original/Revised Return'
  - Select 'Submission Mode' as 'Prepare and Submit Online'





- 5 In the Online ITR Form under 'General Information' Tab, Choose the 'Return Filing Section' as 'Revised return under section 139(5)' and 'Return filing type' as 'Revised'.
- 6 Enter the 'Acknowledgement Number' and 'Date of filing' of the Original Return filed.

**Note:**

It is mandatory to enter a 15 digit Acknowledgement Number while filing the revised return online. For the Paper Filed Original returns if the acknowledgement number received is less than 15 digits, Kindly suffix the acknowledgement number with zero(s). The below table contains few of the examples

Acknowledgement Number of the Paper Return	Acknowledgement Number to be entered while e-Filing the Revised Return
7	700000000000000
7654000123	765400012300000
765432100123456	765432100123456

- 7 Fill or correct the relevant details of the online ITR form and submit the ITR.
- 8 e-Verify the returns for faster processing and quicker refunds or Send the ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru – 560500".

**B. Upload XML (For all ITRs)**

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Download the Appropriate ITR utility under 'Downloads → Offline Utilities → Income Tax Return Preparation Utilities'.
- 3 Extract the downloaded utility into a separate folder and Open the Utility from the extracted folder. (For more information and prerequisites, refer the 'Read me' document).



**Note:**

It is Advisable to import the already uploaded XML of the return that requires revision. Such XMLs are available under 'My Account' → View e-Filed Returns/Forms'. Select 'Income Tax Return' from the dropdown and click 'Submit'. All the e-Filed ITRs are listed, click on the appropriate 'Acknowledgement Number' of the return uploaded and Click on the 'XML' link to download the same.

- 4 In the ITR utility, choose the 'Section' as 'Revised return under section 139(5)' and 'Filing type' as 'Revised'.
- 5 Enter the 'Acknowledgement Number' and 'Date of filing' of the Original Return filed.

**Note:**

It is mandatory to enter a 15 digit Acknowledgement Number while filing the revised return online. For the Paper Filed Original returns if the acknowledgement number received is less than 15 digits, Kindly suffix the acknowledgment number with zero(s). For examples, please refer the 'Table' under the 'Note' of the previous section.

- 6 Fill or correct the relevant details and generate the XML.
- 7 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 8 Click on the 'e-File' menu and click 'Income Tax Return' link.
- 9 On Income Tax Return Page:
  - Your PAN will be auto-populated
  - Select 'Assessment Year'
  - Select 'ITR form Number'
  - Select 'Filing Type' as 'Original/Revised Return'
  - Select 'Submission Mode' as 'Upload XML'
  - Click on 'Continue'
- 10 Upload the XML in the e-Filing portal and e-Verify the returns for faster processing and quicker refunds or Send the ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru – 560500".

**Note:**

To know the 'Acknowledgement Number' and 'Date of Filing Original Return' Go to 'My Account' → View e-Filed Returns/Forms' and Choose 'Income Tax Returns' from the drop down and Click 'Submit'.



## 6.VIEW TAX CREDIT STATEMENT:

### View Tax Credit Statement (Form 26AS)

The Form 26AS displays the various taxes deducted/paid on individual's income from/through various sources. It includes details of,

- Tax Deducted at Source (TDS)
- Tax Collected at Source (TCS)
- Advance Tax/ Self-Assessment Tax paid
- Regular Tax
- Tax Refund details for an Assessment Year, etc.

**Perform the following steps to view or download the form:**

- 1 Go to the Income Tax e-Filing portal, '[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)'
- 2 Login to e-Filing portal by entering user ID (PAN), Password, Captcha code and click 'Login'.
- 3 Go to the 'My Account' menu, click 'View Form 26AS (Tax Credit)' link.
- 4 Read the disclaimer, click 'Confirm' and the user will be redirected to TDS-CPC Portal.
- 5 In the TDS-CPC Portal, Agree the acceptance of usage. Click 'Proceed'.
- 6 Click on the link 'View Tax Credit (Form 26AS)'
- 7 Select the 'Assessment Year' and 'View As' (HTML or Text)
- 8 Click 'View / Download'

#### Note:

- To export the Tax Credit Statement as PDF, view it as HTML then click on 'Export as PDF'.
- Taxpayers must ensure that the taxes claimed in the Income Tax Return (ITR) are in line with the taxes as appearing in the Form 26AS. To avoid any inquiry by the Income Tax Department on Tax mismatch, the taxpayer should verify the details in the Form 26AS and highlight the discrepancies (if any) to the Tax Deductor immediately to make necessary corrections.

# CHAPTER 06

## E- ASSESSMENT SCHEME 2019

### APPENDICES

#### E- ASSESSMENT SCHEME 2019

##### **Notification No. 61/2019 Dated.12th September, 2019**

S.O. 3264(E).-In exercise of the powers conferred by sub-section (3A) of section 143 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following Scheme, namely:—

##### **1. Short title and commencement.—**

(1) This Scheme may be called the E-assessment Scheme, 2019.

(2) It shall come into force on the date of its publication in the Official Gazette.

##### **2. Definitions .—**

(1) In this Scheme, unless the context otherwise requires, —

(i) “Act” means the Income-tax Act, 1961 (43 of 1961);

(ii) “addressee” shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(iii) “assessment” means assessment of total income or loss of the assessee under sub-section (3) of section 143 of the Act;

(iv) “authorised representative” shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;

(v) “automated allocation system” means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;

(vi) “automated examination tool” means an algorithm for standardised examination of draft orders, by using suitable technological tools, including artificial intelligence and machine



learning, with a view to reduce the scope of discretion;

(vii) "Board" means Central Board of Direct Taxes constituted under the Central Board of Revenues Act, 1963 (54 of 1963);

(viii) "computer resource" shall have the same meaning as assigned to them in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(ix) "computer system" shall have the same meaning as assigned to them in clause (1) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(x) "computer resource of assessee" shall include assessee's registered account in designated portal of the Income-tax Department, the Mobile App linked to the registered mobile number of the assessee, or the email account of the assessee with his email service provider;

(xi) "digital signature" shall have the same meaning as assigned to it in clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xii) "designated portal" means the web portal designated as such by the Principal Chief Commissioner or Principal Director General, in charge of the National e-assessment Centre;

(xiii) "e-assessment" means the assessment proceedings conducted electronically in 'e-Proceeding' facility through assessee's registered account in designated portal;

(xiv) "electronic record" shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xv) "electronic signature" shall have the same meaning as assigned to it in clause (ta) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xvi) "email" or "electronic mail" and "electronic mail message" means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message.;

(xvii) "hash function" and "hash result" shall have the same meaning as assigned to them in the Explanation to sub-section (2) of section 3 of the Information Technology Act, 2000 (21



of 2000);

(xviii) "Mobile app" shall mean the application software of the Income-tax Department developed for mobile devices which is downloaded and installed on the registered mobile number of the assessee;

(xix) "originator" shall have the same meaning as assigned to it in clause (za) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xx) "real time alert" means any communication sent to the assessee, by way of Short Messaging Service on his registered mobile number, or by way of update on his Mobile App, or by way of an email at his registered email address, so as to alert him regarding delivery of an electronic communication;

(xxi) "registered account" of the assessee means the electronic filing account registered by the assessee in designated portal;

(xxii) "registered e-mail address" means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including

(a) the email address available in the electronic filing account of the addressee registered in designated portal; or

(b) the e-mail address available in the last income-tax return furnished by the addressee; or

(c) the e-mail address available in the Permanent Account Number database relating to the addressee; or

(d) in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India ;or

(e) in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or

(f) any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority.

(xxiii) "registered mobile number" of the assessee means the mobile number of the assessee, or his authorised representative, appearing in the user profile of the electronic filing account registered by the assessee in designated portal;



(xxiv) "video telephony" means the technological solutions for the reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

(2) Words and expressions used herein and not defined but defined in the Act shall have the meaning respectively assigned to them in the Act.

### **3. Scope of the Scheme.**

The assessment under this Scheme shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

### **4. E-assessment Centres.—**

(1) For the purposes of this Scheme, the Board may set up

(i) a National e-assessment Centre to facilitate the conduct of e-assessment proceedings in a centralised manner, which shall be vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;

(ii) Regional e-assessment Centres as it may deem necessary to facilitate the conduct of e-assessment proceedings in the cadre controlling region of a Principal Chief Commissioner, which shall be vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;

(iii) assessment units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of making assessment, which includes identification of points or issues material for the determination of any liability (including refund) under the Act, seeking information or clarification on points or issues so identified, analysis of the material furnished by the assessee or any other person, and such other functions as may be required for the purposes of making assessment;

(iv) verification units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of verification, which includes enquiry, cross verification, examination of books of accounts, examination of witnesses and recording of statements, and such other functions as may be required for the purposes of verification.

(v) technical units, as it may deem necessary to facilitate the



conduct of e-assessment, to perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this Scheme; and

(vi) review units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of review of the draft assessment order, which includes checking whether the relevant and material evidence has been brought on record, whether the relevant points of fact and law have been duly incorporated in the draft order, whether the issues on which addition or disallowance should be made have been discussed in the draft order, whether the applicable judicial decisions have been considered and dealt with in the draft order, checking for arithmetical correctness of modifications proposed, if any, and such other functions as may be required for the purposes of review, and specify their respective jurisdiction.

(2) All communication among the assessment unit, review unit, verification unit or technical unit or with the assessee or any other person with respect to the information or documents or evidence or any other details, as may be necessary for the purposes of making an assessment under this Scheme shall be through the National e-assessment Centre.

(3) The units referred to in sub-paragraphs (iii), (iv), (v) and (vi) of paragraph (1) shall have the following authorities, namely:—

(a) Additional Commissioner or Additional Director or Joint Commissioner or Joint Director, as the case may be;

(b) Deputy Commissioner or Deputy Director or Assistant Commissioner or Assistant Director, or Income-tax Officer, as the case may be;

(c) such other income-tax authority, ministerial staff, executive or consultant, as considered necessary by the Board.

**5. Procedure for assessment.—(1)** The assessment under this Scheme shall be made as per the following procedure, namely:—



- (i) the National e-Assessment Centre shall serve a notice on the assessee under sub-section (2) of section 143, specifying the issues for selection of his case for assessment;
- (ii) the assessee may, within fifteen days from the date of receipt of notice referred to in sub-clause (i), file his response to the National e-assessment Centre ;
- (iii) the National e-assessment Centre shall assign the case selected for the purposes of e-assessment under this Scheme to a specific assessment unit in any one Regional e-assessment Centre through an automated allocation system;
- (iv) where a case is assigned to the assessment unit, it may make a request to the National e-assessment Centre for
  - (a) obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;
  - (b) conducting of certain enquiry or verification by verification unit; and
  - (c) seeking technical assistance from the technical unit;
- (v) where a request for obtaining further information, documents or evidence from the assessee or any other person has been made by the assessment unit, the National e-assessment Centre shall issue appropriate notice or requisition to the assessee or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit;
- (vi) where a request for conducting of certain enquiry or verification by the verification unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a verification unit through an automated allocation system;
- (vii) where a request for seeking technical assistance from the technical unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a technical unit in any one Regional e-assessment Centres through an automated allocation system;
- (viii) the assessment unit shall, after taking into account all the relevant material available on the record, make in writing, a draft assessment order either accepting the returned income





of the assessee or modifying the returned income of the assessee, as the case may be, and send a copy of such order to the National e-assessment Centre;

(ix) the assessment unit shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any;

(x) the National e-assessment Centre shall examine the draft assessment order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to

(a) finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment; or

(b) provide an opportunity to the assessee, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or

(c) assign the draft assessment order to a review unit in any one Regional e-assessment Centre, through an automated allocation system, for conducting review of such order;

(xi) the review unit shall conduct review of the draft assessment order, referred to it by the National e-assessment Centre whereupon it may decide to

(a) concur with the draft assessment order and intimate the National e-assessment Centre about such concurrence; or

(b) suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-assessment Centre;

(xii) the National e-assessment Centre shall, upon receiving concurrence of the review unit, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;

(xiii) the National e-assessment Centre shall, upon receiving suggestions for modifications from the review unit, communicate the same to the Assessment unit;



- (xiv) the assessment unit shall, after considering the modifications suggested by the Review unit, send the final draft assessment order to the National e-assessment Centre;
- (xv) The National e-assessment Centre shall, upon receiving final draft assessment order, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;
- (xvi) The assessee may, in a case where show-cause notice under sub-paragraph (b) of paragraph (x) has been served upon him, furnish his response to the National e-assessment Centre on or before the date and time specified in the notice;
- (xvii) The National e-assessment Centre shall,-
  - (a) in a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order, as per the procedure laid down in sub-paragraph (a) of paragraph (x); or
  - (b) in any other case, send the response received from the assessee to the assessment unit;
- (xviii) The assessment unit shall, after taking into account the response furnished by the assessee, make a revised draft assessment order and send it to the National e-assessment Centre;
- (xix) The National e-assessment Centre shall, upon receiving the revised draft assessment order,-
  - (a) in case no modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, finalise the assessment as per the procedure laid down in sub-paragraph (a) of paragraph (x); or
  - (b) in case a modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the assessee, as per the procedure laid down in sub-paragraph (b) of paragraph (x);
  - (c) the response furnished by the assessee shall be dealt with as per the procedure laid down in paragraphs (xvi), (xvii), and (xviii);
- (xx) The National e-assessment Centre shall, after completion of assessment, transfer all the electronic records of the case



to the Assessing Officer having jurisdiction over such case., for —

- (a) imposition of penalty;
- (b) collection and recovery of demand;
- (c) rectification of mistake;
- (d) giving effect to appellate orders;
- (e) submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
- (f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court; Notwithstanding anything contained in paragraph (xx), the National e-assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case.

#### **6. Penalty proceedings for non-compliance.—**

- (1) Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the assessee or any other person, send recommendation for initiation of any penalty proceedings under Chapter XXI of the Act, against such assessee or any other person, as the case may be, to the National e-assessment Centre, if it considers necessary or expedient to do so.
- (2) The National e-assessment Centre shall, on receipt of such recommendation, serve a notice on the assessee or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the relevant provisions of the Act.
- (3) The response to show – cause notice furnished by the assessee or any other person, if any, shall be sent by the National e-assessment Centre to the concerned unit which has made the recommendation for penalty.
- (4) The said unit shall, after taking into consideration the response furnished by the assessee or any other person, as the case may be, –



- (a) make a draft order of penalty and send a copy of such draft to National e-assessment Centre; or
  - (b) drop the penalty after recording reasons, under intimation to the National e-assessment Centre.
- (5) The National e-assessment Centre shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the assessee or any other person, as the case may be.

### **7. Appellate Proceedings.—**

An appeal against an assessment made by the National e-assessment Centre under this Scheme shall lie before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer and any reference to the Commissioner (Appeals) in any communication from the National e-assessment Centre shall mean such jurisdictional Commissioner (Appeals).

### **8. Exchange of communication exclusively by electronic mode.—** For the purposes of this Scheme,-

- (a) all communications between the National e-assessment Centre and the assessee, or his authorised representative, shall be exchanged exclusively by electronic mode; and
- (b) all internal communications between the National e-assessment Centre, Regional e-assessment Centres and various units shall be exchanged exclusively by electronic mode.

### **9. Authentication of electronic record.—**

For the purposes of this Scheme, an electronic record shall be authenticated by the originator by affixing his digital signature in accordance with the provisions of sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000):

Provided that in case of the originator, being the assessee or any other person, such authentication may also be done by electronic signature or electronic authentication technique in accordance with the provisions of sub-section (2) of section 3A of the said Act:

10. Delivery of electronic record.—(1) Every notice or order or any other electronic communication under this Scheme shall



be delivered to the addressee, being the assessee, by way of  
(a) placing an authenticated copy thereof in the assessee's registered account; or

(b) sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or

(c) uploading an authenticated copy on the assessee's Mobile App; and followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The Assessee shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National e-assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

### **11. No personal appearance in the Centres or Units.—**

(1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National e-assessment Centre or Regional e-assessment Centre or any unit set up under this Scheme.

(2) In a case where a modification is proposed in the draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show-cause as to why the assessment should not be completed as per the such draft assessment order, the assessee or his authorised representative, as the case may be, shall be entitled to seek personal hearing so as to make his oral submissions or present his case before the income-tax authority in any unit under this Scheme, and such hearing shall be conducted



exclusively through video conferencing, including use of any telecommunication application software which supports video telephony, in accordance with the procedure laid down by the Board.

