

Filing of Return of Income Under Income Tax Act

By

CMA Niranjan Swain,

B.Com,CS,FCMA,LLB

Advocate & Tax Consultant

Reached at nswain2008@ymail.com

What is Assessment Procedure ?

- Every Person, who is earning, which is chargeable to tax, has to furnish his return of income to the Income Tax Department. ... The process of examination of the return by the Income Tax Department .
- Is called "Assessment"

- Assessment simply means determination of Tax
- It is Procedure for determining of Tax Liability and **Recovery of Tax**
- This is determined as per Taxation law existing in that particular Assessment Year



How Much did you earn ?

20th May 2021

File your ROI

CMA Niranjan Swain, Advocate & Tax
Consultant, reached at
nswain2008@gmail.com

Checking your ITR by Dept

2

Filing of Return

Compulsory filing of Return of Income [Section 139(1)]

Return of Loss [Section 139(3)]

Belated Return [Section 139(4)]

Revised Return [Section 139(5)]

Defective Return [Section 139(9)]

Interest and fee for default in furnishing return of income

Interest for default in furnishing return of income [Section 234A]

Fee for default in furnishing return of income [Section 234F]

Other Provisions

Permanent Account Number [Section 139A]

Quoting of Aadhar Number [Section 139AA]

Submission of returns through Tax Return Preparers [Section 139B]

Person authorised to verify return of income [Section 140]

Self-Assessment [Section 140A]

Who can file return of income

- Section 139(1) requires that every person,—
- ❖ being a company or a firm; or
- ❖ being a person other than a company or a firm, if (i) his total income or (ii) the total income of any other person in respect of which he is assessable under the Income-tax Act, during the previous year, exceeded the maximum amount which is not chargeable to income-tax.

shall, furnish a return of his income or the income of such other person.

Who can file return of Income

Section	Different Situations
139(1)(a)	A company/firm is required to submit its return of income (regardless of the quantum of income or loss).
139(1)(b)	A person (other than an individual/ HUF/company/firm) is required to submit his/its return of income, if income exceeds exemption limit.
139(1)(b), read with fifth proviso	Individual/HUF is required to submit his/its return of income, if income [without claiming deduction under sections 10A, 10B, 10BA, 80C to 80U and under section 10(38)] exceeds the amount of exemption limit.

Who can file return of Income

Section	Different Situations
139(4A)	A person in receipt of income derived from property held under a trust for charitable or religious purposes is required to submit return of income if its income (without giving exemption under section 11 or 12) exceeds exemption Limit.
139(4B)	Chief executive officer of every political party is required to submit income-tax return if income of the political party (without giving exemption under section 13A) exceeds exemption limit.
139(4C)	If total income (without claiming any exemption given below) of the assessee (who is qualified to claim exemption under section 10 / 23) exceeds the exemption limit -
139(4D)	Any university/college/other institution referred to in section 35(1)(ii)/ (iii) is required to submit return of income (return has to be submitted whether there is income or loss. Such return has to be submitted even if it is not required by any other provision)
139(4E)/(4F)	These sub-sections cover submission of return by business trust/investment fund.

Sources of Income in case Company

□ Meaning of “beneficial owner” and “beneficiary” in respect of an asset for the purpose of section 139:

Beneficial Owner



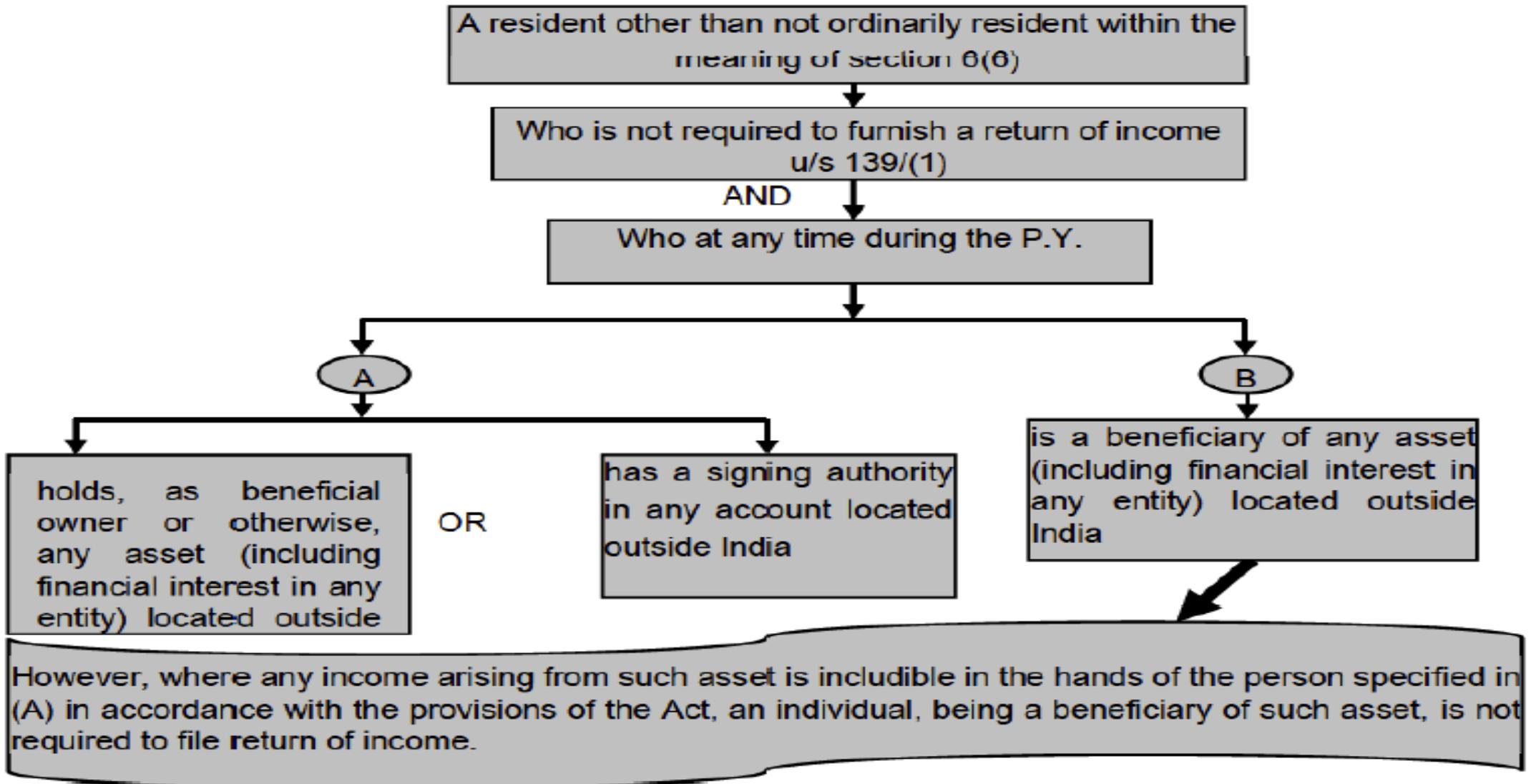
An individual who has provided, directly or indirectly, consideration for the asset for the immediate or future benefit, direct or indirect, of himself or any other person.

Beneficiary



An individual who derives benefit from the asset during the previous year and the consideration for such asset has been provided by any person, other than such beneficiary.

Requirement of filing of return of income as per the fourth and fifth proviso to section 139(1)



Mandatory Filing of return – 139(4C)

	Institution/Association etc.	Applicable section
(a)	Research association	10(21)
(b)	News agency	10(22B)
(c)	Association or institution	10(23A)
(d)	Fund for the welfare of employees or their dependents	10(23AAA)
(e)	Institution	10(23B)
(f)	Fund or institution	10(23C)(iv)
(g)	Trust or institution	10(23C)(v)
(h)	University or other educational institution	10(23C)(vi)/(iiiad)
(i)	Hospital or other medical institution	10(23C)(via)/(iii ae)
(j)	Mutual Fund	10(23D)
(k)	Securitisation Trust	10(23DA)
(l)	Investor Protection Fund	10(23EC)/(ED)
(m)	Core Settlement Guarantee Fund	10(23EE)
(n)	Venture Capital Company/Venture Capital Fund	10(23FB)
(o)	Trade Union	10(24)(b)
(p)	Board or Authority as referred	10(29A)
(q)	Body or Authority or Board or Trust	10(46)
(r)	Infrastructure Debt Fund	10(47)

