

# ICMAI

## The Institute of Cost Accountants of India

(Statutory Body under an Act of Parliament)

[www.icmai.in](http://www.icmai.in)



## PRACTICAL GUIDE FOR

# Income Tax e-Filing of ITR

## THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

### Headquarters:

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

### Kolkata Office:

CMA Bhawan, 12, Sudder Street, Kolkata - 700016

**Direct Tax**

Behind Every Successful Business Decision, there is always a **CMA**

## About the Institute

**T**he Institute of Cost Accountants of India (ICMAI) is a statutory body set up under an Act of Parliament in the year 1959. The Institute as a part of its obligation, regulates the profession of Cost and Management Accountancy, enrolls students for its courses, provides coaching facilities to the students, organizes professional development programmes for the members and undertakes research programmes in the field of Cost and Management Accountancy. The Institute pursues the vision of cost competitiveness, cost management, efficient use of resources and structured approach to cost accounting as the key drivers of the profession. In today's world, the profession of conventional accounting and auditing has taken a back seat and cost and management accountants increasingly contributing towards the management of scarce resources like funds, land and apply strategic decisions. This has opened up further scope and tremendous opportunities for cost accountants in India and abroad.

The Institute is headquartered in New Delhi having four Regional Councils at Kolkata, Delhi, Mumbai and Chennai, 117 Chapters in India and 11 Overseas Centres. The Institute is the largest Cost & Management Accounting body in the world with about 1,00,000 qualified CMAs and over 5,00,000 students pursuing the CMA Course. The Institute is a founder member of International Federation of Accountants (IFAC), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA). The Institute is also an Associate Member of ASEAN Federation of Accountants (AFA) and member in the Council of International Integrated Reporting Council (IIRC), UK.

### Vision Statement

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

### Mission Statement

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

### Institute Motto

असतोमा सद्गमय  
तमसोमा ज्योतिर् गमय  
मृत्योर्मा मृतं गमय  
ॐ शान्ति शान्ति शान्तिः

From ignorance, lead me to truth  
From darkness, lead me to light  
From death, lead me to immortality  
Peace, Peace, Peace

**Behind Every Successful Business Decision, there is always a CMA**

**PRACTICAL GUIDE FOR**

# Income Tax e-Filing of ITR



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**

**Headquarters:**

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

**Kolkata Office:**

CMA Bhawan, 12, Sunder Street, Kolkata - 700016

**Behind Every Successful Business Decision, there is always a CMA**





---

## *Index*

---

Provision relating to filing of return due dates	Page - 3
Mode of filing return	Page - 6
Applicability of different income tax return forms	Page - 10
Introduction to income tax portal	Page - 11
Registration of PAN in the portal	Page - 13
General functionalities available in the portal	Page - 19
Viewing AIS and its importance	Page - 50
Process of e-payment	Page - 56
Online tax calculators	Page - 62
File ITR-1 (Sahaj) Online User Manual	Page - 68
Verification of submitted ITR	Page - 90
Know your ITR status user manual	Page - 112
Know your refund status manual	Page - 119
Overview of ITR forms applicable to an individual or HUF	Page - 125
Return of income by Non-resident individual	Page - 127
Return of income by LLP	Page - 128
Return of income by domestic company	Page - 129
Return of income by foreign company	Page - 130





# Provision relating to filing of return due dates

## Section 139 – Filing of Income Tax Returns (ITR)

Section 139 of the **Income Tax Act** sets the rules on when and who should file an **income tax return (ITR)**. It applies to **companies, individuals, firms, and other entities**, specifying **mandatory filing requirements, due dates, penalties, exemptions**, and provisions for **revised or updated returns**.

### 1. Who is Required to File an ITR?

The law mandates certain persons/entities to file an ITR **on or before the due date**:

#### (A) Mandatory Filing of Returns

- **Companies & Firms** – Every **company and firm** must file an ITR regardless of profit or loss.
- **Individuals & Other Entities** – If the total **income exceeds the tax-free limit**, filing is mandatory.

#### (B) Special Cases

Even if a person's total income is **below the taxable threshold**, they may still have to file an ITR based on certain financial activities. These include:

1. **Owning a car**: If you own a **motor vehicle** (except a two-wheeler), filing is required.
2. **High electricity consumption**: Spending **₹50,000 or more on electricity** in a year makes filing mandatory.
3. **Foreign travel**: If you've **incurred expenses for foreign travel**, even if your income is below the limit, you must file.
4. **Credit card ownership**: Holding a **credit card (not an add-on card)** makes you liable to file.
5. **Membership in luxury clubs**: Being a member of a club where the **entrance fee is ₹25,000 or more** requires tax filing.
6. **Large deposits & expenditures**:
  - Depositing **₹1 crore or more** in current accounts in a year.
  - Spending **₹2 lakh or more** on foreign travel.
  - Spending **₹1 lakh or more** on electricity consumption.



## 2. Due Dates for Filing

The deadline to file an ITR depends on the category of the filer:

Category	Due Date
Companies & audited entities	October 31 (assessment year)
Individuals & other taxpayers	July 31 (assessment year)
International transactions or transfer pricing cases	November 30

## 3. Filing Options & Procedures

Taxpayers can **file returns electronically** using the prescribed forms and must ensure the data is correctly entered and verified. Certain entities also need to furnish details like:

- **Financial assets held abroad** (for residents).
- **Bank accounts, expenditures, and tax credits** in prescribed formats.

## 4. Handling Losses & Revised Returns

If assessee incurs **losses** in business or investments, filing an ITR ensures that the losses can be **carried forward to future years** for tax adjustments.

- **Mistakes in ITR?** Assessee can **revise** your return if errors are found, but only **before the assessment is finalized**.

## 5. Late Filing & Penalties

If assessee fail to file an ITR by the due date, you may face:

- **Interest** is liable to be paid on unpaid taxes.
- **Late filing fees under Section 234F**, which can go up to ₹10,000.
- Loss of **certain tax benefits**, like carrying forward losses.

## 6. Updated Returns – Section 139(8A)

Sometimes, taxpayers discover **errors or missing income** in their already filed returns. To fix this, they can **update their return within 24 months** after the financial year ends.



### Exceptions to Updating Returns:

Assessee **cannot** file an updated return if:

- The return **reduces tax liability** or **increases refund**.
- Assessee is **under investigation or search operations**.
- **Prosecution** is pending for tax fraud.

### 7. Rectification of Defective Returns

The Assessing Officer may **reject a return** if it is **incorrect or incomplete**. If notified, taxpayers have **15 days** to rectify errors; otherwise, the return becomes **invalid**.

### Key Takeaways

- Every **company & firm must** file an ITR.
- Individuals **must file** if their income exceeds the exemption limit, **or** they fall under **special financial categories**.
- **Late filing attracts penalties & interest**.
- **Losses can be carried forward** if reported properly.
- **Updated returns allow corrections**, but certain restrictions apply.



# Mode of filing return

## e-Filing of ITR

The user can file the Income Tax Return (ITR) in two modes:

1. **Offline:** Download the applicable ITR, fill the form, save the generated JSON file and then upload it.

To e-File the ITR using the upload JSON method, the user must download either of the following ITR utility:

- Common offline utility (ITR-1 to 4) and ITR 5, 6, 7 separately
- Excel utility (ITR-1 to ITR-7).

Perform the following steps to download the **Utility**, then to generate and Upload the JSON:

1. Go to the Income Tax e-Filing portal <https://www.incometax.gov.in/iec/foportal/>
2. Download the applicable ITR utility from '**Downloads > Income Tax Return**'. Utility for MAC is available, separately.
3. Extract the downloaded utility ZIP file and Open the Utility from the extracted folder.
4. Step for JSON Utility

- **Run the utility and click on “Continue” button**
- **Go to returns >File return, then user can perform following activity**

**1. Download Pre-filled data.**

**2. Import Pre-filled data-** Enter PAN and select assessment year and attached Pre-filled JSON data and click on “Procced”. Click on file return > Continue >Select ITR Form and proceed with ITR form.

**3. Import draft ITR filled in Online mode or import JSON generated from Excel/HTML utility**

### Note:

Validate all the tabs or confirm the calculation of each page of the ITR form and Calculate the Tax. Preview the Return and proceed to validation and get zero error



5. Login to e-Filing portal by entering user ID (PAN), and Password, or directly upload the JSON from utility and simultaneously e-verify the return or e-verify later on.

6. Choose any one of the following option to verify the Income Tax Return:

(a) E-verify now, further options are available

- I would like to verify using OTP on mobile number registered with Aadhaar
- I would like to verify using Digital Signature Certificate (DSC)
- Generate electronic verification code (EVC)
- Through Net Banking
- Through Bank Account
- Through Demat Account
- I already have an Electronic Verification Code (EVC)
- I already have an OTP on Mobile number registered with Aadhaar

(b) e-verify later

(c) e-verify via ITR-V.

- ITR -V to send through speed post to "Centralized Processing Center, Income Tax Department, Bengaluru – 560500".

On choosing

- DSC as verification option: - Attach the signature file generated from DSC management utility.
- Aadhaar OTP as verification option: - Enter the Aadhaar OTP received in the mobile number registered with UIDAI.
- EVC through Bank account, Demat account or Bank ATM as verification option: - Enter the EVC received in the mobile number registered with Bank or Demat Account respectively.
- Other two verification options, the ITR will be submitted but the process of filing the ITRs is not complete until it is verified. The submitted ITR should be e-Verified later after login to e-filing portal by using ID and password ' e-file >Income Tax Returns > e-Verify Return' option or without login to from home page, click on e-verify return and enter PAN, Assessment year, acknowledgement Number and mobile number and click on continue button or the signed ITR-V should be sent to CPC, Bengaluru.



### Steps for generating and Upload the JSON, file through Excel utility

1. Go to <https://www.incometax.gov.in/iec/foportal/downloads/income-tax-returns>  
Download excel utility( ITR 1 to ITR 7) after selection of assessment year
2. Extract the zip file
3. Right click and utility and go to properties> click on Unlock and apply
4. After unlocking excel utility fill the data by manual or Import JSON file or import prefill data.
5. Validate all tab and calculate tax
6. After Validation generate the JSON and upload to e-filing portal
7. Login by using ID and password and go to income tax return>Select Assessment year>Select offline >Select return type>Select ITR Type, then click on continue button
8. Attach JSON file and click on Proceed to verification
9. Verification method will be same as discussed earlier.

2. **Online:** Enter the relevant data directly online at e-filing portal and submit it.

1. Go to the Income Tax e-Filing portal, <https://www.incometax.gov.in/iec/foportal/>
2. Login to e-Filing portal by entering user ID (PAN), and check “Please confirm your secure access” message displayed above then enter password and then click on “Continue”.
3. Go to 'e-File'> 'Income Tax Returns>File Income Tax Return' ink.
4. On Income Tax Return Page:
  - Select 'Assessment Year'
  - Select Online in Select Mode of Filing
  - Click on Start Filing
  - Select Type of assesee and click on “Continue”
  - Click on “Start New Filing”
  - Select from “Individuals/HUF/Others”
  - Select 'ITR Form'
  - Click on proceed
  - Click on “Let’s get Started



- Select applicable option from “Are you filing Income Tax Return any of the following reason?”
  - Click on Continue button
5. Read the Instructions carefully and Fill all the applicable and mandatory fields of the Online ITR Form.
  6. After confirmation of all tab, click on “Proceed”.
  7. Click on “Preview return” check out the first check box and click on “Proceed to preview”. ITR form can be downloaded or take print out.
  8. Click on “Proceed to validation” The error list will be displayed, resolve the error so get zero error and click on “Proceed to verification”.
  9. E-Verification process shall be same as offline method as discussed above.

**Note:** In case ITR filing is incomplete and re login then, user can resume the ITR, which was saved draft, as earlier

Choose the appropriate Verification option as below

**(a) E- verify now, further options are available**

- I would like to verify using OTP on mobile number registered with Aadhaar
- I would like to verify using a Digital Signature Certificate (DSC)
- Generate electronic verification code (EVC)
- Through Net Banking
- Through Bank Account
- Through Demat Account
- I already have an Electronic Verification Code (EVC)
- I already have an OTP on Mobile number registered with Aadhaar

**(b) e-verify later**

**(c) e-verify via ITR-V.**

**Note** -After login to e-filing portal by using ID and password ' e-file >Income Tax Returns > e-Verify Return' option or without login to from home page, click on e- verify return and enter PAN, Assessment year, Acknowledgement Number and mobile number and click on continue button or the signed ITR-V should be sent to Centralized Processing Center, Income Tax Department, Bengaluru – 560500" by speed post.



# Applicability of different income tax return forms

<b>Return Form</b>	<b>Brief Description</b>
ITR - 1	Also known as SAHAJ is applicable to resident other than not ordinarily resident) having total income up to Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income up to Rs.5000
ITR - 2	It is applicable to an individual or an Hindu Undivided Family not having income chargeable to income-tax under the head "Profits or gains of business or profession"
ITR - 3	It is applicable to an individual or a Hindu Undivided Family who has any income chargeable to tax under the head business or profession
ITR - 4	Also known as SUGAM is applicable Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE.
ITR - 5	This Form can be used by a person being a firm, LLP, AOP, BOI, artificial juridical person referred to in section 2(31)(vii), cooperative society and local authority. However, a person who is required to file the return of income under section 139(4A) or 139(4B) or 139(4C) or 139(4D) shall not use this form ( <i>i.e.</i> , trusts, political parties, institutions, colleges)
ITR - 6	It is applicable to a company, other than a company claiming exemption under section 11 (exemption under section 11 can be claimed by charitable/religious trust).
ITR - 7	It is applicable to a persons including companies who are required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D) ( <i>i.e.</i> , trusts, political parties, institutions, colleges).
ITR - V	It is the acknowledgement of filing the return of income.



# Introduction to Income Tax Portal

<https://www.incometax.gov.in> is the official portal of Income Tax Department, Ministry of Finance, Government of India. The portal has been developed as a Mission Mode Project under the National E-Governance Plan. The objective of this portal is to provide a single window access to the income tax related services for taxpayers and other stakeholders.

The Income Tax Department is committed to ensuring that the Portal is accessible to all users irrespective of device type in use, technology or ability. It has been built with the objective of providing maximum accessibility and usability to its users. This Portal may be viewed from a variety of devices such as Desktop / Laptop computers, web-enabled mobile devices, etc. The Department also aims to be standards compliant and follow principles of usability and universal design, to assist users of this Portal. This Portal is designed to meet Guidelines for Indian Government Websites and adheres to level A of the Web Content Accessibility Guidelines (WCAG) 2.0 laid down by the World Wide Web Consortium (W3C). However, users are cautioned that in case of any untoward event the Department reserves the right to adjust, stop or revamp the functioning of this Portal and/or disable access or log-in functionality of any users in the interest of the safety and quality of this Portal and its users.

Features:

1. **Icons:** Text has been supplemented with icons, wherever appropriate to enable users with learning disabilities to understand the information easily. Icons have been provided along with text labels for key navigation options as well as important features, such as print, email, etc.
2. **Identification of file type and size:** Information about alternate file types, such as PDF along with the file size has been provided within the link text to help users identify the same. In addition, icons for different file types have been provided with the links. This helps users in deciding whether they wish to access the link. For example, if a link opens a PDF file, the link text specifies its file size and file type.
3. **Headings:** The Web page content is organized using appropriate headings and sub-headings that provide a readable structure. H1 indicates the main heading, whereas H2 indicates a sub-heading.
4. **Titles:** An appropriate name for each Web page is specified that helps one to understand the page content easily.
5. **Alternate Text:** A brief description of an image is provided for users with visual disabilities. If you are using a browser that supports only text or have turned off the image display, you can still know what the image is all about by reading the alternate text in the absence of an image.



6. **Explicit form of label association:** A label is linked to its respective control, such as text box, checkbox, radio button, and drop-down list. This enables the assistive devices to identify the labels for the controls on a form.
7. **Form instructions and errors:** Instruction text and error messages for forms are displayed dynamically, i.e., while the user is navigating the form and filling up the form.
8. **Consistent navigation mechanism:** Consistent means of navigation and style of presentation throughout the Website have been incorporated. • **Keyboard Support:** The website can be browsed using a keyboard by pressing the Tab and Shift + Tab keys.
9. **Customised text size:** The size of the text on the Web pages can be changed either through the browser or, through the Accessibility Options page or by clicking on the text sizing icons present at the top of each page. **Adjust contrast scheme:** The website provides facility to enable users with visual impairments, such color blindness to view the web page information with ease. Facility available for changing the contrast of the web pages.



# Registration of PAN in the portal

Register for e-Filing (Taxpayer) User Manual

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

## 1. Overview

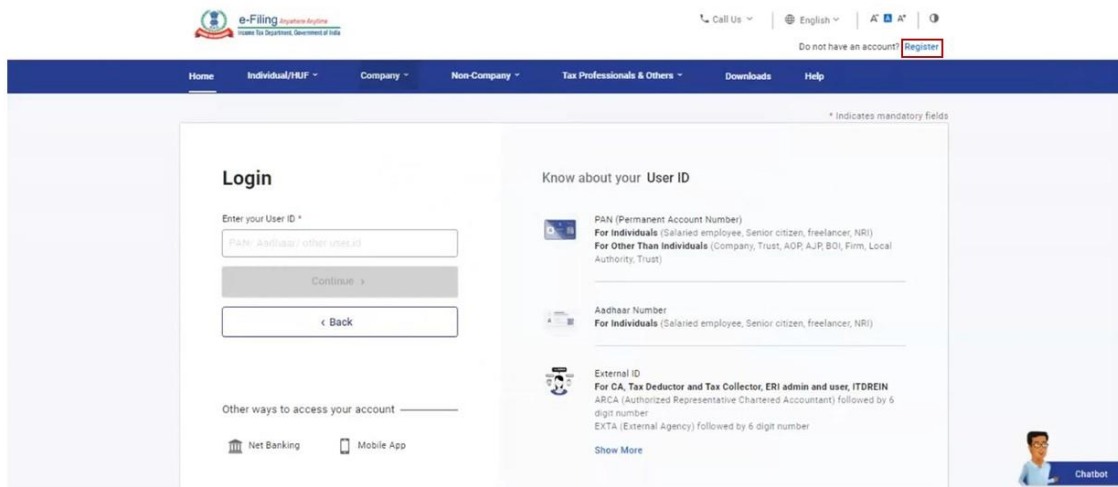
This pre-login service is available to all taxpayers (except Companies) who want to register on and access the e-Filing portal. The Registration service enables the taxpayer to access and track all tax-related activities.

## 2. Prerequisites for availing this service

- Valid and active PAN
- Valid Mobile Number
- Valid email ID

## 3. Step-by-Step Guide

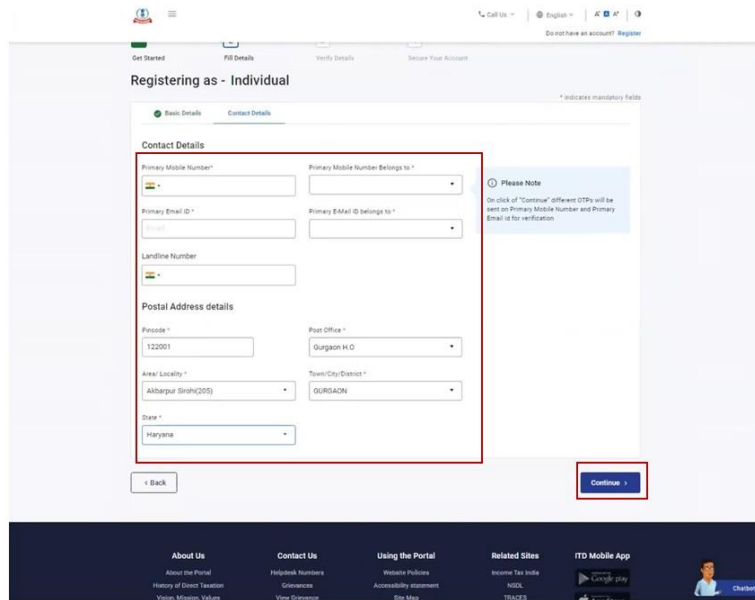
Step 1: Go to the e-Filing portal homepage, click Register.



**Step 2:** Enter your PAN under Register as a Taxpayer option and click Validate. In case the PAN is already registered or invalid, an error message is displayed.

**Step 3:** Enter all the mandatory details including Name, DOB / DOI, Gender (if applicable) and Residential Status as per your PAN on the Basic Details page and click Continue.

**Step 4:** After PAN is validated, the Contact Details page appears for individual taxpayers. Enter your Contact Details including Primary Mobile Number, email ID and Address. Click Continue.



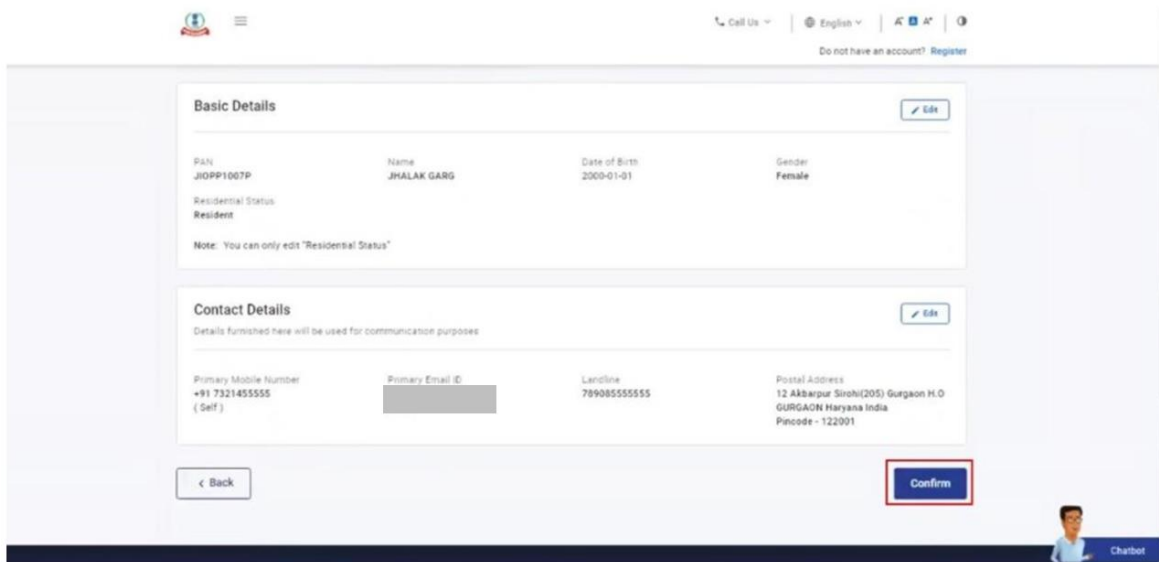
**Step 5:** Two separate OTPs are sent to the primary mobile number and email ID mentioned in Step 5. Enter the separate 6 digit OTPs received on the mobile number and email ID and click Continue.



Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

**Step 6:** Edit the details in the page if necessary and click Confirm.



Call Us | English | A A | Do not have an account? Register

### Basic Details

✎ Edit

PAN	Name	Date of Birth	Gender
JHPP1007P	JHALAK GARG	2009-01-01	Female

Residential Status  
Resident

Note: You can only edit "Residential Status"

### Contact Details

✎ Edit

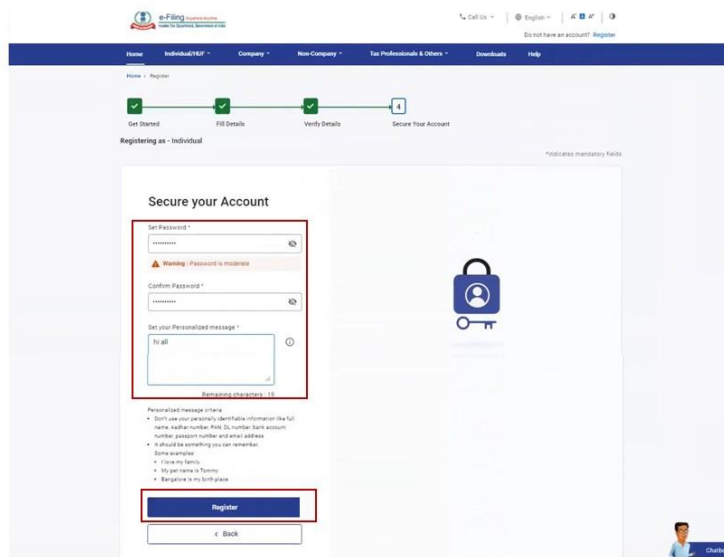
Details furnished here will be used for communication purposes

Primary Mobile Number ( Self )	Primary Email ID	Landline	Postal Address
+91 7321455555	[Redacted]	79908555555	12 Akbarpur Sirahi(205) Gurgaon H.O GURGAON Haryana India Pincode - 122001

< Back | Confirm

Chatbot

**Step 7:** On the Set Password page, enter your desired password in both the Set Password and Confirm Password textboxes. Enter your personalized message and click Register.

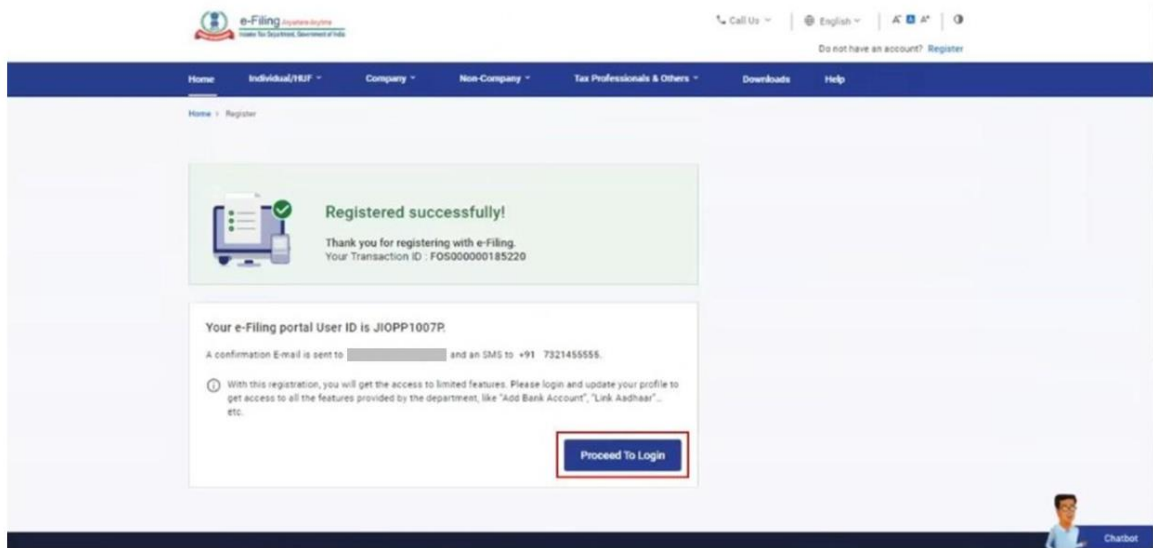


Note:

- Do not click Refresh or Back.
- While entering your new password, be careful of the password policy:
  - It should be at least 8 characters and at most 14 characters.
  - It should include both uppercase and lowercase letters.
  - It should contain a number.
  - It should have a special character (e.g. @\$%).



**Step 8:** When you are successfully registered, click Proceed to Login to begin the login process.



**Note:** Log in to the e-Filing portal and update your profile to access all the available services.

# General functionalities available in the portal

Dashboard and Worklist (Taxpayer) User Manual

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

## 1. Overview

This service is available to taxpayers registered on the e-Filing portal (post-login). The e-Filing Dashboard shows a summarized view of:

- A taxpayer's profile, statistics and other activities on the portal (e.g., IT Return / Form, Grievance Filing)
- Links to different Income Tax related services for a registered user

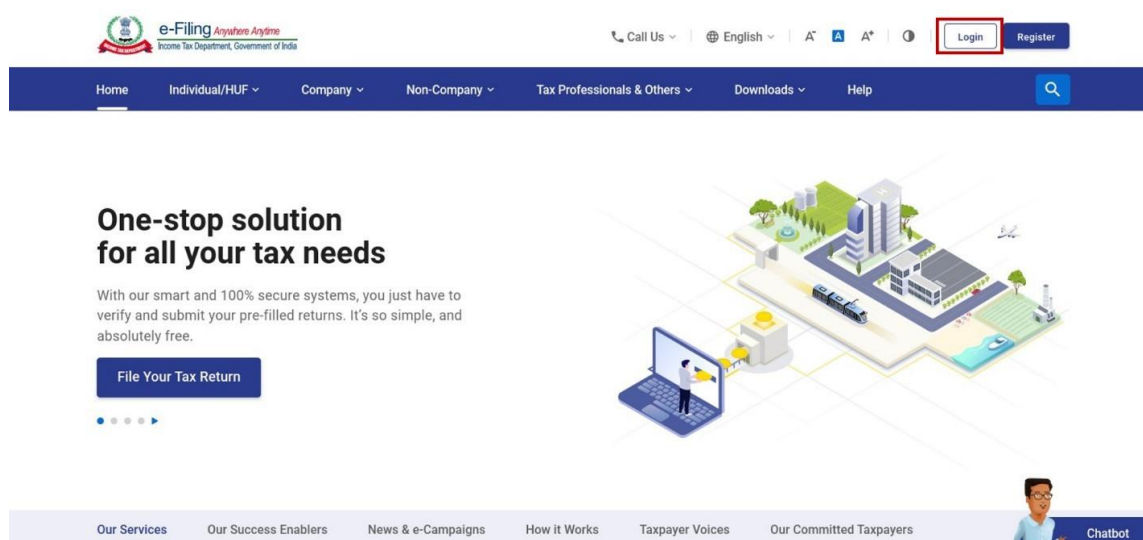
## 2. Prerequisites for availing this service

- Registered user on the e-Filing portal with valid user ID and password

## 3. Step-by-Step Guide

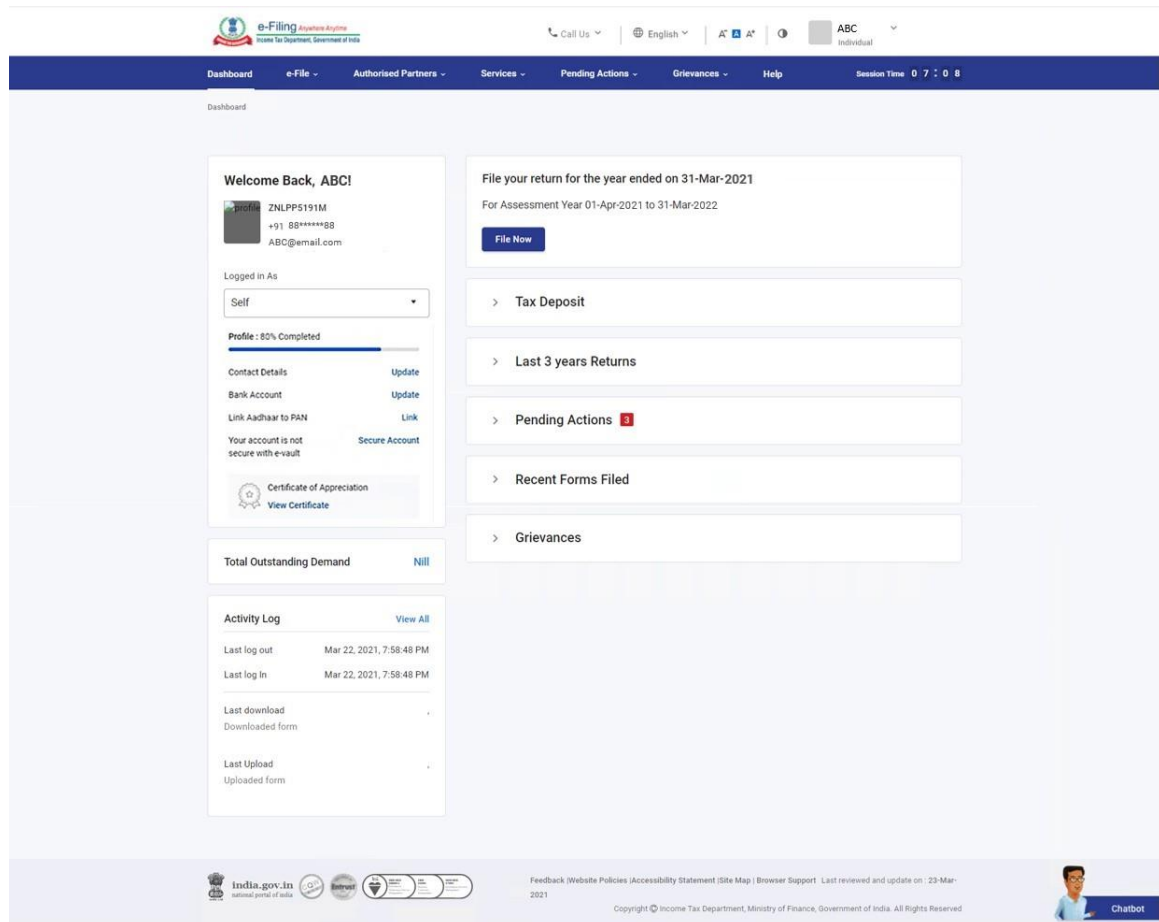
### 3.1 Access the Dashboard

**Step 1:** Log in to the e-Filing portal using your user ID and password.



The screenshot shows the e-Filing portal homepage. At the top, there is a navigation bar with the e-Filing logo and the text "e-Filing Anywhere Anytime Income Tax Department, Government of India". To the right of the logo, there are links for "Call Us", "English", and "Login" (highlighted with a red box), and a "Register" button. Below the navigation bar is a dark blue menu with links for "Home", "Individual/HUF", "Company", "Non-Company", "Tax Professionals & Others", "Downloads", and "Help". The main content area features a large heading "One-stop solution for all your tax needs" and a sub-heading "With our smart and 100% secure systems, you just have to verify and submit your pre-filled returns. It's so simple, and absolutely free." Below this text is a blue button labeled "File Your Tax Return". To the right of the text is an illustration of a modern office building with a laptop in the foreground. At the bottom of the page, there is a footer with links for "Our Services", "Our Success Enablers", "News & e-Campaigns", "How it Works", "Taxpayer Voices", "Our Committed Taxpayers", and a "Chatbot" button.

**Step 2:** After logging in, you will be taken to the e-Filing Dashboard. View the information available upfront on the e-Filing Dashboard.



The screenshot shows the e-Filing Dashboard for user ABC. The dashboard includes a navigation bar with links for Dashboard, e-File, Authorised Partners, Services, Pending Actions, Grievances, and Help. The main content area is divided into several sections:

- Welcome Back, ABC!**: A greeting section with user details (ZNLPP5191M, +91 88\*\*\*\*88, ABC@email.com) and a 'Logged in As' dropdown menu set to 'Self'. It also shows a 'Profile : 80% Completed' progress bar and links to update contact details, bank account, and link Aadhaar to PAN. A 'Certificate of Appreciation' is also visible.
- File your return for the year ended on 31-Mar-2021**: A section for filing returns for the assessment year 01-Apr-2021 to 31-Mar-2022, with a 'File Now' button.
- Navigation Menu**: A list of links for Tax Deposit, Last 3 years Returns, Pending Actions (with a red notification icon), Recent Forms Filed, and Grievances.
- Total Outstanding Demand**: A section showing a demand of Nil.
- Activity Log**: A table showing the last log out and log in times (Mar 22, 2021, 7:58:48 PM) and the last download and upload of forms.

The footer contains the India.gov.in logo, feedback links, and a chatbot icon.

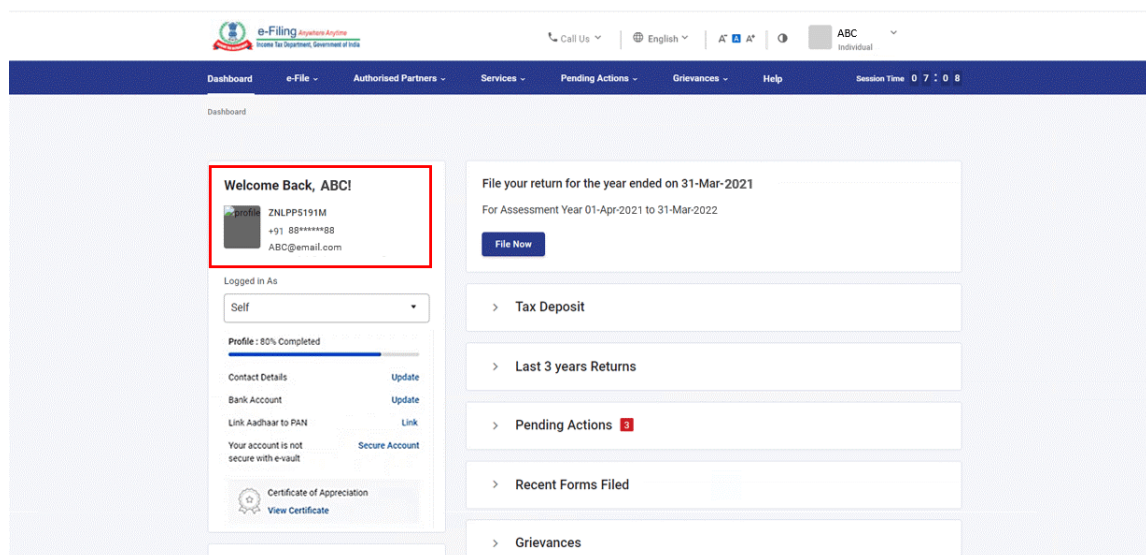
### Note:

- If your mandatory profile details are not updated, you will be prompted to fill them on logging in.
- If you choose to update your details when prompted, you will be taken to the Dashboard after you submit your details.
- If you choose to not update your details when prompted, you will be taken to the Dashboard directly. You may update your details later.

### 3.2 Taxpayer Dashboard

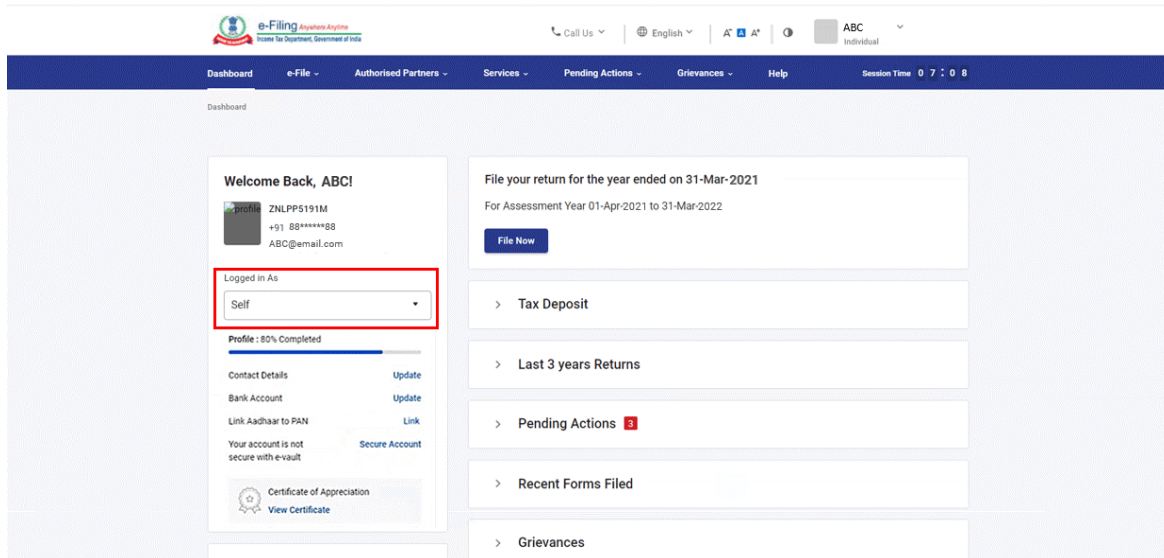
The taxpayer dashboard consists of the following sections:

**1. Profile Snapshot:** This section contains your name, profile photo, PAN, primary mobile number, and primary email ID. These fields are pre-filled from My Profile.



**2. User Role:** This section shows your role for the logged in PAN. The default status will be Self. Other statuses which can be displayed (depending on applicability) are as follows:

- Legal heir
- Guardian
- Agent
- Trustee
- Receiver
- Executor
- Official Liquidator or Resolution Professional
- Designated Principal Officer
- (On account of) Succession or Merger or Amalgamation or Takeover of Business or Profession
- Non-Resident
- Estate of Insolvent

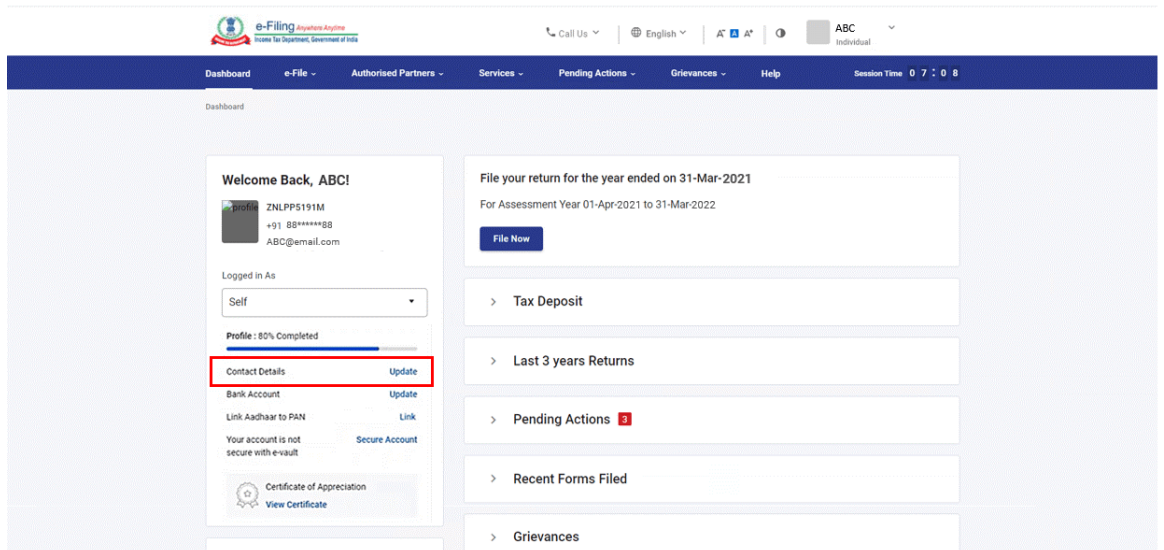


The screenshot shows the e-Filing dashboard for a user named ABC. The user is logged in as 'Self', which is highlighted with a red box. The dashboard includes a welcome message, user profile information (ZNLPP5191M, +91 88\*\*\*\*88, ABC@email.com), a profile completion progress bar (80%), and various update links for Contact Details, Bank Account, and Link Aadhaar to PAN. On the right, there is a section for filing the return for the year ended on 31-Mar-2021 for the assessment year 01-Apr-2021 to 31-Mar-2022, with a 'File Now' button. Below this, there are links for Tax Deposit, Last 3 years Returns, Pending Actions (3), Recent Forms Filed, and Grievances.

## Note:

- If you are a representative for more than one category, there will be another dropdown for your other role.
- You will be able to view only those roles for which you act as a representative.
- If you land on another role's Dashboard, click Go back to Self-Dashboard to your own Dashboard.

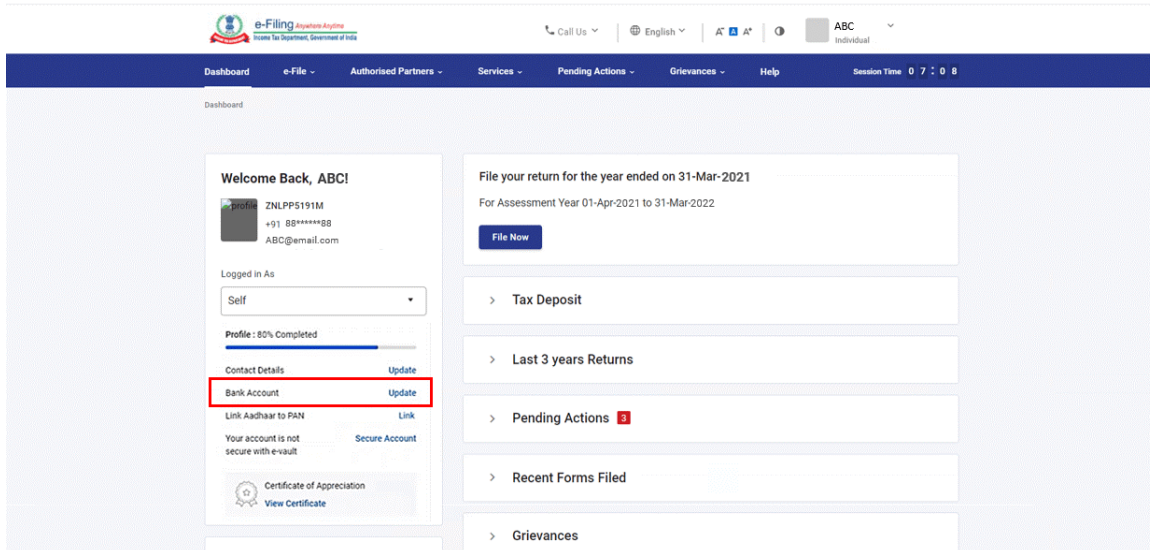
**3. Contact Details:** On clicking Update, you will be taken to My Profile > Contact Details (editable) page.