(3) Any examination or recording of the statement of the assessee or any other person (other than statement recorded in the course of survey under section 133A of the Act) shall be conducted by an income-tax authority in any unit under this Scheme, exclusively through video conferencing, including use of any telecommunication application software which supports video telephony in accordance with the procedure laid down by the Board.

(4) The Board shall establish suitable facilities for video conferencing including telecommunication application software which supports video telephony at such locations as may be necessary, so as to ensure that the assessee, or his authorised representative, or any other person referred to in sub-paragraph (2) or sub-paragraph (3) is not denied the benefit of this Scheme merely on the consideration that such assessee or his authorised representative, or any other person does not have access to video conferencing at his end.

## **12. Power to specify format, mode, procedure and processes.—**

(1) The Principal Chief Commissioner or the Principal Director General, in charge of the National e-assessment Centre shall lay down the standards, procedures and processes for effective functioning of the National e-assessment Centre, Regional e-assessment Centres and the unit set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:—

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;
- (iv) provision of “e-proceeding” facility including login account facility, tracking status of assessment, display of relevant details, and facility of download;



(v) accessing, verification and authentication of information and response including documents submitted during the assessment proceedings;

(vi) receipt, storage and retrieval of information or documents in a centralised manner;

(vii) general administration and grievance redressal mechanism in the respective Centres and units.

[Notification No. 61/2019/F.No. 370149/154/2019-TPL]

**Notification No. 62/2019- Income Tax Dated. 12th  
September, 2019**

**Section 143 of the Income Tax Act, 1961 – Assessment  
- General– Direction for giving effect to E-ASSESSMENT  
SCHEME, 2019**

SO 3265(E) -In exercise of the powers conferred by sub-section (3B) of section 143 of the Income-tax Act, 1961 (43 of 1961), for the purposes of giving effect to the E-assessment Scheme, 2019 made under sub-section (3A) of section 143 of the Act, the Central Government hereby makes the following directions, namely:—

1. The provisions of clause (7A) of section 2, section 92CA, section 120, section 124, section 127, section 129, section 131, section 133, section 133A, section 133C, section 134, section 142, section 142A, section 143, section 144A, section 144BA section 144C and Chapter XXI of the Act shall apply to the assessment made in accordance with the said Scheme subject to the following exceptions, modifications and adaptations, namely:

"A. (1) The assessment shall be made as per the following procedure, namely: —

(i) the National e-assessment Centre shall serve a notice on the assessee under sub-section (2) of section 143, specifying the issues for selection of his case for assessment;

(ii) the assessee may, within fifteen days from the date of receipt of notice referred to in sub-clause (i), file his response to the National e-assessment Centre;



(iii) the National e-assessment Centre shall assign the case selected for the purposes of assessment under this Scheme to a specific assessment unit in any one Regional e-assessment Centre through an automated allocation system;

(iv) where a case is assigned to the assessment unit, it may make a request to the National e-assessment Centre for—

a. obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;

b. conducting of certain enquiry or verification by verification unit; and

c. seeking technical assistance from the technical unit;

(v) where a request for obtaining further information, documents or evidence from the assessee or any other person has been made by the assessment unit, the National e-assessment Centre shall issue appropriate notice or requisition to the assessee or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit;

(vi) where a request for conducting of certain enquiry or verification by the verification unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a verification unit through an automated allocation system;

(vii) where a request for seeking technical assistance from the technical unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a technical unit in any one Regional e-assessment Centre through an automated allocation system;

(viii) the assessment unit shall, after taking into account all the relevant material available on the record, make in writing, a draft assessment order either accepting the returned income of the assessee or modifying the returned income of the assessee, as the case may be, and send a copy of such order to the National e-assessment Centre;

(ix) the Assessment unit shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any;

(x) the National e-assessment Centre shall examine the draft





assessment order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to —

a. finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment; or

b. provide an opportunity to the assessee, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or

c. assign the draft assessment order to a review unit in any one Regional e-assessment Centre, through an automated allocation system, for conducting review of such order;

(xi) the review unit shall conduct review of the draft assessment order, referred to it by the National e-assessment Centre whereupon it may decide to—

a. concur with the draft assessment order and intimate the National e-assessment Centre about such concurrence; or

b. suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-assessment Centre;

(xii) the National e-assessment Centre shall, upon receiving concurrence of the review unit, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;

(xiii) the National e-assessment Centre shall, upon receiving suggestions for modifications from the Review unit, communicate the same to the Assessment unit;

(xiv) the assessment unit shall, after considering the modifications suggested by the Review unit, send the final draft assessment order to the National e-assessment Centre;

(xv) The National e-assessment Centre shall, upon receiving final draft assessment order, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;



(xvi) The assessee may, in a case where show-cause notice under sub-paragraph (b) of paragraph (x) has been served upon him, furnish his response to the National e-assessment Centre on or before the date and time specified in the notice;

(xvii) The National e-assessment Centre shall, —

a. in a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order, as per the procedure laid down in sub-paragraph (a) of paragraph (x); or

b. in any other case, send the response received from the assessee to the assessment unit;

(xviii) The assessment unit shall, after taking into account the response furnished by the assessee, make a revised draft assessment order and send it to the National e-assessment Centre;

(xix) The National e-assessment Centre shall, upon receiving the revised draft assessment order, —

a. in case no modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, finalise the assessment as per the procedure laid down in sub-paragraph (a) of paragraph (x); or

b. in case a modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the assessee, as per the procedure laid down in sub-paragraph (b) of paragraph (x);

c. the response furnished by the assessee shall be dealt with as per the procedure laid down in paragraphs (xvi), (xvii) and (xviii);

(xx) The National e-assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case. for —

(a) imposition of penalty;

(b) collection and recovery of demand;

(c) rectification of mistake;

(d) giving effect to appellate orders;

(e) submission of remand report, or any other report to be



furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;

(f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court;

(xxi) Notwithstanding anything contained in paragraph (xx), the National e-assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case.

B. (1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National e-assessment Centre or Regional e-assessment Centre or in any unit set-up under this Scheme.

(2) In a case where a modification is proposed in the draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the such draft assessment order, the assessee or his authorised representative, as the case may be, shall be entitled to seek personal hearing so as to make his oral submissions or present his case before the income-tax authority in any unit under this Scheme, and such hearing shall be conducted exclusively through video conferencing, including use of any telecommunication application software which supports video telephony, in accordance with the procedure laid down by the Board.

(3) Any examination or recording of the statement of the assessee or any other person (other than statement recorded in the course of survey under section 133A of the Act) shall be conducted by an income-tax authority in any unit under this Scheme, exclusively through video conferencing, including use of any telecommunication application software which supports video telephony in accordance with the procedure laid down by the Board.

(4) The Board shall establish suitable facilities for video conferencing including telecommunication application software which supports video telephony at such locations as may be necessary, so as to ensure that the assessee, or his authorised representative, or any other person referred to



in sub-paragraph (2) or sub-paragraph (3) is not denied the benefit of this Scheme merely on the consideration that such assessee or his authorised representative, or any other person does not have access to video conferencing at his end.”

2. The provisions of section 246A of the Act shall apply to appealable orders arising out of assessments made in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: —

“An appeal against an assessment made by the National e-assessment Centre under the Scheme shall lie before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer and any reference to the Commissioner (Appeals) in any communication from the National e-assessment Centre shall mean such jurisdictional Commissioner (Appeals).”

3. The provisions of section 140, section 142 and section 282A of the Act shall apply to assessments made in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: —

“an electronic record shall be authenticated by the originator by affixing his digital signature in accordance with the provisions of sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000):

Provided that in case of the originator, being the assessee or any other person, such authentication may also be done by electronic signature or electronic authentication technique in accordance with the provisions of sub-section (2) of section 3A of the said Act.”

4. The provisions of Chapter XXI of the Act shall apply to penalties imposable in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: —

“(1) Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the assessee or any other person, send recommendation for initiation of any penalty proceedings under Chapter XXI of the Act, against such assessee or any other person, as the case may be, to the National e-assessment Centre, if it considers necessary or



expedient to do so.

(2) The National e-assessment Centre shall, on receipt of such recommendation, serve a notice on the assessee or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the relevant provisions of the Act.

(3) The response to show - cause notice furnished by the assessee or any other person, if any, shall be sent by the National e-assessment Centre to the concerned unit which has made the recommendation for penalty.

(4) The said unit shall, after taking into consideration the response furnished by the assessee or any other person, as the case may be, -

a. make a draft order of penalty and send a copy of such draft to National e-assessment Centre; or

b. drop the penalty after recording reasons, under intimation to the National e-assessment Centre.

(5) The National e-assessment Centre shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the assessee or any other person, as the case may be.”.

5. The provisions of section 282, section 283 and section 284 of the Act shall apply to assessment made in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: —

“A (1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the assessee, by way of—

(a) placing an authenticated copy thereof in the assessee’s registered account; or

(b) sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or

(c) uploading an authenticated copy on the assessee’s Mobile App; and followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being



any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The Assessee shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National e-assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

B. The Principal Chief Commissioner or the Principal Director General, in charge of the National e-assessment Centre shall lay down the standards, procedures and processes for effective functioning of the National e-assessment Centre, Regional e-assessment Centre and the units set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:—

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;
- (iv) provision of “e-proceeding” facility including login account facility, tracking status of assessment, display of relevant details, and facility of download;
- (v) accessing, verification and authentication of information and response including documents submitted during the assessment proceedings;
- (vi) receipt, storage and retrieval of information or documents in a centralised manner;
- (vii) general administration and grievance redressal mechanism in the respective Centres and units.”.

6. This notification shall come into force on the date of its publication in the Official Gazette.



**NOTIFICATION NO. SO 3279(E) [NO.65/2019  
(F.NO.187/2/2019-ITA-I), DATED 13-9-2019**

**Section 120, read with section 143 of Income Tax Act, 1961 – Income Tax Authorities–Jurisdiction of Notified Income TAX Authorities for the Purpose of Sub Section 92) of Section 143.**

1. In pursuance of the powers conferred by sub-sections (1) and (2) of section 120 and sub-section (2) of Section 143 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as said Act), read with rule 12E of the Income-tax Rules, 1962, the Central Board of Direct Taxes hereby authorises that the Assistant Commissioner of Income-tax (e-Verification), having headquarter at Delhi, to act as prescribed Income-tax Authority for the purpose of sub-section (2) of section 143 of the said Act, in respect of returns furnished under section 139 or in response to a notice under sub-section (1) of section 142 of the said Act during the financial year commencing on 1st day of April, 2018 for the purposes of issuance of notice under sub-section (2) of section 143 of the said Act.

2. This notification shall come into force from the date of its publication in the Official Gazette.

**NOTIFICATION NO. S.O. 3435(E) [NO. 72/2019 (F.NO. 187/7/2019-ITA-I)], DATED 23-9-2019**

**Section 120, read with section 143 of the Income Tax Act, 1961, - Income TAX Authorities – Jurisdiction - Notified Income Tax Authority to perform powers and functions of Assessing Officer**

In pursuance of the powers conferred by sub-sections (1), (2) and (5) of Section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby directs that



the Income-tax Authority specified in column (2) of Schedule below, having its headquarters at the place mentioned in column (3) of the said Schedule, shall exercise and perform, concurrently, the powers and functions of the Assessing Officer, to facilitate the conduct of E-assessment proceedings in a centralised manner in respect of returns furnished under Section 139 or in response to notice under sub-section (1) of Section 142 during any financial year commencing on or after 1st day of April, 2018 as per the S.O. No. 3264/19 and S.O. No. 3265/19 dated the 12th September, 2019 published in the part II, section 3, sub-section (ii).

### SCHEDULE

Sl. No.	Income-tax Authority	Head quarters
(1)	(2)	(3)
1.	Principal Chief Commissioner of Income-tax, National e - Assessment Centre i.e. NeAC	New Delhi
2	Commissioner of Income-tax (NeAC), Delhi	New Delhi
3	Additional/Joint Commissioner of Income-tax (NeAC), Delhi - 1	New Delhi
4	Additional/Joint Commissioner of Income-tax (NeAC), Delhi -2	New Delhi
5	Deputy/Assistant Commissioner of Income-tax ( NeAC), Delhi – 1	New Delhi
6	Deputy/Assistant Commissioner of Income-tax ( NeAC), Delhi – 2	New Delhi
7	Deputy/Assistant Commissioner of Income-tax ( NeAC), Delhi – 3	New Delhi
8	Deputy/Assistant Commissioner of Income-tax ( NeAC), Delhi – 4	New Delhi
9	Income Tax Officer (NeAC), Delhi – 1	New Delhi

2. This notification shall come into force from the date of its publication in the Official Gazette.





**CBDT Circular No. 27/2019 dated, 26th day of  
September, 2019**

**Subject: Conduct of assessment proceedings through  
'E-Proceeding' facility during financial year 2019-20-  
regd.**

The Central Board of Direct Taxes ('Board'), in exercise of its powers under section 119 of the Income-tax Act, 1961 ('Act') and in accordance with provision of section 2(23C) of the Act, hereby directs as under:

(i) In all cases (other than the cases covered under the 'e-Assessment scheme, 2019' notified by the Board), where assessment is to be framed under section 143(3) of the Act during the financial year 2019-20, it is hereby directed that such assessment proceedings shall be conducted electronically subject to exceptions in para below. Consequently, assessee are required to produce/cause to produce their response/evidence to any notice/communication/show-cause issued by the Assessing Officer electronically (unless specified otherwise) through their 'E-filing' account on the 'E-filing' portal. For smooth conduct of assessment proceedings through 'E-Proceeding', it is further directed that requisition of information in cases under 'E-Proceeding' should be sought after a careful scrutiny of case records.

(ii) In following cases, where assessment is to be framed during the financial year 2019-20, 'E-Proceeding' shall not be mandatory:

a. Where assessment is to be framed under section(s) 153A, 153C and 144 of the Act. In respect of assessments to be framed under section 147 of the Act, any relaxation from e-proceeding due to the difficulties in migration of data from ITD to ITBA etc. shall be dealt as per clause (f) below;

b. In set-aside assessments;

c. Assessments being framed in non-PAN cases;

d. Cases where Income-tax return was filed in paper mode



and the assessee concerned does not yet have an 'E-filing' account;

e. In all cases at stations connected through the VSAT or with limited capacity of bandwidth (list of such stations shall be specified by the Pr. DGIT (System));

f. In cases covered under para 1(i) above, the jurisdictional Pr. CIT/CIT, in extraordinary circumstances such as complexities of the case or administrative difficulties in conduct of assessment through 'E-Proceeding', can permit conduct of assessment proceedings through the conventional mode. It is hereby further directed that Pr.CIT/CIT is required to provide such relaxation only in extraordinary circumstances after examining the necessity for such relaxation and recording the reasons for providing such relaxations.

(iii) However, it is clarified that issue of notices and departmental communications in such cases shall be strictly governed by the guidelines issued by CBDT vide its Circular 19/2019 dated 14.08.2019 regarding generation/allotment/quoting of Document Identification Number (DIN).

(iv) In cases where assessment proceedings are being carried out through the 'E-Proceeding' as per para 1 (i) above, personal hearing/attendance may take place in following situation(s):

- a. Where books of accounts have to be examined;
- b. Where Assessing Officer invokes provisions of section 131 of the Act;
- c. Where examination of witness is required to be made by the assessee or the Department;
- d. Where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests through their 'E-filing' account for personal hearing to explain the matter.
- e. However, the details pertaining to above shall be uploaded on ITBA subsequently.

2. This may be brought to the notice of all concerned for immediate compliance.



**CBDT ORDER – 2 (F No. 187/7/2019-ITA-I)  
DATED.03rd October 2019**

**Subject: Setting up of ReACs under E-assessment  
Scheme, 2019**

In pursuance of para 4 of the E-assessment Scheme, 2019 made by the Central Government vide Notification No. 61 of 2019 dated 12th September, 2019, the Central Board of Direct Taxes hereby sets up the Regional e-Assessment Centres (ReACs) as specified in column 2 of the Schedule-1, with their headquarters at the place mentioned in column 3 of the said Schedule and shall comprise of the Income Tax authorities as per Annexure to this order.