Mandatory filing of return in certain cases

With effect from Assessment Year 2020-21,

- Every person, who is not required to furnish return of income under any other provision of section 139(1), to file return of income if during the previous year he:
- 1. Has deposited an amount (or aggregate of amount) in excess of Rs. 1 crore in one or more current account maintained with a bank or a co-operative bank.
- 2. Has incurred aggregate expenditure in excess of Rs. 2 lakh for himself or any other person for travel to a foreign country.
- 3. Has incurred aggregate expenditure in excess of Rs. 1 lakh towards payment of electricity bill.
- 4. Fulfils such other conditions as may be prescribed.



6. RETURN OF LOSS [SECTION 139(3)]

- (1) This section requires the assessee to file a return of loss in the same manner as in the case of return of income within the time allowed u/s 139(1).
- (2) Section 80 requires mandatory filing of return of loss u/s 139(3) on or before the due date specified u/s 139(1) for carry forward of the following losses -
 - (a) Business loss u/s 72(1)
 - (b) Speculation business loss u/s 73(2)
 - (c) Loss from specified business u/s 73A(2)
 - (d) Loss under the head "Capital Gains" u/s 74(1)
 - (e) Loss from the activity of owning and maintaining race horses u/s 74A(3)
- (3) Consequently, section 139(3) requires filing of return of loss mandatorily within the time allowed u/s 139(1) for claiming carry forward of losses mentioned in (2) above.
- (4) However, loss under the head "Income from house property" u/s 71B and unabsorbed depreciation u/s 32 can be carried forward for set-off even though return of loss has not been filed before the due date.
- (5) A return of loss has to be filed by the assessee in his own interest and the non-receipt of a notice from the Assessing Officer requiring him to file the return cannot be a valid excuse under any circumstances for the non-filing of such return.



7. BELATED RETURN [SECTION 139(4)]

Any person who has not furnished a return within the time allowed to him under section 139(1) may furnish the return for any previous year at any time -

- (i) before three months prior to the end of the relevant assessment year (i.e., 31.12.2023 for P.Y. 2022-23); or
 - (ii) before the completion of the assessment,
- whichever is earlier.



8. REVISED RETURN [SECTION 139(5)]

If any person having furnished a return under section 139(1) or a belated return under section 139(4), discovers any omission or any wrong statement therein, he may furnish a revised return at any time –

- (i) before three months prior to the end of the relevant assessment year (i.e., 31.12.2023 for P.Y. 2022-23); or
- (ii) before completion of assessment,

whichever is earlier.

Provisions for filing Return of Income and Self Assessment

Mandatory filing of return of income [Section 139(1)]

Company and Firm	Person being Resident other than RNOR, having any asset located outside India or signing authority in any account located outside India or is beneficiary of any asset located outside India	Individual, HUF, AOPs or BOIs and artificial juridical persons having total income exceeding basic exemption limit before giving effect to the provisions of Chapter VI-A or exemption u/s 54/54B/54D/54EC or 54F	Person who during the P.Y. - - has deposited > ₹ 1 crore in one or more current accounts with bank or a co-operative bank; or - has incurred exp. of > ₹ 2 lakh for himself or any other person for travel to a foreign country; or - has incurred exp of > ₹ 1 lakh towards electricity consumption;	Persons who during the P.Y. - - has total sales, turnover or gross receipts in the business > ₹ 60 lakhs - has total gross receipts in profession > ₹ 10 lakhs - has aggregate TDS and TCS credit ≥ ₹ 25,000 (₹ 50,000 in case of senior citizen) - has deposit in one or more savings bank account ≥ ₹ 50 lakhs
------------------	--	---	--	--

Provisions for filing Return of Income and Self Assessment

Due date of filing of return

31st October of A.Y

- Company
- Person other than company, whose accounts are required to be audited
- A partner of a firm, whose accounts are required to be audited

31st July of A.Y.

