**1. What triggers the issuance of a Notice of Demand under the Income-tax Act?**

* A) Filing of a revised return
* B) Assessment of additional tax liability by the Assessing Officer
* C) Refund of excess tax paid
* D) Submission of incorrect documents

**Answer:** B) Assessment of additional tax liability by the Assessing Officer

**2. What is the primary purpose of a Notice of Demand?**

* A) To inform the taxpayer about the start of an audit
* B) To demand payment of additional tax assessed
* C) To notify about a refund due to the taxpayer
* D) To request additional documentation from the taxpayer

**Answer:** B) To demand payment of additional tax assessed

**3. Under which section of the Income-tax Act can a taxpayer or Assessing Officer request a rectification of a mistake?**

* A) Section 147
* B) Section 139
* C) Section 234
* D) Section 154

**Answer:** D) Section 154

**4. Which of the following is eligible for rectification under Section 154?**

* A) Reassessment of income
* B) A mistake apparent from the record
* C) Dispute over the tax rate applied
* D) Change in the taxpayer's residential status

**Answer:** B) A mistake apparent from the record

**5. What is the primary benefit of using the e-process for responding to a notice under Section 154?**

* A) Faster resolution of disputes
* B) Reduced need for physical visits to tax offices
* C) Greater accuracy in rectification applications
* D) All of the above

**Answer:** D) All of the above

**6. What is the first step a taxpayer should take when responding to a Notice u/s 154 through the e-process?**

* A) File an appeal to the Commissioner
* B) Submit a rectification application online
* C) Make an appointment with the Assessing Officer
* D) Pay the additional tax demanded

**Answer:** B) Submit a rectification application online

**7. Which of the following is a key element to include when drafting a rectification application?**

* A) Detailed explanation of the mistake
* B) New evidence not previously submitted
* C) Request for a lower tax rate
* D) A petition for reassessment

**Answer:** A) Detailed explanation of the mistake

**8. When drafting a rectification application, what is the most important document to attach?**

* A) PAN card copy
* B) Bank statements
* C) Evidence supporting the rectification claim
* D) Proof of address

**Answer:** C) Evidence supporting the rectification claim

**9. Who has the authority to accept or reject a rectification application under Section 154?**

* A) Taxpayer's legal advisor
* B) Income-tax Appellate Tribunal
* C) Assessing Officer
* D) High Court

**Answer:** C) Assessing Officer

**10. What is the typical outcome if the Assessing Officer finds the rectification application to be valid?**

* A) The demand notice is withdrawn
* B) A reassessment of income is initiated
* C) The taxpayer is penalized
* D) The mistake is corrected, and the taxpayer is notified

**Answer:** D) The mistake is corrected, and the taxpayer is notified

Q1. When do I need to submit a rectification request?

Ans. A request for rectification can be submitted on the e-Filing portal if there is any mistake apparent from record, in an Intimation issued u/s 143(1) or in an order u/s 154 passed by the CPC. A rectification request can be submitted only for returns that are already processed by CPC.

Q2. My e-Filed Income Tax Return has been processed by CPC raising a demand / less refund, whom should I approach for rectification?

Ans. If your Income Tax Return for the relevant Assessment Year is processed by CPC, you can file online rectification with CPC after logging in to your e-Filing account.

Q3. What kinds of errors can be corrected by submitting a rectification request?

Ans. You can submit a rectification request for errors in processing of your income tax return by CPC. Only mistakes apparent from record are considered for rectification.

Note- Do not use rectification request for any other mistake on your part which can be corrected with a revised return.

Q4. What are the different request types for income tax rectification available on e-Filing portal?

Ans. Three type of rectification request can be filed on e-filing portal

* Reprocess the Return
* Tax Credit Mismatch Correction
* Return Data Correction (offline)

Note: For Return Data Correction (Offline), taxpayers needed to upload XML generated in the offline utility till AY2019-20 but can upload JSON and submit rectification online from AY2020-21.

Q5. When can I file Reprocess the return request?

Ans. It is advisable to select this option if you have furnished true and correct particulars in Return of Income and CPC has not considered the same during processing.

Examples-For below scenarios Reprocess the Return request can be filed-

Taxpayer has claimed deductions in original/revised return and same has not been allowed while processing of return.

Taxpayer has made correct claim of TDS/TCS/Self-assessment tax/Advance tax and same has not been allowed while processing of return.

Q6. When can I file Return Data Correction request?

Ans. Please re-enter all the entries in the schedules. All the corrected entries as well as remaining entries mentioned in the ITR ﬁled earlier are to be entered. Make the necessary corrections in the data. While doing corrections, make sure not to declare any new source of Income or declare additional deduction.

Examples - For below scenarios Return Data Correction request can be filed-

a) If Taxpayer has wrongly shown income in incorrect head of income.

b) Taxpayer can make changes in any other information, provided that these changes do not result in a variance in gross total income and deductions.

c) In this type of rectification request taxpayer is not allowed to make below mentioned changes –

i. Fresh claim and/ or Additional claim and/ or Reduction of carry forward losses.

ii. Fresh claim and/ or Additional claim and/ or Reduction of brought forward losses.

iii. Fresh claim and/ or Additional claim and/ or Reduction of MAT credit.

iv. Fresh deduction/Additional claim/ Reduction of deduction under chapter VI A.