**SCHEDULE-1**

S.No.	Regional e-Assessment Centers,	Headquarters
(1)	(2)	(3)
1.	Regional e-Assessment Centre, Delhi	Delhi
2.	Regional e-Assessment Centre, Ahmedabad	Ahmedabad
3.	Regional e-Assessment Centre, Mumbai	Mumbai
4.	Regional e-Assessment Centre, Pune	Pune
5.	Regional e-Assessment Centre, Chennai	Chennai
6.	Regional e-Assessment Centre, Bengaluru	Bengaluru
7.	Regional e-Assessment Centre, Kolkata	Kolkata
8.	Regional e-Assessment Centre, Hyderabad	Hyderabad

2. The ReACs will have such other ministerial staff, executive or consultant, as considered necessary, which will be provided by the concerned Principal Chief Commissioner of Income-tax (PrCCIT) who is the jurisdictional PrCCIT over the Centre.

3. For administrative purposes, the Chief Commissioners of Income-tax (CCIT) as mentioned in column- 2 of Schedule-2 will exercise control over the ReACs mentioned in column-3 of the said Schedule:

**SCHEDULE-2**

S. No.	CCIT	ReAC
(1)	(2)	(3)
1.	CCIT ReAC Delhi	ReAC Delhi
2.	CCIT ReAC Delhi	ReAC Ahmedabad
3.	CCIT ReAC Mumbai	ReAC Mumbai
4.	CCIT ReAC Mumbai	ReAC Pune
5.	CCIT ReAC Chennai	ReAC Chennai
6.	CCIT ReAC Chennai	ReAC Bengaluru
7.	CCIT ReAC Kolkata	ReAC Kolkata
8.	CCIT ReAC Kolkata	ReAC Hyderabad

**NOTIFICATION NO. SO 3597(E) [NO. 77/2019 (F.NO. 187/7/2019-ITA-I)], DATED 3-10-2019****Section 120, read with section 139 of Income TAX Act 1961 – Income Tax Authorities – Jurisdiction of – Notified Income TAX Authority to perform powers and functions of Assessing Officer.**

In pursuance of the powers conferred by sub-sections (1), (2) and (5) of Section 120 of the Income-tax Act, 1961(43 of 1961), the Central Board of Direct Taxes hereby directs that the Income-tax Authority of Regional e-Assessment Centres (read as ReAC) specified in column (2) of the Schedule below, having their headquarters at the places mentioned in column (3) of the said Schedule, shall exercise the powers and functions of the Assessing Officer concurrently to facilitate the conduct of e-assessment proceedings in respect of returns furnished under section 139 or in response to notice under sub-section (1) of section 142 of the said Act during any financial year commencing on or after the 1st day of April, 2018 as per the notification numbers S.O. 3264 dated 12th September, 2019, S.O. No. 3265 dated 12th September, 2019 and S.O. 3435 dated 23rd September, 2019 published in the Gazette of India, Extraordinary, under Part II, Section 3, Sub-section (ii).

**SCHEDULE**

Sl. No.	INCOME-TAX AUTHORITY	HEAD QUARTERS
(1)	(2)	(3)
1.	Chief Commissioner of Income-tax (ReAC), Delhi	Delhi
2.	Income-tax Officer (HQ), O/o Chief Commissioner of Income-tax (ReAC) Delhi	Delhi
3.	Additional/Joint Commissioner of Income-tax (ReAC) (Technical Unit), Delhi	Delhi
4.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Delhi-1	Delhi
5.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Delhi-2	Delhi
6.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Delhi-1	Delhi
7.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-1(1)	Delhi
8.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-1(2)	Delhi
9.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Delhi-2	Delhi
10.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-2(1)	Delhi
11.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-2(2)	Delhi
12.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Delhi-3	Delhi
13.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-3(1)	Delhi



14.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-3(2)	Delhi
15.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Delhi-4	Delhi
16.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-4(1)	Delhi
17.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Delhi-4(2)	Delhi
18.	Principal Commissioner of Income-tax (ReAC), Delhi -1	Delhi
19.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Delhi-1	Delhi
20.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Delhi	Delhi
21.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Delhi	Delhi
22.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Delhi	Delhi
23.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Delhi	Delhi
24.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Delhi	Delhi
25.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Delhi	Delhi
26.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Delhi	Delhi
27.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Delhi	Delhi
28.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Delhi	Delhi



29.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Delhi	Delhi
30.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Delhi	Delhi
31.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Delhi	Delhi
32.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Delhi	Delhi
33.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Delhi	Delhi
34.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Delhi	Delhi
35.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Delhi	Delhi
36.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Delhi	Delhi
37.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Delhi	Delhi
38.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Delhi	Delhi
39.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Delhi	Delhi
40.	Principal Commissioner of Income-tax (ReAC), Delhi -2	Delhi
41.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Delhi-2	Delhi
42.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Delhi	Delhi
43.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Delhi	Delhi



44.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Delhi	Delhi
45.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Delhi	Delhi
46.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Delhi	Delhi
47.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Delhi	Delhi
48.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Delhi	Delhi
49.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Delhi	Delhi
50.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Delhi	Delhi
51.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Delhi	Delhi
52.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Delhi	Delhi
53.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Delhi	Delhi
54.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Delhi	Delhi
55.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Delhi	Delhi
56.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Delhi	Delhi
57.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Delhi	Delhi
58.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Delhi	Delhi





59.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Delhi	Delhi
60.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(2), Delhi	Delhi
61.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Delhi	Delhi
62.	Principal Commissioner of Income-tax (ReAC), Delhi -3	Delhi
63.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Delhi-3	Delhi
64.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1), Delhi	Delhi
65.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1)(1), Delhi	Delhi
66.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(2), Delhi	Delhi
67.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(3), Delhi	Delhi
68.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2), Delhi	Delhi
69.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2)(1)Delhi	Delhi
70.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(2), Delhi	Delhi
71.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(3), Delhi	Delhi
72.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3), Delhi	Delhi
73.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3)(1), Delhi	Delhi



74.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(2), Delhi	Delhi
75.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(3), Delhi	Delhi
76.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4), Delhi	Delhi
77.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4)(1), Delhi	Delhi
78.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(2), Delhi	Delhi
79.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(3), Delhi	Delhi
80.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-3(1), Delhi	Delhi
81.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-3(1)(1) Delhi	Delhi
82.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(2), Delhi	Delhi
83.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(3) Delhi	Delhi
84.	Principal Commissioner of Income-tax (ReAC), Delhi -4	Delhi
85.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Delhi-4	Delhi
86.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1), Delhi	Delhi
87.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1)(1), Delhi	Delhi
88.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(2), Delhi	Delhi
89.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(3), Delhi	Delhi



90.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2), Delhi	Delhi
91.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2)(1)Delhi	Delhi
92.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(2), Delhi	Delhi
93.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(3), Delhi	Delhi
94.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3), Delhi	Delhi
95.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3)(1), Delhi	Delhi
96.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(2), Delhi	Delhi
97.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(3), Delhi	Delhi
98.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4), Delhi	Delhi
99.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4)(1), Delhi	Delhi
100.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(2), Delhi	Delhi
101.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(3), Delhi	Delhi
102.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-4(1), Delhi	Delhi
103.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-4(1)(1) Delhi	Delhi
104.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(2), Delhi	Delhi



105.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(3) Delhi	Delhi
106.	Principal Commissioner of Income-tax (ReAC), Delhi -5	Delhi
107.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Delhi-5	Delhi
108.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-5(1), Delhi	Delhi
109.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-5(1)(1), Delhi	Delhi
110.	Income-tax Officer (ReAC) (Assessment Unit)-5(1)(2), Delhi	Delhi
111.	Income-tax Officer (ReAC) (Assessment Unit)-5(1)(3), Delhi	Delhi
112.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-5(2), Delhi	Delhi
113.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-5(2)(1)Delhi	Delhi
114.	Income-tax Officer (ReAC) (Assessment Unit)-5(2)(2), Delhi	Delhi
115.	Income-tax Officer (ReAC) (Assessment Unit)-5(2)(3), Delhi	Delhi
116.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-5(3), Delhi	Delhi
117.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-5(3)(1), Delhi	Delhi
118.	Income-tax Officer (ReAC) (Assessment Unit)-5(3)(2), Delhi	Delhi
119.	Income-tax Officer (ReAC) (Assessment Unit)-5(3)(3), Delhi	Delhi



120.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-5(4), Delhi	Delhi
121.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-5(4)(1), Delhi	Delhi
122.	Income-tax Officer (ReAC) (Assessment Unit)-5(4)(2), Delhi	Delhi
123.	Income-tax Officer (ReAC) (Assessment Unit)-5(4)(3), Delhi	Delhi
124.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-5(1), Delhi	Delhi
125.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-5(1)(1) Delhi	Delhi
126.	Income-tax Officer (ReAC) (Verification Unit)-5(1)(2), Delhi	Delhi
127.	Income-tax Officer (ReAC) (Verification Unit)-5(1)(3) Delhi	Delhi
128.	Principal Commissioner of Income-tax (ReAC), Ahmedabad-1	Ahmedabad
129.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Ahmedabad-1	Ahmedabad
130.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Ahmedabad	Ahmedabad
131.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Ahmedabad	Ahmedabad
132.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Ahmedabad	Ahmedabad
133.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Ahmedabad	Ahmedabad
134.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Ahmedabad	Ahmedabad



135.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Ahmedabad	Ahmedabad
136.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Ahmedabad	Ahmedabad
137.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Ahmedabad	Ahmedabad
138.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Ahmedabad	Ahmedabad
139.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Ahmedabad	Ahmedabad
140.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Ahmedabad	Ahmedabad
141.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Ahmedabad	Ahmedabad
142.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Ahmedabad	Ahmedabad
143.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Ahmedabad	Ahmedabad
144.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Ahmedabad	Ahmedabad
145.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Ahmedabad	Ahmedabad
146.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Ahmedabad	Ahmedabad
147.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Ahmedabad	Ahmedabad
148.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Ahmedabad	Ahmedabad
149.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Ahmedabad	Ahmedabad
150.	Principal Commissioner of Income-tax (ReAC), Ahmedabad-2	Ahmedabad



151.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Ahmedabad-2	Ahmedabad
152.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Ahmedabad	Ahmedabad
153.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Ahmedabad	Ahmedabad
154.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Ahmedabad	Ahmedabad
155.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Ahmedabad	Ahmedabad
156.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Ahmedabad	Ahmedabad
157.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Ahmedabad	Ahmedabad
158.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Ahmedabad	Ahmedabad
159.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Ahmedabad	Ahmedabad
160.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Ahmedabad	Ahmedabad
161.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Ahmedabad	Ahmedabad
162.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Ahmedabad	Ahmedabad
163.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Ahmedabad	Ahmedabad
164.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Ahmedabad	Ahmedabad
165.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Ahmedabad	Ahmedabad



166.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Ahmedabad	Ahmedabad
167.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Ahmedabad	Ahmedabad
168.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Ahmedabad	Ahmedabad
169.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Ahmedabad	Ahmedabad
170.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Ahmedabad	Ahmedabad
171.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Ahmedabad	Ahmedabad
172.	Chief Commissioner of Income-tax (ReAC), Mumbai	Mumbai
173.	Income-tax Officer (HQ), O/o Chief Commissioner of Income-tax (ReAC) Mumbai	Mumbai
174.	Additional/Joint Commissioner of Income-tax (ReAC) (Technical Unit), Mumbai	Mumbai
175.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Mumbai-1	Mumbai
176.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Mumbai-2	Mumbai
177.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-1	Mumbai
178.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-1(1)	Mumbai
179.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-1(2)	Mumbai





180.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-2	Mumbai
181.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-2(1)	Mumbai
182.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-2(2)	Mumbai
183.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-3	Mumbai
184.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-3(1)	Mumbai
185.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Mumbai-3(2)	Mumbai
186.	Principal Commissioner of Income-tax (ReAC), Mumbai -1	Mumbai
187.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Mumbai-1	Mumbai
188.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Mumbai	Mumbai
189.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Mumbai	Mumbai
190.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Mumbai	Mumbai
191.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Mumbai	Mumbai
192.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2),	Mumbai
193.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Mumbai	Mumbai



194.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Mumbai	Mumbai
195.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Mumbai	Mumbai
196.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Mumbai	Mumbai
197.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Mumbai	Mumbai
198.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Mumbai	Mumbai
199.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Mumbai	Mumbai
200.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Mumbai	Mumbai
201.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Mumbai	Mumbai
202.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Mumbai	Mumbai
203.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Mumbai	Mumbai
204.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Mumbai	Mumbai
205.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Mumbai	Mumbai
206.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Mumbai	Mumbai
207.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Mumbai	Mumbai
208.	Principal Commissioner of Income-tax (ReAC), Mumbai -2	Mumbai
209.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Mumbai-2	Mumbai



210.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Mumbai	Mumbai
211.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Mumbai	Mumbai
212.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Mumbai	Mumbai
213.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Mumbai	Mumbai
214.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Mumbai	Mumbai
215.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Mumbai	Mumbai
216.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Mumbai	Mumbai
217.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Mumbai	Mumbai
218.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Mumbai	Mumbai
219.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Mumbai	Mumbai
220.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Mumbai	Mumbai
221.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Mumbai	Mumbai
222.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Mumbai	Mumbai
223.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Mumbai	Mumbai
224.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Mumbai	Mumbai



225.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Mumbai	Mumbai
226.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Mumbai	Mumbai
227.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Mumbai	Mumbai
228.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(2), Mumbai	Mumbai
229.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Mumbai	Mumbai
230.	Principal Commissioner of Income-tax (ReAC), Mumbai -3	Mumbai
231.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Mumbai-3	Mumbai
232.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1), Mumbai	Mumbai
233.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1)(1), Mumbai	Mumbai
234.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(2), Mumbai	Mumbai
235.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(3), Mumbai	Mumbai
236.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2), Mumbai	Mumbai
237.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2)(1)Mumbai	Mumbai
238.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(2), Mumbai	Mumbai
239.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(3), Mumbai	Mumbai



240.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3), Mumbai	Mumbai
241.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3)(1), Mumbai	Mumbai
242.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(2), Mumbai	Mumbai
243.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(3), Mumbai	Mumbai
244.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4), Mumbai	Mumbai
245.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4)(1), Mumbai	Mumbai
246.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(2), Mumbai	Mumbai
247.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(3), Mumbai	Mumbai
248.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-3(1), Mumbai	Mumbai
249.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-3(1)(1) Mumbai	Mumbai
250.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(2), Mumbai	Mumbai
251.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(3) Mumbai	Mumbai
252.	Principal Commissioner of Income-tax (ReAC), Mumbai -4	Mumbai
253.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Mumbai-4	Mumbai
254.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1), Mumbai	Mumbai



255.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1)(1), Mumbai	Mumbai
256.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(2), Mumbai	Mumbai
257.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(3), Mumbai	Mumbai
258.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2), Mumbai	Mumbai
259.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2)(1)Mumbai	Mumbai
260.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(2), Mumbai	Mumbai
261.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(3), Mumbai	Mumbai
262.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3), Mumbai	Mumbai
263.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3)(1), Mumbai	Mumbai
264.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(2), Mumbai	Mumbai
265.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(3), Mumbai	Mumbai
266.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4), Mumbai	Mumbai
267.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4)(1), Mumbai	Mumbai
268.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(2), Mumbai	Mumbai
269.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(3), Mumbai	Mumbai



270.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-4(1), Mumbai	Mumbai
271.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-4(1)(1) Mumbai	Mumbai
272.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(2), Mumbai	Mumbai
273.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(3) Mumbai	Mumbai
274.	Principal Commissioner of Income-tax (ReAC), Pune-1	Pune
275.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Pune-1	Pune
276.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Pune	Pune
277.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Pune	Pune
278.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Pune	Pune
279.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Pune	Pune
280.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Pune	Pune
281.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Pune	Pune
282.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Pune	Pune
283.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Pune	Pune
284.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Pune	Pune



285.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Pune	Pune
286.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Pune	Pune
287.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Pune	Pune
288.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Pune	Pune
289.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Pune	Pune
290.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Pune	Pune
291.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Pune	Pune
292.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Pune	Pune
293.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Pune	Pune
294.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Pune	Pune
295.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Pune	Pune
296.	Principal Commissioner of Income-tax (ReAC), Pune-2	Pune
297.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Pune-2	Pune
298.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Pune	Pune
299.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Pune	Pune





300.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Pune	Pune
301.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Pune	Pune
302.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Pune	Pune
303.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Pune	Pune
304.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Pune	Pune
305.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Pune	Pune
306.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Pune	Pune
307.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Pune	Pune
308.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Pune	Pune
309.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Pune	Pune
310.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Pune	Pune
311.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Pune	Pune
312.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Pune	Pune
313.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Pune	Pune
314.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Pune	Pune