- Any other assessee

Loss Return under section 139(3)

To be filed on or before the due date under section 139(1) for carry forward Of

Business loss u/s 72(1)	Loss from speculation business u/s 73(2)	Loss from specified business u/s 73A(2)	Loss under the head "Capital Gains" u/s 74(1)	Loss from the activity of owning and maintaining race horses u/s 74A(3)
-------------------------	--	---	---	---

Belated Return under section 139(4)

If return not filed within the time specified u/s 139(1), the assessee can file belated return u/s 139(4), at any time before

Three months prior to the end of the Relevant Assessment Year

OR

Completion of the Assessment

Whichever is earlier

Revised Return under Section 139(5)

Return filed u/s 139(1) or u/s 139(4) can be revised u/s 139(5), if any omission or any wrong statement is discovered by the assessee, at any time before

Three months prior to the end of the Relevant Assessment Year

OR

Completion of the Assessment

Whichever is earlier



9. PARTICULARS TO BE FURNISHED WITH THE RETURN [SECTION 139(6)]

The prescribed form of the return shall, in certain specified cases, require the assessee to furnish the particulars of -

- (i) income exempt from tax;
- (ii) assets of the prescribed nature and value, held by him as a beneficial owner or otherwise or in which he is a beneficiary;
- (iii) his bank account and credit card held by him;
- (iv) expenditure exceeding the prescribed limits incurred by him under prescribed heads; and
- (v) such other outgoings as may be prescribed.



DEFECTIVE RETURN [SECTION 139(9)]

- (1) Under this section, the Assessing Officer has the power to call upon the assessee to rectify a defective return.
- (2) Where the Assessing Officer considers that the return of income furnished by the assessee is defective, he may intimate the defect to the assessee and give him an opportunity to rectify the defect within a period of 15 days from the date of such intimation. The Assessing Officer has the discretion to extend the time period beyond 15 days, on an application made by the assessee.
- (3) If the defect is not rectified within the period of 15 days or such further extended period, then the return would be treated as an invalid return. The consequential effect would be the same as if the assessee had failed to furnish the return.
- (4) Where, however, the assessee rectifies the defect after the expiry of the period of 15 days or the further extended period, but before assessment is made, the Assessing Officer can condone the delay and treat the return as a valid return.

Section 139(9) – Defective Returns

- (5) A return of income shall be regarded as defective unless all the following conditions are fulfilled, namely:
- (a) The annexures, statements and columns in the return of income relating to computation of income chargeable under each head of income, computations of gross total income and total income have been duly filled in.
 - (b) The return of income is accompanied by the following, namely:
 - (i) a statement showing the computation of the tax payable on the basis of the return.
 - (ii) the report of the audit obtained under section 44AB (If such report has been furnished prior to furnishing the return of income, a copy of such report and the proof of furnishing the report should be attached).
 - (iii) the proof regarding the tax, if any, claimed to have been deducted or collected at source and the advance tax and tax on self-assessment, if any, claimed to have been paid. (However, the return will not be regarded as defective if (a) a certificate for tax

Section 139(9) – Defective Returns

deducted or collected was not furnished under section 203 or section 206C to the person furnishing his return of income, (b) such certificate is produced within a period of 2 years).

(iv) the proof of the amount of compulsory deposit, if any, claimed to have been paid under the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974;

(v) *the proof of payment the tax as required under section 140B, if the return of income is a updated return furnished under section 139(8A).*

(c) Where regular books of account are maintained by an assessee, the return of income is accompanied by the following -

(i) copies of manufacturing account, trading account, profit and loss account or income and expenditure account, or any other similar account and balance sheet;

Section 139(9) – Defective Returns

(ii) the personal accounts as detailed below -

(1)	Proprietary business or profession	The personal account of the proprietor
(2)	Firm, association of persons or body of individuals	personal accounts of partners or members
(3)	Partner or member of a firm, association of persons or body of individuals	partner's personal account in firm member's personal account in the association of persons or body of individuals

- (d) Where the accounts of the assessee have been audited, the return should be accompanied by copies of the audited profit and loss account and balance sheet and the auditor's report.
- (e) Where the cost accounts of an assessee have been audited under section 148 of Companies Act, 2013, the return should be accompanied by such report.
- (f) Where regular books of account are not maintained by the assessee, the return should be accompanied by -
- (i) a statement indicating -
- (1) the amount of turnover or gross receipts,

Section 139(9) – Defective Returns

- (2) gross profit,
 - (3) expenses; and
 - (4) net profit
- of the business or profession;
- (ii) the basis on which such amounts mentioned in (i) above have been computed,
 - (iii) the amounts of total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the previous year.

