

E- Proceedings related to Filing, Processing of Return of Income

By

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E-Proceedings /

RECTIFICATION



How to file Belated Return of Income u/s 139(4)

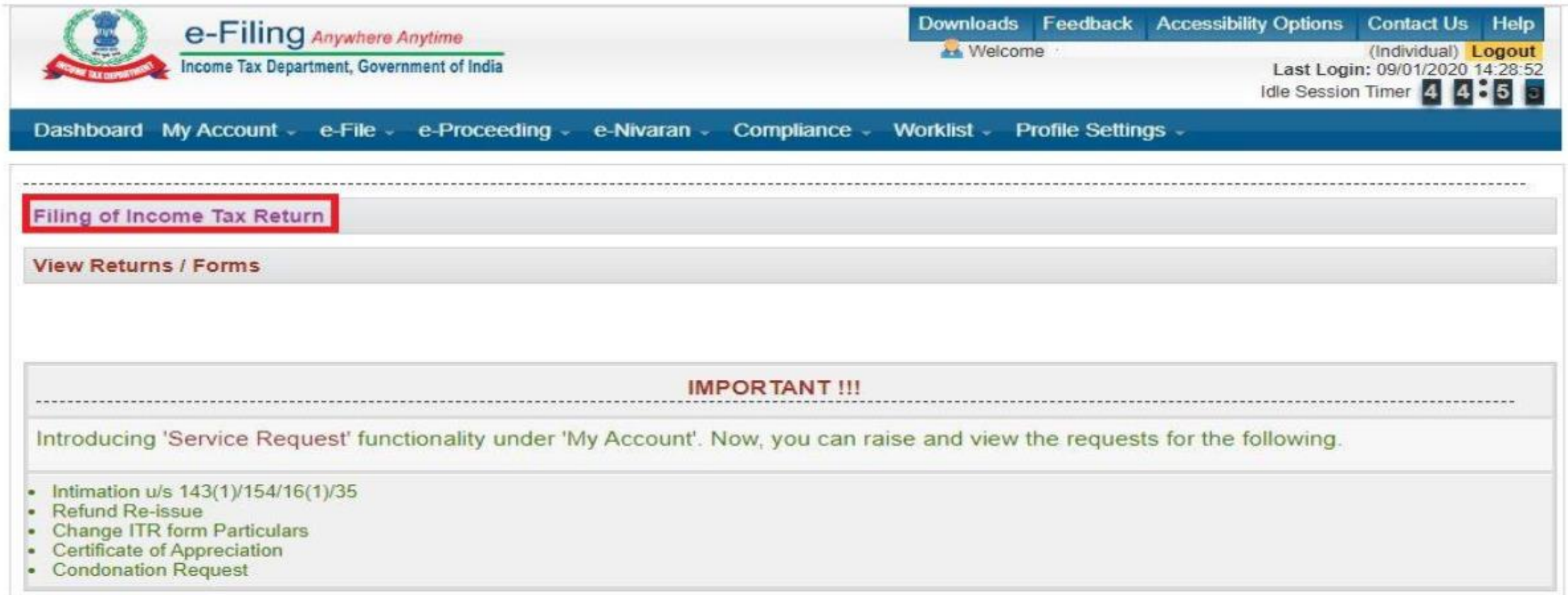
(a).Login to your account on the income tax e-filing website.

Enter user ID (PAN), Password, Captcha Code and click on 'Login'

The screenshot shows the homepage of the Income Tax e-Filing website. At the top, there is a header with the Income Tax Department logo, the text "e-Filing Anywhere Anytime", and "Income Tax Department, Government of India". To the right of the header are links for "हिन्दी", "About Us", "Feedback", "Accessibility Options", "Contact Us", "e-Nivaran", and "Help". A search bar is also present. Below the header, there is a banner for "HAPPY 2020" with the text "NEW YEAR FILLED WITH NEW BEGINNINGS" and a link to "Click here to download the calendar". On the left side, there are links for "List of Income Tax Return and Forms available for e-Filing", "Tax Information and Services", and "e-Filing Brochures". On the right side, there are links for "New To e-Filing? Register Yourself", "Registered User? Login Here", and "Forgot Password? Reset". The "Login Here" link is highlighted with a red box.

(b).Click on Filing of Income Tax Return

It is on Dashboard.




The screenshot displays the e-Filing portal interface. At the top, the header includes the Income Tax Department logo, the text 'e-Filing Anywhere Anytime', and the 'Income Tax Department, Government of India'. Navigation links for 'Downloads', 'Feedback', 'Accessibility Options', 'Contact Us', and 'Help' are present. A user is logged in as '(Individual)' with a 'Logout' button. The 'Last Login' is 09/01/2020 14:28:52, and the 'Idle Session Timer' is 44:53. A main navigation bar contains links for 'Dashboard', 'My Account', 'e-File', 'e-Proceeding', 'e-Nivaran', 'Compliance', 'Worklist', and 'Profile Settings'. Below this, a section titled 'Filing of Income Tax Return' is highlighted with a red border. Underneath, there is a 'View Returns / Forms' link. A prominent 'IMPORTANT !!!' message is displayed, announcing the introduction of 'Service Request' functionality under 'My Account'. The message states: 'Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following.' A list of services follows:

- Intimation u/s 143(1)/154/16(1)/35
- Refund Re-issue
- Change ITR form Particulars
- Certificate of Appreciation
- Condonation Request

(c) Enter Assessment Year, ITR Form Number, Filing Type and Submission Mode.

Click on **Continue**.

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DownloadsFeedbackAccessibility OptionsContact UsHelp

Welcome

(Individual) Logout

Last Login: 16/01/2020 14:53:15

Idle Session Timer 44:45

DashboardMy Accounte-Filee-Proceedinge-NivaranComplianceWorklistProfile Settings

Income Tax Return

PAN *

Assessment Year *

2019-20

ITR Form Number *

ITR-1

Filing Type *

Original/Revised Return

Submission Mode *

Prepare and Submit Or

The following details shall be prefilled in the ITR form:-

- PAN, Name, Date of Birth shall be prefilled from PAN database.
- Address, Aadhaar Number, mobile number and e-mail ID shall be prefilled from e-Filing Profile (Please update e-Filing Profile before proceeding).
- Tax Payment, TDS and TCS details shall be prefilled from Form 26AS.
- Details of Salary Income, allowances and deductions shall be prefilled from Annexure II of Form 24Q.
- Type of House Property shall be prefilled from last filed ITR.
- Details of Income from House property shall be prefilled from Form 26AS.
- Details of Interest income from Term Deposit shall be prefilled from Form 26AS.
- Details of Interest Income details (u/s 244A) from Income Tax Refund.
- Tax relief u/s 89 shall be prefilled from Annexure II of Form 24Q.
- Bank account details shall be prefilled from last filed ITR and e-Filing Profile.
- Verification Details - Self/Representative PAN details as applicable based on Logged in PAN.

Bank account details					
S.No	Bank Account Number	IFS Code	Bank Name	Source	Select Account for Refund Credit
1				Latest ITR	<input type="checkbox"/>
2				Latest ITR	<input type="checkbox"/>
3				Latest ITR	<input type="checkbox"/>





☐ I want to use Hindi Form to prepare and submit

Continue

Cancel

(d)Go to Part A General Information. Check all the basic details. You can edit the same as well.

Select **139(4)-Belated** from **Filed u/s dropdown** while preparing ITR.

ITR-1 SAHAJ INDIAN INCOME TAX RETURN			
For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.),and agricultural income upto Rs.5 thousand [Not for an individual who is either Director in a company or has invested in unlisted equity shares] (Refer instructions for eligibility)			
<div><input checked="" type="checkbox"/> Preview & Submit <input type="checkbox"/> Save Draft <input type="checkbox"/> Exit</div> <div> </div>			
<div>Instructions Part A General Information Computation of Income and Tax Tax Details Taxes Paid And Verification Donations-80G Donation-80GGA</div>			
Part A General Information			
PAN *	<input type="text"/>	First Name	<input type="text"/>
Middle Name	<input type="text"/>	Last Name*	<input type="text"/>
Aadhaar Number	<input type="text"/>	OR	Aadhaar Enrolment Id <input type="text"/>
Date of Birth*	<input type="text"/>	Mobile Number*	91 <input type="text"/>
Email Address*	<input type="text"/>		
Address			
Flat/ Door/ Block No*	<input type="text"/>	Name of Premises/Building/Village	<input type="text"/>
Road/ Street/ Post Office	<input type="text"/>	Area/ Locality*	<input type="text"/>
Town/ City/ District*	<input type="text"/>	State*	<input type="text"/>
Country*	<input type="text"/>	Pin Code*	<input type="text"/>
Nature of employment* <input type="text" value="Not Applicable (eg. Family pei"/> ▼			
A20.	<input checked="" type="radio"/> Filed u/s Or <input type="radio"/> Filed in Response to Notice u/s	Filed u/s * 139(4)-Belated ▼	
If revised/defective			
Receipt number <input type="text"/>		Date of filing of original return (DD/MM/YYYY) <input type="text"/>	
If Filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)-			
Unique number <input type="text"/>		Date of such Notice/Order <input type="text"/>	
<div><input checked="" type="checkbox"/> Preview & Submit <input type="checkbox"/> Save Draft <input type="checkbox"/> Exit</div> <div> </div>			

(e)Enter details of Income and Deduction under the correct tab.


Click on **Preview & Submit**. Verify all the data entered in the ITR and Click on **Submit**. Don't forget to e-Verify your ITR.