315.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Pune	Pune
316.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(2), Pune	Pune
317.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Pune	Pune
318.	Chief Commissioner of Income-tax (ReAC), Chennai	Chennai
319.	Income-tax Officer (HQ), O/o Chief Commissioner of Income-tax (ReAC) Chennai	Chennai
320.	Additional/Joint Commissioner of Income-tax (ReAC) (Technical Unit), Chennai	Chennai
321.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Chennai-1	Chennai
322.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Chennai-2	Chennai
323.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Chennai-1	Chennai
324.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Chennai-1(1)	Chennai
325.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Chennai-1(2)	Chennai
326.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Chennai-2	Chennai
327.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Chennai-2(1)	Chennai
328.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Chennai-2(2)	Chennai



329.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Chennai-3	Chennai
330.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Chennai-3(1)	Chennai
331.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Chennai-3(2)	Chennai
332.	Principal Commissioner of Income-tax (ReAC), Chennai -1	Chennai
333.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Chennai-1	Chennai
334.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Chennai	Chennai
335.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Chennai	Chennai
336.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Chennai	Chennai
337.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Chennai	Chennai
338.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Chennai	Chennai
339.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Chennai	Chennai
340.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Chennai	Chennai
341.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Chennai	Chennai
342.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Chennai	Chennai



343.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Chennai	Chennai.
344.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Chennai	Chennai
345.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Chennai	Chennai
346.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Chennai	Chennai
347.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Chennai	Chennai
348.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Chennai	Chennai
349.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Chennai	Chennai
350.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Chennai	Chennai
351.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Chennai	Chennai
352.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Chennai	Chennai
353.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Chennai	Chennai
354.	Principal Commissioner of Income-tax (ReAC), Chennai -2	Chennai
355.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Chennai-2	Chennai
356.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Chennai	Chennai
357.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Chennai	Chennai



358.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Chennai	Chennai
359.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Chennai	Chennai
360.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Chennai	Chennai
361.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Chennai	Chennai
362.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Chennai	Chennai
363.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Chennai	Chennai
364.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Chennai	Chennai
365.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Chennai	Chennai
366.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Chennai	Chennai
367.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Chennai	Chennai
368.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Chennai	Chennai
369.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Chennai	Chennai
370.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Chennai	Chennai
371.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Chennai	Chennai
372.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Chennai	Chennai



373.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Chennai	Chennai
374.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(2), Chennai	Chennai
375.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Chennai	Chennai.
376.	Principal Commissioner of Income-tax (ReAC), Chennai -3	Chennai
377.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Chennai-3	Chennai
378.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1), Chennai	Chennai
379.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1)(1), Chennai	Chennai
380.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(2), Chennai	Chennai
381.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(3), Chennai	Chennai
382.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2), Chennai	Chennai
383.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2)(1)Chennai	Chennai
384.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(2), Chennai	Chennai
385.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(3), Chennai	Chennai
386.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3), Chennai	Chennai
387.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3)(1), Chennai	Chennai



388.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(2), Chennai	Chennai
389.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(3), Chennai	Chennai
390.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4), Chennai	Chennai
391.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4)(1), Chennai	Chennai
392.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(2), Chennai	Chennai
393.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(3), Chennai	Chennai
394.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-3(1), Chennai	Chennai
395.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-3(1)(1) Chennai	Chennai
396.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(2), Chennai	Chennai
397.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(3) Chennai	Chennai
398.	Principal Commissioner of Income-tax (ReAC), Chennai -4	Chennai
399.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Chennai-4	Chennai
400.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1), Chennai	Chennai
401.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1)(1), Chennai	Chennai
402.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(2), Chennai	Chennai
403.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(3), Chennai	Chennai



404.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2), Chennai	Chennai
405.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2)(1)Chennai	Chennai
406.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(2), Chennai	Chennai
407.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(3), Chennai	Chennai
408.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3), Chennai	Chennai
409.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3)(1), Chennai	Chennai
410.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(2), Chennai	Chennai
411.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(3), Chennai	Chennai
412.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4), Chennai	Chennai
413.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4)(1), Chennai	Chennai
414.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(2), Chennai	Chennai
415.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(3), Chennai	Chennai
416.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-4(1), Chennai	Chennai
417.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-4(1)(1) Chennai	Chennai
418.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(2), Chennai	Chennai





419.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(3) Chennai	Chennai
420.	Principal Commissioner of Income-tax (ReAC), Bengaluru-1	Bengaluru
421.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Bengaluru-1	Bengaluru
422.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Bengaluru	Bengaluru
423.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Bengaluru	Bengaluru
424.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Bengaluru	Bengaluru
425.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Bengaluru	Bengaluru
426.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Bengaluru	Bengaluru
427.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Bengaluru	Bengaluru
428.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Bengaluru	Bengaluru
429.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Bengaluru	Bengaluru
430.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Bengaluru	Bengaluru
431.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Bengaluru	Bengaluru
432.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Bengaluru	Bengaluru
433.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Bengaluru	Bengaluru



434.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Bengaluru	Bengaluru
435.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Bengaluru	Bengaluru
436.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Bengaluru	Bengaluru
437.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Bengaluru	Bengaluru
438.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Bengaluru	Bengaluru
439.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Bengaluru	Bengaluru
440.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Bengaluru	Bengaluru
441.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Bengaluru	Bengaluru
442.	Principal Commissioner of Income-tax (ReAC), Bengaluru-2	Bengaluru
443.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Bengaluru-2	Bengaluru
444.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Bengaluru	Bengaluru
445.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Bengaluru	Bengaluru
446.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Bengaluru	Bengaluru
447.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Bengaluru	Bengaluru
448.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Bengaluru	Bengaluru



449.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Bengaluru	Bengaluru
450.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Bengaluru	Bengaluru
451.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Bengaluru	Bengaluru
452.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Bengaluru	Bengaluru
453.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Bengaluru	Bengaluru
454.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Bengaluru	Bengaluru
455.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Bengaluru	Bengaluru
456.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Bengaluru	Bengaluru
457.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Bengaluru	Bengaluru
458.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Bengaluru	Bengaluru
459.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Bengaluru	Bengaluru
460.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Bengaluru	Bengaluru
461.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Bengaluru	Bengaluru
462.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Bengaluru	Bengaluru
463.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Bengaluru	Bengaluru
464.	Chief Commissioner of Income-tax (ReAC), Kolkata	Kolkata



465.	Income-tax Officer (HQ), O/o Chief Commissioner of Income-tax (ReAC) Kolkata	Kolkata
466.	Additional/Joint Commissioner of Income-tax (ReAC) (Technical Unit), Kolkata	Kolkata
467.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Kolkata-1	Kolkata
468.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Technical Unit), Kolkata-2	Kolkata
469.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-1	Kolkata
470.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-1(1)	Kolkata
471.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-1(2)	Kolkata
472.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-2	Kolkata
473.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-2(1)	Kolkata
474.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-2(2)	Kolkata
475.	Additional/Joint Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-3	Kolkata
476.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-3(1)	Kolkata
477.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Review Unit), Kolkata-3(2)	Kolkata



478.	Principal Commissioner of Income-tax (ReAC), Kolkata -1	Kolkata
479.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Kolkata-1	Kolkata
480.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Kolkata	Kolkata
481.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Kolkata	Kolkata
482.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Kolkata	Kolkata
483.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Kolkata	Kolkata
484.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Kolkata	Kolkata
485.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Kolkata	Kolkata
486.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Kolkata	Kolkata
487.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Kolkata	Kolkata
488.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Kolkata	Kolkata
489.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Kolkata	Kolkata
490.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Kolkata	Kolkata
491.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Kolkata	Kolkata
492.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Kolkata	Kolkata



493.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Kolkata	Kolkata
494.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Kolkata	Kolkata
495.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Kolkata	Kolkata
496.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Kolkata	Kolkata
497.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Kolkata	Kolkata
498.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Kolkata	Kolkata
499.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Kolkata	Kolkata
500.	Principal Commissioner of Income-tax (ReAC), Kolkata -2	Kolkata
501.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Kolkata-2	Kolkata
502.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Kolkata	Kolkata
503.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Kolkata	Kolkata
504.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Kolkata	Kolkata
505.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Kolkata	Kolkata
506.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Kolkata	Kolkata
507.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Kolkata	Kolkata



508.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Kolkata	Kolkata
509.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Kolkata	Kolkata
510.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Kolkata	Kolkata
511.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Kolkata	Kolkata
512.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Kolkata	Kolkata
513.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Kolkata	Kolkata
514.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Kolkata	Kolkata
515.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Kolkata	Kolkata
516.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Kolkata	Kolkata
517.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Kolkata	Kolkata
518.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Kolkata	Kolkata
519.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Kolkata	Kolkata
520.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(2), Kolkata	Kolkata
521.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Kolkata	Kolkata
522.	Principal Commissioner of Income-tax (ReAC), Kolkata -3	Kolkata
523.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Kolkata-3	Kolkata



524.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1), Kolkata	Kolkata
525.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(1)(1), Kolkata	Kolkata
526.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(2), Kolkata	Kolkata
527.	Income-tax Officer (ReAC) (Assessment Unit)-3(1)(3), Kolkata	Kolkata
528.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2), Kolkata	Kolkata
529.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(2)(1)Kolkata	Kolkata
530.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(2), Kolkata	Kolkata
531.	Income-tax Officer (ReAC) (Assessment Unit)-3(2)(3), Kolkata	Kolkata
532.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3), Kolkata	Kolkata
533.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(3)(1), Kolkata	Kolkata
534.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(2), Kolkata	Kolkata
535.	Income-tax Officer (ReAC) (Assessment Unit)-3(3)(3), Kolkata	Kolkata
536.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4), Kolkata	Kolkata
537.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-3(4)(1), Kolkata	Kolkata
538.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(2), Kolkata	Kolkata





539.	Income-tax Officer (ReAC) (Assessment Unit)-3(4)(3), Kolkata	Kolkata
540.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-3(1), Kolkata	Kolkata
541.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-3(1)(1) Kolkata	Kolkata
542.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(2), Kolkata	Kolkata
543.	Income-tax Officer (ReAC) (Verification Unit)-3(1)(3) Kolkata	Kolkata
544.	Principal Commissioner of Income-tax (ReAC), Kolkata -4	Kolkata
545.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Kolkata-4	Kolkata
546.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1), Kolkata	Kolkata
547.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(1)(1), Kolkata	Kolkata
548.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(2), Kolkata	Kolkata
549.	Income-tax Officer (ReAC) (Assessment Unit)-4(1)(3), Kolkata	Kolkata
550.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2), Kolkata	Kolkata
551.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(2)(1)Kolkata	Kolkata
552.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(2), Kolkata	Kolkata
553.	Income-tax Officer (ReAC) (Assessment Unit)-4(2)(3), Kolkata	Kolkata



554.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3), Kolkata	Kolkata
555.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(3)(1), Kolkata	Kolkata
556.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(2), Kolkata	Kolkata
557.	Income-tax Officer (ReAC) (Assessment Unit)-4(3)(3), Kolkata	Kolkata
558.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4), Kolkata	Kolkata
559.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-4(4)(1), Kolkata	Kolkata
560.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(2), Kolkata	Kolkata
561.	Income-tax Officer (ReAC) (Assessment Unit)-4(4)(3), Kolkata	Kolkata
562.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-4(1), Kolkata	Kolkata
563.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-4(1)(1) Kolkata	Kolkata
564.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(2), Kolkata	Kolkata
565.	Income-tax Officer (ReAC) (Verification Unit)-4(1)(3) Kolkata	Kolkata
566.	Principal Commissioner of Income-tax (ReAC), Hyderabad-1	Hyderabad
567.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Hyderabad-1	Hyderabad
568.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1), Hyderabad	Hyderabad



569.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(1)(1), Hyderabad	Hyderabad
570.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(2), Hyderabad	Hyderabad
571.	Income-tax Officer (ReAC) (Assessment Unit)-1(1)(3), Hyderabad	Hyderabad
572.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2), Hyderabad	Hyderabad
573.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(2)(1)Hyderabad	Hyderabad
574.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(2), Hyderabad	Hyderabad
575.	Income-tax Officer (ReAC) (Assessment Unit)-1(2)(3), Hyderabad	Hyderabad
576.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3), Hyderabad	Hyderabad
577.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(3)(1), Hyderabad	Hyderabad
578.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(2), Hyderabad	Hyderabad
579.	Income-tax Officer (ReAC) (Assessment Unit)-1(3)(3), Hyderabad	Hyderabad
580.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4), Hyderabad	Hyderabad
581.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-1(4)(1), Hyderabad	Hyderabad
582.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(2), Hyderabad	Hyderabad
583.	Income-tax Officer (ReAC) (Assessment Unit)-1(4)(3), Hyderabad	Hyderabad



584.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-1(1), Hyderabad	Hyderabad
585.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-1(1)(1) Hyderabad	Hyderabad
586.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(2), Hyderabad	Hyderabad
587.	Income-tax Officer (ReAC) (Verification Unit)-1(1)(3) Hyderabad	Hyderabad
588.	Principal Commissioner of Income-tax (ReAC), Hyderabad-2	Hyderabad
589.	Income-tax Officer (HQ) O/o Principal Commissioner of Income-tax (ReAC), Hyderabad-2	Hyderabad
590.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1), Hyderabad	Hyderabad
591.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(1)(1), Hyderabad	Hyderabad
592.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(2), Hyderabad	Hyderabad
593.	Income-tax Officer (ReAC) (Assessment Unit)-2(1)(3), Hyderabad	Hyderabad
594.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2), Hyderabad	Hyderabad
595.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(2)(1)Hyderabad	Hyderabad
596.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(2), Hyderabad	Hyderabad
597.	Income-tax Officer (ReAC) (Assessment Unit)-2(2)(3), Hyderabad	Hyderabad
598.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3), Hyderabad	Hyderabad



599.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(3)(1), Hyderabad	Hyderabad
600.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(2), Hyderabad	Hyderabad
601.	Income-tax Officer (ReAC) (Assessment Unit)-2(3)(3), Hyderabad	Hyderabad
602.	Additional/Joint Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4), Hyderabad	Hyderabad
603.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Assessment Unit)-2(4)(1), Hyderabad	Hyderabad
604.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(2), Hyderabad	Hyderabad
605.	Income-tax Officer (ReAC) (Assessment Unit)-2(4)(3), Hyderabad	Hyderabad
606.	Additional/Joint Commissioner of Income-tax (ReAC) (Verification Unit)-2(1), Hyderabad	Hyderabad
607.	Deputy/Assistant Commissioner of Income-tax (ReAC) (Verification Unit)-2(1)(1) Hyderabad	Hyderabad
608.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(2), Hyderabad	Hyderabad
609.	Income-tax Officer (ReAC) (Verification Unit)-2(1)(3) Hyderabad	Hyderabad"

2. This notification shall come into force from the date of its publication in the Official Gazette.

**CIRCULAR NO. 27/2019 [F.NO. 225/249/2018-ITA.  
II], DATED 26-9-2019**

**Section 143 of the Income Tax Act, 1961 – Assessment  
– General – Conduct of Assessment Proceedings  
through “e-Proceeding” facility during financial year  
2019-20.**

The Central Board of Direct Taxes ('Board'), in exercise of its powers under section 119 of the Income-tax Act, 1961 ('Act')  
INSIGHT OF ASSESSMENT INCLUDING E-ASSESSMENT



and in accordance with provision of section 2(23C) of the Act, hereby directs as under:

(i) In all cases (other than the cases covered under the 'e-Assessment scheme, 2019' notified by the Board), where assessment is to be framed under section 143(3) of the Act during the financial year 2019-20, it is hereby directed that such assessment proceedings shall be conducted electronically subject to exceptions in para below. Consequently, assessee are required to produce/cause to produce their response/evidence to any notice/communication/show-cause issued by the Assessing Officer electronically (unless specified otherwise) through their 'E-filing' account on the 'E-filing' portal. For smooth conduct of assessment proceedings through 'E-Proceeding', it is further directed that requisition of information in cases under 'E-Proceeding' should be sought after a careful scrutiny of case records.