However, the CBDT may, by notification, specify that any of the conditions specified in (a) to (f) above would not apply to such class of assessee or apply with such modifications as may be specified.

Person authorised to verify the return – Section 140

Assessee	Case	Verified by
Individual	In general	Individual himself
	Where the individual concerned is absent from India	Individual himself or by the duly authorized person of such individual
	Where the individual is mentally incapacitated	Guardian of such individual or any other person competent to act on his behalf
	Where by any other reason it is not possible for the individual to verify the return.	Any person duly authorised by him
	Note: When return is verified by any authorised person in that case the return should be accompanied with power of attorney.	
HUF	In general	Karta
	Where the 'karta' is absent from India or is mentally incapacitated	Any adult member of the family.
Firm	In general	Managing partner
	If due to any reason it is not possible for managing partner to verify or where there is no managing partner	Any adult partner

20th April 2020

CMA Niranjana Swain, Advocate & Tax

Consultant. Reached at -
nswain2008@ymail.com

22

Self-assessment under section 140A

Tax Payable = Tax on Total Income – Advances tax paid – TDS/TCS – relief u/s 89 – tax credit claimed to be set-off in accordance with section 115JD – tax and interest payable under section 191(2)	Return to be accompanied by proof of payment of Taxpayable + Interest u/s 234A, 234B and 234C + Fee payable u/s 234F	Order of adjustment of amount paid Fee, Interest and tax
--	--	--

Self-Assessment Tax Payable- Section 140A

Find out income-tax, surcharge and health and education cess as per return of income		XXXX
<i>Add:</i> 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
<i>Less:</i> 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

Interest under section 234A

For the above purpose, interest payable under section 234A shall be computed on the amount of tax on the total income as declared in the return, as reduced by the amount of-

- (i) advance tax paid, if any;
- (ii) any tax deducted or collected at source;
- (iii) any relief of tax claimed under section 89;**
- (iv) relief of tax claimed under section 90 or 90A;
- (v) deduction of tax claimed under section 91;
- (vi) any tax credit claimed to be set-off in accordance with the provisions of section 115JAA or section 115JD.

Interest under section 234B

Interest payable under section 234B shall be computed on the assessed tax or on the amount by which the advance tax paid falls short of the assessed tax.

For this purpose, “assessed tax” means the tax on total income declared in the return as reduced by –

- (i) the amount of tax deducted or collected at source;
- (ii) any relief of tax claimed under section 89;**
- (iii) relief of tax claimed under section 90 or 90A
- (iv) deduction of tax claimed under section 91
- (v) any tax credit claimed to be set-off in accordance with the provisions of section 115JAA or section 115JD [Sub-section (1B)].



ITR FILED

Before 31st July

Fee = 0

After 31st July

- If income Upto Rs. 2.5 lakh
- If income is more than Rs. 2.5 lakh but upto Rs. 5 lakh
- If more than Rs. 5 lakh

Fee = 0

Fee = 1000/-

Fee = 5000/-

Section 119 of Income Tax Act, 1961 ('the Act')

CBDT has powers u/s 119(2)(b) to authorise any income-tax officer other than an officer of the rank 'Commissioner(Appeals)' to admit an application for claim of any:

❖ - Exemption , - Deduction , - Refund or - Any other relief

as the case may be even after the expiry of the prescribed deadlines if the taxpayer could not file the return within the deadline because of certain genuine difficulties he faced.

This relief is provided to the taxpayer to ensure he doesn't have to face genuine hardship if a refund or carry forward of losses is denied.

Time limit for disposing of the application: within six months from the end of the month in which the application was received (it is recommendatory and not mandatory).