ITR will be processed after e-verification is done. So Don't forget to e-verify ITR.

(f)File Belated Return Using ITR Preparation Utility


Step 1: Go to incometaxindiaefiling.gov.in

Step 2: Go to **Download** section and click on **IT Return Preparation Software**



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

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Search 

e-Verify your Return using Aadhaar OTP, Net Ban

List of Income Tax Return and Forms available for e-Filing

Tax Information and Services

e-Filing Brochures



HAPPY 2020

NEW YEAR FILLED WITH NEW BEGINNINGS

Here is a calendar with important dates for you so that you don't have to miss a thing. We hope that this will make your filing journey easier.

[Click here to download the calendar](#)

New To e-Filing?
[Register Yourself](#)

Registered User?
[Login Here](#)

Forgot Password?
[Reset](#)

Quick Links

- [Link Aadhaar](#)
- [e-Pay Tax | Challans](#)
- [e-Verify Return](#)
- [View Form 26AS\(Tax Credit\)](#)
- [Outstanding Demand](#)
- [ITR Status](#)
- [Know Your TAN | AO](#)
- [Verify Your PAN Details](#)
- [Tax Calculator | Tax Calendar](#)
- [Check Refund Dispatch Status](#)

News & Updates

31/12/2019
CBDT further extends the timeline for Linking PAN with Aadhaar from 31st December, 2019 to 31st March, 2020. [\[For details Click here\]](#) (22 KB)

27/12/2019
The time limit for submitting response to Notice u/s 142(1) issued up to 24th December, 2019 by National e-Assessment Centre has been extended till 10th January, 2020 or the time limit mentioned in the Notice whichever is later. [\[Click here\]](#) (343 KB)

19/12/2019
Central Government notifies 31st Jan 2020 as the Last date for payment of pending amount under Income Declaration Scheme (IDS) 2016. Refer Notification. [\[Click here\]](#) (190 KB)

Authenticate

- [Notice/Order Issued by ITD](#)
- [Reminders | Campaigns](#)

Download

- [IT Return Preparation Software](#)
- [Other Forms Preparation Software](#)
- [DSC Management Software](#)
- [XML Schema](#)
- [FAQs on Return Filing](#)

How to?

- [Scan the Supporting Documents](#)
- [e-Verify Return](#)
- [Reset Password](#)
- [Update PAN/Aadhaar Details](#)

Statistics

Individual Registered Users	: 85481928
Registered and Aadhaar Linked	: 68877360
Not-Registered but Aadhaar Linked	: 28992219
e-Verified ITRs (19-20)	: 36086939


[More](#)

[More](#)

Its the best available service from IT Department. Its so easy that a user himself can fill and file the returns, no need to spend money on CA/Consultants etc. I congratulate India IT Department for developing such a clear and simple platform for users. 28-08-2019

Consultants: reached at:
nswain2008@gmail.com

Step 3: You can download **Microsoft Excel** or **Java Utility** for applicable ITR. Click on the Utility to download a zip of utility.



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Income Tax Department, Government of India


हिन्दी

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Downloads

IT Return Preparation Software
Other Forms Preparation Software
DSC Management Software
XML Schema








 **Instruction for use of offline utilities:**

1. Select the Assessment Year
2. Download either excel or Java utility. The utility by default will get downloaded in your system 'download' folder in a compressed mode (ZIP file)
3. Extract (un-compress) the zip file containing the utilities. The folder will be extracted in the same location where the compressed utility was downloaded. Open the utility and start filling.

System Requirements

- Excel Utilities: Macro enabled MS-Office Excel version 2007/2010/2013 on Microsoft Windows 7 / 8 /10 with .Net Framework (3.5 & above)
- Java Utilities : Microsoft Windows 7/8/10, Linux and Mac OS 10.x with JRE (Java Runtime Environment) Version 8 with latest updates. JRE can be downloaded from <https://www.oracle.com/technetwork/java/javase/downloads/jdk8-downloads-2133151.html>

Assessment Year 2019-20

Form	Description	Microsoft Excel	Java	Instructions
ITR 1	For Individuals being a Resident (other than Not Ordinarily Resident) having Total Income upto Rs.50 lakhs, having Income from Salaries, One House Property, Other Sources (Interest etc.), and Agricultural Income upto Rs.5 thousand(Not for an Individual who is either Director in a company or has invested in Unlisted Equity Shares)	✓ PR6.1 (2437KB) 31/12/2019	✓ PR6.1 (1244KB) 31/12/2019	Instruction  (332KB)
ITR 2	For Individuals and HUFs not having income from profits and gains of business or profession	✓ PR5.1 (4545KB) 31/12/2019	✓ PR5.1 (2410KB) 31/12/2019	Instruction  (790KB)
ITR 3	For individuals and HUFs having income from profits and gains of business or profession	✓ PR5.1 (10806KB) 06/01/2020	✓ PR5.1 (1904KB) 06/01/2020	Instruction  (1058)
ITR 4	For Individuals, HUFs and Firms (other than LLP) being a Resident having Total Income upto Rs.50 lakhs and having income from Business and Profession which is computed under sections 44AD, 44ADA or 44AE (Not for an Individual who is either Director in a company or has invested in Unlisted Equity Shares)	✓ PR6.1 (4078KB) 31/12/2019	✓ PR6.1 (1422KB) 31/12/2019	Instruction  (646KB)
ITR 5	For persons other than:- (i) Individual, (ii) HUF, (iii) Company and (iv) Person filing Form ITR-7	✓ PR5.2 (5779KB) 06/01/2020	✓ PR5.2 (2936KB) 06/01/2020	Instruction  (920)
ITR 6	For Companies other than companies claiming exemption under section 11	✓ PR6.1 (11678KB) 06/01/2020	✓ PR4.1 (3007KB) 06/01/2020	Instruction  (938)
ITR 7	For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D)	✓ PR4.1 (9859KB) 06/01/2020	✓ PR3.1 (2708KB) 06/01/2020	Instruction  (1241)

Step 4: Unzip the downloaded utility. Enter the personal details in ITR. Select **139(4)-**


Belated from Filed u/s dropdown while preparing ITR.

Step 5: Enter details of Income and Deduction under the correct tab in ITR Utility.

Step 6: Click on **Save** to generate and save an XML file of prepared ITR on your PC.

Step 7: Login to your account on the **income tax e-filing website**. Enter user ID (PAN), Password, Captcha Code and click on 'Login'

Step 8: Click on **Filing of Income Tax Return**



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Income Tax Department, Government of India

DownloadsFeedbackAccessibility OptionsContact UsHelp

Welcome (Individual) Logout

Last Login: 09/01/2020 14:28:52

Idle Session Timer 44:53

DashboardMy Account ▾e-File ▾e-Proceeding ▾e-Nivaran ▾Compliance ▾Worklist ▾Profile Settings ▾

Filing of Income Tax Return


View Returns / Forms

IMPORTANT !!!

Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following.

- Intimation u/s 143(1)/154/16(1)/35
- Refund Re-issue
- Change ITR form Particulars
- Certificate of Appreciation
- Condonation Request

Step 9: Enter Assessment Year, ITR Form Number, Filing Type and Submission Mode. Select Submission Mode as Upload XML. Select the e-verification option and Click on **Continue**.

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Income Tax Department, Government of India

DownloadsFeedbackAccessibility OptionsContact UsHelp

Welcome (Individual) Logout

Last Login: 16/01/2020 15:47:46

Idle Session Timer 4 2 : 1 7

DashboardMy Accounte-Filee-Proceedinge-NivaranComplianceWorklistProfile Settings

Income Tax Return

PAN *

Assessment Year *

ITR Form Number *

Filing Type *

Submission Mode *

2019-20

ITR-1

Original/Revised Return

Upload XML

Select one of the below option to verify your Income Tax Return

☐ Digital Signature Certificate (DSC) -Signature file needs to be prepared using **DSC Management Utility** and to be uploaded along with the Income Tax Return

☐ AADHAAR OTP (AADHAAR number XXXX XXXX 5505)-Mobile number registered with UIDAI will receive the OTP from UIDAI and it is valid for 10 minutes only, please complete the filing activity before the OTP expires. OTP will become invalid in case of logout or moving to other functionalities. By selecting this option, you are agreeing to validate your Aadhaar details with UIDAI.

☐ Already generated EVC through My Account -> Generate EVC option or Bank ATM. Validity of such EVC is 72 hours from the time of generation

☐ I would like to e-Verify later. Please remind me

OR

☒ 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 - 560 500"

ContinueCancel

Step 10: Attach the ITR XML file and click on **Submit**.

5/29/2021

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

11

■

Filing Response u/s 139(9) – Defective Return

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.

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 recieved 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.

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 with your user ID and Password.

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

Feedback Contact Us Help

Login | Register

Home I Am Services e-Nivaran Downloads News & Updates

Quick Link

- Tax Calculator
- Apply Online - PAN/TAN
- E-Pay Tax
- View Form 26AS (Tax Credit)

Login

Please enter the User ID.

User ID *

Password *

Captcha Code

Image

Enter the code as in above image *

Login Forgot Password?

New Users? Register Now | Resend Activation Link

NET Banking e-Filing Login Through NetBanking


Trouble Logging In?