Q7. When can I file Tax Credit Mismatch Correction?

Ans. It is advisable to use this option if you want to correct details in TDS/TCS/IT challans of the processed return. Please re-enter all the entries in the schedules. All the corrected entries as well as other entries mentioned in the ITR filed earlier are to be entered. Make the necessary corrections in the data. While doing corrections, make sure not to claim credits which is not part of the 26AS statement.

Examples-For below scenarios Tax Credit Mismatch Correction request can be filed-

a) Taxpayer can add new Self-Assessment tax challan which has been paid to nullify demand raised in original return.

b) If taxpayer has incorrectly provided any Self-Assessment tax/Advance tax challan details such as BSR code, Date of payment, Amount, Challan number while filing original return, they can correct the error in this category of rectification.

c) If taxpayer has incorrectly provided any TDS/TCS details such as TAN, PAN, Amount etc.

d) Taxpayer can only Edit/Delete TDS/TCS entry.

Q8. I want to file a rectification against an intimation u/s 143(1) from 5 years ago. Why is the system not allowing it?

Ans. You are not allowed to file rectification request after the expiry of 4 years from the end of the FY in which the intimation u/s 143(1) was passed.

Q9. Do I need to E-verify my rectification request?

Ans. No, there is no need to E-verify rectification request.

Q10. Can I rectify my previously filed ITR using the rectification request service?

Ans.. If you notice a mistake in your submitted ITR, and it has not processed by CPC, you can submit a revised return. You can use the rectification request service on the e-Filing portal only against an order/notice u/s 143(1) from CPC.

Q11. My previously filed rectification request is yet to be acted upon at CPC processed. Can I submit or file another rectification request for the same request type?

Ans.. No. You cannot submit a rectification request for an Assessment Year unless previously filed rectification request has been acted upon by CPC.

Q12. Where can I find my rectification reference number?

Ans. Once you submit your rectification request, you will receive a mail or a message notifying you of your 15-digit rectification reference number. You can also find your 15-digit rectification number under Rectification Status after logging in to your e-Filing account.

Q13. Can I check my rectification status offline?

Ans.. No, you cannot view the status offline. You will be required to log in to the e-Filing portal to view the rectification status.

Q14. Who can apply for rectification request?

Ans..Only these parties who get the order / notice u/s 143(1) from CPC can apply for rectification request on the e-Filing portal:

* Registered taxpayers
* ERIs (who have added client PAN)
* Authorized Signatories and Representatives

Q15. Can I submit a rectification request on e-Filing in case of manual / paper filing of return?

Ans.. No, Rectification requests in paper form are NOT accepted at CPC. Every communication to CPC has to be made only in electronic form in the manner provided by the CPC.

Q16. Can I submit a rectification request on e-Filing portal in case rectification rights are transferred to AO?

Ans.. No, the Rectification Request service on the e-Filing portal currently does not cover rectification in case of rights transferred to AO. In such a case, you need to approach your AO with the rectification application.

Q17. Can a rectification request be withdrawn or filed again, once submitted?

Ans. No, you are not allowed to withdraw rectification requests already submitted. You can file another rectification request only after the submitted one is processed in CPC.

Q18. Can I claim exemptions/deductions when submitting a rectification request?

Ans. No. You are not allowed to claim new exemptions/deductions while filing a rectification request.

Q19. There is a change in my income/bank/address details, which I need to update in my ITR. Should I file a rectification request?

Ans. Rectification request is not applicable for a change in income / bank / address details. Your income/Bank/Address can be updated through a revised return.

Q20. Up to which AYs in the past can a rectification request be filed online?

Ans. There is no specific AY till when rectification can be submitted online, it depends on the particular case. Rectification request can be submitted within 4 years from the end of the financial year in which the order sought to be amended was passed.

Q21. I am required to be audited u/s 44AB. Is DSC compulsory for me when filing a rectification request?

Ans. No, DSC is not mandatory for filing a rectification request.

Q22. I uploaded the wrong details in my rectification request. How do I correct it?

Ans. You cannot submit a revision of the rectification request, neither can you withdraw it. Once submitted, you can file another rectification request after the submitted one is processed in CPC.

Q23. I have paid the demand raised by CPC. Do I have to file a rectification request to cancel the demand?

Ans. You can file Tax credit mismatch correction request with paid challan details.

Q24. I filed my original ITR post the due date (belated return). I need to revise the submitted ITR. Can I file a rectification request?

Ans. No , Rectification of ITRs are different from filing a revised return. You can revise your belated return (applicable only from FY 2016-17 onwards) either before the end of the following FY, or before the processing of the ITR by tax authorities, whichever comes first. A rectification request can only be filed in response to a notice / order / intimation from CPC for a specific e-Filed return.

Q25. I originally filed ITR-1. Can I use ITR-2 when responding to the CPC notice with a rectification request?

Ans. No, you will need to use ITR-1 if that's what you filed originally.

Q26. Can an appeal be filed against a rectification order?

Ans. Yes, You can file an appeal directly to the CIT(A) against an order issued by CPC