Procedure for filing return under section 119(2)(b):

- ❑ **Step 1: File a manual or online application:**
 - ❖ **Manual application - to the jurisdictional officer**
 - ❖ **Online Application - be filed online on the income tax portal in the 'Condonation request' section under the 'services' tab.**
- ❑ **The officers authorised to accept/ reject the application based on the amount of claim is tabulated as under:**
 - ❖ **Up to INR 10 lacs - PCIT/CIT)**
 - ❖ **More than INR 10 lacs but up to INR 50 lacs - PCCIT/CCIT**
 - ❖ **More than INR 50 lacs - CBDT**

Procedure for filing return under section 119(2)(b):

- ❑ **Step 1: File a manual or online application:**

- ❑ **The application shall contain all the material facts. It is generally accepted to divide the application into two parts, namely,**
 - ❖ **a) the facts of the case along with the circumstances due to which the delay was caused, along with the supporting and**

 - ❖ **b) the genuine hardship caused to the taxpayer if such a claim is not allowed to him.**

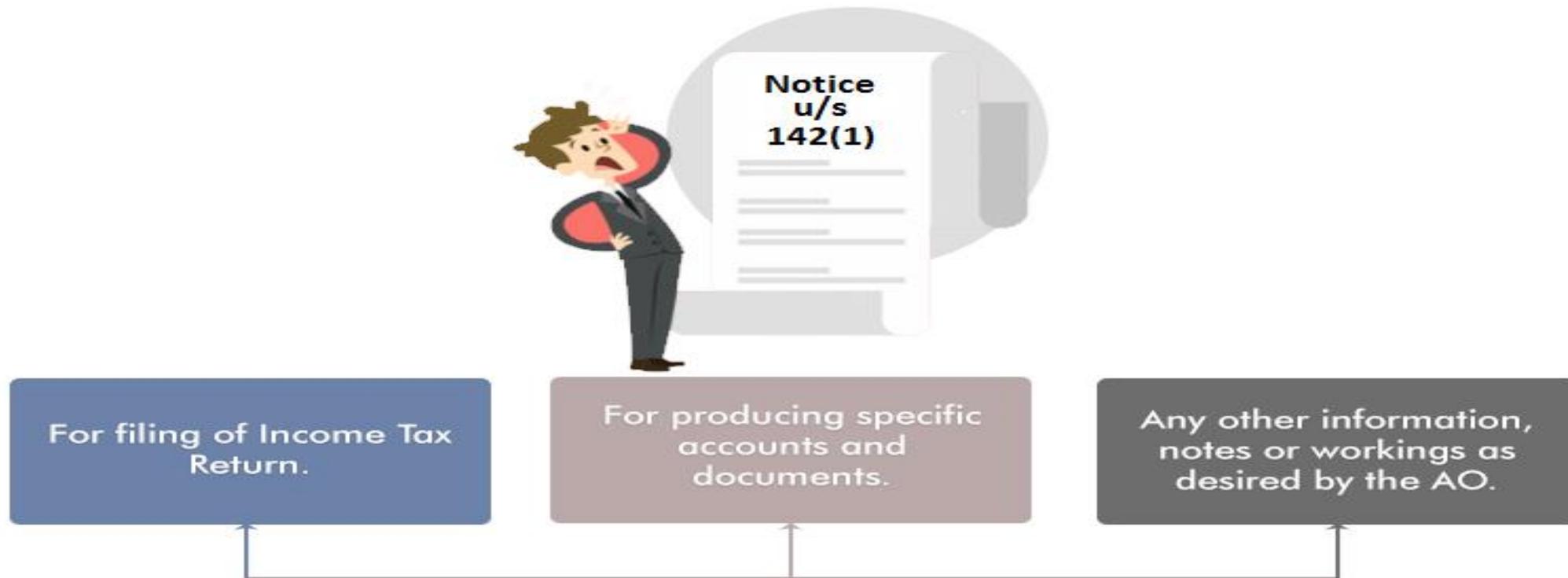
Procedure for filing return under section 119(2)(b):

- ❑ **Step-2: Response to notice issued by the income tax officer**
- ❑ After submitting an application as above, a notice will be issued by the department seeking relevant information regarding the claim, which can be accessed on the income tax portal www.incometax.gov.in under:
 - ❖ - 'E-file' tab or
 - ❖ - 'Pending actions' section on the dashboard
- ❑ The taxpayer can submit a reply to the notice online, either by himself or through his authorised representative (CMA / CA/Advocate)

Procedure for filing return under section 119(2)(b):