- User ID for Tax Payee is PAN.
- Make sure there are no spaces in User ID or Password
- 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)"


The screenshot displays the e-Filing portal interface. At the top, the logo of the Income Tax Department, Government of India, is visible alongside the text "e-Filing Anywhere Anytime". Navigation links for "Feedback", "Contact Us", and "Help" are present. A user is logged in as an individual, with a "Logout" link and a "Last Login" timestamp of 09/12/2016 17:35:22. The "Idle Session Timeout" is set to 14:56. The main navigation bar includes "Dashboard", "My Account", "e-File", "Compliance", "IDS", "Downloads", "Profile Settings", "My Request List", "Worklist", and "e-Nivaran". The "e-File" dropdown menu is open, showing options such as "Upload Return", "Prepare and Submit Online ITR", "e-File in response to Notice u/s 139(9)" (which is highlighted), "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", and "e-File u/s 119(2)(b)/92CD". On the left, a "Quick Link" section lists various services like "Quick e-File ITR", "Upload Return", "View Form 26AS (Tax Credit)", "Rectification Request", "Non PAN Transaction", "Accounts with Cash Transaction", "Tax Calculator", "Downloads", and "E-Pay Tax". A prominent "IMPORTANT !!!" message states: "Correct Email ID and Mobile Number against your profile. These are used for all communications." Below this, a note advises: "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

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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)

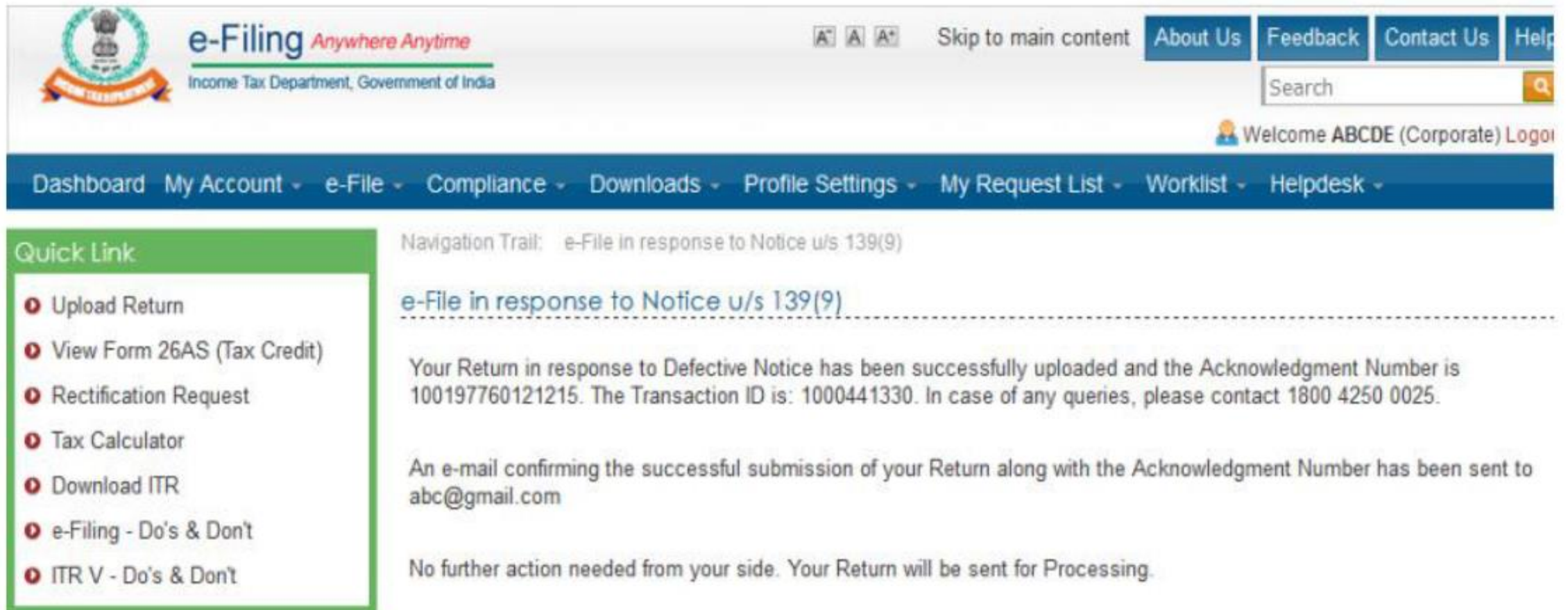
ITR	A.Y.	e-Filing Acknowledgment No.	CPC Reference Number	Notice Date	Status	Response
-	2015-16	100195090081211	-	-	Pending	Submit -
ITR-7	2015-16	100195090081215	CPC/1516/A7/1112345999	01/04/2015	Pending	Submit -

 ***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.):

The screenshot displays the e-Filing portal interface. At the top, the header includes the e-Filing logo with the tagline 'Anywhere Anytime' and 'Income Tax Department, Government of India'. Navigation links for 'About Us', 'Feedback', 'Contact Us', and 'Help' are present, along with a search bar. A user login banner shows 'Welcome ABCDE (Individual)' and 'Last Login: 12/12/2015 09:56:15' with a 'Logout' link. A dark blue navigation bar contains links: 'Dashboard', 'My Account', 'e-File', 'Compliance', 'Downloads', 'Profile Settings', 'My Request List', 'Worklist', and 'Helpdesk'. On the left, a 'Quick Link' sidebar lists: 'Quick e-File ITR', 'Upload Return', 'View Form 26AS (Tax Credit)', 'Rectification Request', 'Tax Calculator', 'Download ITR', 'E-Pay Tax', 'e-Filing - Dos & Don'ts', and 'ITR V - Dos & Don'ts'. The main content area shows a 'Navigation Trail: e-File in response to Notice u/s 139(9)'. Below this, the form title is 'e-File in response to Notice u/s 139(9)'. The form fields include 'ITR Form Name *' with a dropdown menu set to 'ITR-1', and 'Attach the ITR XML file *' with a 'Browse...' button and the filename 'ITR 1.xml'. At the bottom of the form are 'Submit' and 'Back' buttons.

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.




The screenshot displays the e-Filing portal interface. At the top, the header includes the e-Filing logo with the tagline "Anywhere Anytime" and "Income Tax Department, Government of India". Navigation links such as "About Us", "Feedback", "Contact Us", and "Help" are present, along with a search bar and a user welcome message "Welcome ABCDE (Corporate) Logout". A main navigation bar contains links for "Dashboard", "My Account", "e-File", "Compliance", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk".

On the left, a "Quick Link" sidebar lists several options: "Upload Return", "View Form 26AS (Tax Credit)", "Rectification Request", "Tax Calculator", "Download ITR", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't".

The main content area shows a "Navigation Trail: e-File in response to Notice u/s 139(9)". Below this, the title "e-File in response to Notice u/s 139(9)" is underlined. The message states: "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." It further confirms that an email has been sent to "abc@gmail.com" and concludes with "No further action needed from your side. Your Return will be sent for Processing."

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

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

A⁺ A A⁺ Skip to main content

About UsFeedbackContact Use-NivaranHelp

Search

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

DashboardMy 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.

SubmitBack


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:

The screenshot displays the e-Filing portal interface. At the top, there is a header with the e-Filing logo, the text "e-Filing Anywhere Anytime", and the "Income Tax Department, Government of India". Navigation links include "About Us", "Feedback", "Contact Us", and "Help". A search bar and a user welcome message "Welcome ABCDE (Corporate) Login" are also present. A main navigation bar contains links for "Dashboard", "My Account", "e-File", "Compliance", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk". On the left, a "Quick Link" sidebar lists options like "Upload Return", "View Form 26AS (Tax Credit)", "Rectification Request", "Tax Calculator", "Download ITR", "e-Filing - Do's & Don't", and "ITR V - Do's & Don't". The main content area shows a "Navigation Trail" for "e-File in response to Notice u/s 139(9)". Below this, a heading "e-File in response to Notice u/s 139(9)" is followed by a success message: "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." It also states that a confirmation email has been sent to "abc@gmail.com" and that no further action is needed from the user's side.

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 rema under column "Assessee Remarks" as shown in the below screen, stating the reason as to w one do not agree with the defect.

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

A⁺ A A⁺ Skip to main content

About UsFeedbackContact UsHelp

Search

Welcome ABCDE (Corporate) Logout

DashboardMy Accounte-FileComplianceDownloadsProfile SettingsMy Request ListWorklistHelpdesk

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)

Defect as per CPC

Sl.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	

SubmitBack

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.

The screenshot shows the e-Filing portal interface. At the top, there is a header with the e-Filing logo, navigation links (About Us, Feedback, Contact Us, Help), and a search bar. Below the header is a navigation bar with links to Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. On the left, there is a 'Quick Link' sidebar with links to Upload Return, View Form 26AS (Tax Credit), Rectification Request, Tax Calculator, Download ITR, e-Filing - Do's & Don't, and ITR V - Do's & Don't. The main content area shows the 'e-File in response to Notice u/s 139(9)' page. It features a table titled 'Defect as per CPC' with columns for S.No, Error Code, Error Description, Probable Resolution, Do you Agree with defect?, and Assessee Remarks. The table contains two rows of defects. Below the table is a section titled 'Details For Error Code 3' with a dropdown for 'Whether the company is FII/FPI?' and a text area for 'Remarks :*'. At the bottom, 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	No	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	Select	

Details For Error Code 3

Whether the company is FII/FPI? No

Remarks :*

Submit Back

■

(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".