This screenshot is similar to the previous one, but the 'Contact Details' link in the profile section is highlighted with a red box. The 'Update' button next to it is also visible. The rest of the dashboard content remains the same.

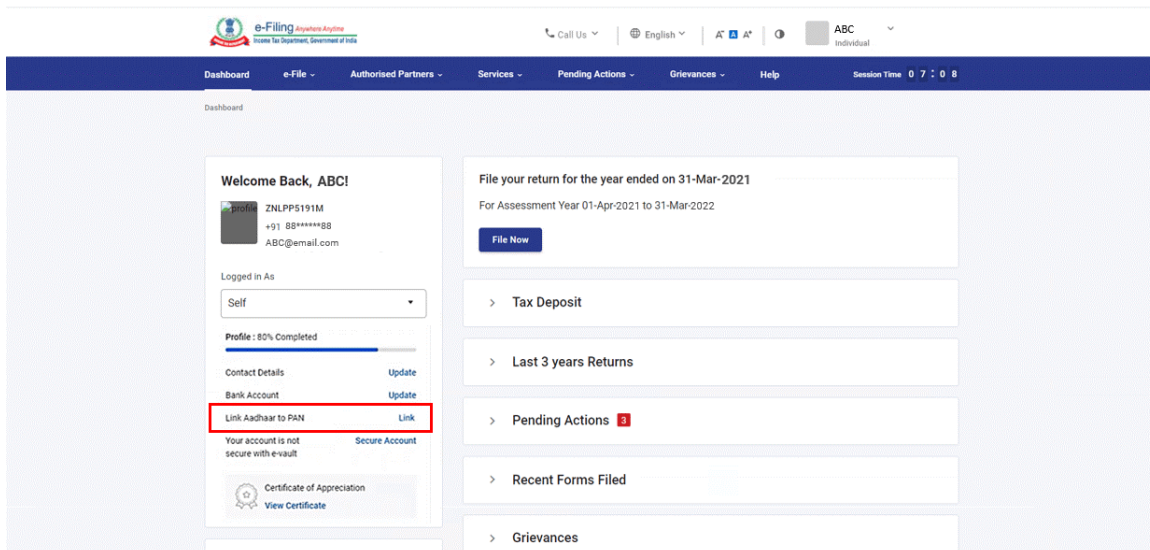


**4. Bank Account:** This section will be shown only if you have not validated your bank account. On clicking Update, you will be taken to My Profile > My Bank Account (editable) page.



**5. Link Aadhaar to PAN:** You will see either of the following options, depending on whether you have linked your Aadhaar to PAN:

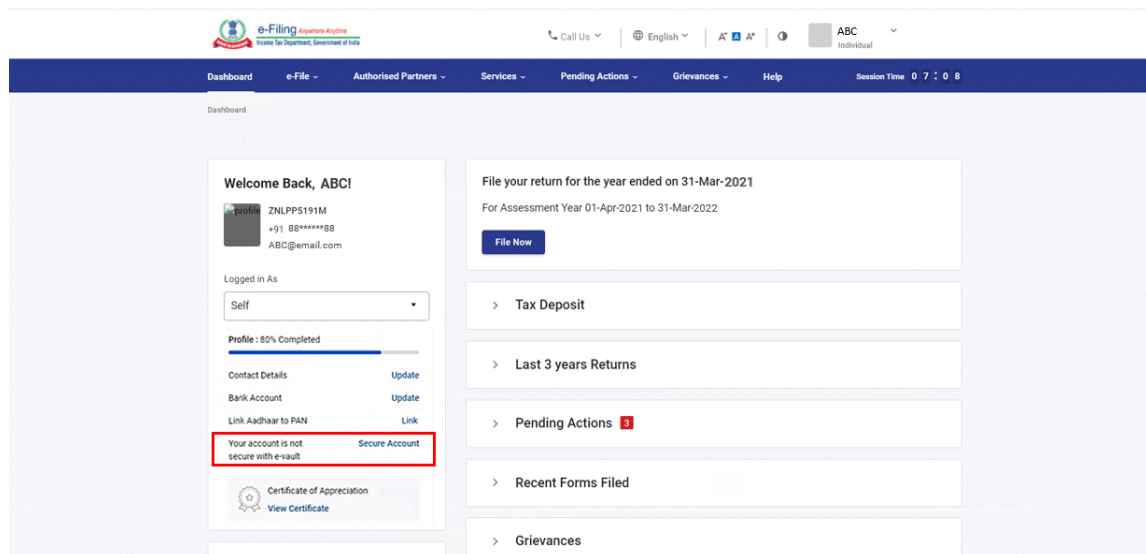
- Link (if you have not linked Aadhaar and PAN): You will view the Link Aadhaar page if you have not yet submitted a request for linking Aadhaar.
- Link Aadhaar Status (if you have linked Aadhaar and PAN): You will view the Link Aadhaar Status page if you have submitted a request for linking Aadhaar, and the validation is pending, or the linking has failed.





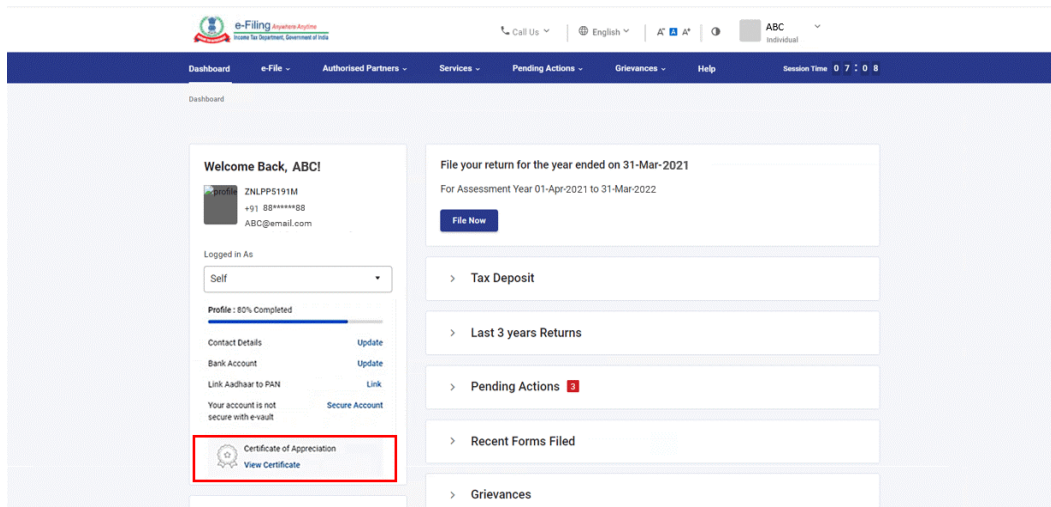
**6. e-Filing Vault Higher Security:** This feature tells you the level of security your account has, and displays it as the following, depending on your level of security:

- Your account is not secure: This message is displayed if you have not opted for any higher security option. On clicking Secure Account, you will be taken to the e-Filing Vault Higher Security page.
- Your account is partially secure: This message is displayed if you have opted for a higher security option only for either Login or for Reset Password services. On clicking Secure Account, you will be taken to the e-Filing Vault Higher Security page.
- Your account is secured: This message is displayed if you have opted for a higher security option for both Login or for Reset Password. On clicking Update Secure Options, you will be taken to the e-Filing Vault Higher Security page.

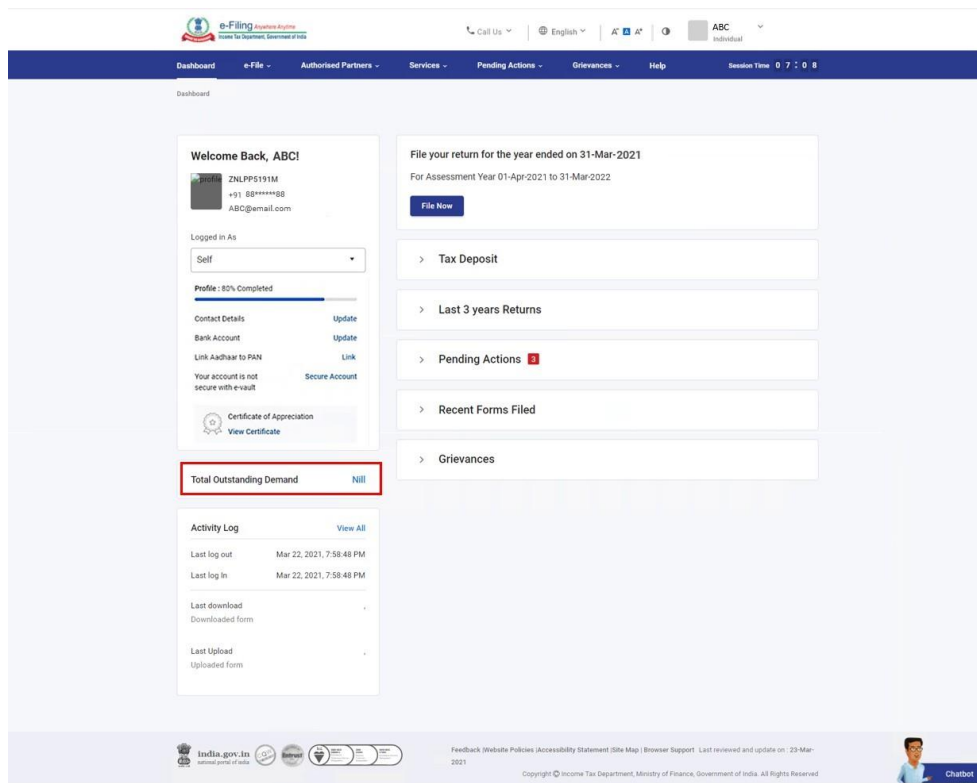


Note: It is recommended to secure your e-Filing account by using the e-Filing Vault Higher Security service.

**7. Certificate of Appreciation (if any):** This section will be shown only if you have a certificate of appreciation awarded to you. On clicking View Certificate, the certificate will be displayed.



**8. Total Outstanding Demand:** This is the summation of the outstanding amounts for all the AYs where demand exists against your PAN. If you have no outstanding demand, this section will show Nil as the amount. On clicking the amount, you will be taken to the Response to Outstanding Amount page.



**9. View Taxpayer Ledger:** On clicking this section, you will view a new page with a running ledger account of all tax debits and credits at a summarized and detailed level, for each FY and AY, for different tax codes.

The screenshot shows the e-Filing portal interface for user Hanzl. The 'View Taxpayer Ledger' option is highlighted with a red box. Other visible elements include the user's profile, tax deposit summary, last 3 years' returns bar chart, and pending actions.

**Welcome back, Hanzl!**  
 DTLPG9787E  
 +91 88\*\*\*\*\*88  
 ABC@email.com  
 Logged in as Self  
 Profile is upto-date  
 Contact Details [Update](#)  
 Bank account [Update](#)  
 Link Aadhaar to PAN [Link](#)  
 Your account is not secure with e-vault. [Secure Account](#)  
 Certificate of Appreciation [View certificate](#)

Total Outstanding Demand ₹ 20,000

**View Taxpayer Ledger**

4 events for today

Income & Tax Calculator

Activity Log [View All](#)  
 Last log out 26-Nov-2019, 5:30 pm  
 Last log in 26-Nov-2019, 2:15 pm  
 Last password change 26-Nov-2019, 3:17 pm

**File your return for the period ended on 31-Mar-2021**  
 For Assessment Year 1-Apr-2021 to 31-Mar-2022  
[File Now](#)

**Tax Deposit**

	A.Y. 2018-19	A.Y. 2019-20
TDS	₹ 8,218	₹ 10,218
Advance Tax	₹ 1,500	₹ 2,500
Self-assessment Tax	₹ 1,607	₹ 800
<b>TOTAL</b>	<b>₹ 11,325</b>	<b>₹ 13,518</b>

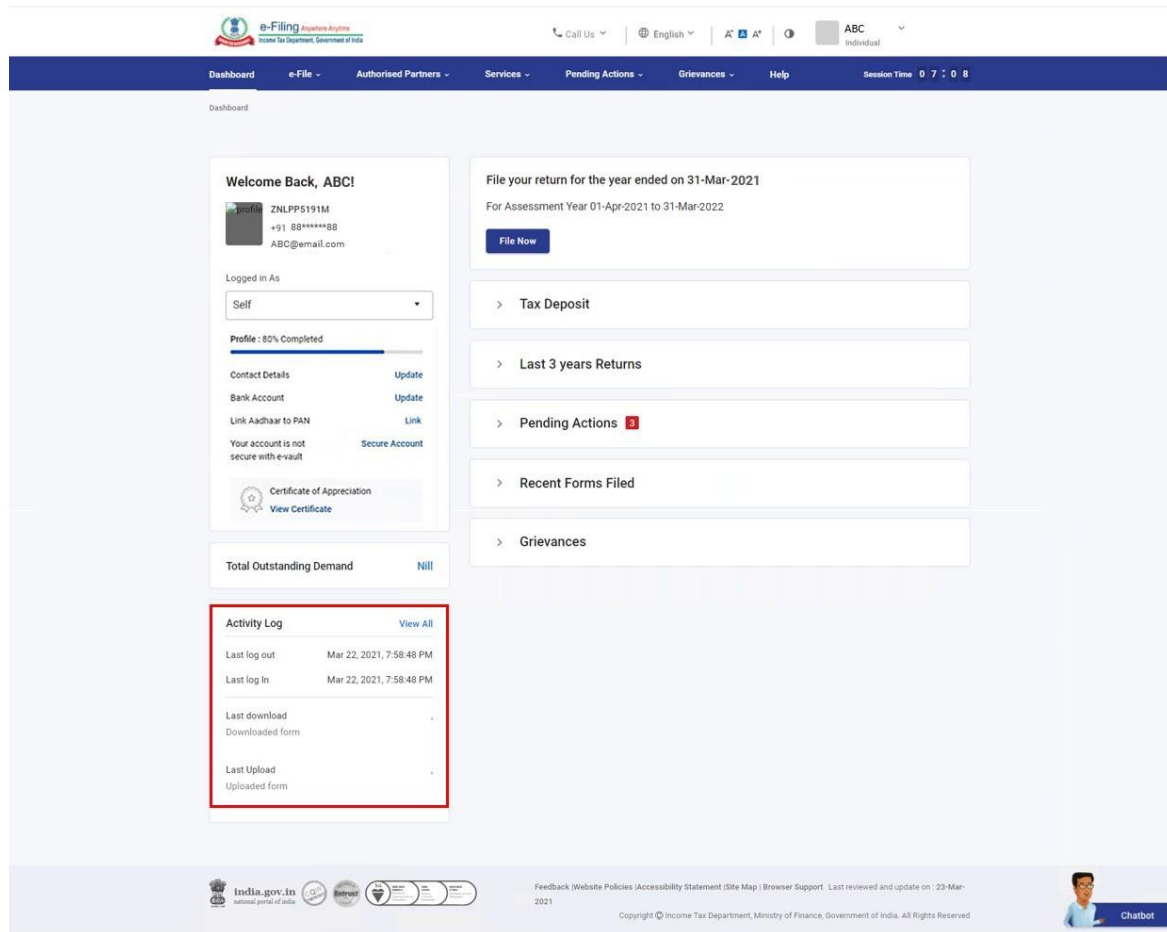
**Last 3 years' Returns**

Assessment Year	Taxable Income *	Tax Liability *	Tax Deposited *
A.Y. 2016-17	285	60	50
A.Y. 2017-18	285	69	60
A.Y. 2018-19	335	70	112

\* as per the latest order u/s-> sent to you

**Pending Actions** [View All](#)  
 Pending for Acceptance 5 days ago [Submit Response](#)

**10. Activity Log:** The activity log displays data related to last log in, log out, last upload and last download. On clicking View All, a detailed activity log is displayed.

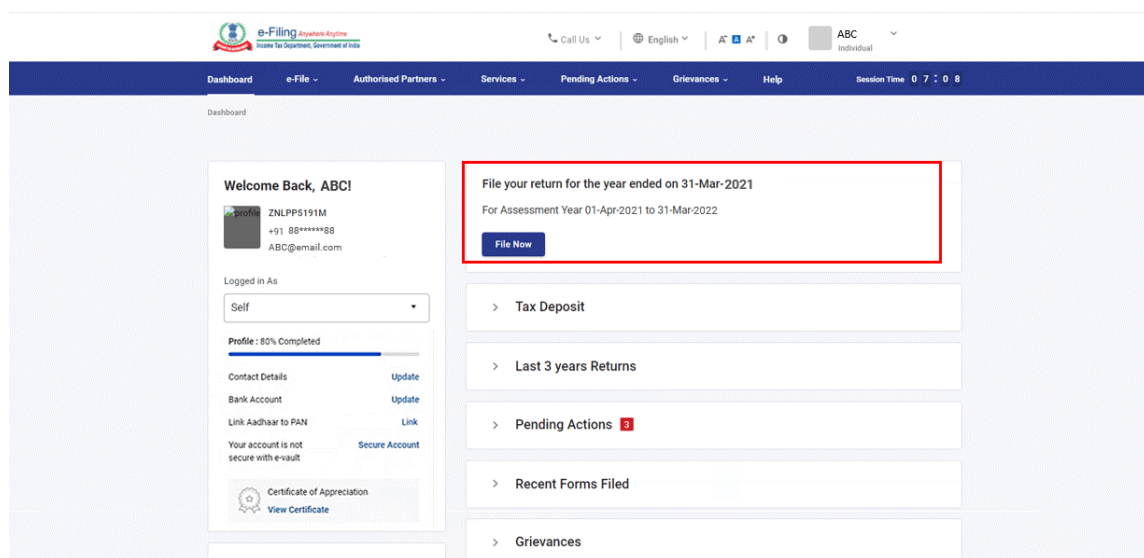


The screenshot shows the e-Filing dashboard for a user named ABC. The Activity Log section is highlighted with a red box and contains the following data:

Activity Log		<a href="#">View All</a>
Last log out	Mar 22, 2021, 7:58:48 PM	
Last log in	Mar 22, 2021, 7:58:48 PM	
Last download	Downloaded form	
Last Upload	Uploaded form	

The dashboard also includes a welcome message, user profile details (ZNLPP5191M, +91 88\*\*\*\*88, ABC@email.com), a 'File your return' prompt for the year ended on 31-Mar-2021, and a list of menu items: Tax Deposit, Last 3 years Returns, Pending Actions (5), Recent Forms Filed, and Grievances. The total outstanding demand is shown as Nil.

**11. File Your Return:** This section will be displayed if the return is yet to be filed for the current AY. The content in this section changes depending on the status of filing your return. It tells you which ITR you should file, the due date, and last date of filing for that particular AY as per the Income Tax Department notification. On clicking File Now, you will view the File Income Tax Returns page.



**12. Your <AY> Filing Status:** This section shows you the filing status once your return is filed for the current AY. The following information is also available in this section:

- Refund Awaited: This amount will be equal to the refund estimated (by you) while filing the return. If it is zero, then the amount displayed will be Nil. Once the return is processed and accounted, this amount will be equal to the refund amount to be issued to you.
- Demand Estimated: This amount will be equal to the demand estimated by the system while you file your return. If it is zero, then the amount displayed will be Nil. Once the return is processed and accounted, this amount will be equal to the outstanding demand amount against you for that AY.
- Return Status Process Graph: This graph will show four major steps related to return lifecycle:
  - Return filed on <date>
  - Return verified on <date> (Note: Return verified date for offline mode will be the date on which the ITR-V is acknowledged in the system.)
  - Return processing (once the processing starts)
  - Processing completion (Final outcome – No Demand No Refund / Demand / Refund)
- File Revised Return: You will be taken to the File Income Tax Return page.

## Practical Guide for Income Tax e-Filing of ITR

- Download Filed Return: On clicking this, you will be able to download the Acknowledgement of the filed Form or the entire Form for the current AY.

The screenshot shows the e-Filing portal interface. The top navigation bar includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Action', 'Grievances', and 'Help'. The user is logged in as 'ABC Individual' with a session time of 14:34.

**Welcome back, Hanz!**  
 DTLP69787E  
 +91 88\*\*\*\*\*88  
 ABC@email.com  
 Logged in as Self  
 Profile is upto-date  
 Contact Details, Bank account, Link Aadhaar to PAN, and Account security options are visible.

**Assessment Year 2019-20 filing**  
 Filed successfully  
 Note: We will process your filing and make sure it's completed at the earliest. Please find the return processing status below.  
 Refund awaiting : ₹ 24,589 \*  
 Status 1 (11-Jul-2019) → Status 2 (21-Jul-2019) → Status 3 → Status n  
 Buttons: File revised return, Download Filed Return

**Tax Deposit**

	A.Y. 2018-19	A.Y. 2019-20
TDS	₹ 8,218	₹ 10,218
Advance Tax	₹ 1,500	₹ 2,500
Self-assessment Tax	₹ 1,607	₹ 800
<b>TOTAL</b>	<b>₹ 11,325</b>	<b>₹ 13,518</b>

**Last 3 years' Returns**

A.Y.	Taxable Income *	Tax Liability *	Tax Deposited *
A.Y 2016-17	285	60	50
A.Y 2017-18	285	69	60
A.Y 2018-19	335	70	112

**13. Tax Deposit:** This section expands in the same page when you click it. It shows tax deposit details such as TDS, Advance Tax and Self-Assessment Tax of the current and previous AYs.

The screenshot shows the e-Filing portal interface. The 'Tax Deposit' section is highlighted with a red border. It displays a table comparing tax deposits for Assessment Year (A.Y.) 2018-19 and A.Y. 2019-20. The table includes columns for TDS, Advance Tax, Self-assessment Tax, and a TOTAL row. The values for A.Y. 2018-19 are ₹ 8,218 (TDS), ₹ 1,500 (Advance Tax), ₹ 1,607 (Self-assessment Tax), and ₹ 11,325 (TOTAL). The values for A.Y. 2019-20 are ₹ 10,218 (TDS), ₹ 2,500 (Advance Tax), ₹ 800 (Self-assessment Tax), and ₹ 13,518 (TOTAL).

	A.Y. 2018-19	A.Y. 2019-20
TDS	₹ 8,218	₹ 10,218
Advance Tax	₹ 1,500	₹ 2,500
Self-assessment Tax	₹ 1,607	₹ 800
<b>TOTAL</b>	<b>₹ 11,325</b>	<b>₹ 13,518</b>

Below the table, there is a 'Last 3 years' Returns' section with a bar chart showing Taxable Income, Tax Liability, and Tax Deposited for A.Y. 2016-17, A.Y. 2017-18, and A.Y. 2018-19. The chart data is as follows:

A.Y.	Taxable Income *	Tax Liability *	Tax Deposited *
A.Y. 2016-17	285	60	50
A.Y. 2017-18	285	69	60
A.Y. 2018-19	335	70	112

**14. Last 3 Years' Returns:** This section expands in the same page when you click it. It shows the returns filed by you for the last 3 AYs in graphical format, which includes your taxable income, tax liability and tax deposited as per your filed return.