- ❑ **Step-3: Disposal of application by the income tax officer**
- ❖ After verifying all the information provided by the taxpayer, the income tax officer shall decide upon the merits of the case and pass an order under section 119(2)(b).
- ❖ The order will be made available under the 'E-file' tab and on an email sent on the registered email-id of the taxpayer.
- ❑ **Step-4: Filing of return under section 119(2)(b):**
- ❑ Once the order of acceptance of your claim is received, you can file a return u/s 119(2)(b) on the income tax portal for the relevant assessment year, and the ITR form number should be the same as was applicable for that particular assessment year

INQUIRY BEFORE ASSESSMENT



INQUIRY BEFORE ASSESSMENT

- ❑ Issue of notice to the assessee [Sec. 142(1)]
- ❑ For making assessment, the Assessing Officer may serve a notice on any person -
 - ❖ • who has not submitted a return within time limit allowed u/s 139; or
 - ❖ • before the end of relevant assessment year
- ❑ Such notice may require the Assessee to submit the Return of Income [Sec. 142(1)(i)]:

Tax Point: In case assessee has not furnished the return of income, it is not mandatory for the AO to issue notice u/s 142(1)(i) if he wishes to make best judgment assessment.

PROCEDURE TO BE FOLLOWED BEFORE ISSUING NOTICE FOR RE-ASSESSMENT [SECTION 148A]

Conducting Inquiry: B

Before issue of Notice, AO shall conduct enquiries, if required.

- ❖ Prior approval of specified authority, with respect to the information which suggests that income chargeable to tax has escaped assessment**
- ❖ AO cannot conduct an enquiry on any information which has not been obtained through RMS of the CBDT or the objection raised by the CAG.**

PROCEDURE TO BE FOLLOWED BEFORE ISSUING NOTICE FOR RE-ASSESSMENT [SECTION 148A]

Granting an opportunity of being heard

❖ AO shall provide an opportunity of being heard to the Assessee (prior approval of specified authority),

❖ Notice to Show Cause to be issued to Assessee within time not being less than 7 days but not exceeding 30 days from the date on which such notice is issued (may be extended).

PROCEDURE TO BE FOLLOWED BEFORE ISSUING NOTICE FOR RE-ASSESSMENT [SECTION 148A]

Pass an order:

- ❖ **Material available on record & reply of the assessee, the AO shall decide, whether or not it is a fit case to issue a notice under new Section 148.**
- ❖ **AO shall pass Order within 1 month from end of the month in which the reply of the assessee is received / where no such reply is furnished, within 1 month from the end of the month in which time or extended time allowed to furnish a reply expires.**
- ❖ **Serve a copy of such order along with such notice on the assessee.**
- ❖ **Copy of the order passed by the AO under Section 148A shall be supplied along with the copy of the notice issued u/s 148.**

■

HOW TO E-VERIFY ITR

Why do I need to e-Verify?

- ❑ **Without verification within the stipulated time, an ITR is treated as invalid. e-Verification is the most convenient and instant way to verify your ITR.**
- ❑ **You can also e-Verify other requests / responses / services to complete the respective processes successfully, including verification of:**
 - ❖ • Income Tax Forms (through online portal / offline utility)
 - ❖ • e-Proceedings
 - ❖ • Refund Reissue Requests
 - ❖ • Rectification Requests
 - ❖ • Condonation of Delay in filing ITR after due Date
 - ❖ • Service Requests (submitted by ERIs)
 - ❖ • Uploading ITR in bulk (by ERIs)

What are the different ways in which I can e-Verify my returns?

- ❑ You can e-Verify your returns online using:
 - ❖ • OTP on mobile number registered with Aadhaar, or
 - ❖ • EVC generated through your pre-validated bank account, or
 - ❖ • EVC generated through your pre-validated demat account, or
 - ❖ • EVC through ATM (offline method), or
 - ❖ • Net Banking, or
 - ❖ • Digital Signature Certificate (DSC).

I have filed my return more than 30 days ago. Can I still verify my returns online?

- ❑ Yes. You need to submit request for condonation of delay (refer to the Service Request user manual) by providing an appropriate reason for the delay. But the return will be taken as verified only after approval of the condonation request by the Income Tax Department.

Can an Authorized Signatory / Representative Assessee e-Verify the return on my behalf?