Defective Return Withdrawal Confirmation Page

This is to inform you that, you are agreeing to withdraw your 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

Confirmation on Withdrawal of Defective Return

Defective Return Withdrawal Confirmation Page

This is to inform you that, you are agreeing to withdraw your 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

PROCESS FOLLOWED TO INTIMATION U/S 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}



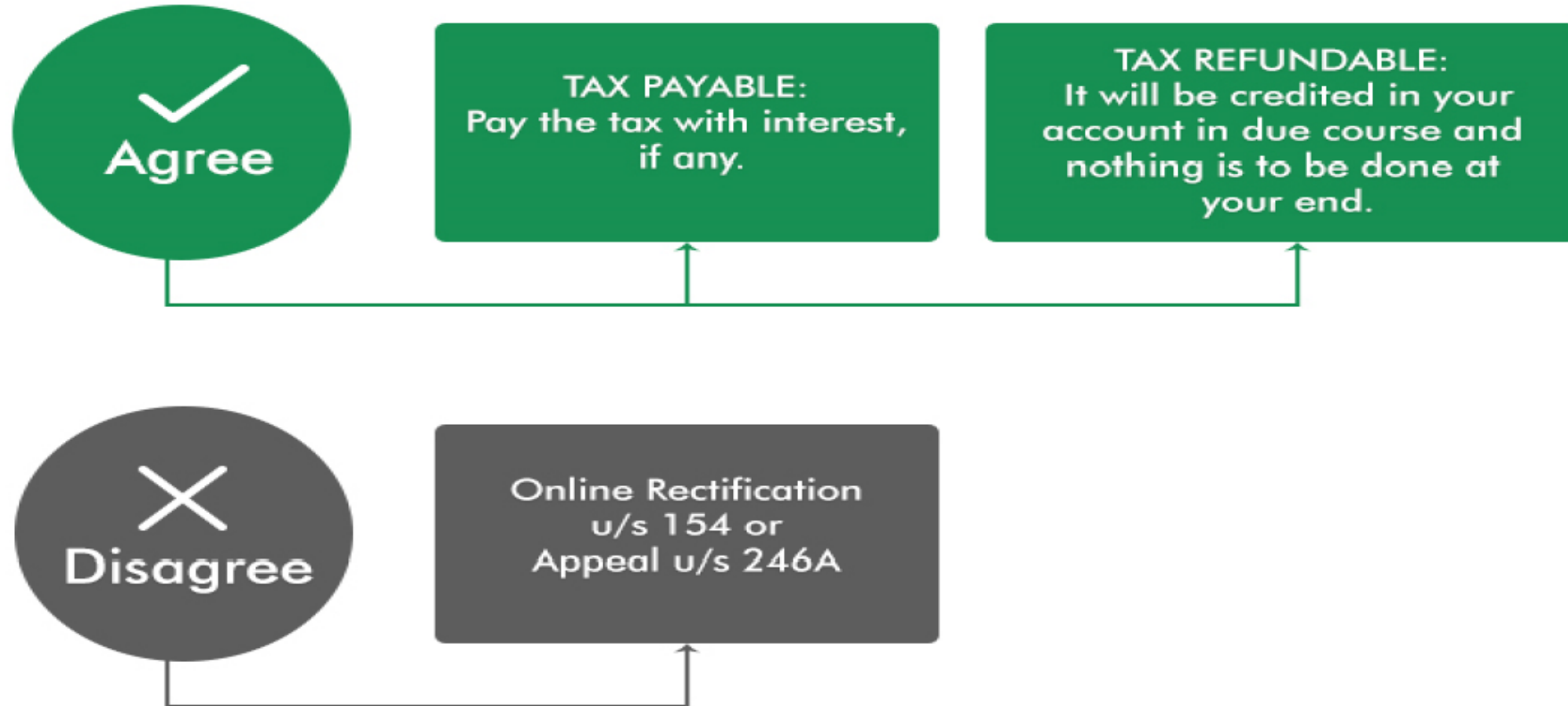
Post Bag No.2, Electronic City Post Office, Bangalore-560100

Telephone: 1800-4252229, 1800-1034455 (Toll Free) or 080-22546500

आयकर अधिनियम 1961 की धारा 143(1) के अधीन पत्र

INTIMATION U/S 143(1) OF THE INCOME TAX ACT, 1961

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

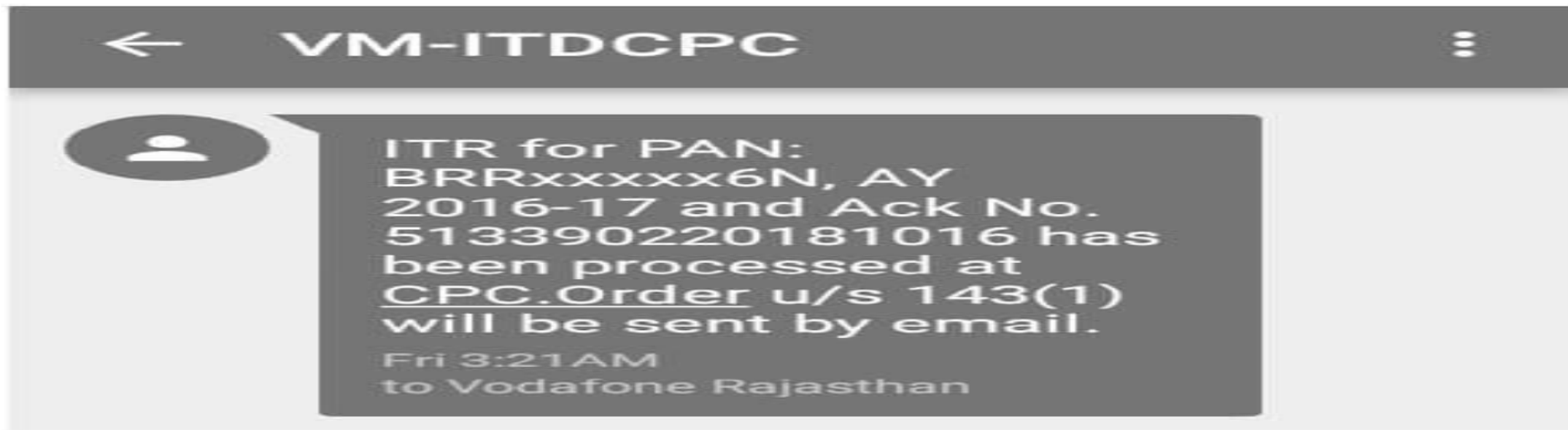
- (i) Intimation u/s 143(1) can be issued only up to **9 months** from the end of financial year in which the return is filed, and not after that.
- (ii) A return can be revised even after receiving intimation u/s 143 (1) as this intimation is not an assessment

(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 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.

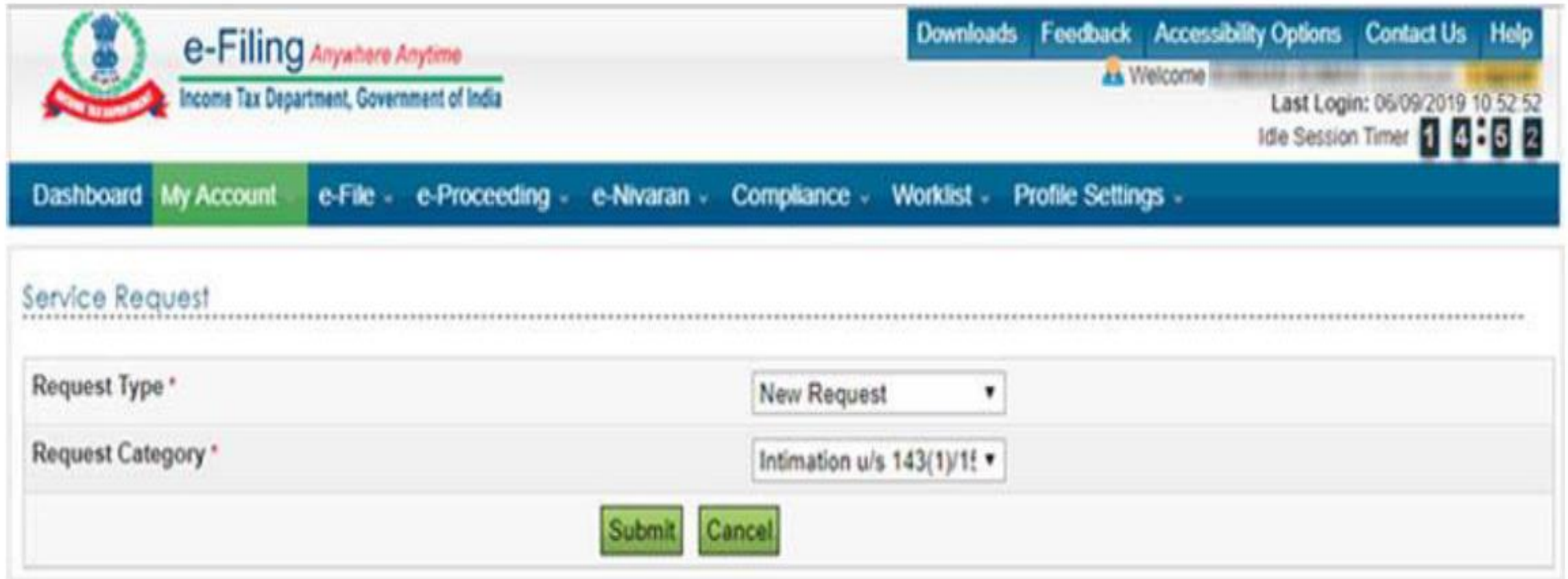


The screenshot shows the e-Filing login page. At the top, there is a header with the e-Filing logo and text 'e-Filing Anywhere Anytime Income Tax Department, Government of India'. To the right of the header are links for 'हिन्दी', 'About Us', 'Feedback', 'Accessibility Options', 'Contact Us', 'e-Nivaran', and 'Help'. Below the header is a navigation bar with 'Home', 'Downloads', and 'News & Updates'. The main content area is titled 'Login' and contains a form with the following fields: 'User ID *', 'Password *', 'Captcha Code' (with a captcha image showing 'DC3D1Z'), and 'Enter Captcha *'. Below the form are buttons for 'Login' and 'Forgot Password?'. At the bottom of the form, there is a link for 'New Users? Register' and a link for 'e-Filing Login Through NetBanking'. To the right of the form, there is a section titled 'Trouble Logging In?' with a list of instructions: 'User ID is not case sensitive.', 'Password is case sensitive.', and 'Make sure that the details entered are correct.'