The screenshot shows the e-Filing portal interface. The 'Last 3 years' Returns' section is highlighted with a red border. It contains a bar chart comparing Taxable Income, Tax Liability, and Tax Deposited for three assessment years: A.Y. 2016-17, A.Y. 2017-18, and A.Y. 2018-19.

Assessment Year	Taxable Income *	Tax Liability *	Tax Deposited *
A.Y. 2016-17	285	60	50
A.Y. 2017-18	285	69	60
A.Y. 2018-19	335	70	112

\* as per the latest order u/s<-> sent to you



**15. Pending Actions:** This section expands in the same page when you click it. It shows all pending work items (in descending order) under the following categories from your Worklist. For example:

- Forms Pending for Acceptance: On clicking Submit Response, you will be taken to this page on your Worklist.
- Refunds Remain Unpaid: On clicking Refund Reissue, you will be taken to this page on your Worklist.
- Response to Outstanding Demand: On clicking Submit Response, you will be taken to this page on your Worklist.
- Pending for e-Verification: On clicking e-Verify, you will be taken to this page on your Worklist.

Note: If a particular category is not applicable to you, that category will not be shown.

View All hyperlink: On clicking this hyperlink, you will be taken to your Worklist.

The screenshot shows the user interface of the Income Tax e-filing portal. The 'Pending Actions' section is highlighted with a red box and contains the following information:

- Pending Actions** (9 items) [View All](#)
- Forms Pending for Acceptance **118 forms exp** [Submit Response](#)
- Form F3CEB

Other visible sections include:

- Last 3 years Returns**
- Recent Forms Filed**
- Grievances**
- Certificate of Appreciation** [View Certificate](#)
- Total Outstanding Demand** Nil
- Activity Log** [View All](#)
- Last log out: Mar 23, 2021, 1:58:54 PM
- Last log in: Mar 23, 2021, 1:58:54 PM
- Last download: Downloaded form
- Last Upload: Uploaded form

The footer of the page includes the India.gov.in logo, various service icons, and a chatbot icon.



**16. Recent Forms Filed:** This section expands in the same page when you click it. It shows details of the last four Forms filed by you (Form names, descriptions and filing dates) in descending order. On clicking View All, you will be taken to the View Filed Forms page.

The screenshot shows the user interface of the Income Tax e-filing portal. The 'Recent Forms Filed' section is highlighted with a red box and contains the following information:

Form Name	Filing Date
<b>Form 3CFA</b> Form for opting for taxation of income by way of royalty in respect of Patent	12-Oct-2020
<b>Form 8</b> Declaration under section 158A(1) of the Income-tax Act, 1961 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court	05-Oct-2020
<b>Form 10BA</b> Declaration to be filed by the assessee claiming deduction under section 80GG	27-Sep-2020

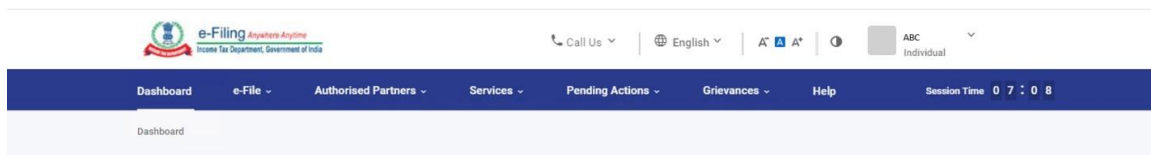
**17. Grievances:** This section expands in the same page when you click it. Grievance details will be shown for the past two years only. On clicking the Total Grievance count, details of the grievances will be displayed.

The screenshot shows the user interface of the Income Tax e-filing portal. The 'Grievances' section is highlighted with a red box and displays the following statistics:

Category	Count
Total Grievance Raised	20
Resolved	14
Unresolved	06

## The Menu Bar

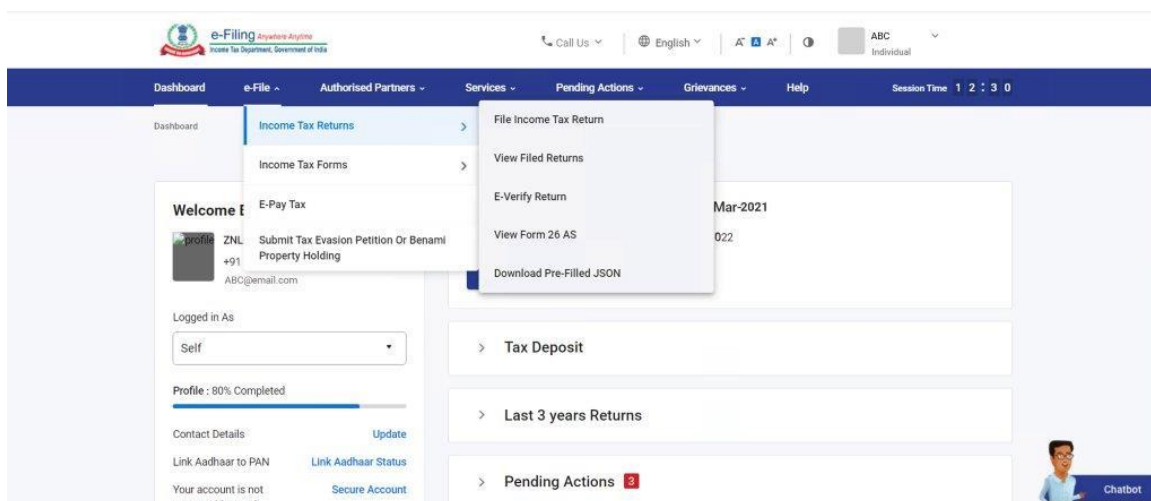
Apart from the Dashboard, the menu bar for taxpayers has the following menu items:



- e-File: It provides links to file / view returns and forms and e-Pay tax.
- Authorized Partners: It provides links to add your CA, ERI or TRP.
- Services: It provides links to various services available to all registered users.
- Pending Actions: It provides links to the Worklist, e-Proceedings and Compliance.
- Grievances: It provides links to create tickets / grievances and view their status.
- Help: This is available both pre- and post-login. It provides guidance on topics related to e-Filing for all users (registered or not).

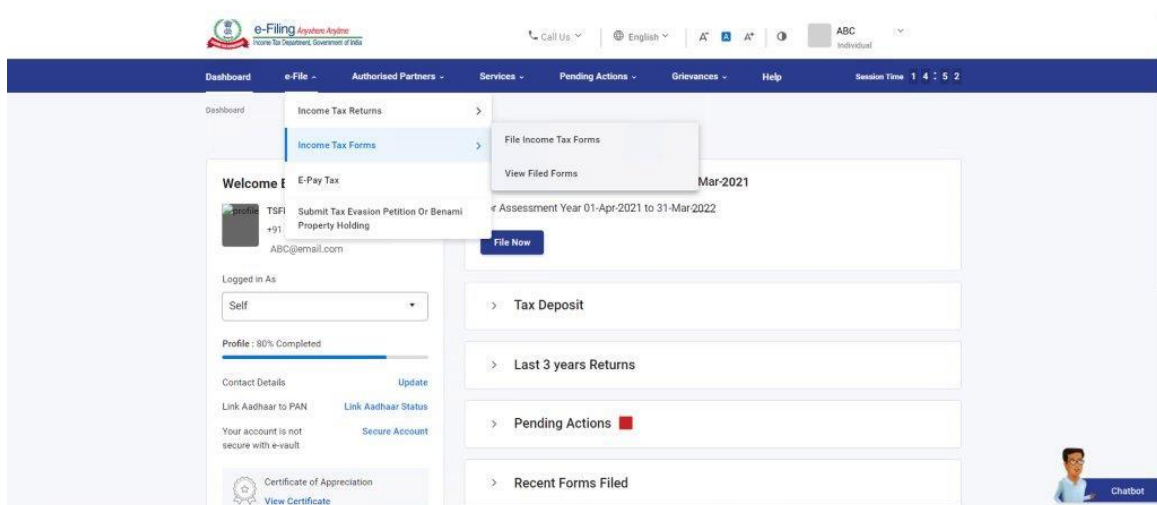
### 3.2 The e-File Menu

e-File has the following options:



- Income Tax Returns

- File Income Tax Return: It takes you to the File Income Tax Return page, which allows you to file your Income Tax Returns.
- View Filed Returns: It takes you to the View Filed Returns page, where you can view all the returns you have filed.
- e-Verify Return: It takes you to the e-Verify Return page, which allows you to e-Verify your filed Income Tax Returns.
- View Form 26AS: It takes you to the TDS-CPC website. You will be able to view your Form 26 AS in the external website.
- Download Pre-filled JSON: It takes you to the Download Pre-filled JSON page, where you can download your pre-filled JSON.

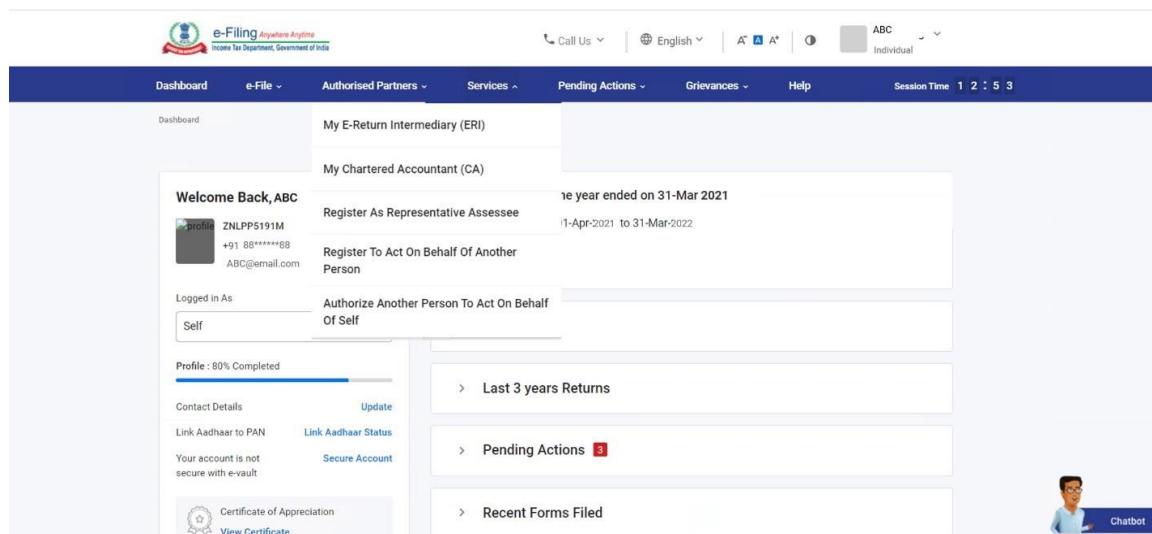


- Income Tax Forms

- File Income Tax Forms: It takes you to the File Income Tax Forms page, which allows you to file an Income Tax Form.
- View Filed Forms: It takes you to the View Filed Forms page, where you can view the forms you have filed.
- e-Pay Tax: On clicking e-Pay Tax, you are taken to the e-Pay Tax page.
- Submit Tax Evasion Petition or Benami Property Holding: It takes you to the page where you can avail the Tax Evasion Petition service.



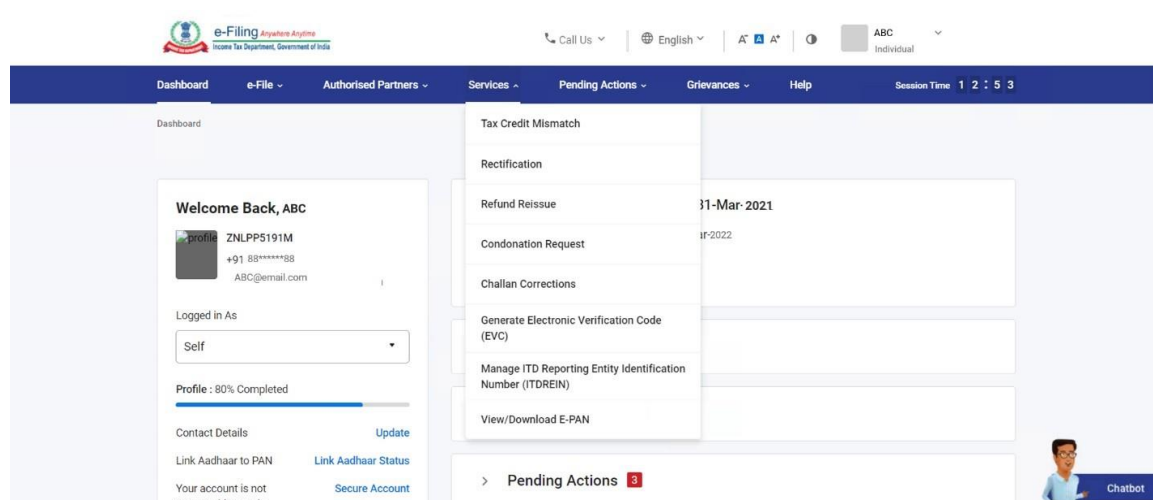
### 3.3 The Authorized Partners Menu



The Authorized Partners menu has the following options:

- My e-Return Intermediary (ERI): It takes you to the My ERI page, where you can view and avail services related to your ERI.
- My Chartered Accountant (CA): It takes you to the My CA page, where you can view and avail services related to your CA.
- Register as Representative Assessee: It takes you to the service where you can register to be someone’s Representative Assessee.
- Register To Act On Behalf Of Another Person: It takes you to the service where you can register to act on behalf of another person.
- Authorize Another Person To Act On Behalf Of Self: It takes you to the service where you can authorize another person to act on your behalf.

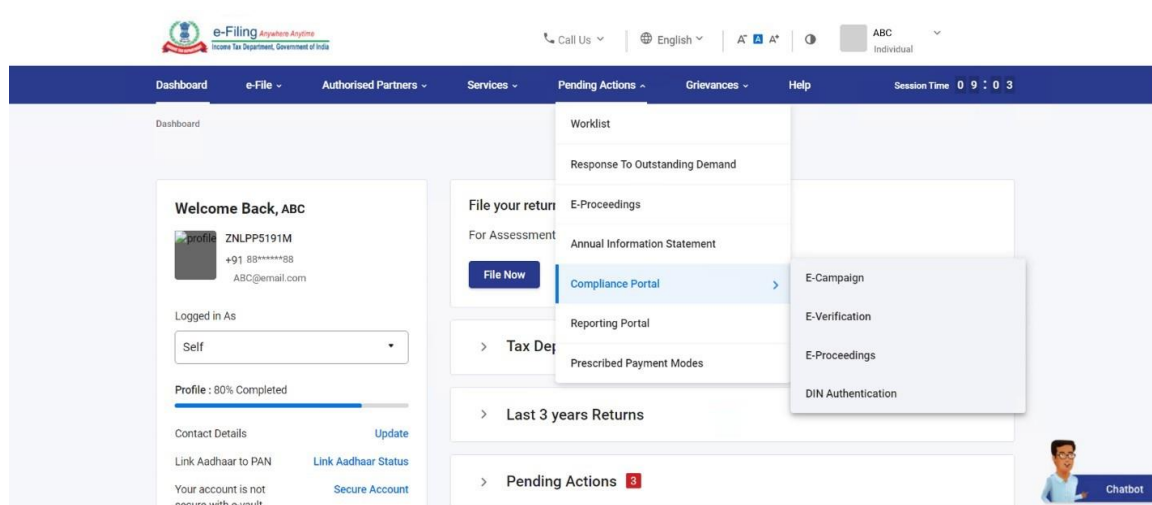
### 3.4 The Services Menu



The Services menu has the following options:

- **Tax Credit Mismatch:** It takes you to the Tax Credit Mismatch page, where you can view the mismatch statuses of various tax credits TDS, TCS, Advance Tax, Self-Assessment Tax etc.
- **Rectification:** It takes you to the Rectification page, where you can submit an application for rectification request in respect of e-Filed Income Tax Returns.
- **Refund Reissue:** It takes you to the Refund Reissue page, where you can avail the Refund Reissue service.
- **Condonation Request:** It takes you to the Condonation Request page, where you can avail the Condonation Request service.
- **Exempt PAN from Quoting Aadhaar in ITR:** It takes you to the Exempt PAN from Quoting Aadhaar in ITR page, where you can avail the service.
- **Challan corrections:** It takes you to the Challan corrections page, where you can avail the challan corrections service.
- **Generate Electronic Verification Code (EVC):** It takes you to the Generate EVC page, where you can avail the service.
- **Manage ITD Reporting Entity Identification Number (ITDREIN):** It takes you to the Manage ITD Reporting Entity Identification Number (ITDREIN) page, where you can avail the service.
- **View/Download e-PAN:** It takes you to the Instant e-PAN service, where you can view or download your e-PAN.

### 3.5 The Pending Actions Menu

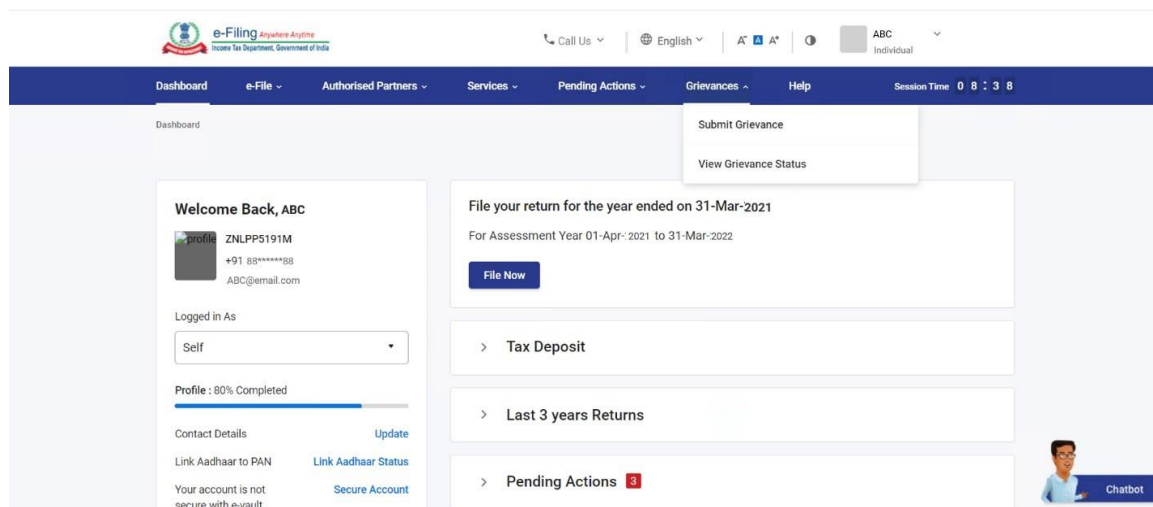


The Pending Actions menu has the following options:

- **Worklist:** It takes you to the Worklist service, where you can view and respond to pending action items.
- **Response to Outstanding Demand:** It takes you to the Response to Outstanding Demand service, where you can respond to outstanding demand.
- **e-Proceedings:** It takes you to the e-Proceedings service, where you can check all the letters / notices / intimations issued by the Income Tax Department and respond to it.
- **Annual Information Statement:** It takes you to the service where you can view your Annual Information Statement.
- **Compliance Portal:** It takes you to the Compliance Portal after the disclaimer of redirection to another website:
  - **e-Campaign:** If you select e-Campaign, you will be taken to the e-Campaign section on the Compliance Portal.
  - **e-Verification:** If you select e-Verification, you will be taken to the e-Verification section on the Compliance Portal.
  - **e-Proceedings:** If you select e-Proceedings, you will be taken to the e-Proceedings section on the Compliance Portal.
  - **DIN Authentication:** If you select DIN Authentication, you will be taken to the DIN Authentication section on the Compliance Portal.

- Reporting Portal: This option takes you to the Reporting Portal, where you can avail the services on the external portal.
- Prescribed Payment Modes: This option takes you to the Prescribed Payment Modes page.

### 3.6 The Grievances Menu

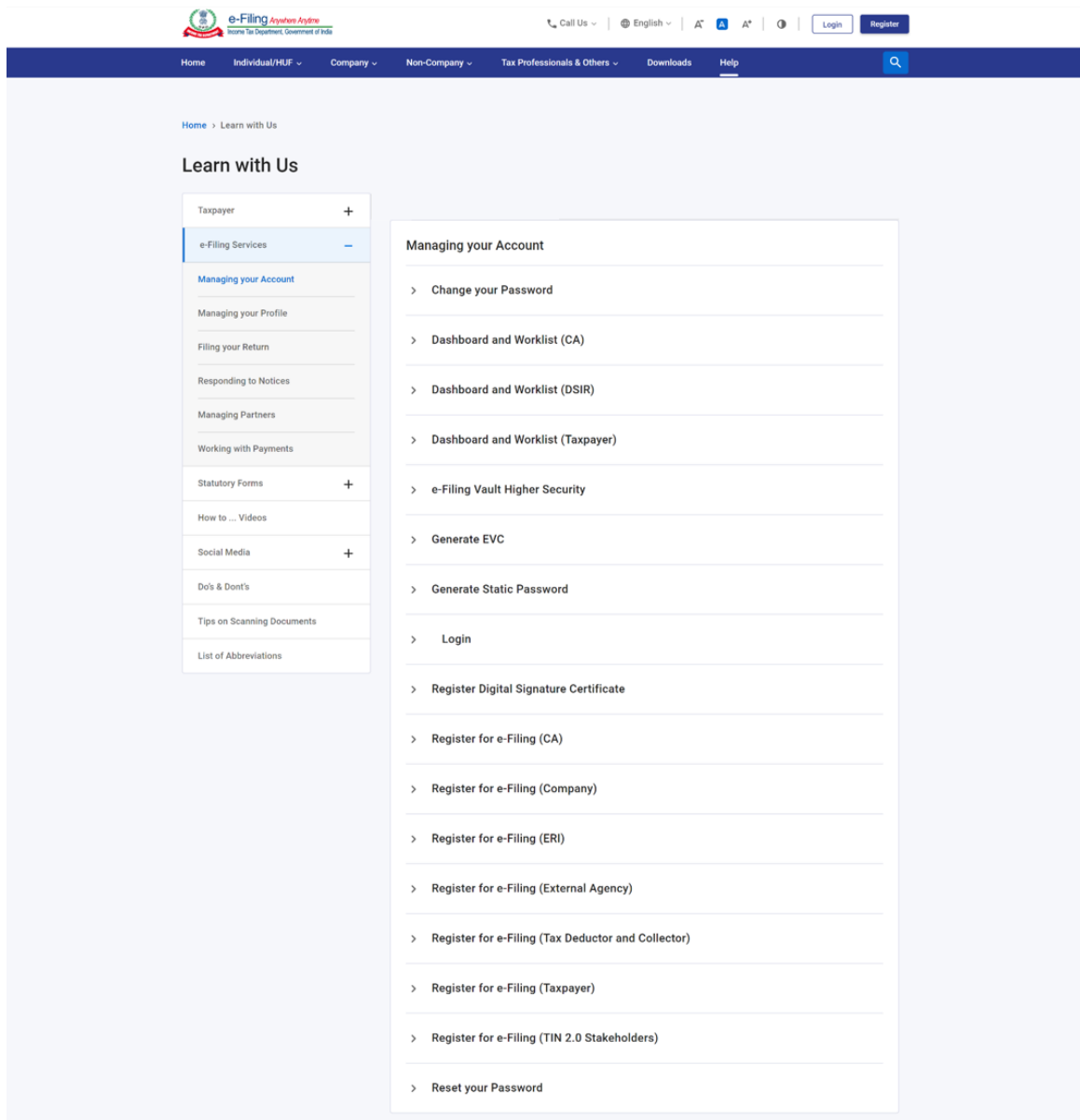


The Grievances menu has the following options:

- Submit Grievance: It takes you to the Submit Grievance page that allows you to submit a grievance.
- Grievance Status: It takes you to the Grievance Status page, that allows you to view the status of any grievance submitted by you previously.