(ii) In following cases, where assessment is to be framed during the financial year 2019-20, 'E-Proceeding' shall not be mandatory:

a. Where assessment is to be framed under section(s) 153A, 153C and 144 of the Act. In respect of assessments to be framed under section 147 of the Act, any relaxation from e-proceeding due to the difficulties in migration of data from ITD to ITBA etc. shall be dealt as per clause (f) below;

b. In set aside assessments;

c. Assessments being framed in non-PAN cases;

d. Cases where Income-tax return was filed in paper mode and the assessee concerned does not yet have an 'E-filing' account;

e. In all cases at stations connected through the VSAT or with limited capacity of bandwidth (list of such stations shall be specified by the Pr. DGIT (System));

f. In cases covered under para 1(i) above, the jurisdictional Pr. CIT/CIT, in extraordinary circumstances such as complexities of the case or administrative difficulties in conduct of assessment through 'E-Proceeding', can permit conduct of assessment proceedings through the conventional mode. It is hereby further directed that Pr. CIT/CIT is required to provide such relaxation only in extraordinary circumstances after examining the necessity for such relaxation and recording the



reasons for providing such relaxations.

(iii) However, it is clarified that issue of notices and departmental communications in such cases shall be strictly governed by the guidelines issued by CBDT vide its Circular No.19/2019 dated 14-8-2019 regarding generation/allotment/quoting of Document Identification Number (DIN).

(iv) In cases where assessment proceedings are being carried out through the 'E-Proceeding' as per para 1 (i) above, personal hearing/attendance may take place in following situation(s):

- a. Where books of account have to be examined;
- b. Where Assessing Officer invokes provisions of section 131 of the Act;
- c. Where examination of witness is required to be made by the assessee or the Department;
- d. Where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests through their 'E-filing' account for personal hearing to explain the matter.

However, the details pertaining to above shall be uploaded on ITBA subsequently.

2. This may be brought to the notice of all concerned for immediate compliance.

**Circular No. 19/ 2019 [F.NO. 225/95/2019-ITA.II],  
DATED 14-8-2019**

**Instructions to Subordinate Authorities - Generation  
/ Allotment / Quoting of Documents Identification  
Numbers in Notice / Order / Summons /Letter  
/Correspondence issued by the Income TAX  
Department.**

1. With the launch of various e-governance initiatives, Income-tax Department is moving toward total computerization of its work. This has led to a significant improvement in delivery of services and has also brought greater transparency in the functioning of the tax-administration. Presently, almost all notices and orders are being generated electronically on the Income Tax Business Application (ITBA) platform. However, it



has been brought to the notice of the Central Board of Direct Taxes (the Board) that there have been some instances in which the notice, order, summons, letter and any correspondence (hereinafter referred to as "communication") were found to have been issued manually, without maintaining a proper audit trail of such communication.

2. In order to prevent such instances and to maintain proper audit trail of all communication, the Board in exercise of power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), has decided that no communication shall be issued by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessee or any other person, on or after the 1st day of October, 2019 unless a computer-generated Document Identification Number (DIN) has been allotted and is duly quoted in the body of such communication.

3. In exceptional circumstances such as, —

(i)	when there are technical difficulties in generating/allotting/quoting the DIN and issuance of communication electronically; or
(ii)	when communication regarding enquiry, verification etc. is required to be issued by an income-tax authority, who is outside the office, for discharging his official duties: or
(iii)	when due to delay in PAN migration. PAN is lying with non-jurisdictional Assessing Officer; or
(iv)	when PAN of assessee is not available and where a proceeding under the Act (other than verification under section 131 or section 133 of the Act) is sought to be initiated; or
(v)	When the functionality to issue communication is not available in the system,

the communication may be issued manually but only after recording reasons in writing in the file and with prior written approval of the Chief Commissioner/Director General of income-tax. In cases where manual communication is required to be issued due to delay in PAN migration, the proposal seeking approval for issuance of manual communication shall include





the reason for delay in PAN migration. The communication issued under aforesaid circumstances shall state the fact that the communication is issued manually without a DIN and the date of obtaining of the written approval of the Chief Commissioner/ Director General of Income-tax for issue of manual communication in the following format-

" .. This communication issues manually without a DIN on account of reason/reasons given in para3(i)/3(ii)/3(iii)/3(iv)/3(v) of the CBDT Circular No ...dated (strike off those which are not applicable) and with the approval of the Chief Commissioner/Director General of Income Tax vide number .... dated ....

4. Any communication which is not in conformity with Para-2 and Para-3 above, shall be treated as invalid and shall be deemed to have never been issued.

5. The communication issued manually in the three situations specified in para 3- (i), (ii) or (iii) above shall have to be regularised within 15 working days of its issuance, by —

i. uploading the manual communication on the System.

ii. compulsorily generating the DIN on the System;

iii. communicating the DIN so generated to the assessee/ any other person as per electronically generated pro-forma available on the System.

6. An intimation of issuance of manual communication for the reasons mentioned in para 3(v) shall be sent to the Principal Director General of Income-tax (Systems) within seven days from the date of its issuance.

7. Further, in all pending assessment proceedings, where notices were issued manually, prior to issuance of this Circular, the Income-tax authorities shall identify such cases and shall upload the notices in these cases on the Systems by 31st October, 2019.

**Press Information Bureau**

**Government of India**

**Ministry of Finance**

**01-October-2019 18:47 IST**

**DIN system of CBDT launched ; About 17500  
Communications with DIN Generated on First day**



The Documentation Identification Number (DIN) system of Central Board of Direct Taxes (CBDT) has come into existence from today with the generation of about 17,500 communications with DIN on the very first day. This path breaking DIN system has been created as per the direction of Finance Minister Ms. Nirmala Sitharaman and from now onwards every CBDT communication will have to have a documentation identification number.

Revenue Secretary Dr. Ajay Bhushan Pandey said, "From today, any communication from Income Tax Department without a computer generated DIN, be it a notice, letter, order and summon or any other correspondence, would be treated as invalid and shall be non est in law or deemed to be as if it has never been issued. The DIN system would ensure greater accountability and transparency in tax administration."

"Now from today onwards, all such communications with DIN would be verifiable on the e-filing portal and no communication would be issued manually without DIN except only if it is in the specified exceptional circumstances", said Dr. Pandey.

It would be pertinent to mention here that while specifying such exceptional circumstances the CBDT Circular related to DIN dated 14.08.2019 says that whenever any such manual communication would be issued, it would be necessarily required to specify reason of issuing such a communication without DIN along with the date of obtaining written approval of the Chief Commissioner/Director General of Income Tax in a particular format. Any communication which is not in conformity of with the prescribed guidelines shall be treated as invalid and non est in law.

CBDT has specified that any communication issued manually under exceptional circumstances would have to be uploaded and regularised on the system portal within 15 days of its issuance.

CBDT has also stated that all pending assessment proceedings, where notices were earlier issued manually, prior to the DIN related Circular dated 14.08.2019 coming into existence, all such cases would be identified and notices so sent would be uploaded on ITBA by the end of this month, i.e., by 31st Oct 2019.

This is in pursuance of the directions by the Hon'ble Prime Minister in which he has asked the Department of Revenue to come up with specific measures to ensure that the honest taxpayers are not harassed and served better. It may be noted



that earlier there have been some instances where it was not possible to maintain the audit trail of the manually issued communication which in some cases caused inconvenience to taxpayers sometime. However, with the present system of attaching a DIN to every notice or communication of CBDT would result in better services to taxpayers without any possible harassment.

### **Instruction No. 03/2018<sup>20th of August, 2018</sup>**

#### **Subject: Conduct of assessment proceedings through E-Proceedings facility during 2018-19**

It has been a constant endeavor of the Central Board of Direct Taxes (the Board) to reduce human interface in scrutiny assessment proceedings through use of Information Technology. In 2015, on a voluntary basis, a pilot project for purposes of conduct of scrutiny assessment proceedings in five metros through the 'e-mail based assessment' was introduced, which was extended to two more metros in 2016. In addition, in 2016, while issuing notices in scrutiny cases under section 143(2) of the Income-tax Act, 1961 (Act), an option for conduct of assessment proceedings through the 'e-mail based assessment' was given to all assesseees of these seven metros.

2. In a significant step, In 2017, Income-tax Department developed an Integrated platform i.e. Income Tax Business Application (ITBA) for electronic conduct of various functions/proceedings including assessments. This is integrated with the 'E-filing' portal which is used by the assessee to electronically communicate with the Income tax Department. During the course of assessment proceeding, Assessing Officer is required to send communications through the 'Assessment Module' of RBA which is delivered in the 'E-filing' account of concerned assessee. Upon receipt of departmental communication, assessee is able to submit the response along with attachments by uploading the same through his 'E-filing' account on the 'E-filing' portal ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)). The response submitted by the assessee is viewed by the Assessing Officer electronically in ITBA. This communication of data and documents between the Income-tax Department and assessee through electronic mode is termed 'E-Proceeding'.

3. Consequently, vide Instruction No. 8/2017 dated 29.09.



2017, on an optional basis for the assesseees, besides the scrutiny cases at seven metro charges already under 'e-mail based assessment', scope of E-Assessment through 'E-Proceeding' was further extended to pending time-barring limited scrutiny cases at those stations where Principal Commissioner of Income-tax were headquartered. Further, In 2017, while issuing notices for scrutiny under section 143(2) of the Act, it was provided that assessment proceeding would be conducted electronically through the 'E-Proceeding' facility. Thereafter, vide Instruction No. 1/2018 dated 12.02.2018. Board has further widened scope of 'E-Proceeding' for conduct of assessment proceedings.

4. In partial modification of Instruction No. 1/2018 dated 12.02.2018 and In accordance with provision of section 2(23C) of the Act, the Board hereby directs that In all cases (subject to exceptions in para below), where assessment is required to be framed under section 143(3) of the Act during the year 2018-19, assessment proceedings shall be conducted electronically through the 'E-Proceeding' facility. Consequentially. assesseees would now be required to produce/cause to produce their response/evidence to any notice/communication/show-cause issued by the Assessing Officer electronically (unless specified otherwise) through their 'E-filing' account on the 'E-filing' portal. For smooth conduct of assessment proceedings through E-Proceeding', it is imperative that requisition of information In cases under 'E-Proceeding' should be concise and sought with due-diligence after a careful scrutiny of case records.

5. In following cases where assessment Is required to be framed during the year 2018-19, 'E-Proceeding' shall not be mandatory:

- i. where assessment is to be framed under sections) 153A, 153C, 147 and 144 of the Act;
- ii. In set-aside assessments;
- iii. assessments being framed in non-PAN Cases;
- iv. cases where income-tax return was filed In paper mode and the concerned assessee does not yet have an E-filing' account;
- v. in all cases at stations connected through the VSAT or with limited capacity of bandwidth (list of such stations shall be specified by the Pr. DGIT (System));
- vi. In cases under para 4 above, where substantial hearing had already taken place In the conventional mode prior to Issue



of instruction No. 1/2018 dated 12.02.2018. Assessing Officer may complete such cases with prior administrative approval of the concerned Pr. CIT/CIT;

vii. in cases covered under para 4 above where the jurisdictional Pr CIT/CIT, in exceptional circumstances such as complexities of the case or administrative difficulties In conduct of assessment through 'E-Proceeding', has permitted conduct of assessment proceedings through the conventional mode.

However, in these cases, as far as feasible, Assessing Officer should generate all departmental communications and notices through the ITBA. Further, in these cases, the earlier existing mode of service of notice should be utilized by the Assessing Officer only when it is not possible to serve the communication electronically in the 'E-filing' account of the concerned assessee.

6. In cases where assessment proceedings being carried out through the 'E-Proceeding' as per para 4 above, personal hearing/attendance may take place in following situation(s):

- i. where books of accounts have to be examined;
- ii. where Assessing Officer Invokes provisions of section 131 of the Act;
- iii. where examination of witness is required to be made by the concerned assessee or the Department;
- iv. where show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests through their 'E-filing. account for personal hearing to explain the matter.

However, details have to be uploaded on ITBA subsequently.

**Instruction No. 01/2018 dated. 12th of February, 2018**

**Subject: Conduct of Assessment Proceedings in scrutiny cases electronically-regd.-**

Sub-section (23C) of Section 2 of the Income-tax Act, 1961 (Act), applicable from 01.06.2016, provides that "hearing" includes communication of data and documents through electronic mode. Accordingly to facilitate conduct of assessment proceedings electronically, vide letter dated 23.06.2017, in file of even number, Board had issued a revised format of notice(s) under section 143(2) of the Act. Para 3 of these notice(s) provided that assessment proceedings in



cases selected for scrutiny would be conducted electronically in 'E-Proceeding' facility through assessee's account in E-filing website of Income-tax Department.

2. In accordance with the procedure outlined in revised 143(2) notice(s) for conduct of assessment proceedings electronically, it is hereby directed that except for search related assessments, proceedings in other pending scrutiny assessment cases shall be conducted only through the 'E-Proceeding' functionality in ITBA/E-filing. . However, in cases where the concerned assessee objects to conduct of assessment proceedings electronically through the 'E-Proceeding' facility, such cases, for the time-being, may be kept on hold.

3. Further, considering the situation that some of the stations have limited bandwidth, being VSAT stations and stations with limited capacity where bandwidth is in the process of being upgraded, it has been decided that till 31.03.2018, such stations, in accordance with target stipulated in Central Action Plan for financial year 2017-18, may undertake and complete only ten percent scrutiny cases (which are getting barred by limitation on 31.12.2018) having the potential to effect recovery during the current year itself. The list of such stations shall be specified by the Pr. DGIT(Systems). Accordingly, at these stations, till 31.03.2018, the assessment proceedings in cases to be completed as per Central Action Plan target, may be conducted manually if e-assessment is not possible. It is reiterated that at other stations covered under para 2 above, subject to exceptions mentioned therein, the assessments would be conducted electronically only.

4. Some of the important procedural aspects while conducting assessment proceedings through 'E-Proceeding' are as under:

4.1 Enquiry before assessment in electronic mode: For enquiries before assessment in terms of section 142(1)(ii) of the Act, notice shall be issued electronically and delivered upon the assessee in his 'E-Filing' account. While filing the response electronically in compliance with notice under section 142(1) (ii) of the Act, the concerned assessee shall verify it in the manner prescribed under Rule 14 of Income-tax Rules, 1962.

4.2 Use of digital signature by Assessing Officer: All departmental orders/communications /notices being issued to the assessee through the 'e-Proceeding' facility are to be signed digitally by the Assessing Officer.

4.3 Time for compliance: Online submissions may be filed till



the office hours on the date stipulated for compliance.

4.4 Availability of facility for electronic submission of documents in time barring situation or where case has been finally heard by the Assessing Officer: The facility for electronic submission of documents through 'E-Proceeding' shall be automatically closed seven days before the time barring date. In other situations, upon completion of proceedings, before passing the final order, concerned Assessing Officer, on his volition, shall close the e-submission facility after mentioning in electronic order sheet that 'hearing has been concluded'. However, if required, in exceptional circumstances, the concerned Assessing Officer may enable further filing of submissions electronically under intimation to the Range Head in ITBA.

4.5 In assessment proceedings being carried out through the 'E-Proceeding' facility, a particular proceeding may take place manually in following situation(s):

- i. where manual books of accounts or original documents have to be examined;
- ii. where Assessing Officer invokes provisions of section 131 of the Act or a notice is issued for carrying out third party enquiries/investigations;
- iii. where examination of witness is required to be made by the concerned assessee or the Department;
- iv. where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests for personal hearing to explain the matter.

4.6 Maintenance of 'Record' in the context of 'E-Proceeding': In cases being assessed through 'E-Proceeding', from now on, as far as possible, case-records as well as note sheet of proceedings shall be maintained electronically.

### **Instruction No. 8/2017 dated.29.09.2017**

**Subject: Conduct of Assessment Proceedings electronically in time-barring scrutiny cases-Order under section 119 of the Income-tax Act, 1961 ('Act')-regd.-**

As a part of Government's initiative towards E-governance,



Income-tax Department has brought digital transformation of its business processes to a significant extent through the Income-Tax Business Application (ITBA) project which provides an integrated platform to conduct various tax proceedings electronically through the 'e-Proceeding' facility available on it. As a digital platform for conduct of scrutiny assessment proceedings in an end to end manner is now available, CBDT has decided to utilize it in a widespread manner for conduct of proceedings in scrutiny cases. This Order covers various aspects of conducting scrutiny assessments electronically in cases which are getting barred by limitation during the financial year 2017-2018.

2. Assessment proceedings in following time-barring scrutiny cases, pending as on 1st October, 2017 where hearing have not been completed, would be carried out through the 'e-Proceeding' facility on ITBA-

(i) The time-barring scrutiny cases in seven metro cities namely Ahmedabad, Bengaluru, Chennai, Kolkata, Hyderabad, Delhi and Mumbai where assessment proceedings are already underway through the 'e-mail based communication' and where assessee is having 'e-Filing' account, proceedings in such cases shall be migrated to the 'e-Proceeding' module of ITBA. Towards this end, intimation to this effect shall be issued to the concerned assessee by the Assessing Officer, electronically by 8th October, 2017, as per format in annexure-A. On issue of intimation by the Assessing Officer, the case would stand migrated to the 'e-Proceeding' facility.