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

The screenshot displays the e-Filing portal interface. At the top, the header includes the e-Filing logo with the tagline 'Anywhere Anytime' and 'Income Tax Department, Government of India'. Navigation links for 'Downloads', 'Feedback', 'Accessibility Options', 'Contact Us', and 'Help' are present. A user is logged in, indicated by a 'Welcome' message and a 'Last Login' timestamp of 06/09/2019 10:52:52. An 'Idle Session Timer' shows 14:30. The main navigation bar contains 'Dashboard', 'My Account', 'e-File', 'e-Proceeding', 'e-Nivaran', 'Compliance', 'Worklist', and 'Profile Settings'. The 'My Account' tab is active, and a dropdown menu is open, showing 'Service Request' as the selected option. Below this, the 'Service Request' section is visible, featuring a 'Request Type' dropdown menu with options 'Select', 'New Request', and 'View Request'. 'Submit' and 'Cancel' buttons are also present.

- 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.



The screenshot shows the e-Filing interface for the Income Tax Department, Government of India. The header includes the e-Filing logo and navigation links: Downloads, Feedback, Accessibility Options, Contact Us, and Help. A user is logged in, with a 'Welcome' message and a session timer showing 'Last Login: 06/09/2019 10:52:52' and 'Idle Session Timer 14:52'. The main navigation bar includes Dashboard, My Account, e-File, e-Proceeding, e-Nivaran, Compliance, Worklist, and Profile Settings. The 'Service Request' form is displayed with two dropdown menus: 'Request Type' set to 'New Request' and 'Request Category' set to 'Intimation u/s 143(1)/154'. Below the dropdowns are 'Submit' and 'Cancel' buttons.

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

Downloads Feedback Accessibility Options Contact Us Help

Welcome [User Name]
Last Login: 06/09/2019 10:52:52
Idle Session Timer 14:52

Dashboard My Account e-File e-Proceeding e-Nivaran Compliance Worklist Profile Settings

Service Request

Request Type * New Request ▼

Request Category * Intimation u/s 143(1)/154 ▼

Submit Cancel

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

The screenshot shows the e-Filing portal for the Income Tax Department, Government of India. The header includes the e-Filing logo and navigation links: Downloads, Feedback, Accessibility Options, Contact Us, and Help. A user is logged in, with a welcome message and session timer (Last Login: 06/09/2019 17:42:39, Idle Session Timer: 14:49). The main navigation bar includes Dashboard, My Account, e-File, e-Proceeding, e-Nivaran, Compliance, Worklist, and Profile Settings.

The main content area is titled "Intimation u/s 143(1)/154/16(1)/35". It contains a form with the following fields:

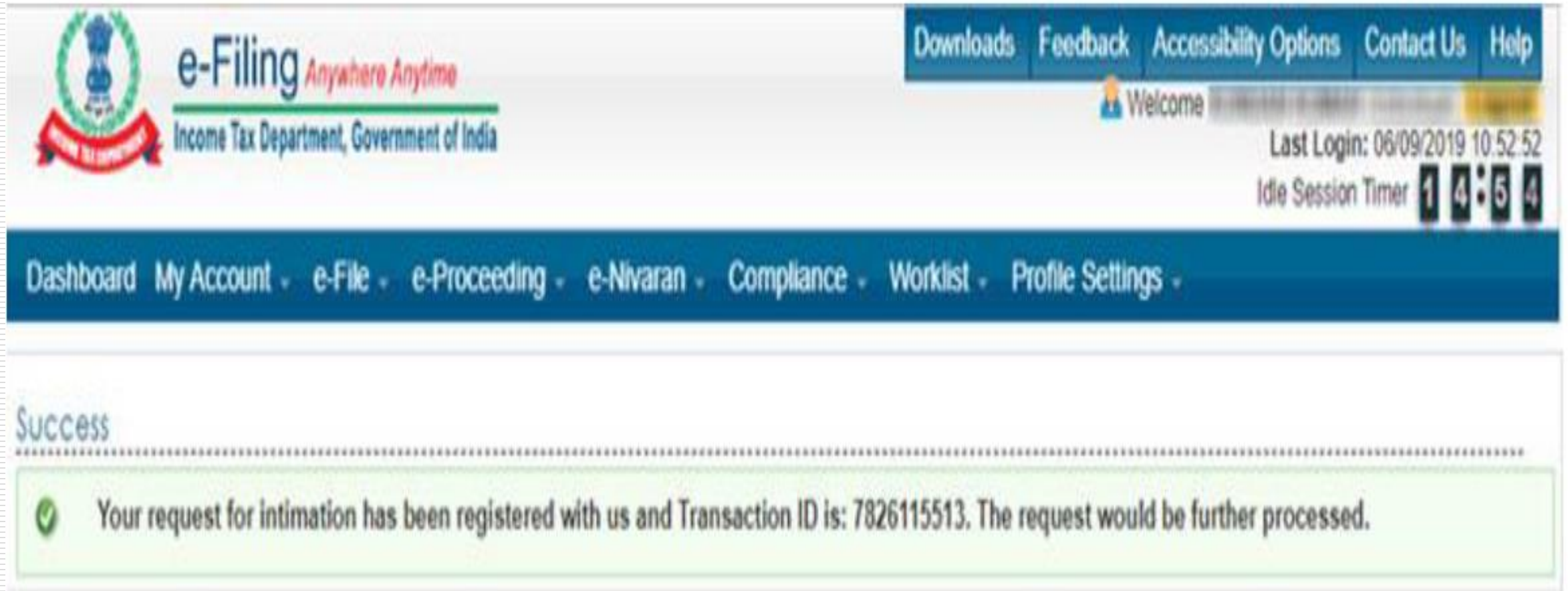
- PAN**: [Text field]
- Return Type ***: [Income Tax Return ▼]
- Assessment Year ***: [2019-20 ▼]
- Category ***: [Intimation u/s 143(1) ▼]
- Sub-category**: [Resend by e-mail]

At the bottom of the form are two buttons: **Submit** and **Cancel**.

To the right of the form, under the heading "Instructions", are the following points:

- 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.



The screenshot displays the e-Filing portal interface. At the top left is the Government of India emblem and the text "e-Filing Anywhere Anytime Income Tax Department, Government of India". To the right are links for Downloads, Feedback, Accessibility Options, Contact Us, and Help. Below these is a "Welcome" message, the last login date and time (06/09/2019 10:52:52), and an idle session timer showing 14:54. A dark blue navigation bar contains links for Dashboard, My Account, e-File, e-Proceeding, e-Nivaran, Compliance, Worklist, and Profile Settings. A green success message box states: "Success Your request for intimation has been registered with us and Transaction ID is: 7826115513. The request would be further processed."

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.

List of Income Tax Return and Forms available for e-Filing

Tax Information and Services

e-Filing Brochures


Quick Links

- Instant e-PAN
- Link Aadhaar
- Submit Returns/Forms
- e-Verify Return
- View Form 26AS(Tax Credit)
- Outstanding Demand
- ITR Status
- Know Your TAN | AO
- Verify Your PAN Details
- Tax Calculator | Tax Calendar
- e-Pay Tax | Challans
- Check Refund Dispatch Status

Reminders/ Campaigns

- e-Mail
- SMS

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:



HELPLINE > 1800-10-23732 > 9:00 AM to 6:00 PM (Monday to Saturday)
> helpdesk@trpscheme.com

e-Return Intermediaries >

News & Updates

14/03/2019

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 [Refer here]. [\(1.17 MB\)](#)

08/01/2019

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. [Refer Press Release] [\(65.7 KB\)](#)

11/12/2018

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. [Refer Press Release] [\(64.9 KB\)](#)

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

Download

- Offline Utilities (Updated on 16/11/18)
- Schema

How to?

- e-Verify Return
- Reset Password
- Update PAN/Aadhaar Details

Statistics

Individual Registered Users

: 18666591

Registered and Aadhaar Linked

: 58755712

Not-Registered but Aadhaar Linked


: 24383209

e-Verified ITRs (18-19)


: 30568453

More

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 in all the details, click on 'submit' button.


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[Home](#) [Downloads](#) [News & Updates](#)

Login

User ID *	<input type="text"/>
Password *	<input type="password"/>
Captcha Code	<div>WF75D7 </div>
Enter Captcha *	<input type="text"/>
<div>Login Forgot Password?</div>	
New Users? Register	
e-Filing Login Through NetBanking	

Trouble Logging In?