### 3.7 The Help Menu

The Help menu provides learning artefacts for all categories of users. You can access FAQs, user manuals, videos, and other such materials in this section.



The screenshot displays the e-Filing Help Menu interface. At the top, there is a navigation bar with links for Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. The Help menu is expanded, showing a list of categories on the left and a detailed list of topics on the right.

**Learn with Us**

- Taxpayer +
- e-Filing Services -**
- Managing your Account
- Managing your Profile
- Filing your Return
- Responding to Notices
- Managing Partners
- Working with Payments
- Statutory Forms +
- How to ... Videos
- Social Media +
- Do's & Don'ts
- Tips on Scanning Documents
- List of Abbreviations

**Managing your Account**

- > Change your Password
- > Dashboard and Worklist (CA)
- > Dashboard and Worklist (DSIR)
- > Dashboard and Worklist (Taxpayer)
- > e-Filing Vault Higher Security
- > Generate EVC
- > Generate Static Password
- > Login
- > Register Digital Signature Certificate
- > Register for e-Filing (CA)
- > Register for e-Filing (Company)
- > Register for e-Filing (ERI)
- > Register for e-Filing (External Agency)
- > Register for e-Filing (Tax Deductor and Collector)
- > Register for e-Filing (Taxpayer)
- > Register for e-Filing (TIN 2.0 Stakeholders)
- > Reset your Password

### 3.8 Worklist

The Worklist enables all registered users to view the pending action items for them, and act upon them. Registered users include:

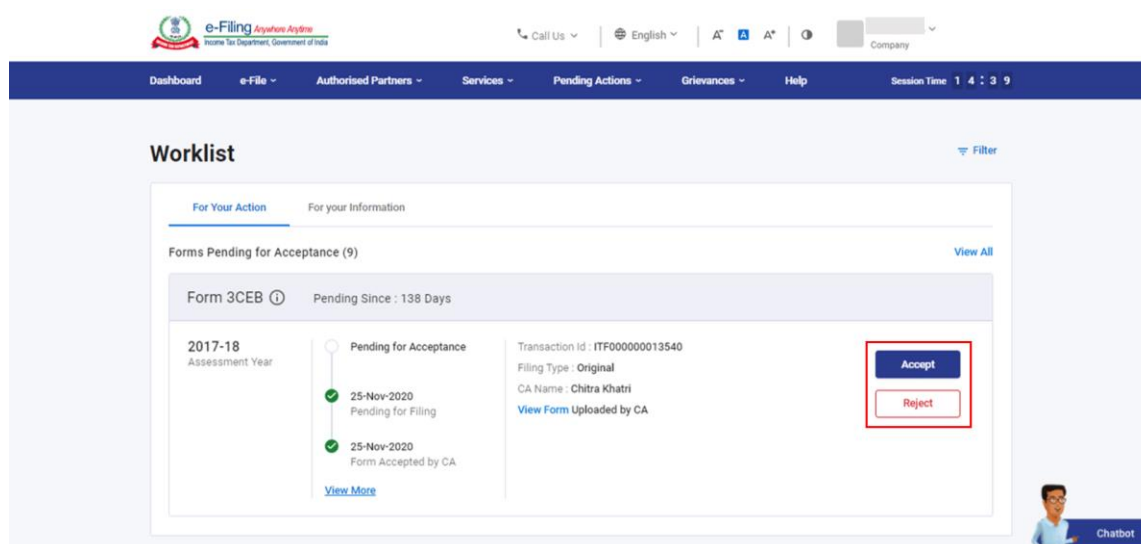
- Individual taxpayers (PAN)
- HUFs
- Other than Individual / HUFs (Company, Firm, Trust, AJP, AOP, BOI, Local Authority, Government)

After logging in to the e-Filing portal, click the Pending Actions > Worklist. On the Worklist, you will see For Your Action and For Your Information tabs.

#### For Your Action

The For Your Action tab contains pending items that you need to follow up on. On clicking any of the pending action items, you will be taken to the respective e-Filing service. For individuals, HUFs and other corporate users, the pending action items are as follows:

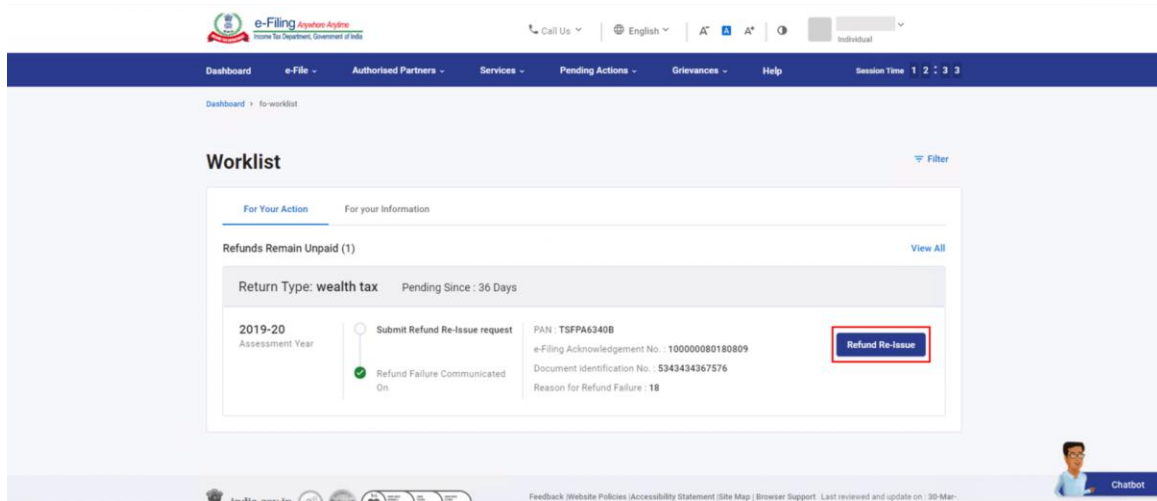
- Forms Pending for Acceptance: In this section, the forms uploaded by your CA is displayed, for which acceptance is pending from you. Click Accept or Reject to take action.



The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with options like Dashboard, e-File, Authorised Partners, Services, Pending Actions, Grievances, and Help. The main content area is titled 'Worklist' and has two tabs: 'For Your Action' (selected) and 'For your Information'. Under the 'For Your Action' tab, there is a section 'Forms Pending for Acceptance (9)' with a 'View All' link. A specific form is highlighted: 'Form 3CEB' with a status of 'Pending Since : 138 Days'. The form details include: '2017-18 Assessment Year', 'Pending for Acceptance', and a timeline showing '25-Nov-2020 Pending for Filing' and '25-Nov-2020 Form Accepted by CA'. Transaction details include 'Transaction Id : ITF000000013540', 'Filing Type : Original', and 'CA Name : Chitra Khatri'. There are 'Accept' and 'Reject' buttons for action. A 'View Form Uploaded by CA' link is also present. A chatbot icon is visible in the bottom right corner.

## Practical Guide for Income Tax e-Filing of ITR

- **Refunds Remain Unpaid:** In this section, the refunds whose status is Refund Failed (refunds which are not yet paid to you) is displayed. Click Refund Reissue to take action.



The screenshot shows the 'Worklist' section of the e-Filing portal. Under the 'For Your Action' tab, there is a section titled 'Refunds Remain Unpaid (1)'. The details for the selected entry are as follows:

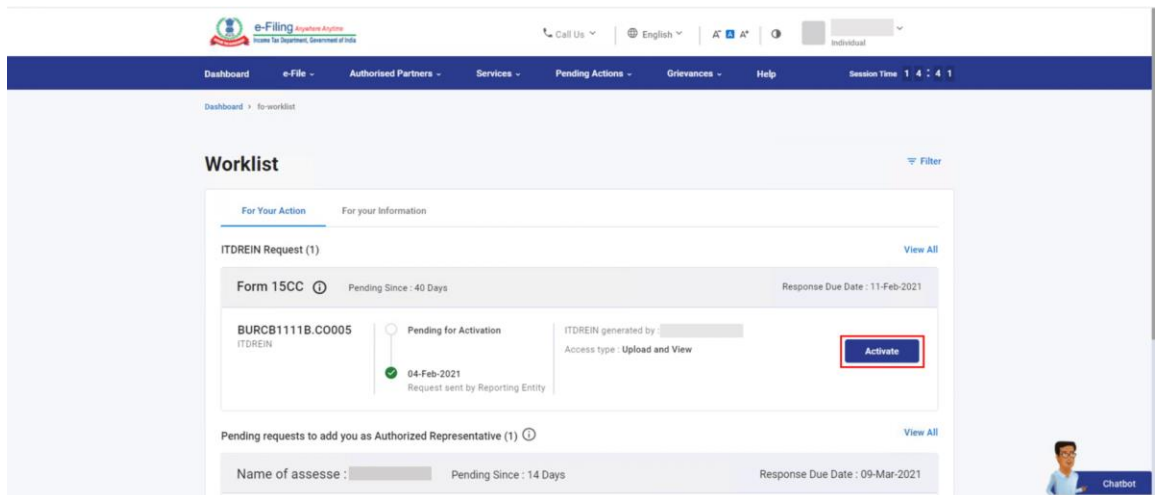
Assessment Year	Return Type	Status	Pending Since
2019-20	wealth tax	Refund Failure Communicated On	36 Days

Additional details for the entry:

- Submit Refund Re-Issue request
- PAN: TSFPA6340B
- e-Filing Acknowledgement No.: 100000080180809
- Document Identification No.: 5343434367576
- Reason for Refund Failure: 18

A red box highlights the 'Refund Re-Issue' button.

- **ITDREIN Request:** In this section, the ITDREIN Requests pending for activation from you is displayed. Click Activate to take action.



The screenshot shows the 'Worklist' section of the e-Filing portal. Under the 'For Your Action' tab, there is a section titled 'ITDREIN Request (1)'. The details for the selected entry are as follows:

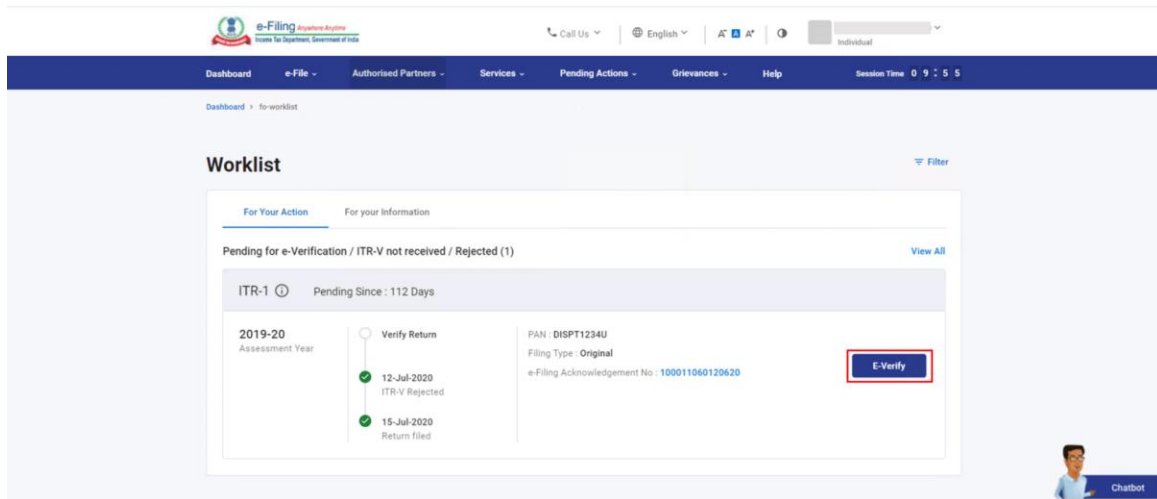
Form	Status	Pending Since	Response Due Date
Form 15CC	Pending for Activation	40 Days	11-Feb-2021

Additional details for the entry:

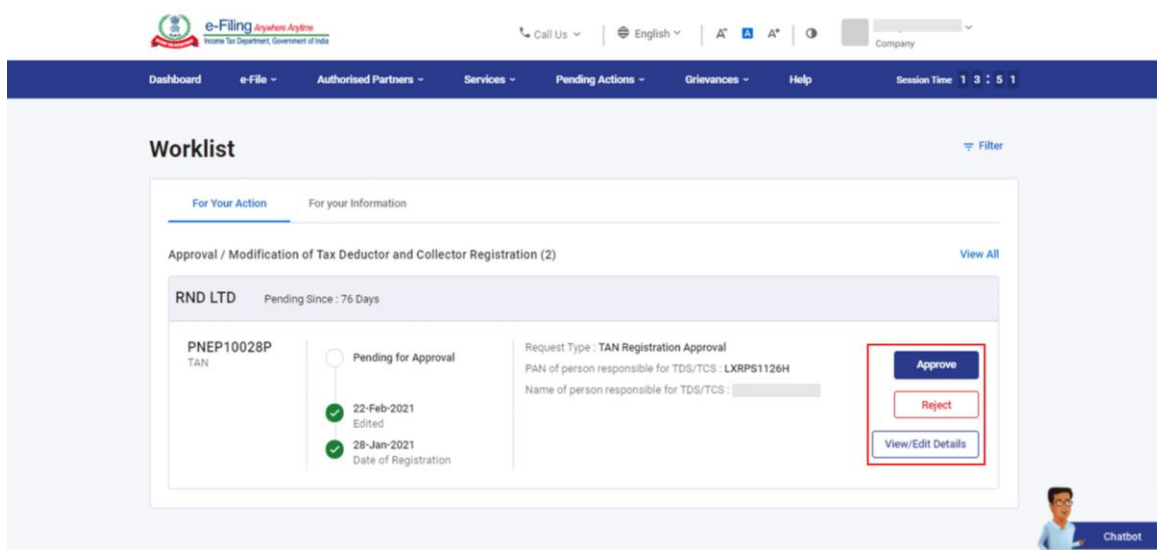
- ITDREIN generated by: [Redacted]
- Access type: Upload and View
- Request sent by Reporting Entity: 04-Feb-2021

A red box highlights the 'Activate' button.

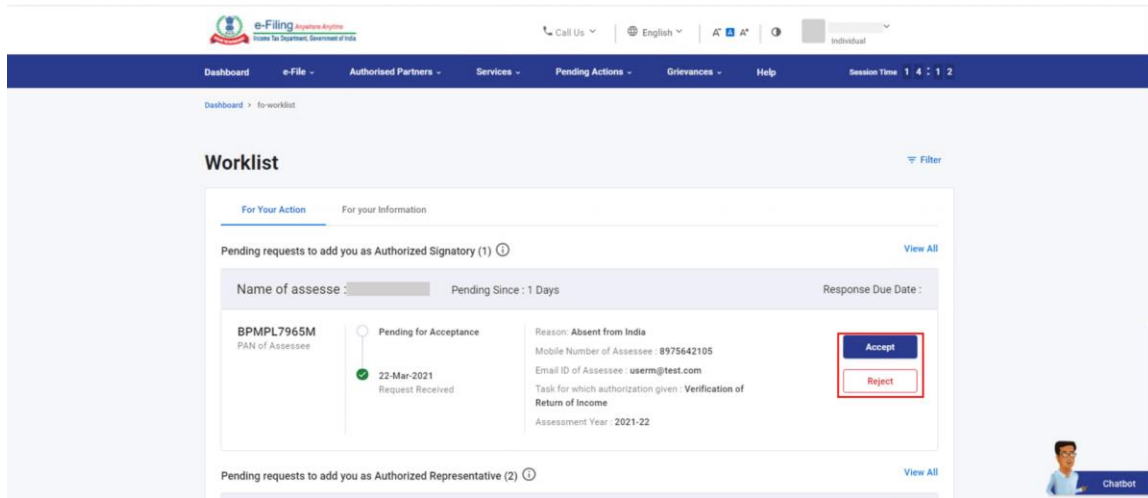
- Pending for e-Verification / ITR-V not received/Rejected: In this section, details of your ITRs pending for verification is displayed. Click e-Verify to take action.



- Approval and Modification of Tax Deductor and Collector Registration (For Organization PAN): In this section, the TAN Registration requests pending for approval is displayed.
  - You can view or edit your primary contact details before taking action, by clicking View / Edit Details.
  - Click Approve or Reject to take action.



- Pending requests to add you as Authorized Signatory (For Individual Taxpayers): In this section, the Authorized Signatory requests pending for acceptance is displayed. Click Accept or Reject to take action.



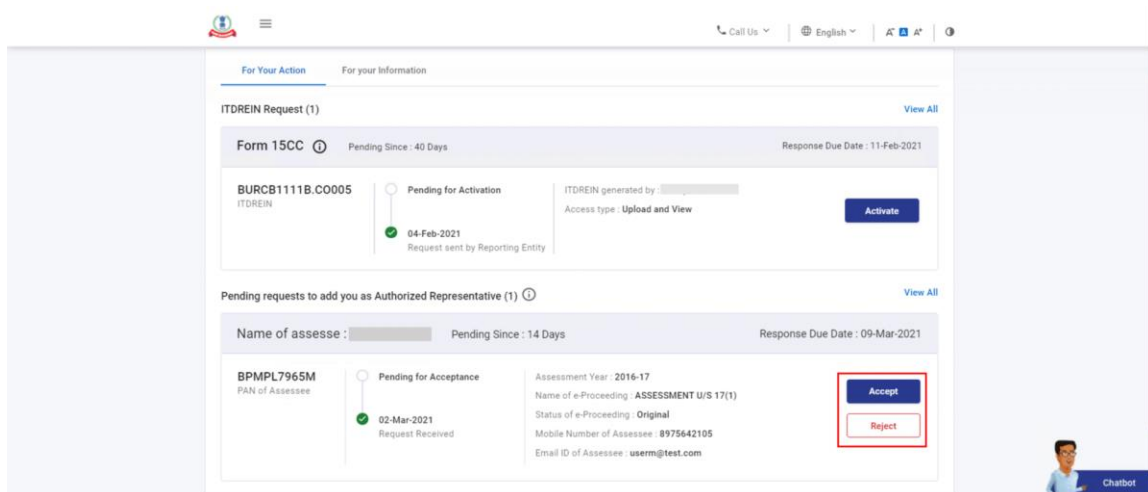
The screenshot shows the 'Worklist' section of the e-Filing portal. Under the 'For Your Action' tab, there is a section for 'Pending requests to add you as Authorized Signatory (1)'. The request details are as follows:

Name of assessee	Pending Since	Response Due Date
BPMP7965M PAN of Assessee	22-Mar-2021 Request Received	

Reason: Absent from India  
 Mobile Number of Assessee : 8975642105  
 Email ID of Assessee : userm@test.com  
 Task for which authorization given : Verification of Return of Income  
 Assessment Year : 2021-22

Buttons: Accept, Reject

- Pending requests to add you as Authorized Representative (For Individual Taxpayers): In this section, the Authorized Representative requests pending for acceptance is displayed. Click Accept or Reject to take action.



The screenshot shows the 'Worklist' section of the e-Filing portal. Under the 'For Your Action' tab, there is a section for 'Pending requests to add you as Authorized Representative (1)'. The request details are as follows:

Name of assessee	Pending Since	Response Due Date
BPMP7965M PAN of Assessee	02-Mar-2021 Request Received	09-Mar-2021

Assessment Year : 2016-17  
 Name of e-Proceeding : ASSESSMENT U/S 17(1)  
 Status of e-Proceeding : Original  
 Mobile Number of Assessee : 8975642105  
 Email ID of Assessee : userm@test.com

Buttons: Accept, Reject

- **ITR-V Received after Due Date:** In this section, the list of ITR-V received after due date that are pending for condonation request is displayed. Click Submit Condonation Request to take action.

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

Call Us | English | A<sup>+</sup> A<sup>-</sup> | Session time: 14:34 | HA Individual

Dashboard | e-File | Authorised Partners | Services | **Pending Action** | Grievances

Dashboard / Pending Action / Worklist

**Worklist**

For your Action | For your Information | Filter

**ITR-V Received after due date (5)** [View All](#)

**ITR-1** Pending Since : 1 Day

2017-18 Assessment Year	○ Submit Condonation Request	PAN : BUGPA1234A e-Filing Acknowledgement Number : 100587270040618	<b>Submit Condonation Request</b>
	<ul style="list-style-type: none"> <li>✓ 12-Jul-2018 Intimation received</li> <li>✓ 10-Jul-2018 Return Filed On</li> </ul>		

- **Pending for Filing:** In this section, the status of your forms pending for filing (i.e., which have pending actions in your CA's Worklist) is displayed. Click File Form to take action.