(ii) In respect of pending time-barring 'Limited Scrutiny' cases with Assessing Officers stationed at the place where headquarters of Principal Commissioners of Income-tax are located (excluding the cases falling in para above), an option is now available to the concerned assessees (having an 'e-Filing' account) to furnish their consent to the Income-tax Department for conduct of assessment proceedings through the 'e-Proceeding' facility of ITBA. The format of communication for this purpose is enclosed at annexure-B. This communication shall be issued electronically by the Assessing Officers to the concerned assessees by 8th of October, 2017. The last date for submitting consent by the assessees through their 'e-Filing' account is 15th October, 2017. Once this option is exercised by the assessee within the stipulated time-frame all further proceedings in that case would be carried out through 'e-Proceeding'. In cases where department has issued letters seeking consent of the assessee, further manual proceedings shall be kept on hold till the assessee has given his response.





in the matter or till 15th October, whichever is earlier.

A brief note on salient features of 'e-Proceeding' which would be appended to the above mentioned communications for information of the assessee is enclosed at annexure-C.

3. In time-barring scrutiny assessments under 'e-Proceeding', the concerned assessee can voluntarily opt out from 'e-Proceeding' at a subsequent stage under intimation to the Assessing Officer.

4. Proceedings in other time-barring scrutiny cases which are not covered under Para 2, cases under Para 2 where the concerned assessee has opted for manual proceedings at the initial stage or subsequently and all time-barring assessments under section 153A/153C of the Act, shall continue as per the existing Further, specific proceedings in course of all time-barring assessment cases abcaus.in such as proceeding before the Transfer Pricing Officer, before the Range Head under section 144A of the Act etc. shall also be conducted manually.

5. Some of the important procedural aspects while conducting assessment proceedings through 'e-Proceeding' are as under:

#### 5.1 Enquiry before assessment in electronic mode:

For enquiries before assessment in terms of section 142(1)(ii) of the Act, notice shall be issued electronically and delivered upon the assessee in his 'e-Filing' account. While filing the response electronically in compliance with notice under section 142(1)(ii) of the Act, the concerned assessee shall verify it in the manner prescribed under Rule 14 of Income-tax Rules, 1962.

#### 5.2 Use of digital signature by Assessing Officer:

All departmental orders/communications /notices being issued to the assessee through the 'e-Proceeding' facility are to be signed digitally by the Assessing Officer.

#### 5.3 Notices/letters/communications to be issued manually only in exceptional situations:

The manual issue and service of departmental communications should be invoked only where for any reason it was not possible to get the communication served electronically under intimation (giving reasons) to the Range Head in ITBA.

#### 5.4 Time for compliance:

Online submissions may be filed till the office hours on the date stipulated for compliance



### 5.5 Availability of facility for electronic submission of documents in time barring situation or where case has been finally heard by the Assessing Officer:

The facility for electronic submission of documents through 'e-Proceeding' shall be automatically closed seven days before the time barring date. In other situations, upon completion of proceedings, before passing the final order, concerned Assessing Officer, on his volition, shall close the submission facility after mentioning in electronic order sheet that 'hearing has been concluded'. However, if required, in exceptional circumstances, the concerned Assessing Officer may enable further filing of submissions electronically under intimation to the Range Head in ITBA.

### 5.6 In assessment proceedings being carried out through the 'e-Proceeding' facility, a particular proceeding may take place manually in following situation(s):

- (i) where manual books of accounts or original documents have to be examined;
- (ii) where Assessing Officer invokes provisions of section 131 of the Act or a notice is issued for carrying out third party enquiries/investigations;
- (iii) where examination of witness is required to be made by the concerned assessee or the Department;
- (iv) where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests for personal hearing to explain the matter.

### 5.7 Maintenance & Production of 'Records' in the context of 'e-Proceedings':

In time-barring 'Limited Scrutiny' cases or the cases in seven metro stations under 'e-mail based communication' where proceedings now would be through the 'E-Proceeding', the records related to the earlier case proceedings shall continue to be treated as part of the assessment. In these cases case-records as well as note sheet of subsequent proceedings through 'e-Proceeding' shall be maintained electronically. Where records of a case under 'E-Proceeding' are required to be produced in Appellate proceedings, before C&AG Audit etc., two separate records i.e. Manual-Part A (if available) & Electronic-Part B (printout copies) may be produced.

## **Annexure- A**

**PAN No.....****Dated .....**

To

Dear Taxpayer,

**Subject: Migration of ongoing scrutiny proceedings from 'e-mail based communication' to 'e-Proceeding' on Income-Tax Business Application (ITBA) platform of Income-tax Department for Assessment Year -regd.-**

Greetings from the Income-tax Department. We thank you for your co-operation and look forward to bring a significant change in your interface with the Department.

2. Towards this end, as a part of Government's initiative towards E-governance, from this financial year, Income-tax Department has decided to deepen use of digital platform for conduct of scrutiny assessment proceedings. Accordingly, the pending scrutiny proceedings (which are getting barred by limitation during the financial year 2017-18), being conducted through 'e-mail based communication', stand migrated to the 'e-Proceeding' facility on ITBA platform of Income-tax Department. Hence you are requested to effect necessary compliances with departmental communications electronically through your 'e-Filing' account.

3. A brief note on salient features of 'e-Proceeding' is enclosed. Detailed information on various aspects of this new initiative for conducting assessments electronically is also available in Instruction No. ../ of CBDT dated

4. In case you wish to opt out from this scheme at any subsequent stage the same can be done with prior intimation to the undersigned through your 'e-Filing' account in ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)).

Enclosure: as above

**Annexure – B****PAN No.....****Dated.....**



To

Dear Taxpayer,

**Subject: Conduct of ongoing 'Limited Scrutiny' assessment proceeding for Assessment Year.....  
Electronically-exercise of option-regd.-**

Greetings from the Income-tax Department. We thank you for your co-operation and look forward to bring a significant change in your interface with the Department.

2. Towards this end, as a part of Government's initiative towards E-governance, from this financial year, Income-tax Department has decided to suitably use digital platform for conduct of scrutiny assessment proceedings in a widespread manner. In this regard, with reference to the pending 'Limited Scrutiny' proceedings in your case which are getting barred by limitation on 31.12.2017, an option is now available to you to make compliance with departmental communications electronically through 'e-filing' facility on income Tax Business Application of Income-tax Department.

3. A brief note on salient features of 'e-Proceeding' is enclosed. Detailed information on various aspects of this new initiative for conducting assessments electronically is also available in Instruction No. / of CBDT dated

4. In case you wish to participate in this taxpayer friendly measure, you are required to intimate the jurisdictional Assessing Officer through your 'e-Filing' account on ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) latest by 15th October, 2017,

5. Please note that if you do not respond by the said date, the assessment proceedings in

your case shall continue to be conducted manually.

6. In case you wish to opt out from 'E-Proceedings' at any subsequent stage the same can be

done with prior intimation to the undersigned through your 'e-Filing' account.

Enclosure: as above

**Annexure – C**



### Salient features of E-Proceeding'

- As part of e-governance initiative to facilitate conduct of assessment proceedings electronically, Income-tax Department has launched 'e-Proceeding' facility. It is a simple way of communication between the Department and assessee, through electronic means, without the necessity to visit Income-tax Office for conduct of assessment proceedings. This taxpayer friendly measure would substantially reduce the compliance burden for the assessee.
- In assessment proceeding, 'e-Proceeding' would enable seamless flow of Letter(s)/Notice(s), Questionnaire(s), Order(s) etc. from Assessing Officer to the account of the concerned assessee in 'e-Filing' website. On receipt of Departmental communication, assessee would be able to submit the response along with attachments by uploading the same, on 'e-Filing' portal. The response submitted by the assessee would be viewed by the Assessing Officer electronically in Income Tax Business Application (ITBA) module. This would, besides saving precious time of the assessee, would also provide a 24X7 anytime/anywhere convenience to submit response to the Departmental queries in course of assessment proceedings.
- Assessee would retain complete information of all e-submissions made during the course of assessment proceedings through 'E-Proceeding' facility for reference & record purpose in his e-Filing portal account.
- This initiative is environment friendly as assessment proceedings would become paperless.
- Assessee who are not yet having an account on the 'e-Filing' website of the Income-tax Department, may get themselves registered by following simple instructions in the 'e-Filing' website ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)).

### Centralised Verification Scheme 2019

**Notification - S.O. 550(E) DATED.30th January, 2019**

**[Notification No. 5/2019/F. No. 370142/22/2017-TPL]**

In exercise of powers conferred by sub-section (3) of section 133C of the Income-tax Act, 1961 (43 of 1961), and in supersession of the notification of the Government of India  
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in the Ministry of Finance, Department of Revenue, (Central Board of Direct Taxes), published in the Official Gazette vide number S.O. 771(E), dated the 22nd February 2018, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby makes the following scheme for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer, namely:?

### **1. Short title and commencement.**

(1) This scheme may be called the Centralised Verification Scheme, 2019.

(2) It shall come into force on the date of its publication in the Official Gazette.

### **2. Definitions.**

(1) In this scheme, unless the context otherwise requires,-

(a) "Act" means the Income-tax Act, 1961 (43 of 1961);

(b) "Centre" means the Centralised Verification Centre set up for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer;

(c) "Director General" means the Director General of Income-tax appointed under sub-section (1) of section 117 of the Act and authorised by the Board in this behalf;

(d) "Principal Director General" means the Principal Director General of Income-tax appointed under sub-section (1) of section 117 of the Act and authorised by the Board in this behalf;

(e) "Designated Authority" means the income-tax authority authorised by the Board for the purposes of section 133C of the Act;

(f) "portal" means the web portal used for the purposes of this scheme.

(2) The words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

### **3. Application.**

This scheme shall be applicable to any information or  
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documents,

- (1) in possession of the Centre; or
- (2) made available to the Centre, by
  - (i) the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems);
  - (ii) the Director General of Income-tax (Risk Assessment);
  - (iii) the Director of Income-tax (Intelligence and Criminal Investigation);
  - (iv) the Commissioner of Income-tax in charge of the Centralised Processing Centre for processing of returns;
  - (v) the Commissioner of Income-tax in charge of the Centralised Processing Cell for processing of statements of tax deducted at source; or
  - (vi) any other authority, body or person, in accordance with the orders issued by the Board under section 119 of the Act.

#### **4. Issue and service of notice.**

- (1) The Centre may issue a notice to any person requiring him to furnish information or documents for the purposes of verification of the information or documents referred to in paragraph 3.
- (2) The notice shall be issued under digital signature of the Designated Authority.
- (3) The notice shall be served by delivering a copy by electronic mail or by placing a copy in the registered account on the portal followed by an intimation by Short Message Service.
- (4) The information or documents called for under sub-paragraph (1) shall be furnished on or before the date specified in the notice.

#### **5. Response to notice.**

The response to the notice issued under sub-paragraph (1) of paragraph 4 shall be furnished in a machine readable format, in accordance with the procedures and processes referred to in paragraph 8.

#### **6. Processing of information and documents.**

- (1) The Centre shall process the information or documents furnished by the person in response to the notice issued under sub-paragraph (1) of paragraph 4, in accordance with the procedures and processes referred to in paragraph 8.



(2) The Centre shall make available the outcome of the processing referred to in sub-paragraph (1) to the Assessing Officer, in accordance with the orders issued by the Board under section 119 of the Act.

### **7. No personal appearance.**

No person shall be required to appear personally or through authorised representative before the Designated Authority at the Centre in connection with any proceedings.

### **8. Power to specify procedure and processes.**

The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify from time to time, procedures and processes in regard to the following matters, for effective functioning of the Centre, namely:-

- (a) format and procedure for issuance of the notice;
- (b) receipt of any information or document from the person in response to the notice;
- (c) mode and formats for issue of acknowledgment of the response furnished by the person;
- (d) provision of web portal facility including login facility, tracking status of verification, display of relevant details, and facility of download;
- (e) accessing, processing and verification of information and response including documents submitted during the verification process;
- (f) format and data structure for making available the outcome of verification to the Assessing Officer;
- (g) call centre to answer queries and provide support services, including outbound calls and inbound calls seeking information or clarification;
- (h) receipt, scanning, data entry, storage and retrieval of information or documents in a centralised manner;
- (i) grievance redressal mechanism in the Centre.



# CHAPTER 07

## IMPORTANT JUDICIARY PRONOUNCEMENTS - RELATED TO ASSESSEMENT ETC.

### 1. ASSESSMENT IN RESPONSE TO NOTICE U/S 143(2) – SECTION 143(3)

Service of Scrutiny Notice on authorised representative of assessee on non-available of assessee is deemed to be service of notice on assessment and a compliance to requirement of section 143(2) of income tax act. ITO v. Dharam Narayan (2018) 253 Taxman 479

Scrutiny assessment is not valid if it is not issued as per CBDT'S instruction for selection of a case for scrutiny assessment. Crystal Phosphates Ltd v. CIT 92013) 33 taxmann.com 116 9 Delhi)

Where the Assessing officer fails to issue a notice within a period of 6 months as provided under section 143(2), the assumption of jurisdiction under section 143(3) would be invalid. This defect could not be cured by taking recourse to the deeming fiction u/s 292BB. The fiction in 292BB overcomes a procedural defect in regard to non-service of a notice on the assessee and obviates a challenge that either the notice has not served or it was not served on time or served in an improper manner. When the assessee has appeared in a proceeding or cooperated in an enquiry without raising an objection. Section 292BB cannot come to the aid of revenue in a situation where the issuance of notice itself was not within the prescribed period, in which event the question of whether it was served correctly or otherwise would be of no relevance whatever. Failure to issue a notice within the prescribed period would result in the Assessing Officer assuming jurisdiction contrary to law. CIT v. Salarpur Cold Storage (p) Ltd. (2015) 228 taxmann 48 (All HC). Similar views in case of CIT v. Greater Noida Industrial Development Authority (2015) 379 ITR 14 (All). PCIT v. Sri Jai Shiv Shankar Traders (P) Ltd (2015) 64 taxmann.com 220 (Delhi) Travancore Diagnostics (P) Ltd v. CIT (2016) 74 taxmann.com 239 (Ker)

Sending Notice under section 143(2) on address, other than that given in return of income does not amount to either service of notice or deemed service of such notice. Prakash Ramaji Gavali v. ITO (2012) 138 ITD 1 (Mum), Ashok B. Bafana v. CIT (2012) 18 ITR 43 (Trib Mum), CIT v. Sushil Kumar Chhabra (2012) 250 CTR 195 (Punjab & Har), CIT v. Mascomptel India Ltd (2012) 25 taxmann.com 121 / 345 ITR 58 (Delhi)



Notice can only be served after, the AO has examined the return submitted by Assessee. Any notice issued u/s 143(2) prior to filing / submission of return is not a valid notice. DIT v. Society for Worldwide Inter Bank Financial Telecommunications (2010) 323 ITR 249 (Delhi)

Where assessment taken up and order passed u/s 143(3) without issuing any notice to the assessee u/s 143(2) the said order is invalid. P. Sukumar HUF v. CIT (2011) 15 taxmann.com 326 (Chennai Trib.)

Notice in the name of dead person is invalid – RasidLala v. ITO, [2017] 77 Taxman 39 (Guj)

Notice in the name of amalgamating company after amalgamation is void ab initio – BDR Builders & Developers (P) Ltd v. CIT, [2017] 85 taxmann.com 146 (Delhi).