- Yes. The Authorized Signatory / Representative Assessee can e-Verify the return on behalf of the assessee using any of the following methods:
 - ❖ Aadhaar OTP: OTP will be sent to the Authorized Signatory's / Representative Assessee's mobile number registered with Aadhaar.
 - ❖ Net Banking: EVC generated through net banking will be sent to the Authorized Signatory's / Representative Assessee's mobile number and email ID registered with the e-Filing portal.
 - ❖ Bank Account / Demat Account EVC: EVC generated through the pre-validated and EVC-enabled bank account / demat account will be sent to the Authorized Signatory's / Representative Assessee's mobile number and email ID registered with the e-Filing portal.

How will I know that my e-Verification is complete? In case you are e-Verifying your return:

- ❑ A success message will be displayed along with a Transaction ID
- ❑ An email will be sent to your email ID registered with the e-Filing portal
- ❑ **In case you are an Authorized Signatory / Representative Assessee:**
 - ❖ A success message will be displayed along with a Transaction ID
 - ❖ After successful verification, an email confirmation will be sent to the primary email ID of both Authorized Signatory's / Representative Assessee's and your email ID registered with e-Filing portal

When am I required to file / apply for condonation of delay?

If return not verified within 30 days –

File a condonation request as soon as you notice that you have not verified your return even after 30 days of filing.

Notification No. 5/2022 dated 29.07.2022, w.e.f. 01/08/2022 the time-limit for e-verification or submission of ITR-V shall be 30 days from the date of filing the return of income.

My registered mobile number is not updated with Aadhaar, can I still e-Verify my return using Aadhaar OTP?

No. You need to update your mobile number with Aadhaar to e-Verify your return using Aadhaar OTP.

When am I required to file / apply for condonation of delay?

My demat account / bank account is inactive, can I e-Verify my return with this account?

No. You need to have an active demat account / bank account which needs to be pre-validated and EVC-enabled on e-Filing portal to e-Verify your return using your demat account / bank account.

Will delay in e-Verification attract any penalty?

- If you do not verify in time, your return is treated as not filed and it will attract all the consequences of not filing ITR under the Income Tax Act, 1961.
- However, you may request condonation of delay in verification by giving appropriate reason. Only after submission of such a request, you will be able to e-Verify your return.
- However, the return will be treated valid only once the condonation request has been approved by the competent Income Tax Authority.

What is EVC?

An Electronic Verification Code (EVC) is a 10-digit alpha-numeric code which is sent to your mobile number and email ID registered with the e-Filing portal / bank account / demat account (as the case may be) during the process of e-Verification.

It has a 72-hour validity from the time of its generation.

What to do in case ITR-V is rejected?

You can see the reason for rejection on your e-Filing Dashboard. You may send another ITR-V or choose to e-Verify the ITR online.

What are the benefits of e-Verification?

- ❖ You do not need to send a physical copy of your ITR-V to CPC, Bangalore.
- ❖ Verification of your ITR happens instantly, which saves you from the delay in transit of ITR-V.
- ❖ You can e-Verify using any of the various methods - Aadhaar OTP / EVC (using pre-validated bank / demat account) / Net Banking / Digital Signature Certificate (DSC).

Is it mandatory to e-Verify your return?

No. e-Verification is just one method of verifying your filed ITR. You can choose either of the two methods to verify your filed ITR:

- e-Verify returns online, or
- Send a physical copy of your duly signed ITR-V to CPC, Bangalore.

I have filed ITR and sent the physical copy of ITR-V to CPC. However, I received a notification from CPC that they have not received the ITR-V and 120 / 30 days have lapsed since the date of filing. What can I do?

You can e-Verify your ITR online after submitting a condonation request.

What is the difference between pre-login e-Verification and post-login e-Verification?

You can choose to e-Verify your filed ITR before or after logging in to e-Filing portal. The only difference is that while using the pre-login service, you will be required to provide the details of your filed ITR (PAN, Assessment Year and Acknowledgment Number) before e-Verifying the ITR. If you choose to use the post-login service, you will be able to choose the respective record of ITR filed rather than provide any such details before e-Verifying the ITR.

❖ Can I e-Verify my ITR using Digital Signature Certificate?

Yes. DSC is one of the ways to e-Verify. However, you will be able to e-Verify using Digital Signature Certificate (DSC) immediately after filing your ITR.

❖ You will not be able to choose DSC as a preferred option to e-Verify in case you have selected the e-Verify Later option while submitting Income Tax Returns.

Q&A