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

Call Us | English | A<sup>+</sup> A<sup>-</sup> | Session time: 14:34 | HA Individual

Dashboard | e-File | Authorised Partners | Services | **Pending Action** | Grievances

Dashboard / Pending Action / Worklist

**Worklist**

For your Action | For your Information | Filter

**Pending for filing (2)** [View All](#)

**15CA** Pending Since : 1 Day

2017-18 Assessment Year	○ File Form 15CA Part C	Form 15CB Acknowledgement no. : 1234567890 CA Name : Rahul Goyal Transaction Id : 3423453 Filing Type : Original <a href="#">Download Attachments</a>	<b>File Form</b>	
	<ul style="list-style-type: none"> <li>✓ 13-Jul-2018 Form 15CB Accepted by Assessee</li> <li>✓ 12-Jul-2018 CA filed Form 15CB</li> <li>✓ 10-Jul-2018 Request Accepted by CA</li> <li>✓ 05-Jul-2018 Form Assigned to CA</li> </ul>			
	<a href="#">View Less</a>			



For Your Information

The For Your Information tab contains important updates related to your action items. The items can only be viewed (or downloaded), not actioned. For individuals, HUFs and other corporate users, the information items are as follows:

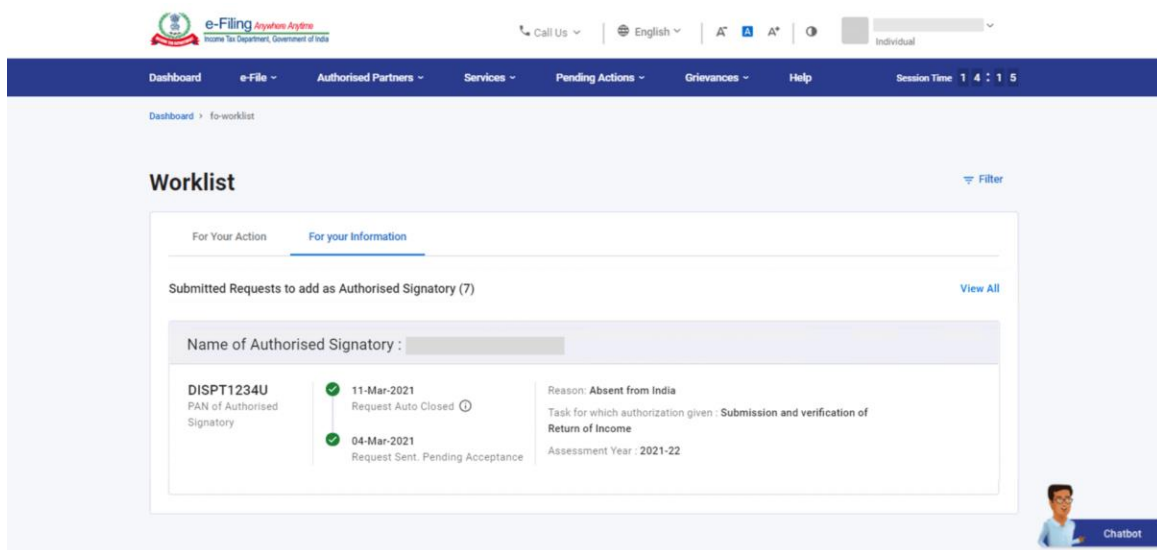
- **Uploaded Form Details:** In this section, the form requests sent to CA is displayed along with the status and date.

The screenshot shows the 'Worklist' page on the e-Filing portal. Under the 'For your Information' tab, there is a section for 'Uploaded Form Details (2)'. A card for 'Form 10DA' is displayed, showing the assessment year '2014-15'. It lists two events: '21-Dec-2020 Form Accepted by CA' and '21-Dec-2020 Form Assigned to CA'. Other details include 'Name of Assessee', 'Period of Authorisation : From To', 'Filing Type', and 'Transaction id : FOS000000147500'. A 'View All' link is present in the top right of the card area.

- **Submitted Requests for Representative Assessee:** In this section, the Representative Assessee requests sent by you is displayed along with the status and date.

The screenshot shows the 'Worklist' page on the e-Filing portal. Under the 'For your Information' tab, there is a section for 'Submitted Request for Representative Assessee (4)'. A card is displayed with the title 'Name of the Oral Trust (As per PAN) :'. Below this, it shows the PAN 'AAATT0525F' and two events: 'Request Sent. Pending Approval' on '05-Apr-2021'. The category is listed as 'Oral Trust'. There are links for 'View Request Details' and 'View Attachments'. A 'View All' link is present in the top right of the card area.

- Submitted Requests to add as Authorized Signatory: In this section, the Authorized Signatory requests sent by you is displayed along with the status and date.




**Worklist** Filter

For Your Action For your Information

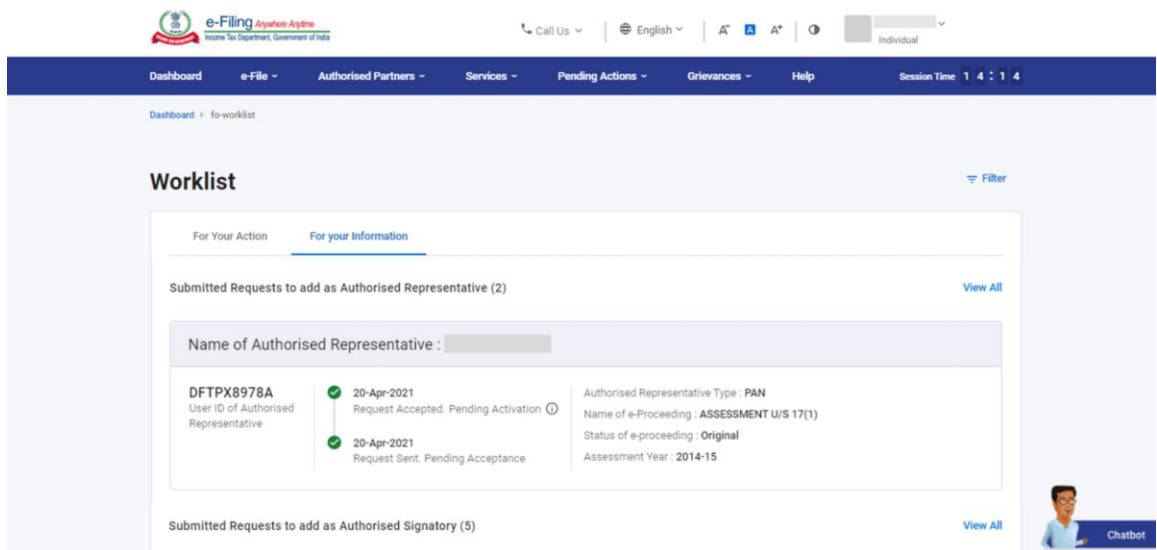
Submitted Requests to add as Authorised Signatory (7) View All

Name of Authorised Signatory :

DISPT1234U PAN of Authorised Signatory	<span style="color: green;">✔</span> 11-Mar-2021 Request Auto Closed ⓘ	Reason: <b>Absent from India</b> Task for which authorization given: <b>Submission and verification of Return of Income</b> Assessment Year : 2021-22
	<span style="color: green;">✔</span> 04-Mar-2021 Request Sent. Pending Acceptance	

 Chatbot

- Submitted Requests to add as Authorized Representative: In this section, the Authorized Representative requests sent by you is displayed along with the status and date.



**Worklist** Filter


For Your Action For your Information

Submitted Requests to add as Authorised Representative (2) View All

Name of Authorised Representative :

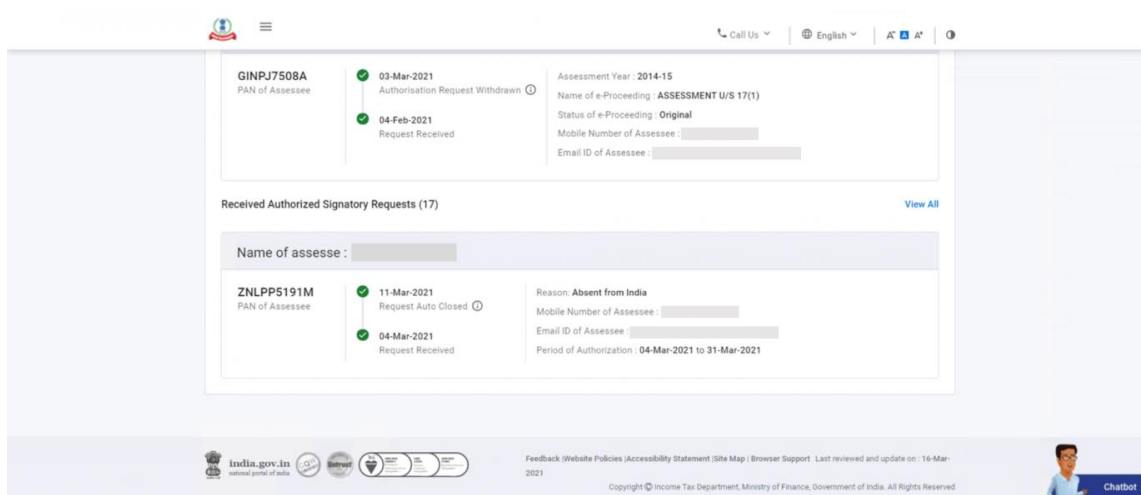
DFTPX8978A User ID of Authorised Representative	<span style="color: green;">✔</span> 20-Apr-2021 Request Accepted. Pending Activation ⓘ	Authorised Representative Type : PAN Name of e-Proceeding : <b>ASSESSMENT U/S 17(1)</b> Status of e-proceeding : <b>Original</b> Assessment Year : 2014-15
	<span style="color: green;">✔</span> 20-Apr-2021 Request Sent. Pending Acceptance	

Submitted Requests to add as Authorised Signatory (5) View All

 Chatbot

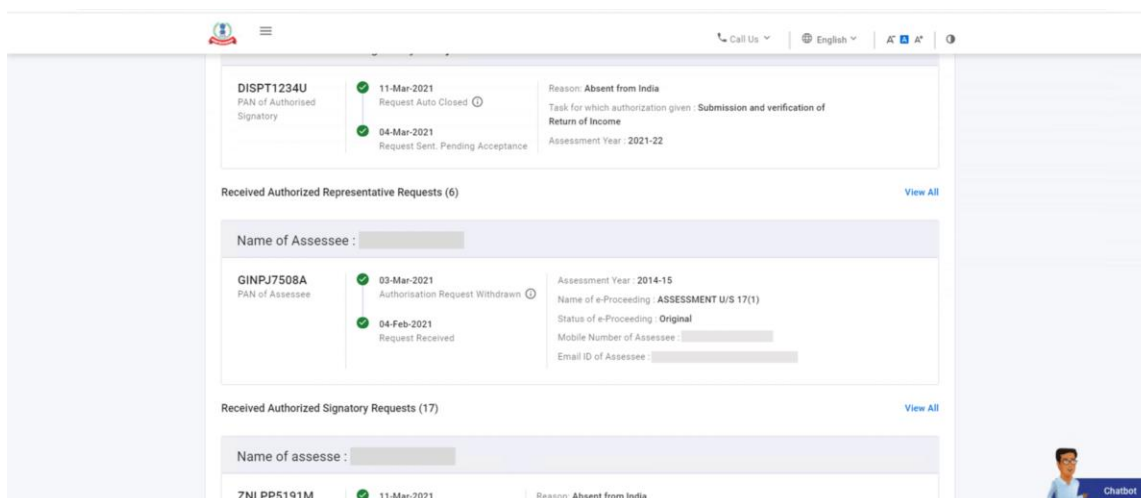
## Practical Guide for Income Tax e-Filing of ITR

- Received Authorized Signatory Requests (For Individual Taxpayers): In this section, the Authorized Signatory requests received is displayed along with the status and date.



The screenshot displays the 'Received Authorized Signatory Requests' section of the Income Tax e-Filing portal. It shows two request cards for PAN holders GINPJ7508A and ZNLPP5191M. The first card for GINPJ7508A shows a request received on 04-Feb-2021 and an authorization request withdrawn on 03-Mar-2021. The second card for ZNLPP5191M shows a request received on 04-Mar-2021 and a request auto-closed on 11-Mar-2021. The portal also includes a search bar for the assessee's name and a chatbot icon at the bottom right.

- Received Authorized Representative Requests (For Individual Taxpayers): In this section, the Authorized Representative requests received is displayed along with the status and date.



The screenshot displays the 'Received Authorized Representative Requests' section of the Income Tax e-Filing portal. It shows one request card for PAN holder DISPT1234U, which is an authorized signatory. The request was sent on 04-Mar-2021 and is currently pending acceptance. The reason for authorization is 'Absent from India' for the task of 'Submission and verification of Return of Income' for the assessment year 2021-22. Below this, there are sections for 'Received Authorized Signatory Requests' and 'Received Authorized Representative Requests' with search bars and a chatbot icon at the bottom right.

- View ITDREIN Request Details (For Individuals Added as Authorized PAN by the Reporting Entity): In this section, the ITDREIN requests received is displayed along with the status and date.

The screenshot shows the 'Worklist' section for an individual user. Under the 'For your Information' tab, there is a section titled 'View ITDREIN Request Details (1)'. A table displays the following information:

ITDREIN ID	Status	Date	Request Description	Generated By	Access Type
LXRPS1126H.CO001	Deactivated	10-Feb-2021	Request sent by Reporting Entity	[Redacted]	Upload and View

Below the table, there is a section for 'Submitted Requests to add as Authorised Signatory (7)' with a 'View All' link and a text input field for the 'Name of Authorised Signatory'.

- View Approved / Rejected TAN Registration Details (For Organization PAN): In this section, the total number of TAN Registration requests received is displayed, along with the status and date. You can click View Details to see your primary contact details, organization details and details of the person responsible for making payment / collecting tax.

The screenshot shows the 'Worklist' section for a company user. Under the 'For your Information' tab, there is a section titled 'View Approved/ Rejected TAN Registration details (7)'. A table displays the following information:

TAN ID	Status	Date	Request Description	Request Type	Additional Info
PNEP10018P	Approved	22-Jan-2021	Date of Registration	TAN Registration Approval	PAN of person responsible for TDS/TCS : LXRPS1126H

Additional details shown include 'Name of person responsible for TDS/TCS : [Redacted]' and a 'View Details' button.



# Viewing AIS and its importance

## Annual Information Statement (AIS)

Annual Information Statement (AIS) is a statement that provides complete information about the prepaid taxes and prescribed financial transactions entered into by taxpayer for a particular financial year. A taxpayer can access AIS information by logging into his incometax e-filing account.

### What is Annual Information Statement (AIS)?

Section 285BB of the Income-tax Act provides that the Income-tax authority or any other person authorized on this behalf shall make available an Annual Information Statement to the assessee containing information on various financial transactions made by him during the year.

AIS has been introduced in the Income-tax Act to enlarge the scope of information to be made available to the assessee for filing of return of income. This information, on one hand, will be useful for the Assessing Officers to cross-check the details furnished in return for income by taxpayers. On the other hand, taxpayers would be able to easily compute their tax liability and file returns as all information would be pre-filled on basis of AIS.

### Which types of information are covered in AIS?

Section 285BB read with rule 114-I of the Income-tax Rules, 1962 provides that the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or any person authorised by him shall upload such annual information statement which contains the following information in respect of an assessee for a particular financial year:

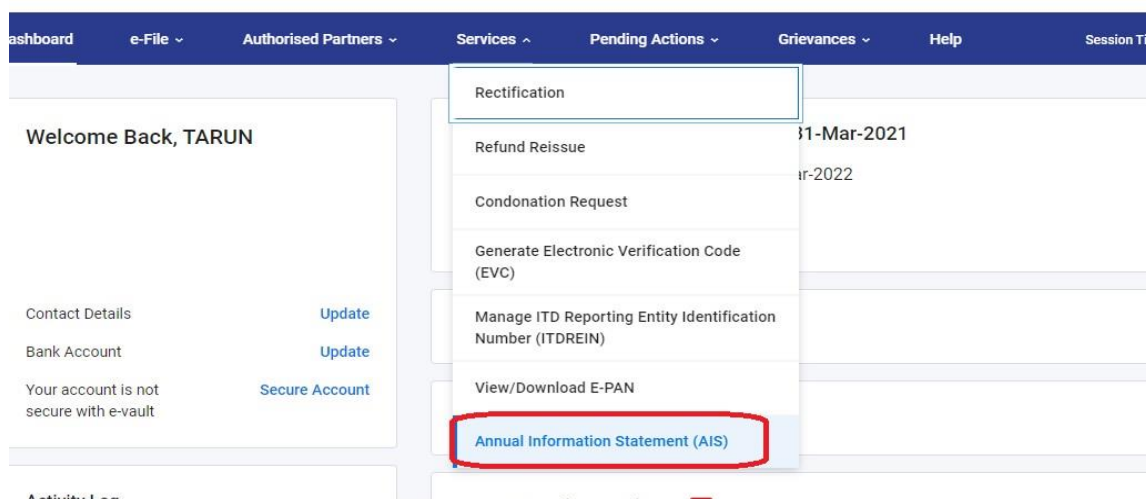
- a) Information relating to TDS and TCS;
- b) Information relating to Specified Financial Transactions (SFT);
- c) Information relating to the payment of taxes;
- d) Information relating to demand and refund;
- e) Information relating to pending proceedings;
- f) Information relating to completed proceedings;
- g) Information received from any officer, authority, or body performing any functions under any law or information received under an agreement referred under section 90 or section 90A;
- h) Information relating to GST return;
- i) Foreign remittance information reported in Form 15CC;
- j) Information in Annexure-II of the Form 24Q TDS Statement of the last quarter;
- k) Information in the ITR of other taxpayers;
- l) Interest on Income Tax Refund;
- m) Information in Form 61/61A where PAN could be populated;

- n) Off Market Transactions Reported by Depository/Registrar and Transfer Agent (RTA);
- o) Information about dividends reported by Registrar and Transfer Agent (RTA);
- p) Information about the purchase of mutual funds reported by Registrar and Transfer Agent (RTA); and
- q) Information received from any other person to the extent it may be deemed fit in the interest of the revenue.

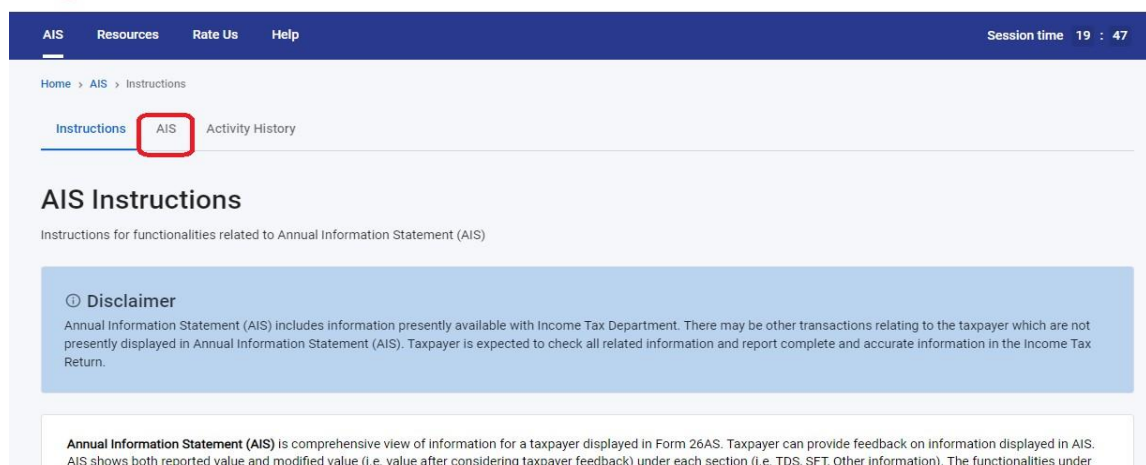
The CBDT has authorised the Director General of Income-tax (Systems) to upload information relating to points (h) to (p) in the AIS within 3 months from the end of the month in which the information is received by him.

### How to access AIS?

An assessee can access AIS information by logging into his income-tax e-filing account. If he feels that the information furnished in AIS is incorrect, duplicated, or relates to any other person, etc., he can submit his feedback thereon.



The screenshot shows the user dashboard for 'TARUN'. The top navigation bar includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', 'Help', and 'Session Time'. A dropdown menu is open under 'Services', listing options: Rectification, Refund Reissue, Condonation Request, Generate Electronic Verification Code (EVC), Manage ITD Reporting Entity Identification Number (ITDREIN), View/Download E-PAN, and **Annual Information Statement (AIS)** (highlighted with a red box). The main content area shows 'Welcome Back, TARUN' and 'Contact Details' with 'Update' and 'Secure Account' links.



The screenshot shows the 'AIS Instructions' page. The top navigation bar includes 'AIS', 'Resources', 'Rate Us', and 'Help'. The breadcrumb trail is 'Home > AIS > Instructions'. The 'AIS' tab is highlighted in a red box. The page title is 'AIS Instructions' and the subtitle is 'Instructions for functionalities related to Annual Information Statement (AIS)'. A 'Disclaimer' section is visible, stating: 'Annual Information Statement (AIS) includes information presently available with Income Tax Department. There may be other transactions relating to the taxpayer which are not presently displayed in Annual Information Statement (AIS). Taxpayer is expected to check all related information and report complete and accurate information in the Income Tax Return.'

FAQs on AIS (Annual Information Statement)

### Q-1 What is Annual Information Statement (AIS)?

Annual Information Statement (AIS) is comprehensive view of information for a taxpayer displayed in Form 26AS. Taxpayer can provide feedback on information displayed in AIS. AIS shows both reported value and modified value (i.e. value after considering taxpayer feedback) under each section (i.e. TDS, SFT, Other information).

The objectives of AIS are:

- Displays complete information to the taxpayer with a facility to capture online feedback
- Promotes voluntary compliance and enable seamless prefilling of return
- Deters non-compliance

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

### Q-2 What is the difference between AIS and Form 26AS?

AIS is the extension of Form 26AS. Form 26AS displays details of property purchases, high-value investments, and TDS/TCS transactions carried out during the financial year. AIS additionally includes savings account interest, dividend, rent received, purchase and sale transactions of securities/immovable properties, foreign remittances, interest on deposits, GST turnover etc.

AIS also provides the taxpayer the option to give feedback on the transactions reported. Further, the aggregation of transactions on information source level is also reported in TIS.

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

### Q-3 How can I view the Annual Information Statement?

You can access the Annual Information Statement functionality by following below mentioned steps:

- **Step 1:** Login to URL <https://www.incometax.gov.in/>.
- **Step 2:** After login, click **Annual Information Statement (AIS)** menu on dashboard.
- **Step 3:** Click on **Proceed** button which will redirect to AIS portal and click on **AIS** tile to view the Annual Information Statement.

Alternatively,

- Step 1: Login to URL <https://www.incometax.gov.in/>.
- Step 2: After login, click **e-File** menu.
- Step 3: Click on **Income Tax Return > View AIS**.
- Step 4: Click on **Proceed** button which will redirect to AIS portal and click on **AIS** tile to view the Annual Information Statement.



#### Q-4 What are the components of Annual Information Statement (AIS)?

The information shown on AIS is divided in two parts:

##### **PART A- General Information**

Part A displays general information pertaining to you, including PAN, Masked Aadhar Number, Name of the Taxpayer, Date of Birth/ Incorporation/ Formation, mobile number, e-mail address and address of Taxpayer.