If copy of reasons for issue of notice under section 148 is not given to the assessee, the whole assessment proceedings and the order of assessment passed under section 143(3) / 148 can be quashed – CIT v. Jagat Talkies Distributors [2017] 85 taxmann.com 189 (Delhi)

Income Tax Act providing service of demand on assessee and not service of assessment order. Existence of demand notice and acknowledgement slip showing servicing of demand pre supposes a valid assessment order passed under act. CIT v. Kailasho Devi Barman (1978) 115 ITR 732 (Cal)

Where during pendency of assessment proceedings, Assessee Company was amalgamated with another company and thereby lost its existence, assessment order passed subsequently in name of said non-existing entity would be without jurisdiction and deserved to be set aside. [2017] 85 taxmann.com 330 (Delhi)/[2017] 250 Taxman 409 (Delhi)/[2017] 397 ITR 681 (Delhi). Similar view Modi Corporation Ltd v. CIT 92007) 162 Taxman 214 (Del)

Assessment made in hands of Nonexistence Company is nullity and invalid. Pampasar Distillery Ltd v. CIT ( 2007) 15 SOT 331 (Cal)

Question of limitation is not a point which can be legitimately agitated in writ proceedings. In cases where it appears to income-tax authorities that certain income has been received during relevant assessment year but it is not clear who has received that income and prima facie, it appears that income may have been received either by A or B or by both together, it would be open to relevant income-tax authorities to determine said question by taking appropriate proceedings both against A and B. Lalji Haridas v. Income-tax officer [1961] 43 ITR 387 (SC)

Under income tax law protective assessment is permissible but a



protective recovery is not allowable at all. CIT v. Cochin Co (P) Ltd (1976) 104 ITR 655 (Ker). Sunil Kumar v. CIT (1983) 139 ITR 880 (Bom). Jagannath Hunumanbux v. ITO (1957) 31 ITR 603.

Assessee cannot amend a the return of income filed u/s 139(1) / 139(5) by him for making a claim for deduction other than by filing a revised return Goetze (India) Ltd. v. Commissioner of Income-tax. [2006] 157 Taxman 1 (SC)/[2006] 284 ITR 323 (SC)/[2006] 204 CTR 182 (SC) / [2006] 157 Taxman 1 (SC)

Restriction is applicable in case of filing new claim before assessing officer and not before filing of such claim before 1st or 2nd Appellate Authority. So while making new claim before appellate authority it is not necessary to file a revise return of income and authorities can admit the same. GVK Industries Ltd v. CIT (2013) 56 SOT 73 (Hyd), Appollo Tyres Ltd v. CIT (2013) 60 SOT 1 (Cochin)

Even if a claim made by assessee-company does not form part of original return or even revised return, it can still be considered by Assessing Officer as well as appellate authorities in case relevant material is available on record. Commissioner of Income-tax, Chennai. v. Abhinitha Foundation (P.) Ltd. [2017] 83 taxmann.com 100 (Madras)/[2017] 249 Taxman 37 (Madras)/[2017] 396 ITR 251 (Madras)

ITO added sums to assessable income of assessee as estimated income outside books on basis of existence of past capital and non-filing of wealth statement during relevant accounting year. Tribunal upheld addition on ground that until assessee proved that source of that income had in any manner disappeared it had to be assumed that same was available. Since facts before income-tax authorities were not sufficient to shift burden of proof on assessee and these facts did not necessarily justify any prima facie inference that past capital produced income during accounting year, Tribunal erred in confirming additions. Banshidhar Onkarmall v. Commissioner of Income-tax, [1953] 23 ITR 353 (Orissa)

Any evidence upon which department might rely should have been subjected to cross-examination. ITO is not a Court and is not bound by rules of evidence in Indian Evidence Act . It is no denial of natural justice if ITO refuses to produce an information for being cross-examined by assessee. Range of natural justice is wide and whether or not there has been violation of natural justice would depend on facts and circumstances of case. T. Devasahaya Nadar v. Commissioner of Income Tax, [1964] 51 ITR 20 (Mad)

The principles of natural justice are applicable to assessment proceedings and assessee should have knowledge of material that is going to be used against him so that he may be able to meet it. Therefore, where assessee was not supplied with copies of statement



of witnesses which were to be used to make additions in assessee's income, nor names of witness were told to him and further he was even refused permission to inspect records, assessment proceedings in such circumstances were vitiated by violation of principles of natural justice. *Gargi Din Jwala Prasad v. Commissioner of Income-tax*, [1974] 96 ITR 97 (Allahabad)

## **2.BEST JUDGMENT ASSESSMENT U/ S144**

Section 144 of the Income-tax Act, 1961 - Best judgment assessment - Assessment year 1971-72 - Whether

Assessment under section 144 is not different in kind from an assessment under section 143(3), but it is only a more summary method of making assessment than latter. Even an assessment under section 144 is made to best of officer's judgment and after taking into account all relevant materials which had been gathered, assessee should be given an opportunity of being heard and a right to question correctness or relevancy of materials on basis of which ITO proposed to estimate assessment. [1983] *Dhanalakshmi Pictures v. Commissioner of Income-tax* 144 ITR 452 (MAD.)

In case of multiple defaults for each one of which an ex-parte best judgment assessment has to be made assessee cannot ask for cancellation of assessment by merely showing cause for one of such defaults. *Commissioner of Income-tax v. Segu BuchiahSetty* [1970] 77 ITR 539 (SC)

Best Judgement Assessment shall be made when the return is not signed and verified. *BeharilalChaterji v. CIT* (1934) 2 ITR 477 (Rangoon)

When there is no evidence of collusion between chartered accountant and assessee, the same would not amount to failure on assessee's part to comply with directions under section 142(2a), so as to justify best judgment assessment being made under section 144(b). *Swadeshi Polytex Ltd. v. Income-tax Officer\** [1983] 15 Taxman 19 (SC)/[1983] 144 ITR 171 (SC)/[1983] 37 CTR 121 (SC)

Estimate must be honest and fair. *Brij Bhusan Lal Parduman Kumar v. CIT* (1978) 115 ITR 524(SC)

Best Judgment assessment must have nexus to the available material. *State of Keral v. C. Vellukutty* 91966) 66 ITR 239(SC).

In a best judgment assessment guesswork is necessary and it is not required that figure has to be proved to exact amount determined by taxing authorities. [1995] 213 ITR 735 (Rajasthan)/[1995] 126 CTR 356 (Rajasthan)

When neither ITO nor Commissioner had referred to any material for applying flat percent for estimating net profits, impugned orders



passed by them deserved to be set aside. Ganga Prasad Sharma v. Commissioner of Income-tax, [1981] 132 ITR 87 (Madhya Pradesh)

Whether absence of original invoices coupled with fact that excise authorities found some incriminating material, viz., four bills, which had not been disputed by assessee, led to an inference that assessee's account disclosed did not comprehend all transactions and required deeper scrutiny. Authorities below were justified in rejecting books of account of assessee under section 145(2). Since rate of yield shown by assessee for previous assessment year was accepted, adoption of same basis for estimating income for assessment year in question could not be said to be arbitrary or perverse. Sangrur Vanaspati Mills Ltd.v. Commissioner of Income-tax [2007] 158 Taxman 507 (Punjab & Haryana)/[2006] 283 ITR 267 (Punjab & Haryana)/[2007] 211 CTR 439 (Punjab & Haryana)

In case of Best judgment assessment provisions of section 144 are procedural and mandatory in nature. It is obligatory in law on part of ITO himself to determine tax payable on basis of total income assessed under section 144 and show amount so determined in assessment order itself. If tax determined on basis of total income assessed under section 144 is not shown in assessment order itself and is shown in a notice of demand issued under section 156, along with assessment order, assessment becomes invalid in law. Mubarik Shah Naqshbandi v. Commissioner of Income-tax, [1977] 110 ITR 217 (Jammu & Kashmir)

Before ITO assume jurisdiction under section 144, it must record finding in first instance that there has been a non-compliance with any of various notices mentioned in section 144. Before successor ITO could issue another notice under section 143(2), he had to be satisfied that in spite of compliance with an earlier notice under section 143(2), he could not complete assessment on basis of books of account and documents produced, but required further production by way of evidence or attendance of assessee before completing assessment. Nonissue fresh notice under section 143(2), order of assessment passed by him under section 144 must be struck down as being without jurisdiction.. Mohini Debi Malpaniv. Income-tax Officer, [1970] 77 ITR 674 (CAL).

#### **REFERENCE TO DISPUTE RESOLUTION PANEL – SECTION 144C**

If final assesment order passed without draft assesment order or without completing proceedings of assesment order in case of an eligible assessee as required under section 144C, such order can be set aside by the court. Dimension Data Asia Pacific Pte. Ltd v. CIT 92018) taxmann.com 182 (Bom)

Date of actual serve of assessment order on the notice is the Past



year international transactions couldn't be referred to TPO whose assessment was already completed. [2015] 61 taxmann.com 177 (Mumbai - Trib.)/[2015] 155 ITD 16 (Mumbai - Trib.)/[2015] 174 TTJ 113 (Mumbai - Trib.)

Assessing Officer cannot refer international transactions for determination of ALP that were carried on in any of past years and whose assessments had already been completed. *Perstorp Chemicals India (P.) Ltd. v. Income-tax Officer, 10(2)(3), Mumbai*, [2015] 61 taxmann.com 177 (Mumbai - Trib.)

Sections pertaining to representative assessee are machinery sections and the charge being crystallized by sections 4 and 5, the same should not be construed to deprive a foreign company of a fast track assessment. *CIT vs. Eli Lilly & Co. (India) Pvt. Ltd.* [2009] 312 ITR 225 (SC)

The time limit of 9 months for disposal of directions by DRP should be reckoned from the date of actual service of draft assessment order by AO. *Rain Cements Ltd. vs. Dy. CIT* (2016) 75 taxmann.com 113 (AP & Telangana)]

Pursuant to order of TPO, AO passed final order u/s 143(3) instead of passing draft assessment order u/s 144C, there being violation of procedure prescribed under Act, impugned order was required to be set aside along with corrigendum issued by AO modifying final order of assessment to be read as a draft assessment order, could not cure defect existing in original order *Vijay Television (P.) Ltd. v. Dispute Resolution Panel* [2014] 46 taxmann.com 100 (Mad.)

Where assessee is not a foreign company and TPO did not propose any variation to return filed by petitioner, section 144C cannot be applied as the assessee falls out of the scope of eligible assessee. *Honda Cars India Ltd. vs. Dy. CIT* (2016) 67 taxmann.com 29 (Delhi)

Failure to furnish to assessee a draft assessment order, to which assessee is entitled under section 144C(15), renders proceedings illegal; a show cause notice cannot be equated with draft assessment order. *Capsugel Healthcare Ltd. v. Assistant Commissioner of Income-tax, Rewari Circle, Rewar*, [2014] 50 taxmann.com 324 (Delhi - Trib.)

## **REFERENCE TO VALUATION OFFICER DURING ASSESSEMENT**

If value of property reported on higher side as on 1.4.1981, AO can't refer to DVO. Supported by . *Mrs. Anjali Kabra* (2016) 75 taxmann.com 5 (Punetrib), *CIT v Puja Prints* 360 ITR 697 (Bom). However adverse decision in case of *Nirmal Kumar Ravindra Kumar* (2016) 70 taxmann.com 339 (Calcutta).

AO failed to show that assessee was in receipt of consideration in



excess of the same mentioned in sale agreement. For purpose of computation of capital gains u/s 48, FVOC is neither market value nor necessarily price stated in document for sale but price actually arrived at between the parties to transaction. In other words, price bargained between the parties is to be considered as sales consideration for the purpose of capital gains. Hence, the action of AO was held invalid in law in as much as making reference to DVO is concerned. *Pr. CIT vs. Quark Media House India (P.) Ltd.* (2017) 77 taxmann.com 301 (P&H)

Without rejecting the books of accounts, the AO cannot make reference to DVO. *Saragam Cinema vs. CIT* [2011] 197 Taxman 203 (SC)

Reference to DVO u/s 142A can be invoked for investigation and not for making phishing or vague inquiries. The AO should have cogent evidence to support his doubt that there were unexplained investments. Where AO had no cogent material available to satisfy himself about requirement of section 69, reference to DVO u/s 142A cannot be made. *Anand Banwarilal Adhukia vs. Dy. CIT* (2016) 75 taxmann.com 301 (Gujarat)

Where assessee applies to AO to refer matter to DVO, the word "may" appearing in section 50C(2) would be construed as "shall". AO would be obligated to refer the matter to DVO. *N. Meenakshi vs. ACIT* [2010] 326 ITR 229, *S. Muthuraja vs. CIT* [2013] 2018 taxman 73 (Madras).

Valuation can be challenged before AO although it was challenged before stamp valuation authorities which was rejected. Remedies u/s 50C are alternative. Assessee can challenge the valuation provided it wasn't challenged before stamp valuation authorities. *Jitendra Mohan Saxena* 117 TTJ 974 (Lucknow Tribunal), *Mohd. Shoib vs. Dy. CIT* [2010] 127 TTJ 459 (Lucknow)

AO bound to adopt value determined by DVO although the same is less than stamp duty valuation. *CWT vs. Dr. H Rahman* [1991] 189 ITR 307

Section 50C shows that wealth tax officer has no option but to complete assessment in conformity with valuation of DVO, Hence, AO is bound to accept value determined by DVO even if it is less than stamp duty valuation [Dr. Indra Swaroop Bhatnagar [2012] 349 ITR 2010] Whether valuation report of DVO can be challenged

(i) View 1 – Can be challenged. DVO's report is not sacrosanct and only an estimation. It is only a matter of opinion and differs from valuer to valuer. It is only statistical hypothesis that exposes to errors. Hence, valuation report of DVO can be challenged by assessee [ITO vs. Santosh Kumar Dalmia [1994] 208 ITR 337



(Cal), BholanathMajumdar vs. ITO [1996] 221 ITR 608 (Gauhati), WaafAlalAulad vs. Addl. CIT [2010] 37 SOT 58 (Delhi)] -

(ii) Contrary Views : View 2: Cannot be challenged - DVO is required to apply his own mind, source relevant information from other sources such as market rates, documents based on comparable transactions. DVO cannot simply follow data which does not reflect the current market value. Section 50C is an on-going exercise which has to be carried for each transaction and not doing so would defeat the purpose. Valuation done by government approved valuer cannot be brushed aside since he is a qualified person [Ravi Kant vs. ITO (2007) 110 TTJ 297 (Delhi), CIT vs. Raman Kumar Suri [2013] 212 taxman 411 (Bombay)]

### **REASSESSMENT UNDER SECTION 147 to 151**

If an assessee voluntarily files a return, then the AO cannot proceed under section 147 / 148 against such assessee – Motorola Inc v. CIT [ 2005] 147 Taxman 39.

Mere change of opinion or wrong legal reference will not empower AO to reopen assessment. CIT v. BhanjiLavji [1971] 79 ITR 582 (SC).

Admission of fundamental or primary fact cannot be withdrawn and fresh litigation cannot be started with view to obtain another assessment upon different assumption of facts. While assessing total income of assessee revenue had allowed an amount under head 'workmen and staff welfare, expenses, merely because vouchers were not filed at time of original assessment and similar expenditure was disallowed in succeeding assessment years, revenue could not remedy error by notice under sections 147 and 148. Sirpur Paper Mills Ltd. v. Income-tax Officer. [1978] 114 ITR 404 (AP)

When under-assessment of income of assessee-company for years in question, was not due to any failure or omission on its part to disclose material facts, but to legal view which prevailed until aforesaid decision of Supreme Court, therefore, it could be said that there were no circumstances existed which would give to ITO jurisdiction to issue notices under section 34(1)(a) of 1922 Act - Maharaja Shri Umaid Mills Ltd. v. Income-tax Officer, [1962] 44 ITR 303 (Punjab & Haryana)

Assessee-firm took over business and was granted deductions under sections 80HH and 80J in original assessments. The successor ITO held deductions not admissible and issued notices under section 148 read with section 147(b) initiating reassessment proceeding. The impugned notices are not valid. Kamalchand v. Income-tax Officer, [1980] 4 Taxman 216 (Madhya Pradesh)/[1981] 128 ITR 290 (Madhya Pradesh)





Reassessment without any additional information amounts to change of opinion. *FluorcentFixtures(P) Ltd v. ITO* [2009] 34 SOT 48.