- ♦ User ID is not case sensitive.
- ♦ Password is case sensitive.
- ♦ Make sure that the details entered are correct.

- 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.

■

How to Rectify Mistakes under E- Proceedings

STEP: 1.Login to www.incometaxindiaefiling.gov.in



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

हिन्दी

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Login

User ID *

Password *

Captcha Code



Enter Captcha *

Login

Forgot Password?

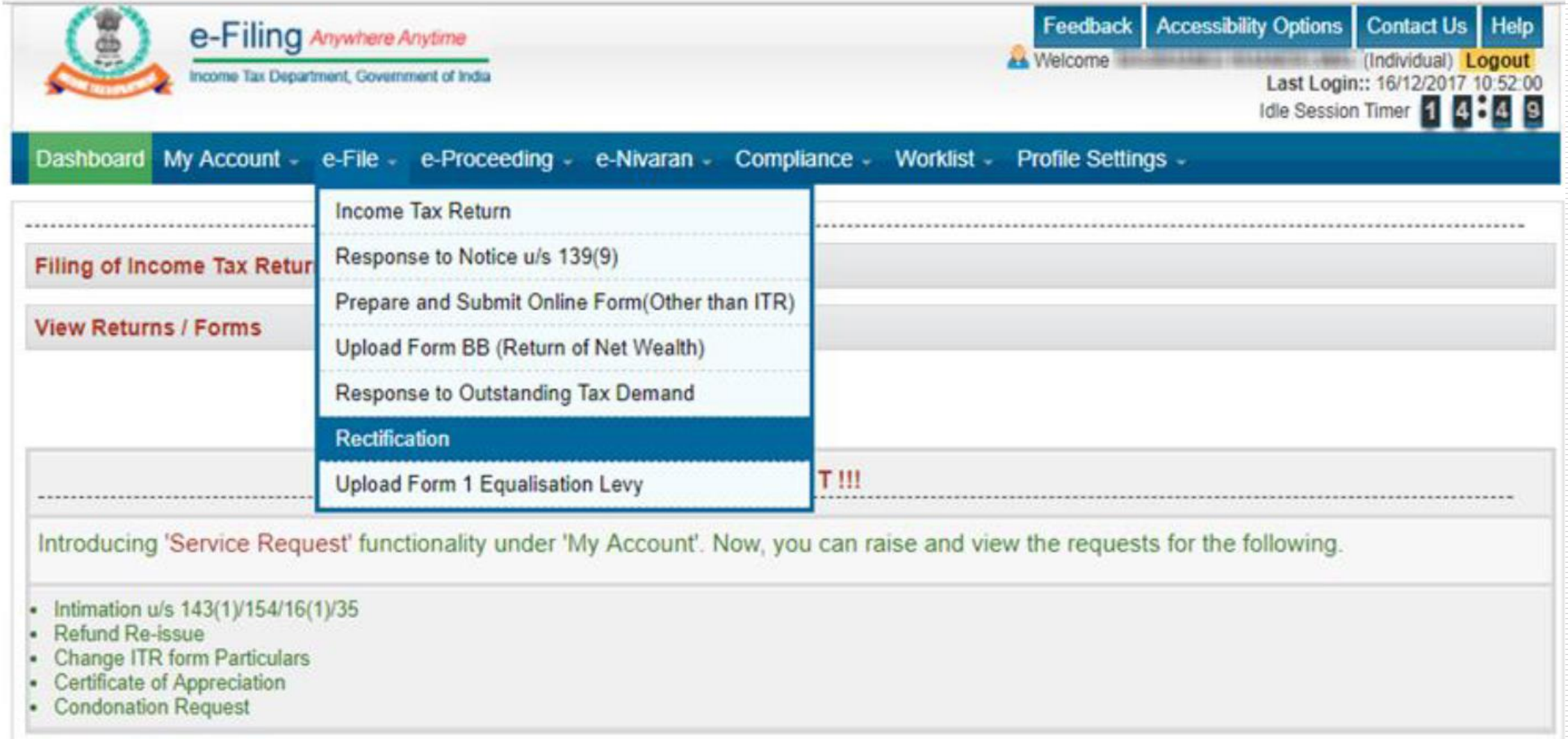
New Users? [Register](#)

[e-Filing Login Through NetBanking](#)

Trouble Logging In?

- User ID is not case sensitive.
- Password is case sensitive.
- Make sure that the details entered are correct.

STEP-2: From the drop down “Efile” select “Rectification”



The screenshot displays the e-Filing portal of the Income Tax Department, Government of India. The header includes the e-Filing logo and navigation links: Feedback, Accessibility Options, Contact Us, and Help. A user is logged in as an individual, with a last login time of 16/12/2017 10:52:00 and an idle session timer of 14:49.


The main navigation bar contains the following links: Dashboard, My Account, e-File, e-Proceeding, e-Nivaran, Compliance, Worklist, and Profile Settings. The 'e-File' dropdown menu is open, showing the following options:

- Income Tax Return
- Response to Notice u/s 139(9)
- Prepare and Submit Online Form (Other than ITR)
- Upload Form BB (Return of Net Wealth)
- Response to Outstanding Tax Demand
- Rectification**
- Upload Form 1 Equalisation Levy

The 'Rectification' option is highlighted in blue. Below the dropdown menu, there is a section titled 'Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following:

- Intimation u/s 143(1)/154/16(1)/35
- Refund Re-issue
- Change ITR form Particulars
- Certificate of Appreciation
- Condonation Request

STEP-3: Mention the credentials asked like Order or intimation to be rectified - Select between Income Tax or Wealth Tax from the drop down menu.

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

DownloadsFeedbackAccessibility OptionsContact UsHelp

Welcome [User Name]Logout

Last Login: 25/01/2020 12:19:33

Idle Session Timer 44:56

DashboardMy Accounte-Filee-Proceedinge-NivaranComplianceWorklistProfile Settings

Rectification

PAN

Order/Intimation to be rectified *

Select▼

Assessment Year *

Select▼

Continue

Reset

Instructions

- A Rectification should not be filed for a change in Gross Total Income & Chapter VIA deductions.
- Only one Rectification for an Assessment Year can be filed as per CPC Order unless the 'Rectification Return' is withdrawn/ processed.
- You can withdraw a 'Rectification' within same day of filing. GO TO My Account --> View e-Filed Returns/Forms --> Rectification Status to withdraw.
- If audited u/s 44AB, it is mandatory to digitally sign your IT Return.
- In case 'Request Type' is 'Return Data Correction (XML)' for AY 2018-19, download the latest utility under Downloads for AY 2018-19 and generate XML with 'Filing type' as 'Rectification'

■

Step – 4: Select the rectification request type

There are four types of request from which you can choose

(a) Tax Credit mismatch correction only

By selecting this option you can make multiple corrections (Maximum of 10 sub categories at a time) in Income Tax amount, TDS (Tax Deduction at source) amount and TCS (Tax Collection at source) amount you specified in Income Tax Return.




Submit your Rectification request

PAN	
ITR	ITR-1
Financial Year	2017-18
Assessment Year	2018-19
Latest Intimation Reference Number issued u/s 143(1)	
e-Filing Acknowledgement Number	
Request Type *	<div>Tax credit mismatch correction only</div>
<input type="checkbox"/> TDS on Salary Details	
<input type="checkbox"/> TDS on Other than Salary Details	
<input type="checkbox"/> TDS on Transfer of immovable property/Rent	
<input type="checkbox"/> TCS Details	
<input type="checkbox"/> IT Details	

Activate Windows
Go to Settings to activate Wind

(b).Return data Correction (XML): Choose reasons(max. 4 can be selected and schedules for which you are requesting rectification. You need to upload xml for the changes desired.

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

DownloadsFeedbackAccessibility OptionsContact UsHelp

Welcome (Individual) Logout


Last Login: 14/04/2021 18:32:29

Idle Session Timer 44:31

DashboardMy Accounte-Filee-Proceedinge-NivaranComplianceWorklistProfile SettingsVivad Se Vishwas

Submit your Rectification request

PAN	
ITR	ITR-1
Financial Year	2019-20
Assessment Year	2020-21
Latest Intimation Reference Number issued u/s 143(1)	
e-Filing Acknowledgement Number	
Request Type *	<div>Return data Correction (XML) ▼<div>SelectReturn data Correction (XML)Only Reprocess the return</div></div>

 **Note :**

1. In case 'Request Type' is 'Return Data Correction (XML)' for AY 2018-19, download the latest utility under Downloads for AY 2018-19 and generate XML with 'Filing type' as 'Rectification'
2. We are working on providing option for Tax credit mismatch rectification for AY 2020-21. In the meantime Tax credit mismatch may be corrected in 'TDS/TCS/IT' schedules through 'Return data correction(XML upload)' option.



Submit your Rect

PAN

ITR

Financial Year

Assessment Year

Latest Intimation

e-Filing Acknowledgement

Click on the button

Select a Rectification Reason



Note :

1. In case of
'Filing type'

2. We are

'TDS/TC 89 schedules through Return data correction (XML upload) option.