##### **PART B - TDS/TCS Information**

Information related to tax deducted/collected at source is displayed here. The Information code of the TDS/TCS, Information description and Information value is shown.

- **SFT Information:** Under this head, information received from reporting entities under Statement of Financial transaction (SFT) is displayed. The SFT code, Information description and Information value is made available.
- **Payment of Taxes:** Information relating to payment of taxes under different heads, such as Advance Tax and Self-Assessment Tax is shown.
- **Demand and Refund:** You will be able to view the details of the demand raised and refund initiated (AY and amount) during a financial year. (Details related to Demand will be released soon).
- **Other Information:** Details of the information received from the other sources, such as data pertaining to Annexure II salary, Interest on refund, Outward Foreign Remittance/Purchase of Foreign Currency etc. is displayed here.

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

#### Q-5 What does General information part contain under AIS?

General information displays the general information pertaining to you, including PAN, Masked Aadhar Number, Name of the Taxpayer, Date of Birth/ Incorporation/ Formation, mobile number, e-mail address and address of Taxpayer.

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

#### Q-6 Can I track the activity history in AIS?

Yes, you can track the activity history in AIS by clicking on the **Activity History** button on AIS homepage. You will be provided a summary view of activity performed on the AIS functionality. System generated ID (Activity ID) will be created for each performed activity, and the Activity date, Activity description and detail will be displayed under this tab.

For more information, navigate to **AIS** under **e-File/AIS** menu after login.



### Q-7 What does Taxpayer Information Summary (TIS) contain under AIS?

Taxpayer Information Summary (TIS) is an information category wise aggregated information summary for a taxpayer. It shows value processed by system (i.e. value generated after deduplication of information based on pre-defined rules) and value accepted by taxpayer (i.e. value derived by taxpayer after considering the taxpayer feedback and value processed by system) under each information category (e.g. Salary, Interest, Dividend etc.). The information accepted by taxpayer in TIS will be used for pre-filing of return, if applicable.

You will be shown various details within the Taxpayer Information Summary such as,

- Information Category
- Value processed by system
- Value accepted by taxpayer

Further, within an Information Category, following information is shown:

- Part through which information received
- Information Description
- Information Source
- Amount Description
- Amount (Reported by Source, Processed by System, Accepted by Taxpayer)

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

### Q-8 In what all formats can I download my AIS?

You can download Annual Information Statement (AIS) in PDF, JSON, CSV file formats.

### Q-9 How do I submit feedback on the information?

You can submit feedback on active information displayed under **TDS/TCS Information**, **SFT Information** or **Other information** by following below mentioned steps:

- **Step 1:** Click on **Optional** button mentioned in the Feedback column for relevant information. You will be directed to **Add Feedback** screen.
- **Step 2:** Choose the relevant feedback option and enter the feedback details (dependent on feedback option).
- **Step 3:** Click **Submit** to submit the feedback

For more information, navigate to **AIS** under **e-File/AIS** menu after login.



**Q-10 What will happen once I submit the feedback?**

Upon successful submission of feedback on AIS information, the feedback will be displayed with the information and the modified value of the information will also be visible with the reported value. The activity history tab will also be updated, and you will be able to download Acknowledgement Receipt. Email and SMS confirmations for submission of feedback will also be sent.

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

**Q-11 Would I get any confirmation on submission of AIS feedback?**

Yes, after successful submission of your feedback on AIS information, the activity history tab will be updated, and you will be able to download Acknowledgement Receipt of the same. Email and SMS confirmations for submission of feedback will also be sent.

**Q-12 What is AIS Consolidated Feedback file?**

AIS Consolidated Feedback file (ACF) gives the taxpayers a facility to view all their AIS feedback (other than feedback, 'Information is correct') related information in one pdf for easy understanding. After submitting the feedback of the AIS, you can download the AIS consolidated feedback file (PDF).

For more information, navigate to **AIS** under **e-File/AIS** menu after login.

**Q-13 Is there any limit on the number of times I can modify a given feedback?**

Currently, there is no limit on the number of times you can modify previously given feedbacks.

**Q-14 Can I verify the GST turnover in AIS?**

Yes, AIS does display the information related to GST turnover under information code (EXC-GSTR3B). The same would be visible in the **Other Information** tab in AIS.

**Q-15 Is there any video tutorial available for AIS?**

Yes, there is an informational video available on YouTube for AIS. This video can be accessed here.

Basic information on [Annual Information Statement functionality - YouTube](#).



# Process of e-payment

## Pay Tax Online

### Step-1

Go to <https://www.incometax.gov.in/iec/foportal/>

### Step-2

Select 'e-Pay Tax' from the quick links



### Step-3

Enter PAN/TAN and mobile number for OTP verification

The screenshot shows the 'e-Pay Tax' section of the e-Filing portal. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below this, the breadcrumb 'Home > e-Pay Tax' is visible. The main heading is 'e-Pay Tax'. Below the heading, there is a paragraph: 'Please fill in the below details for tax payment through (i) Net Banking (ii) Debit Card (iii) Over the Counter (iv) NEFT/RTGS (v) Payment Gateway. Please click on [List of Banks](#) to know the banks onboarded on e-Pay Tax service.' A note states '\* Indicates the mandatory fields'. The form contains two input fields: 'PAN / TAN \*' and 'Confirm PAN / TAN \*'. Below these is a label 'Enter Mobile Number for OTP verification' and a 'Mobile \*' input field with a dropdown menu showing the Indian flag. At the bottom of the form, there are '< Back' and 'Continue >' buttons.

### Step-4

Enter the OTP received on mobile number and click on continue

The screenshot shows the 'e-Pay Tax' section of the e-Filing portal, specifically the OTP verification step. The breadcrumb 'Home > e-Pay Tax' is visible. The main heading is 'e-Pay Tax'. Below the heading, there is a label 'OTP verification:'. A note states '\* Indicates the mandatory fields'. The form contains a 'Mobile OTP \*' input field with six boxes, the last of which contains the number '1'. Below the input field, there is a label 'OTP expires in 14:38'. To the right of the input field, there is a link 'Resend OTP (Allowed only once)' and the text '3 attempt(s) remaining'. At the bottom of the form, there are '< Back' and 'Continue >' buttons.



### Step-5

Confirm the details of 'PAN/TAN' and 'Name' and click on continue

### Step-6

Select the appropriate payment, i.e., 'Income Tax', 'Equalisation Levy/ STT/ CTT' or 'Fee/Other Payments' and click on proceed



**Step-7**

Select 'Assessment Year' and 'Type of Payment' and click on continue

The screenshot shows the 'New Payment' screen in the e-Filing portal. The assessment year is 2025-26. The type of payment is Self-Assessment Tax (300). The tax applicable is Income Tax (Other than Companies)(0021). The screen includes a progress bar with three steps: 1. Add Tax Applicable Details (completed), 2. Add Tax Break Up Details, and 3. Add Payment Details. A 'Continue' button is visible at the bottom right.

**Step-8**

Enter amount of tax, surcharge, cess, etc. (if any)

The screenshot shows the 'New Payment' screen in the e-Filing portal. The 'Add Tax Break Up Details' step is active. The tax amount is ₹ 15,230. The total amount is ₹ 15,230, which is written in words as 'Rupees Fifteen Thousand Two Hundred And Thirty Only'. The screen includes a progress bar with three steps: 1. Add Tax Applicable Details (completed), 2. Add Tax Break Up Details (active), and 3. Add Payment Details. A 'Continue' button is visible at the bottom right.

### Step-9

On click on continue, taxpayer will have a new screen with various option to make payment, like net banking, debit card, Pay at bank counter, RTGS/NEFT and payment gateway.

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

Call Us | English | A A\* | Login Register

Home Individual/HUF Company Non-Company Tax Professionals & Others Downloads Help

Home > e-Pay Tax

✓ Add Tax Applicable Details → ✓ Add Tax Break Up Details → 3 Add Payment Details

✓ Select Payment Mode → b Preview And Make Payment

### New Payment

PAN: ABEPV1581G \* Indicates the mandatory fields

**Net Banking** Debit Card Pay at Bank Counter RTGS/NEFT Payment Gateway including UPI and Credit Card ⓘ

Taxpayers having bank account with an Authorised Bank can use this mode for payment. No transaction charge/fee is applicable for making tax payment through this mode.

Axis Bank  Bank Of Baroda  HDFC Bank  ICICI Bank  IDBI Bank

Kotak Mahindra Bank  Punjab National Bank  State Bank Of India

Other Bank

Can't find your bank? This net banking mode is for Authorized banks only. For other banks please use Payment Gateway or RTGS/NEFT option.

< Back Continue >



**Step-10**

Select appropriate mode of payment and click on continue. If taxpayer wishes to make payment using credit card or UPI, he needs to select ‘Payment Gateway’.

### New Payment

PAN :

**Preview** Edit

**Payment Details**

Assessment Year 2025-26	Financial Year 2024-25	Tax Applicable (Major Head) Income Tax (Other than Companies) (0021)	Type of Payment (Minor Head) Self-Assessment Tax (300)
Payment Mode <b>Net Banking</b>			
Bank Name State Bank Of India			

**Tax Break up Details**

(a) Tax	₹ 15,230
(b) Surcharge	₹ 0
(c) Cess	₹ 0
(d) Interest	₹ 0
(e) Penalty	₹ 0
(f) Others	₹ 0
<b>Total (a + b + c + d + e + f)</b>	<b>₹ 15,230</b>
In words	Rupees Fifteen Thousand Two Hundred And Thirty Only

< Back
Pay Later
Pay Now

**Step-11**

Verify all the details appearing on challan and pay tax.

**Step-12**

On successful completion of the transaction, the challan of payment (i.e., receipt of payment) will be generated and will be displayed on the screen.

# Online tax calculators

## Income and Tax Calculator

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

### Overview

The Income and Tax Calculator service enables both registered and unregistered e-Filing users to calculate tax as per the provisions of Income Tax Act, Income-tax rules, Notifications etc. by providing inputs with respect to income(s) earned and deductions claimed as per the Act. This service also provides a calculation of tax under the old or new tax regime with a comparison of tax as per the old and new regime.

### Prerequisites to Avail This Service

- Access to the e-Filing portal

### Step-by-Step Guide

**Step 1:** Go to the e-Filing portal homepage.

The screenshot displays the e-Filing portal homepage. At the top, there is a navigation bar with options for 'Call Us', 'English', and 'Login/Register'. Below this is a main navigation menu with categories like 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. A 'Quick Links' sidebar on the left lists various services such as 'e-Verify Return', 'Link Aadhaar', 'e-Pay Tax', 'Income Tax Return', 'Verify Your PAN', 'Know TAN Details', 'Tax Information...', 'Link Aadhaar Status', 'Authenticate notice...', 'Know Your AO', and 'Instant E-PAN'. The main content area features a 'My Profile' section with an 'Update Your Profile' button and a 'Latest Updates' section with several news items, including 'CBDT notified income-tax Returns for AY 22-23' and 'Aadhaar PAN linking date extended till 31st March 2023'.



## Practical Guide for Income Tax e-Filing of ITR

**Step 2:** Select **Quick Links > Income and Tax Calculator**. (Select the quick link in the image to show where is the calculator) (No access to UAT/SIT currently, will have to add it later)

You will be taken to the Income and Tax Calculator page. There are two tabs – **Basic Calculator** and **Advanced Calculator**. The **Basic Calculator** tab is selected by default.

The screenshot shows the 'Income and TAX Calculator' page. The 'Basic Calculator' tab is selected. The form includes the following fields:

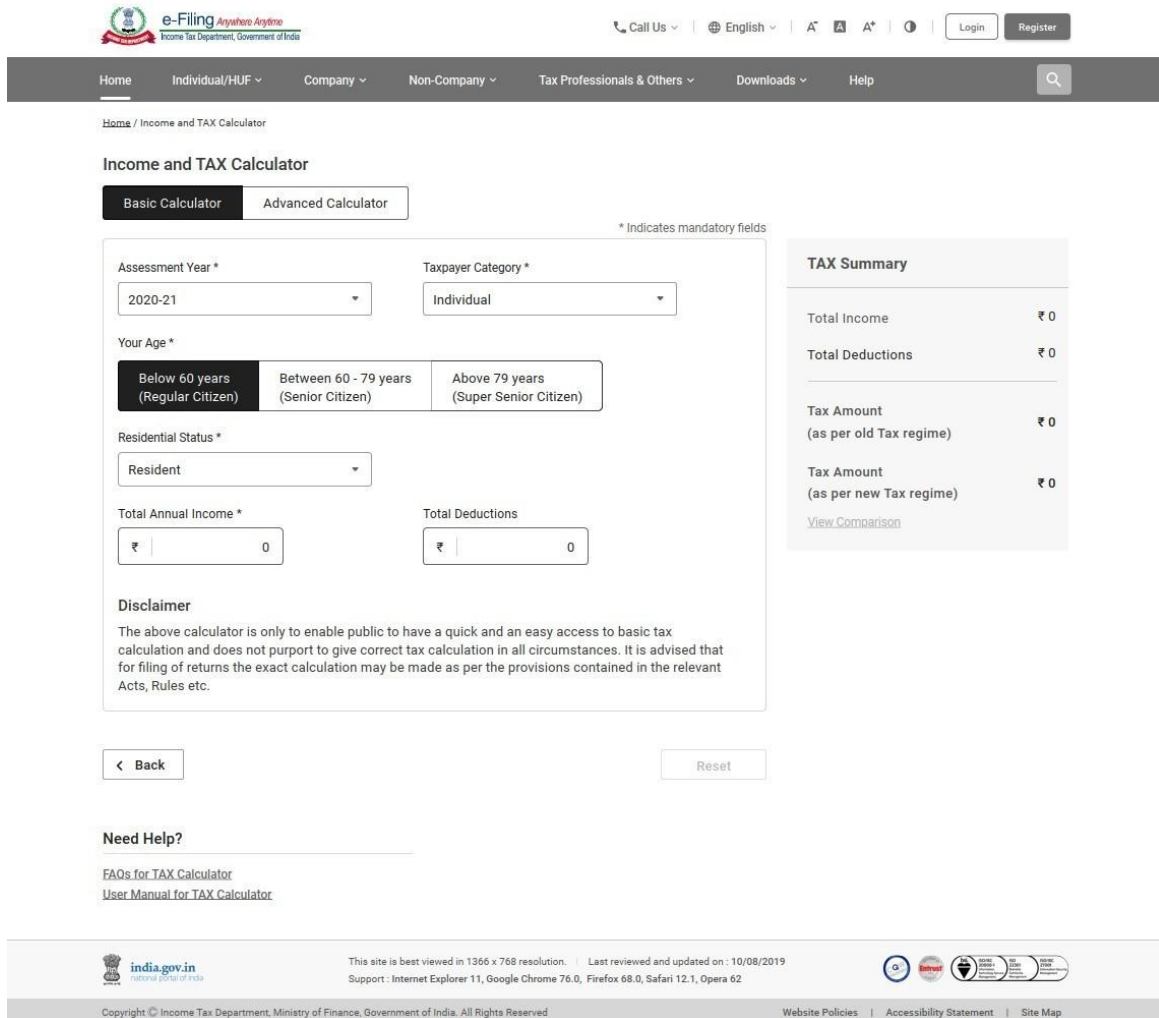
- Assessment Year \*: 2020-21
- Taxpayer Category \*: Individual
- Your Age \*: Below 60 years (Regular Citizen) is selected.
- Residential Status \*: Resident
- Total Annual Income \*: ₹ 0
- Total Deductions: ₹ 0

A 'TAX Summary' table is displayed on the right:

TAX Summary	
Total Income	₹ 0
Total Deductions	₹ 0
<hr/>	
Tax Amount (as per old Tax regime)	₹ 0
Tax Amount (as per new Tax regime)	₹ 0
<a href="#">View Comparison</a>	

Below the form is a 'Disclaimer' section and a 'Need Help?' section with links to 'FAQs for TAX Calculator' and 'User Manual for TAX Calculator'. At the bottom, there is a footer with the India.gov.in logo, technical support information, and various icons.

**Step 3a:** In the **Basic Calculator** tab, enter the required details such as AY, taxpayer category, age, residential status, total annual income and total deductions. The tax calculation as per the details entered by you will appear in the **Tax Summary** section.



The screenshot shows the 'Income and TAX Calculator' interface. It features two tabs: 'Basic Calculator' (selected) and 'Advanced Calculator'. The form includes the following fields:

- Assessment Year \***: 2020-21
- Taxpayer Category \***: Individual
- Your Age \***: Below 60 years (Regular Citizen)
- Residential Status \***: Resident
- Total Annual Income \***: ₹ 0
- Total Deductions**: ₹ 0

A **TAX Summary** section on the right shows:

Total Income	₹ 0
Total Deductions	₹ 0
Tax Amount (as per old Tax regime)	₹ 0
Tax Amount (as per new Tax regime)	₹ 0

A **Disclaimer** states: "The above calculator is only to enable public to have a quick and an easy access to basic tax calculation and does not purport to give correct tax calculation in all circumstances. It is advised that for filing of returns the exact calculation may be made as per the provisions contained in the relevant Acts, Rules etc."

Buttons for '< Back' and 'Reset' are located at the bottom of the form. A 'Need Help?' section provides links for 'FAQs for TAX Calculator' and 'User Manual for TAX Calculator'.

**Note:** Click **View Comparison** to get a more detailed comparison of tax under the old and new tax regime.



## Practical Guide for Income Tax e-Filing of ITR

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

Call Us | English | A | A\* | | Login | Register

Home | Individual/HUF | Company | Non-Company | Tax Professionals & Others | Downloads | Help

Home / Income and TAX Calculator

### Income and TAX Calculator

Basic Calculator | Advanced Calculator

\* Indicates mandatory fields

Assessment Year \*  
2020-21

Taxpayer Category \*  
Individual

Your Age \*  
 Below 60 years (Regular Citizen) |  Between 60 - 79 years (Senior Citizen) |  Above 79 years (Super Senior Citizen)

Residential Status \*  
Resident

Total Annual Income \*  
₹ 10,00,000

Total Deductions  
₹ 1,00,000

**Disclaimer**  
The above calculator is only to enable public to have a quick and an easy access to basic tax calculation and does not purport to give correct tax calculation in all circumstances. It is advised that for filing of returns the exact calculation may be made as per the provisions contained in the relevant Acts, Rules etc.

[View Comparison](#)

**TAX Summary**

Total Income	₹ 10,00,000
Total Deductions	₹ 1,00,000
Tax Amount (as per old Tax regime)	₹ 96,200
Tax Amount (as per new Tax regime)	₹ 78,000

You save **Rs. 18,200** if you opt for New Tax Regime.

[View Comparison](#)

[Back](#) [Reset](#)

### View Comparison

	As per old Tax regime	As per new Tax regime
Total Income	10,00,000	10,00,000
Total Deductions	1,00,000	0
Taxable income	9,00,000	10,00,000
Tax Amount	96,200	78,200

[Close](#)




**Step 3b:** In the **Advanced Calculator** tab, enter the following details:

Preferred tax regime, AY, taxpayer category, age, residential status, due date and actual date of submission of return.

- Under Details for Income and tax calculation, enter the required details of:
- Income under the head Salaries,
- Income under the head House Property,
- Income under the head Capital Gains,
- Income under the head Business or Profession, and
- Income under the head Other Sources. (what details are required?) – (entered)

Under **Deduction Details**, enter the relevant deductions applicable to you, including but not limited to PPF, LIC, Housing Loan, NPS, Mediclaim, Loan on Higher Education. (what details are required?) – (entered)

Under **Taxable Income**, enter or edit the TDS/TCS details where you have substantiating evidence available.


Call Us - English - Login Register

---

Home
Individual/HUF
Company
Non-Company
Tax Professionals & Others
Downloads
Help

---

Home / Income and TAX Calculator

### Income and TAX Calculator

Basic Calculator
Advanced Calculator

\* Indicates mandatory fields

Tax Regime * <input type="radio"/> Old Tax Regime <input checked="" type="radio"/> New Tax Regime	Assessment Year * 2020-21	Taxpayer Category * Individual
Your Age * <input checked="" type="radio"/> Below 60 years (Regular Citizen) <input type="radio"/> Between 60 - 79 years (Senior Citizen) <input type="radio"/> Above 79 years (Super Senior Citizen)		Residential Status * Resident
Due Date for Submission of Return * 31 Mar 2021 <small>DD/MM/YYYY</small>	Actual Date of Submission of Return * 01 Feb 2021 <small>DD/MM/YYYY</small>	

#### Details for Income and tax calculation

Income under the head Salaries	₹
Income under the head House Property <small><a href="#">Provide Income in detail &gt;</a></small>	₹
Income under the head Capital Gains <small><a href="#">Provide Income in detail &gt;</a></small>	₹
Income under the head Business or Profession <small><a href="#">Provide Income in detail &gt;</a></small>	₹
Income under the head Other Sources <small><a href="#">Provide Income in detail &gt;</a></small>	₹
<b>Gross Total Income</b>	₹
<b>Deductions</b> <small><a href="#">Provide Deductions in detail &gt;</a></small>	₹
<b>Taxable Income</b>	₹
1. Tax at Normal Rates	₹
2. Tax at Special Rates (Capital Gains, Lottery, etc.) <small><a href="#">View details &gt;</a></small>	₹
Total Tax before Rebate	₹
Less: Tax Rebate u/s 87A	₹
Net Tax after Rebate	₹
Add: Surcharge	₹
Add: Health & Education Cess	₹
<b>Total Tax on Income</b>	₹
TDS/TCS	₹
Self-Assessment Tax/ Advance Tax <small><a href="#">Provide details &gt;</a></small>	₹
<b>Balance Tax Payable / Refundable</b>	₹
Add: Interest u/s 234A	₹
Add: Interest u/s 234B	₹
Add: Interest u/s 234C	₹
Add: Fees for late filing of return u/s 234F	₹
<b>Total Tax and Interest payable</b>	₹

**Disclaimer**  
 The above calculator is only to enable public to have a quick and an easy access to basic tax calculation and does not purport to give correct tax calculation in all circumstances. It is advised that for filing of returns the exact calculation may be made as per the provisions contained in the relevant Acts, Rules etc.


< Back
Reset

**Need Help?**

[FAQs for TAX Calculator](#)  
[User Manual for TAX Calculator](#)

india.gov.in
This site is best viewed in 1920 x 1080 resolution. Last reviewed and updated on: 10/08/2019

Support: Internet Explorer 11, Google Chrome 76.0, Firefox 68.0, Safari 12.1, Opera 62



Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved
Website Policies | Accessibility Statement | Site Map

The total tax and interest payable by you will be displayed at the end of the page.

The Institute of Cost Accountants of India 67 | Page



# File ITR-1 (Sahaj) Online User Manual

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

## 1. Overview

The pre-filing and filing of ITR-1 service is available to registered users on the e-Filing portal. This service enables individual taxpayers to file ITR-1 either online through the e-Filing portal or by accessing the offline excel and html utility. This user manual covers the process for filing ITR-1 through the online mode.