However, if 'reason to believe' of Assessing Officer is founded on an information which might have been received by Assessing Officer after completion of assessment, it may be a sound foundation for exercising power under section 147, read with section 148. *Commissioner of Income-tax v. Kelvinator of India Ltd.* [2002] 123 Taxman 433 (Delhi)/[2002] 256 ITR 1 (Delhi)/[2002] 174 CTR 617 (Delhi)

Section 147 of the Income-tax Act, 1961 - Income escaping assessment - Non-disclosure of primary facts - Assessment years 1991-92 to 1994-95 - Whether

Assessee had disclosed fully and truly all material facts necessary for purpose of assessment. A notice, issued after expiry of four years from relevant assessment year under section 148 to invoke provisions of section 147, on basis of mere change of opinion of Assessing Officer that a larger sum ought to have been disallowed under original assessment, failed to satisfy conditions as prescribed in proviso to section 147. *Oil & Natural Gas Corpn. Ltd. v. Deputy Commissioner of Income-tax* [2003] 133 Taxman 27 (Uttaranchal)/[2003] 262 ITR 648 (Uttaranchal)/[2004] 187 CTR 462 (Uttaranchal)

Where during original assessment assessee's claim was processed at length and after calling for detailed explanation same was accepted, merely because a certain element or angle was not in mind of Assessing Officer while accepting such a claim, could not be a ground for issuing notice under section 148 for reassessment. *Cliantha Research Ltd. v. Deputy Commissioner of Income-tax, Ahmedabad Circle* - [2013] 35 taxmann.com 61 (Gujarat)

If assessment is to be reopened after expiry of four years from end of relevant assessment year, in view of proviso to section 147, Assessing Officer must have reason to believe that income had escaped assessment on account of failure of assessee to disclose truly and fully all material facts; a subsequent decision of a Court cannot justify reopening of an assessment after a period of four years as subsequent decision does not mean failure on part of an assessee to disclose fully and truly all material facts. *Sesa Goa Ltd. v. Joint Commissioner of Income-tax* [2008] 168 Taxman 281 (Bombay)/[2007] 294 ITR 101 (Bombay)/[2007] 213 CTR 579 (Bombay), *IT v. Premier Mills Ltd* [2009] 179 Taxman 13 9Mad0, *Austin Engineering Co Ltd. V. CIT* [2009] 312 ITR 70 (Guj)

Subsequent amendments or subsequent interpretation of statute is not a ground to reopen of concluded assessments. *Commissioner of Income-tax, Thiruvananthapuram v. B. Mohanachandran Nair*, [2014]



45 taxmann.com 384 (Kerala)/[2014] 226 Taxman 52 (Kerala)

If the requirements of the act for reopening of assessment were not satisfied and notices issued were wholly illegal and invalid and had to be quashed - Sheo Nath Singh v. Appellate Assistant Commissioner of Income-tax [1971] 82 ITR 147 (SC)

A valuation report could not be treated as information for the purpose of invoking jurisdiction under section 147 of the Income-tax Act. - Assistant Commissioner of Income Tax v. Dhariya Construction [2010] [328 ITR 515].

In reassessment, the Supreme Court could only see whether there was prima facie some material on basis of which Department could reopen case but sufficiency or correctness of such material could not be considered at stage of appeal before Supreme Court, therefore, on facts, re-opening of case under section 147(a) could not be struck down. Raymond Woollen Mills Ltd. v. Income-tax Officer [1999] 236 ITR 34 (SC)/[1999] 152 CTR 418 (SC)

Proceedings under section 147 are for benefit of revenue and not an assessee and are aimed at gathering 'escaped income' of an assessee, and same cannot be allowed to be converted as 'revisional' or 'review' proceedings. Claims which have been disallowed in original assessment proceeding can be permitted to be reagitated on assessment being reopened for bringing to tax certain income which had escaped assessment. A matter not agitated in concluded original assessment proceedings also cannot be permitted to be agitated in reassessment proceedings unless relatable to item sought to be taxed as 'escaped income'. So in reassessment proceedings under section 147 assessee cannot seek a review of concluded item, unconnected with escapement of income for purpose of computation of escaped income. Commissioner of Income-tax v. Sun Engineering Works (P.) Ltd. [1992] 64 Taxman 442 (SC)/[1992] 198 ITR 297 (SC)/[1992] 107 CTR 209 (SC).

Section 147 does not limit any limit on number of times an Assessing Officer may invoke his power in respect of an assessment order. CIT v. Arthanariswarry [1982] 136 ITR 147 9Mad), CIT v. Surendra Kumar BHANDARI [1987] 164 ITR 323 (Pat).

Where assessee miserably failed to challenge reopening of assessment at appropriate time, he could not have been encouraged to challenge order of assessment straight away by filing a writ petition before High Court. Doosan Bobcat India (P.) Ltd. v. Deputy Commissioner of Income-tax [2019] 111 taxmann.com 473 (Madras)

Assessee filed returns in response to notices under section 148 issued by ITO and the said returns were pending for disposal. Assessee's file was transferred to jurisdiction of ITO, who issued second notice



under section 148. Since the reassessment proceedings were pending, impugned second notice was not valid - A.S.S.P. & Co. v. Commissioner of Income-tax [1986] 27 Taxman 623 (Madras)/[1988] 172 ITR 274 (Madras)/[1986] 55 CTR 375 (Madras).

When return filed along with refund application being a valid return and as no assessment order had been communicated to assessee, no action under section 147/148 could have been taken. Trustees of H.E.H. the Nizam's Supplemental Family Trust v. Commissioner of Income-tax. [2000] 109 Taxman 193 (SC)/[2000] 242 ITR 381 (SC)/[2000] 159 CTR 114 (SC)

After issuing a notice under section 148, the AO accepts contention of assessee and holds that income for which he had initially formed a reason to believe that it had escaped assessment / not escaped assessment, it is not open to him to independently assess some other income. He can also assess or reassess any other income which has escaped assessment and which comes to his notice during course of proceedings. If he intends to do so, a fresh notice under section 148 would be necessary, legality of which would be tested in event of a challenge by assessee. Commissioner of Income-tax-5, Mumbai v. Jet Airways (I) Ltd [2010] 195 Taxman 117 (Bombay)/[2011] 331 ITR 236 (Bombay)/[2011] 239 CTR 183 (Bombay) , Ranbaxy Laboratories Ltd v. CIT [2011] 200 Taxman 242 , CIT v. Double Dot Finance Ltd [2013] 31 taxmann.com , Oriental Bank of Commerce [2015] 228 Taxman 25 (Delhi)

In the reassessment proceeding assessee may file objection to the issue of notice after taking legal advice and the Assessing Officer is bound to dispose off the same by speaking order - Simaben Vinodrant Ravani v. ITO, [2017] 79 taxmann.com 6 (Guj)

Reassessment u/s 147 based solely on audit party's remarks would be invalid under law. CIT v. Mettore Chemicals & Industrial Corporation Ltd [2000] 242 ITR 119.

Audit party's view regarding interpretation of legal provisions would not constitute a reason for issue of notice .The AO must satisfied himself about correctness of the audit report before issue of notice u/s 148. Duncan Services Lte v. ITO [1992] 198 ITR 264 (Delhi), Transworld International Inc v. CIT [2005] 142 Taxman 35 , Vijay Ramesh Gupta v. CIT [2013] 215 Taxman 465 (Guj), Cadila Healthcare Ltd v. CIT [2013] 355 ITR 393 9Guj0, Vodafone West Ltd v. CIT [2013] 37 taxman.com 158(Guj), Jagal Jagannath Parikh v. CIT [2013] 215 Taxman 444 (Guj).

There being no assessment under section 143(1)(a), question of change of opinion, does not arise and, reassessment can be made. Deputy Commissioner of Income-tax v. Zuari Estate Development &



Investment Co. Ltd. [2015] 63 taxmann.com 177 (SC)/[2016] 236 Taxman 1 (SC)/[2015] 373 ITR 661 (SC)(MAG.)/[2015] 279 CTR 527 (SC)

Intimation under section 143(1)(a) cannot be treated to be an order of assessment. Recourse to section 147 can be taken, provided fresh material has been received by the Assessing Officer after expiry of limitation fixed for framing original assessment. Assistant Commissioner of Income-tax v. Rajesh Jhaveri Stock Brokers (P.) Ltd. [2007] 161 Taxman 316 (SC)/[2007] 291 ITR 500 (SC)/[2007] 210 CTR 30 (SC)

When a notice is issued under section 148, proper course of action for noticee is to file return and if he so desires, to seek reasons for issuing notice and on receipt thereof to file objections to issuance of notice. Where notices were issued under sections 143(2) and 148 and all that assessee was agitating could be submitted by filing reply to said notices, assessee was unjustified in invoking extraordinary writ jurisdiction at notice stage itself. GKN Driveshafts (India) Ltd. v. Income-tax Officer, [2002] 125 Taxman 963 (SC)/[2003] 259 ITR 19 (SC)/[2003] 179 CTR 11 (SC).

In spite of decisions of GKN Driveshafts (India) Ltd. v. Income-tax Officer, [2002] 125 Taxman 963 (SC)/[2003] 259 ITR 19 (SC)/[2003] 179 CTR 11 (SC), many High Courts have entertained Writ Petitions directing against reassessment notice without following the procedures prescribed by Apex Court. The High Court decisions are –

DulichandSinghanian v. CIT (2004) 136 Taxman 725 (P & H)

Hindustan Levers v. Wadkar R. B. Asst. CIT, (2004) 368 ITR 332 (Bom),

Caprihands India Ltd v. Tarun Seem CIT, (2004) 266 ITR 566 (Bom),

Patidar Oil Cake Industries v. CIT (2004) 270 ITR 347/ 140 Taxman 575 (Guj,

Where Assessing Officer undertakes scrutiny assessment, raises queries and after that does not make any addition, Assessing Officer can be said to have formed an opinion and reopening of such an assessment would be held to be due to mere change of opinion. Gujarat Power Corpn. Ltd. v. Assistant Commissioner of Income-tax [2012] 26 taxmann.com 51 (Gujarat)/[2012] 211 Taxman 63 (Gujarat) / [2013] 350 ITR 266 (Gujarat)/[2013] 260 CTR 80 (Gujarat).

Reassessment proceedings will be invalid in case an issue or query is raised and answered by assessee in original assessment proceedings and Assessing Officer does not make any addition in assessment order.



Commissioner of Income-tax-VI, New Delhi v. Usha International Ltd.\* [2012] 25 taxmann.com 200 (Delhi)/[2012] 210 Taxman 188 (Delhi)/[2012] 348 ITR 485 (Delhi)/[2012] 253 CTR 113 (Delhi)

Where assessee, for assessment year 2003-04, filed revised return on 31-3-2004, which was processed under section 143(1), and subsequently Assessing Officer issued on assessee a notice under section 148 on 28-5-2004, act of Assessing Officer in issuing notice under section 148 within time limit available for issue of notice under section 143(2) was not as per law. Vardhman Holdings Ltd. v. Assistant Commissioner of Income-tax, Circle-1, Ludhiana, [2016] 69 taxmann.com 376 (Chandigarh - Trib.)/ [2016] 158 ITD 843 (Chandigarh - Trib.)

Retrospective amendment in a section cannot be ground for reassessment beyond a period of 4 years. Vodafone West Ltd v. CIT, (2013) 354 ITR 562 (Guj).

Reopening cannot be ordered by the AO merely on presumption that returned income is extremely low in compare to gross total receipt. Rajender Goud Chepur v. ITO [2017] 80 taxmann.com 387 (AP)

Re-assessment notice issued in name of erstwhile company despite company ceasing to exist as it had been converted into LLP would not invalidate re-assessment proceedings as wrong name mentioned in said notice was merely a clerical error which could be corrected under section 292B. Sky Light Hospitality LLP v. Assistant Commissioner of Income-tax. [2018] 92 taxmann.com 93 (SC)/[2018] 254 Taxman 390 (SC)/[2018] 303 CTR 130 (SC).

### **RECTIFICATION OF MISTAKE – SECTION 154**

The word 'order' in expression 'from the date of the order sought to be amended' in section 154(7) includes amended or rectified order. Therefore, where original assessment was subsequently rectified, a second application for rectification made within four years from date of rectificatory order was valid. Hind Wire Industries Ltd. v. Commissioner of Income-tax [1995] 80 Taxman 79 (SC)/[1995] 212 ITR 639 (SC)/[1995] 124 CTR 219 (SC)

Limitation period is applicable only to making of order and not issue of demand notice. –S.T.Telu v. CIT (1958) 33 ITR 463 (Mad)

The period of limitation of four years for purpose of section 154(7) would start from date of fresh assessment and not from date of initial assessment and, therefore, rectification made was not barred by limitation. Rectification order passed within period of limitation for giving effect to law laid down by Supreme Court subsequently, was perfectly proper exercise of power. Southern Industrial Corpn. Ltd. v. Commissioner of Income-tax [2003] 126 TAXMAN 170 (MAD.)



Merely because appeal or revision of assessment order was pending, there was no embargo on power of amendment/rectification, as matter did not assume character of a subjudice matter. Piramal Investment Opportunities Fund v. Assistant Commissioner of Income-tax, Mumbai. [2019] 111 taxmann.com 5 (Bombay).

Where Assessing Officer failed to apply binding precedent that blending of tea leaves was not manufacturing or production activity and had wrongly allowed deduction under section 80-I, same being an error apparent on face of record, assessment order was to be rectified. Hindustan Lever Ltd. v. Joint Commissioner of Income-tax, Special Range-2, Calcutta.

Settlement Commission cannot reopen its concluded proceedings by invoking section 154 so as to levy interest under section 234B - Brij Lal v. Commissioner of Income-tax, Jalandhar [2010] 194 Taxman 566 (SC)/[2010] 328 ITR 477 (SC)/[2010] 235 CTR 417 (SC)

Rectification petition under section 154 is not obligatory on the part of Assessing Officer if clear data is not available. – Anchor Processing (P) Ltd v. CIT, 1986 161 ITR 159 (SC)

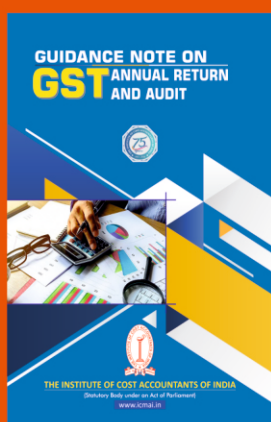
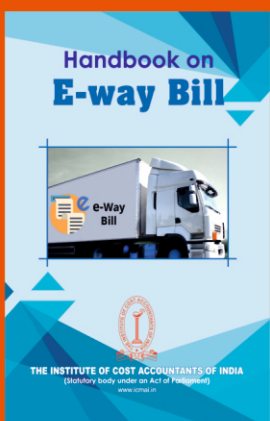
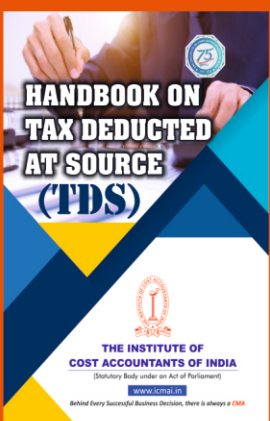
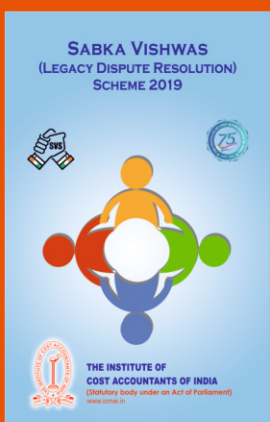
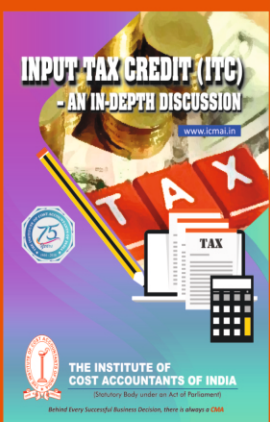
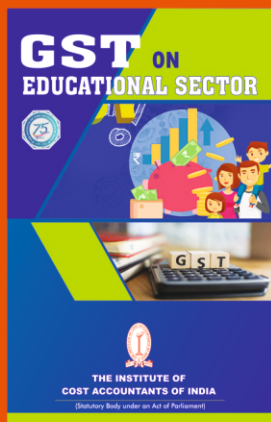
If an error creeps in in an order due to uploading of return or software, it is an error apparent from record and can be rectified u/s 154 – Zentech Offshore Eng. (P) Ltd v. CIT, (2017 ) 82 taxmann.com 71 (Mum)

Order of assessment is not only mean as record, but it comprises of all proceedings on which assessment order is based upon-Maharana Mills (P.) Ltd. v. Income-tax Officer, [1959] 36 ITR 350 (SC).

Writ petition to quash a notice under section 154 without exhausting such remedies is not maintainable- V. K Construction Works Ltd v. CIT (1995) 215 ITR 26 ( P&H).

In terms of provisions of Explanation 1(ii) to section 153, period of limitation for assessment can be stayed only by an order or injunction of any Court and as soon as said order or injunction of Court is vacated, period of limitation shall re-start even though order vacating injunction is not communicated to department - Commissioner of Income-tax-1, Agrav. Chandra Bhan Bansal - [2014] 46 taxmann.com 108 (Allahabad)/[2014] 226 Taxman 421 (Allahabad)/[2015] 273 CTR 450 (Allahabad)

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