Select a Rectification Reason

Select a rectification reason which is applicable to you

- ☐ Tax Payments had not matched as per the CPC order
- ☐ Requesting for cancellation of arrear year demand
- ☐ Details of deductions (including sub-schedule 80G, 80IA, 80IB, 80IC etc) under Chapter VIA wrongly considered
- ☐ Income chargeable under the head House Property has been wrongly considered
- ☐ Salary income not matched
- ☐ Income chargeable under the head Other sources has been wrongly considered
- ☐ There is variance in interest/Tax computation even though total income remains same
- ☐ Gender of the tax payer was wrongly considered. Gender updated in the PAN database
- ☐ Date of filing of original return is taken as not within due date
- ☐ Requesting for reduced claim of income as taxpayer is governed by 'Portuguese civil code' and that sec 5A is applicable to them
- ☐ Requesting for change of Residential status
- ☐ Others

Ok

Generate XML with

be corrected in

(c)Only Reprocess the return :Through choosing this option you can request to reconsider the areas of Tax credit mismatch or 26AS details. No xml to be uploaded in this case.



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

[Downloads](#) [Feedback](#) [Accessibility Options](#) [Contact Us](#) [Help](#)

Welcome Logout

Last Login: 25/01/2020 12:19:33
Idle Session Timer **4 3 : 2 4**

[Dashboard](#) [My Account](#) [e-File](#) [e-Proceeding](#) [e-Nivaran](#) [Compliance](#) [Worklist](#) [Profile Settings](#)

Submit your Rectification request

PAN	
ITR	ITR-1
Financial Year	2017-18
Assessment Year	2018-19
Latest Intimation Reference Number issued u/s 143(1)	
e-Filing Acknowledgement Number	
Request Type *	Only Reprocess the return

Note: User can Verify the Form 26AS details under My Account -> View Form 26AS and Tax Credit Mismatch under My Account -> Tax Credit Mismatch

[Submit](#) [Reset](#)



Note :

- In case 'Request Type' is 'Return Data Correction (XML)' for AY 2018-19, download the latest utility under Downloads for AY 2018-19 and generate XML with **'Filing type'** as 'Rectification'

Select the reason for seeking rectification and the Schedules in the return being changed. Next, you need to upload XML.

Dashboard - My Account - e-File - e-Proceeding - e-Nivaran - Compliance - Worklist - Profile Settings - Vivad Se Vishwas -

Submit your Rectification request

PAN

ITR ITR-1

Financial Year 2019-20

Assessment Year 2020-21

Latest Intimation Reference Number issued u/s 143(1)

e-Filing Acknowledgement Number

Click on the button below to select the rectification reason

Select a Rectification Reason

Reason you selected*

Tax Payments had not matched as per the CPC order

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

SCHEDULE TDS
SCHEDULE TCS
SCHEDULE IT
SCHEDULE BBTP
SCHEDULE TPSA

Select and upload the rectification XML file*

Choose File No file chosen

Submit Back

request x +

portal.incometaxindiaefiling.gov.in/e-Filing/MyAccount/RectificationRequest.html?ID=412697157&panNo=AGCPT5364L&assessmentYear=2018&commRefNo=CPC/1819/A...

5/29/2021	CMA, Niranjana Swain, Advocate & Tax Consultants: reached at: nswain2008@ymail.com	64
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STEP – 5:Click on submit below the screen. Next select OK on pop up asking for confirmation that your TDS entries are in sync with 26AS

STEP–6:Reference number is generated followed by successful submission of request.

Success

✓ Your rectification request has been successfully submitted and the Transaction ID is : 8185012167.

Generation of reference number ensures successful submission of your rectification request with the IT Authorities. Order under section 154 will be received by you after the request is processed successfully. In nutshell, the Rectification of income tax return gives you and the income tax officer the same right to make corrections in return. You cannot seek corrections after 4 years from the end of the financial year (from passing of order sought to be rectified).

Pre-Requisites to file online Rectification Request U/s 154

- ☐ The Income Tax Return corresponding to the relevant AY should have been processed.
- ☐ Income Tax Department must have issued either intimation u/s 143(1)/154.
- ☐ In case, Intimation u/s 143(1)/154 is not available with you, then you can apply for new service request for intimation on efilng website.
- ☐ In case you have mistakenly submitted/uploaded wrong documents, you can withdraw your rectification request within end of the day of request and submit a new rectification request.
- ☐ Submission of Rectification can be done also in cases where rectification rights transferred to AO

Pre-Requisites to file online Rectification Request U/s 154

- ☐ Only online rectification can be filed in the case of electronic returns.
- ☐ You can file a rectification request only if previous rectification request is processed (if any)
- ☐ You need not upload XML file in case you are correcting Tax Credits.
- ☐ You should be a registered user on an efilings portal to file rectification request.
- ☐ In case the refund has been adjusted against the demand of other AY. In such a case, if problems are related to the other assessment year then, rectification requests should be filed for the other assessment years i.e., demand year and not for the current year.

View the submitted Rectification Request :

1. Logon to 'e-Filing' Portal <https://incometaxindiaefiling.gov.in>
2. Go to the 'My Account' menu located at upper-left side of the page ↓ Click 'View e-Filed Returns/Forms'
3. Select 'Rectification Status' from drop down list Click 'Submit'

Note: (i) Taxpayer can withdraw rectification within end of the day of request.

(ii) Submission of Rectification allowed for both paper filed and e-Filed Returns and for rectification rights transferred to AO.

Common mistakes while filing Rectification

- ❑ 1. It is noticed that **Communication Reference Number** mentioned in the CPC Order (u/s 143(1) or 154) is entered wrongly. It must be mentioned exactly as it appears on the CPC order.
- ❑ 2. **Right Assessment Year** should be selected.
- ❑ 3. The complete **Income Tax Return should be e-Filed** and NOT just the schedules/ fields that need change/correction.
- ❑ 4. In case of change in 'Income', a rectification should NOT be filed. A revised Income Tax Return should be filed in this case, of course, subject to the time limit as per the Income Tax Act, 1961.
- ❑ 5. In case of change in '**Bank Account details**' OR '**Address Details**', a **Rectification should NOT be filed**. You can LOGIN and GO TO My Account → Refund Re-issue request and raise a request for change in the Bank Account/Address details (in case of refund failure).

■

DEMAND & RECOVERY

How to respond to Income Tax Demand

The detailed process to submit the Response to Outstanding Tax Demand is as below

- **Login** on to www.incometaxindiaefiling.gov.in with your **User ID, Password** and **Date of Birth/ Incorporation**
- Go to **e-File → Response to Outstanding Tax Demand**

The screenshot shows the top navigation bar of the e-filing portal with the following items: Dashboard, My Account, e-File, Compliance, PMGKY, Profile Settings, Worklist, and e-Nivaran. A dropdown menu is open under the 'e-File' tab, listing the following options: Upload Return, Prepare and Submit Online ITR, e-File in response to Notice u/s 139(9), Prepare and Submit Online Form (Other than ITR), e-Verify Return, Upload Form BB (Return of Net Wealth), Response to Outstanding Tax Demand (highlighted with a red box), e-File u/s 119(2)(b)/92CD, and Rectification. On the left side of the page, there are sections for 'View Returns / Forms' and 'My Pending Actions'. At the bottom, there is a green message: 'Please make sure you will be used for all com'.

- Enter PAN and Captcha code and click on **Submit** button

Response to Outstanding Tax Demand

PAN	<input type="text" value="PERPA3256A"/>
Captcha Code	<input type="text"/>
Image	
Enter the number as in above image *	<input type="text"/>
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

- On successful validation if there is any Outstanding Tax Demand, the “**Response to Outstanding Tax Demand**” available with the following details

Response to Outstanding Tax Demand

Response to Outstanding Tax Demand

Records are as per the data available at CPC, Bengaluru.

Date of last refresh 30/09/2016

Date of Notice u/s 245 issued : 30/09/2016

A.Y.	Section Code	Demand Identification Number (DIN)	Date on which demand is raised	Outstanding demand amount (₹)	Uploaded By	Rectification Rights	Response		Pay Tax
2016-17	1431a	2016201739200118310T	02/12/2015	1800	Demand Determined by CPC	CPC	Submit	View	Click Here

- Assessee must click on the download button under “**Outstanding demand amount**” column for the respective AY in order to View/Download the Tax and Computation PDF.
- A Note is displayed stating that - “Please click on the download button next to Outstanding Tax Amount to view the Tax and Computation Sheet in case the demand is raised by Assessing Officer”
- A column “Pay Tax” is available for online payment of outstanding tax demand. Under this column a link “**Click here**” should be displayed.

Response to Outstanding Tax Demand

Records are as per the data available at CPC, Bengaluru.

Date of last refresh 30/09/2016

Date of Notice u/s 245 issued : 30/09/2016

A.Y.	Section Code	Demand Identification Number (DIN)	Date on which demand is raised	Outstanding demand amount (₹)	Uploaded By	Rectification Rights	Response		Pay Tax
2016-17	1431a	2016201739200118310T	02/12/2015	1800	Demand Determined by CPC	CPC	Submit	View	Click Here

- On Clicking on the link the user will be directed to e-Pay tax Page and click on “**Confirm**” button.

[e-Pay Tax](#)

You will be redirected to the NSDL website to pay Outstanding Tax

CONFIRM





Disclaimer:

This is to inform that by clicking on the hyper-link, you will be leaving e-Filing Portal and entering website operated by other parties. Such links are provided only for the convenience of the client and e-Filing Portal does not control or endorse such websites, and is not responsible for their contents. The use of such websites is also subject to the terms of use and other terms and guidelines, if any, contained within each such website. In the event that any of the terms contained herein conflict with the terms of use or other terms and guidelines contained within any such website, then the terms of use and other terms guidelines for such website shall prevail.

Response to Outstanding Tax Demand

- On Successful Submission, the user shall be redirected to TIN website to pay the tax. All required information shall be auto populated from PAN Master.

e-Payment Income Tax Department

Tax Applicable <input checked="" type="radio"/> (0020)INCOME-TAX ON COMPANIES(CORPORATION TAX) <input type="radio"/> (0021)INCOME-TAX (OTHER THAN COMPANIES)			Challan No./ ITNS 280		
Permanent Account No		XXXXX0000X		Assessment Year	2015-16
Full Name					
Name (as per Income Tax Department database) will be displayed on confirmation screen					
Flat/Door/BlockNo.	AAAAAAA	Name of premises/Building/ Village		BBBBBBBBB	
Road/Street/Lane	XXXXXXXXX	Area/Locality		CCCCCCCCC	
City/District	DDDDDDDD	State		KARNATAKA	
Pin Code	000001				
Type Of Payment <input checked="" type="radio"/> (400)TAX ON REGULAR ASSESSMENT					
Demand Identification Number (DIN)		2016201700000000000T		Total Amount*	10000
Bank Name*		Bank Name			
Type the characters you see in the picture below. These characters are case sensitive.					
  click to refresh image					

- User needs to select Bank Name and enter Captcha Code available and click on “**Proceed**” button. On Successful Validation, the following details shall be displayed to the users.

TIN e-Tax Payment

Users are requested to ensure that Assessment Year, PAN, Type of Payment etc. displayed are correct before proceeding.

Confirm Data Page

Tax Applicable	0020	CHALLAN NO./ITNS 280	
Permanent Account Number	XXXXX0000X	Assessment Year	2015-16
Full Name	AAAAAAA	Financial Year is 2014-15 for the above Assessment Year displayed.	
Flat/Door/BlockNo.	BBBBBBBBB	Name of premises/Building/ Village	CCCCCCCCC
Road/Street/Lane	DDDDDDDD	Area/Locality	XXXXXXXXXX
City/District	ZZZZZZZZ	State	KARNATAKA
Pin Code	123456		
Type of Payment	400		
Bank Name*	HDFC Bank		
Demand Identification Number (DIN)	2016201700000000000T		
Total Amount*	10000		

The name of the taxpayer is as per the ITD PAN Master. You are required to verify the name before making payment. In case any discrepancy is observed, please confirm the PAN displayed. Any change required in the name displayed as per the PAN Master can be updated by filling up the relevant change request form for PAN.

If the name is correct, then click on "Submit to the bank"

[Submit To the Bank](#) [Edit](#)

- User needs to click on “**Submit to Bank**” button to make the payment.
- Assessee must click on “**Submit**” link under Response column for the respective AY in order to submit the response. Assessee has to select one of the options from the radio button.

Response To Outstanding Tax Demand

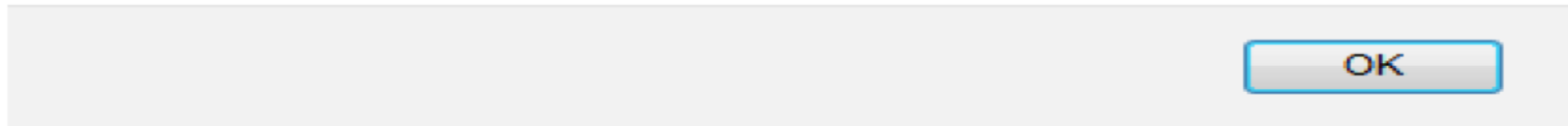
Response *

- ☒ Demand is correct
- ☐ Demand is partially correct
- ☐ Disagree with demand
- ☐ Demand is not correct but agree for adjustment

Response to Outstanding Tax Demand

- If assessee selects "**Demand is correct**", then a pop up is displayed as "If you confirm 'Demand is correct' then you cannot 'Disagree with the demand'. Click on Submit. A success message is displayed and no further action is required.

If you confirm 'Demand is correct' then you cannot 'Disagree with the demand'



- If assessee selects "**Demand is partially correct**", then two amount fields will be available.
 - **Amount which is correct** - Enter the amount which is incorrect.
If the amount entered here is equal to the demand amount, then one pop is displayed "Since the amount entered is equal to outstanding demand amount, please select the option "Demand is correct"
 - Note:** If amount entered is equal to Outstanding demand amount than user shall not be allowed to submit with this option.
 - **Amount which is incorrect:** Amount is auto filled which is the difference between the outstanding amount and Amount which is correct.

Response To Outstanding Tax Demand

Response *

- ☐ Demand is correct
☒ Demand is partially correct
☐ Disagree with demand
☐ Demand is not correct but agree for adjustment

Amount which is correct *

1000

Amount which is incorrect

3305

Reasons*

- ☐ Demand Paid
- ☐ Demand already reduced by rectification / Revision
- ☐ Demand already reduced by Appellate Order but appeal effect to be given
- ☐ Appeal has been filed
- ☐ Rectification / Revised Return filed at CPC
- ☐ Rectification filed with AO
- ☐ Others

Submit

Cancel

Response to Outstanding Tax Demand

- If amount entered is not equal to outstanding demand amount than user should mandatorily fill one or more reasons listed below-
 - Demand Paid
 - ✓ Demand paid and challan has CIN
 - ✓ Demand paid and challan has no CIN
 - Demand already reduced by rectification/revision
 - Demand already reduced by Appellate Order but appeal effect to be given
 - Appeal has been filed
 - ✓ Stay petition filed with
 - ✓ Stay granted by
 - ✓ Instalment granted by
 - Rectification / Revised Return filed at CPC
 - Rectification filed with AO
 - Others
- Based on the reason selected, the assessee's needs to provide additional information as per the below table.

Reason Selected	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	Date of Order
	Demand after rectification/ revision
	Details of AO
	Upload Rectification / 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 has been filed	Date of filing of appeal
	Appeal Pending with
	Stay petition filed with
Appeal has been filed: Stay has been granted	Date of filing of appeal
	Appeal Pending with

Response to Outstanding Tax Demand

Appeal has been filed: Instalment has been granted	Stay granted by
	Upload copy of Stay
	Date of filing of appeal
	Appeal Pending with
	Instalment granted by
Rectification / Revised Return filed at CPC	Upload copy of stay/instalment order
	Filing Type
	e-Filed Acknowledgement No.
	Remarks
	Upload Challan Copy
	Upload TDS Certificate
	Upload Letter requesting rectification copy
Rectification filed with AO	Upload Indemnity Bond
	Date of application
Others	Remarks
	Others

Note: Total Attachments size should be up to 50 MB.

- If assessee selects "**Disagree with the Demand**", then assessee must furnish the details for disagreement along with reasons. Reasons are same as provided under "**Demand is partially correct**".

Response To Outstanding Tax Demand

Response *

- ☐ Demand is correct
☐ Demand is partially correct
☒ Disagree with demand
☐ Demand is not correct but agree for adjustment

Reasons*

- ☐ Demand Paid
- ☐ Demand already reduced by rectification / Revision
- ☐ Demand already reduced by Appellate Order but appeal effect to be given
- ☐ Appeal has been filed
- ☐ Rectification / Revised Return filed at CPC
- ☐ Rectification filed with AO
- ☐ Others

Submit

Cancel

- If assessee selects "**Demand is not correct but agree for adjustment**", then assessee must furnish the details for disagreement along with reasons. Reasons are same as provided under "**Demand is not correct but agree for adjustment**".

Response to Outstanding Tax Demand

Response To Outstanding Tax Demand

Response *	<input type="radio"/> Demand is correct <input type="radio"/> Demand is partially correct <input type="radio"/> Disagree with demand <input checked="" type="radio"/> Demand is not correct but agree for adjustment
Reasons*	
<input type="checkbox"/> Demand Paid	
<input type="checkbox"/> Demand already reduced by rectification / Revision	
<input type="checkbox"/> Demand already reduced by Appellate Order but appeal effect to be given	
<input type="checkbox"/> Appeal has been filed	
<input type="checkbox"/> Rectification / Revised Return filed at CPC	
<input type="checkbox"/> Rectification filed with AO	
<input type="checkbox"/> Others	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

Fill the necessary details and click on "**Submit**" button.

- After assessee submits the response the success screen must be displayed along with the Transaction ID.
The success message is as follows:

Response To Outstanding Tax Demand



Your Outstanding Tax Demand response has been successfully submitted and the Transaction ID is : 1000222615
In case of any queries, please contact 1800 4250 0025.

- Assesseees can click on “**View**” link under Response column to view the response submitted. The following details are displayed:
 - S. No.
 - Transaction ID – A hyper link
 - Date of Response
 - Response Type

Response To Outstanding Tax Demand

S.No.	Transaction ID	Date of Response	Response Type
1	1000222555	03/12/2014	Disagree with demand

Back

Click on Transaction ID to know the details of response submitted.

Response to Outstanding Tax Demand

[View Response Details](#)

[Disagree with demand](#)

Rectification filed with AO	
Date of Application (DD/MM/YYYY)	08/12/2014
Remarks	Application Submtited

Note:

- Demand position gets updated every day
- Interest demand u/s 220(2) is linked to the principal demand of the same assessment year. This indicates that principal demand is already adjusted/ paid and interest demand is the only outstanding value. Hence does not require any confirmation.
- If demand is shown to be uploaded by AO in the above table, rectification right is with Assessing Officer, please contact your jurisdictional Assessing Officer for the same.
- For the demand against which there is "No Submit response option" available such demand is already confirmed by the Assessing Officer. Kindly contact your Jurisdictional Assessing officer.

Q&A