## 2. Prerequisites for availing this service

### General

- Registered user on the e-Filing portal with valid user ID and password
- Status of PAN is active
- Residential Status of person is Resident

### Others

- PAN and Aadhaar are linked (recommended)

**Please Note:** If your PAN is not linked with your Aadhaar, your PAN is made inoperative.

In that case you will get a ticker message “Your PAN is made inoperative as it is not linked with Aadhaar.

Some of the accesses may be limited. You can link and make your PAN operative after payment u/s 234H.”

- Pre-validate at least one bank account for issue of refund and add at least one bank account under My Bank account on portal under Validation in progress status for filing the return successfully
- Valid mobile number linked with Aadhaar / e-Filing portal / your bank / NSDL / CDSL (for e-Verification)
- Download the offline utility or avail a third-party software (If using offline mode)



### 3. Form at a Glance

ITR-1 has five pre-filled sections that need to be validated/ edited before submitting it, and one summary section which is required to be reviewed for tax computation. The sections are as follows:

1. [Personal Information](#)
2. [Gross Total Income](#)
3. [Total Deductions](#)
4. [Tax Paid](#)
5. [Total Tax Liability](#)

Here is a quick tour of the various sections of ITR-1:

#### 3.1 Personal Information

In the Personal Information section of the ITR, you need to validate the pre-filled data which is auto-filled from your e-Filing profile. You will not be able to edit some of your personal data directly in the form. However, can make the necessary changes by going to profile section. You can edit your contact details, filing type details and bank details in the form.

The screenshot shows the 'Verify your personal information' section of the ITR-1 e-filing portal. The page includes a navigation bar with options like 'Dashboard', 'File', 'Authorized Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', and 'Help'. Below the navigation bar, there is a progress indicator for the ITR-1 process, showing steps: 1. Validate Return, 2. Confirm your Return summary, 3. Verify and Submit. The current step is 'Verify your personal information', which is highlighted in blue. Below the progress indicator, there is a section titled 'Verify your personal information' with a 'Need Help' button. The section contains a form for entering personal details, including 'Profile' and 'Contact' sections. The 'Profile' section has fields for First Name, Middle Name, Last Name, PAN, Date of Birth (01-Apr-1942), Aadhaar Number (NULL), and Aadhaar Enrolment ID. The 'Contact' section has fields for Address, Mobile Number (+91), and Email Address. There are 'Cancel' and 'Save' buttons at the bottom right of the form.

Nature of Employment \*

Not Applicable (eg. Family pension etc) \*

---

Filing Section \*

Filed u/s

139(1) Return filed on or before due date  
 139(4) Belated- Return filed after due date  
 139(5) Revised- Return revised after filing original return  
 119(2)(b) After condonation of delay

---

Filed in response to notice u/s

139(3) Filed in response to notice u/s 139(3) to rectify the defect  
 142(1) Return filed against notice u/s 142(1)  
 148 Return filed against notice u/s 148 for assessment  
 150C Return filed against notice u/s 150C

---

Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? ⓘ

Yes  No

To estimate your total tax and decide as to which tax regime is beneficial, you may use [Income Tax Calculator](#)

ⓘ Based on your previous response, please furnish following information OR [Edit Response](#)

\* Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? ⓘ

---

**Bank Details**

Please declare details of all bank accounts held in India at any time during the previous year (excluding dormant accounts)

ⓘ Kindly ensure that atleast one bank account is prevalidated for transfer of refund

XXXX XXXX XXXX XXXX 1111 Validated ⓘ

Do you want to add more bank accounts?

[+ Add Another](#)

ⓘ 1. All bank accounts held at any time is to be reported, except dormant A/c.  
2. In case multiple accounts, then refund will be credited to one of the validated accounts after processing the return.

[← Back To Summary](#) [Confirm](#)

Feedback | Website Policies | Accessibility Statement | Site Map | Browser Support | CoBrowse Help  
 Last reviewed and updated on : 6-Mar-2024  
 This site is best viewed in 1024 \* 768 resolution with latest version of Chrome, Firefox, Safari and Internet Explorer.  
 Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved



**Please Note:**

1. *The Finance Act 2023 has amended the provisions of Section 115BAC to make New Tax Regime the default tax regime for the assessee being an Individual, HUF, AOP, BOI and AJP. You do not want to pay tax according to the new tax regime, you will have to explicitly opt out of it and choose to be taxed under the old tax regime.*
2. *If you want to opt out of New Tax Regime Select “Yes” in the radio button in the Filing section.*

*To exercise this option, the assessee having income (other than income from a business or profession) must indicate choice of tax regime in the return of income to be furnished for the relevant assessment year under Section 139(1).*

### 3.2 Gross Total Income

In the Gross Total Income section, you need to review the pre-filled information and confirm/ edit your income source details from salary / pension, house property, and other sources (such as interest income, family pension, etc.). You can also add details of exempt income, if any.

#### Verify your income source details Need Help ?

Please verify your income sources as collected from various sources and proceed.

##### Income from Salary Edit

i. Gross Salary	₹ 0
ii. Less : Exempt Allowances ⓘ	(-) ₹ 0
iii. Less : Income claimed for relief from taxation u/s 89A ⓘ	₹ 0
iii. Net Salary (i – ii – iia)	₹ 0
iv. Deductions u/s 16	(-) ₹ 0
v. Income Chargeable under the head 'Salaries' (iii – iv)	₹ 0

##### Income from House Property

Income from only one house property can be shown in this ITR

+ Add/Edit details of Breakup

Income chargeable under the head 'House property' ₹ 0

##### Income from other sources

If you have any other source of income, please add it here.

+ Add Details



**Gross Total Income** ₹ 0

**Exempt Income**  
This information is only for reporting purposes.

---

If you have any exempt income, please add it here.

[+ Add Another](#)

[← Back to Summary](#)
Confirm

### 3.3 Total Deductions

In the Total Deductions section, you need to add, delete, and confirm any deductions applicable to you to claim under Chapter VI-A of the Income Tax Act.

e-Filing  
Income Tax Department, Government of India

Call Us | English | A<sup>+</sup> | A<sup>+</sup>

Validate Return
Confirm your Return summary
Verify and Submit

✓  
 Personal Information

✓  
 Gross Total Income

3  
**Total Deductions**

4  
 Taxes Paid

5  
 Total Tax Liability

**Verify your deductions** [Need Help](#)

Please verify your deduction details and proceed further

If you are entitled to any other claims, please select to claim such eligible deductions

80CCD(2) - Contribution to pension scheme of central government by employer <div style="text-align: right; margin-top: 5px;"><a href="#">+ Add 80CCD(2)</a></div>	80D - Deduction in respect of Health Insurance premia <div style="text-align: right; margin-top: 5px;"><a href="#">+ Add 80D</a></div>	80G - Donations to certain funds, charitable institutions, etc. <div style="text-align: right; margin-top: 5px;"><a href="#">+ Add 80G</a></div>
80GGA - Certain donations for scientific research or rural development <div style="text-align: right; margin-top: 5px;"><a href="#">+ Add 80GGA</a></div>	80TTA - Interest on saving bank accounts <div style="text-align: right; margin-top: 5px;"><a href="#">+ Add 80TTA</a></div>	80TTB - Interest on deposits <div style="text-align: right; margin-top: 5px;"><a href="#">+ Add 80TTB</a></div>

[Show All Deductions >](#)

**Total Deductions**  
[Show Details >](#)

₹ 0

[← Back to Summary](#)
Confirm



**Please Note:**

Default Regime is New Tax Regime. If you have not opted for Old Tax Regime, only Deductions under Section 80CCD (2)- Employers Contribution to Tier-1 NPS Account and Section 80CCH- amount deposited in the Agniveer Corpus Fund will be visible.

ITR forms have been amended to include a column to furnish the amount eligible for deduction under Section 80CCH.

**3.4 Tax Paid**

In the Tax Paid section, you need to confirm taxes paid by you in the previous year. Tax details include TDS from Salary / Other than Salary as furnished by Payer(s), TCS, Advance Tax and Self-Assessment Tax.

**Verify your taxes paid details** Need Help ?

Please verify details of taxes paid by you in the last financial year and proceed further  
View your Form 26AS ⓘ

Details of Tax Deducted at Source (TDS) on Salary Income ⓘ	Total	₹ 0
<a href="#">Show Details &gt;</a>		
Details of Tax Deducted at Source (TDS) from Income Other than Salary ⓘ	Total	₹ 250
<a href="#">Show Details &gt;</a>		
Details of Tax Deducted at Source [As per Form 16C furnished by the Payer(s)] ⓘ	Total	₹ 0
<a href="#">Show Details &gt;</a>		
Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)] ⓘ	Total	₹ 0
<a href="#">Show Details &gt;</a>		
Advance tax and Self-Assessment tax payments	Total	₹ 0
<a href="#">Show Details &gt;</a>		
<b>Total Taxes Paid</b>		<b>₹ 250</b>

[Back to Summary](#) **Confirm**



### 3.5 Total Tax Liability

In the Total Tax Liability section, you need to review tax liability computed as per the validated sections.

1  
Validate Return

2  
Confirm your Return summary

3  
Verify & Submit

✓ Personal Information

✓ Gross Total Income

✓ Total Deductions

✓ Taxes Paid

5  
Total Tax Liability

#### Verify your tax liability details

Please verify your tax liability details and proceed further Need Help ?

##### Computation of Income

Gross Total Income	₹ 0
Total Deductions	(-) ₹ 0
<b>Total Income</b>	<b>₹ 0</b>

##### Computation of Tax

<b>i. Tax Payable on Total Income</b>		₹ 0
Your income is taxable in the slab of 0%		
<a href="#">Show Calculation &gt;</a>		
<b>ii. Rebate u/s 87A</b>		₹ 0

<b>iii. Tax Payable after Rebate</b>	₹ 0
<b>iv. Health and Education Cess at 4%</b>	₹ 0
<a href="#">Show Calculation &gt;</a>	
<b>v. Total Tax &amp; Cess</b>	₹ 0
<b>vi. Relief u/s 89</b>	₹ 0
Relief when salary, gratuity, etc. is paid in arrears or in advance	
<a href="#">Fill Form 10E to claim relief</a>	
<b>vii. Balance Tax After Relief</b>	₹ 0
<b>viii. Interest u/s 234A</b>	₹ 0
Applicable when return is filed after the due date	
<a href="#">Show Calculation &gt;</a>	
<b>ix. Interest u/s 234B</b>	₹ 0
Applicable when there is default in payment of advance tax.	
<a href="#">Show Calculation &gt;</a>	
<b>x. Interest u/s 234C</b>	₹ 0
Applicable when there is a shortfall in payment of quarterly advance tax.	
<a href="#">Show Calculation &gt;</a>	
<b>xi. Fee u/s 234F</b>	₹ 0
Fees on delay in filing of return	

**Total Interest and Fee** ₹ 0

[Show Details >](#)

**Total Tax, Fee and Interest** ₹ 0

[Show Details >](#)

< Back to Summary

Confirms

The Institute of Cost Accountants of India 74 | Page

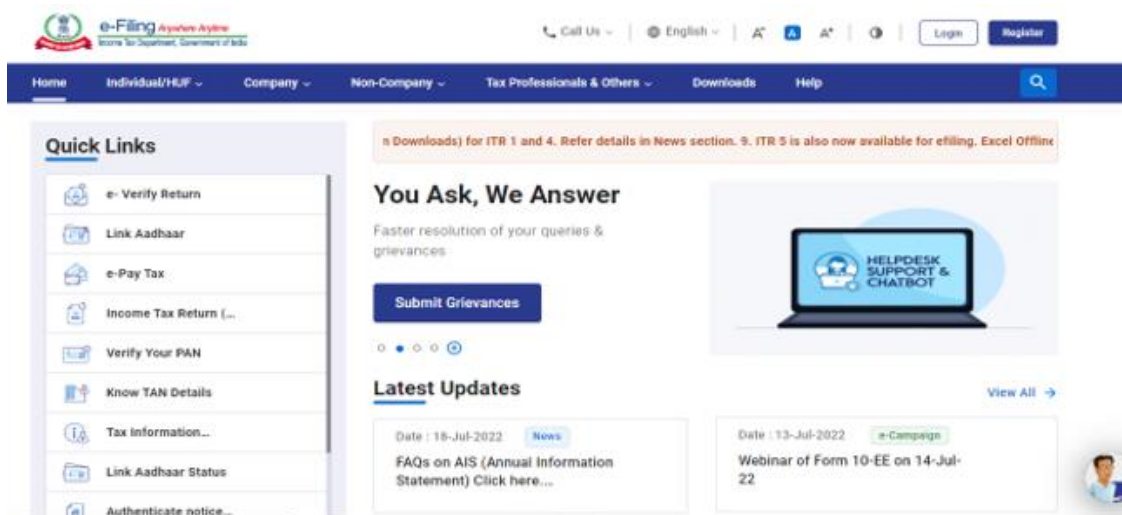
#### 4. How to Access and Submit ITR - 1

You can file and submit your ITR through the following methods:

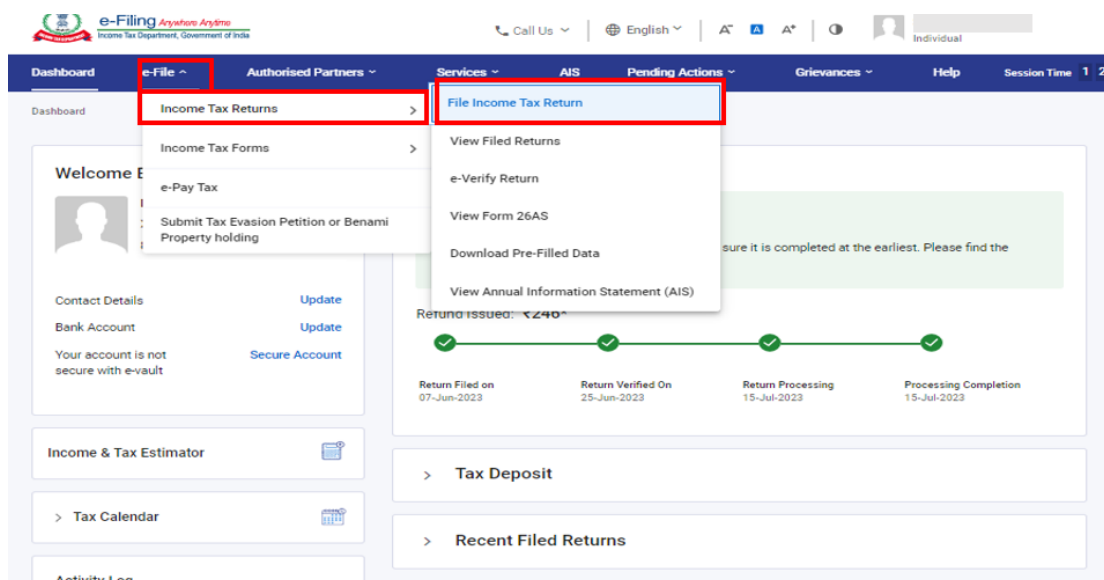
- Online Mode – through e-Filing portal
- Offline Mode – through Offline Utility

Follow the below steps to file and submit the ITR through **online mode**:

**Step 1:** Log in to the e-Filing portal using your user ID and password.

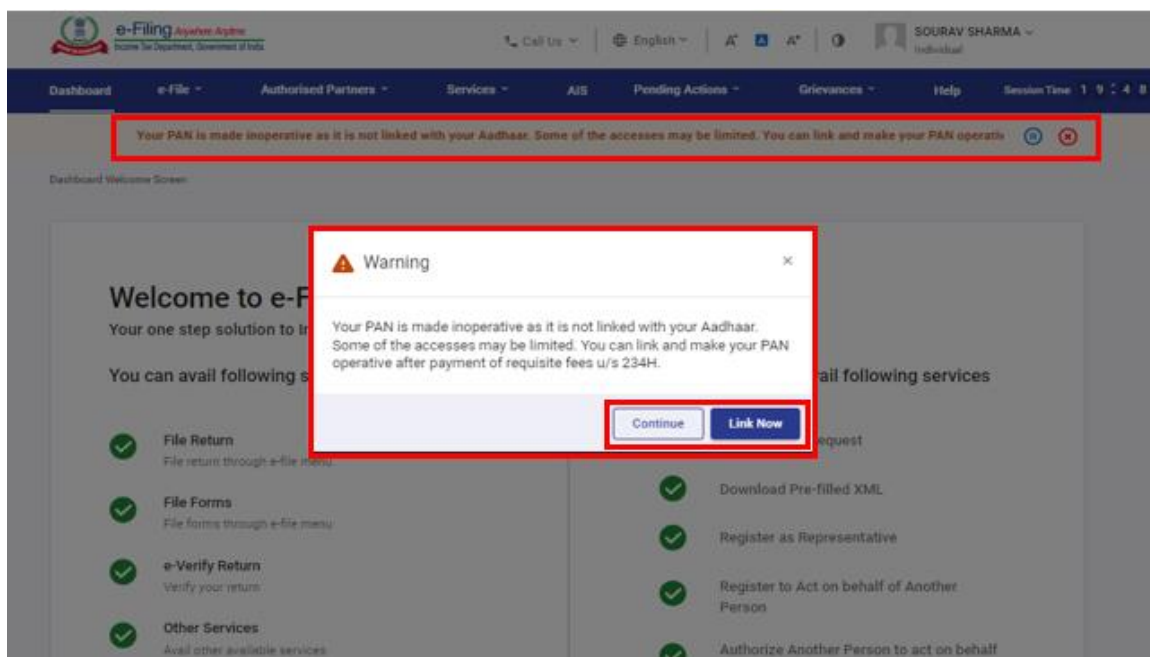


**Step 2:** On your Dashboard, click e-File > Income Tax Returns > File Income Tax Return.

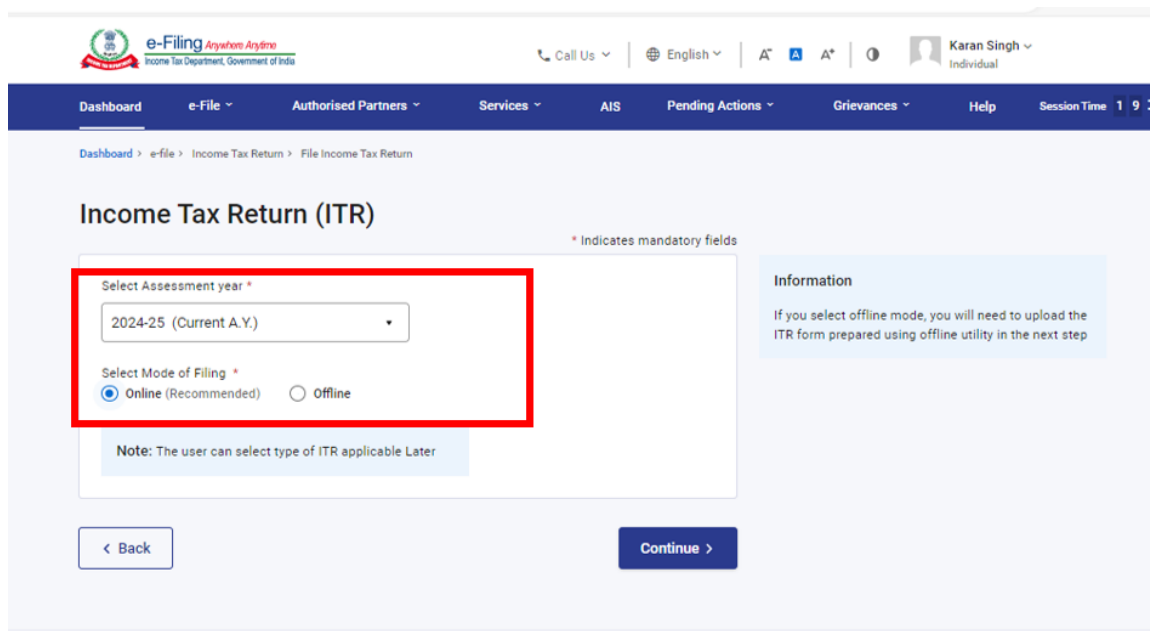


**Note:** If your PAN is inoperative you will get a warning message that your PAN is inoperative as its not link with the Aadhaar.

You can click on Link Now button to link PAN with the Aadhaar otherwise click Continue.



**Step 3:** Select Assessment Year as 2024–25 and **Mode of filing** as **Online**, then click **Continue**





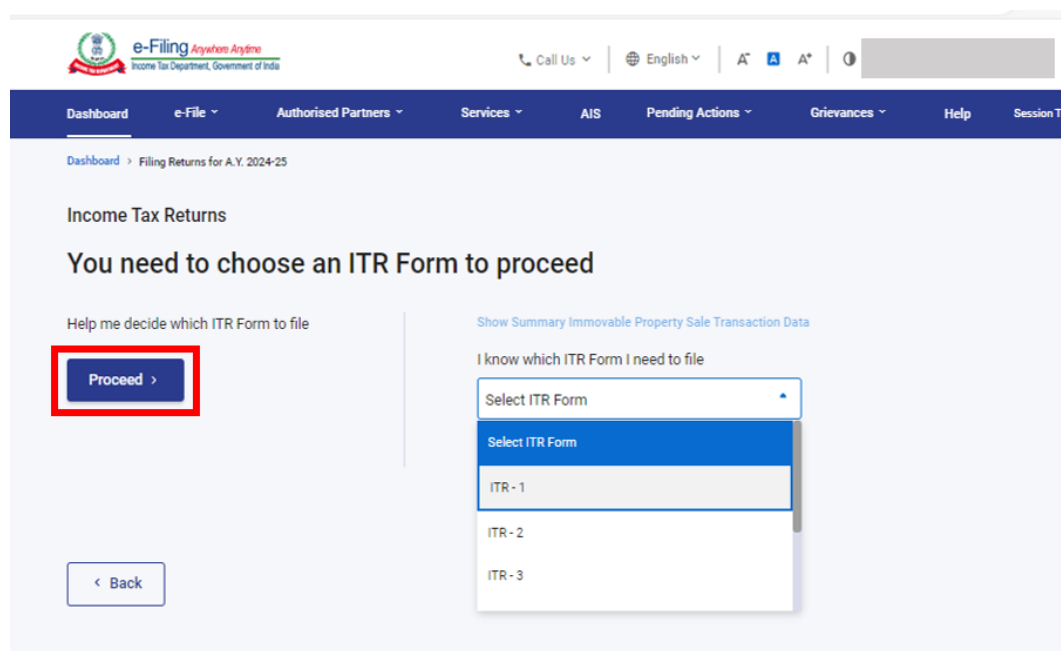
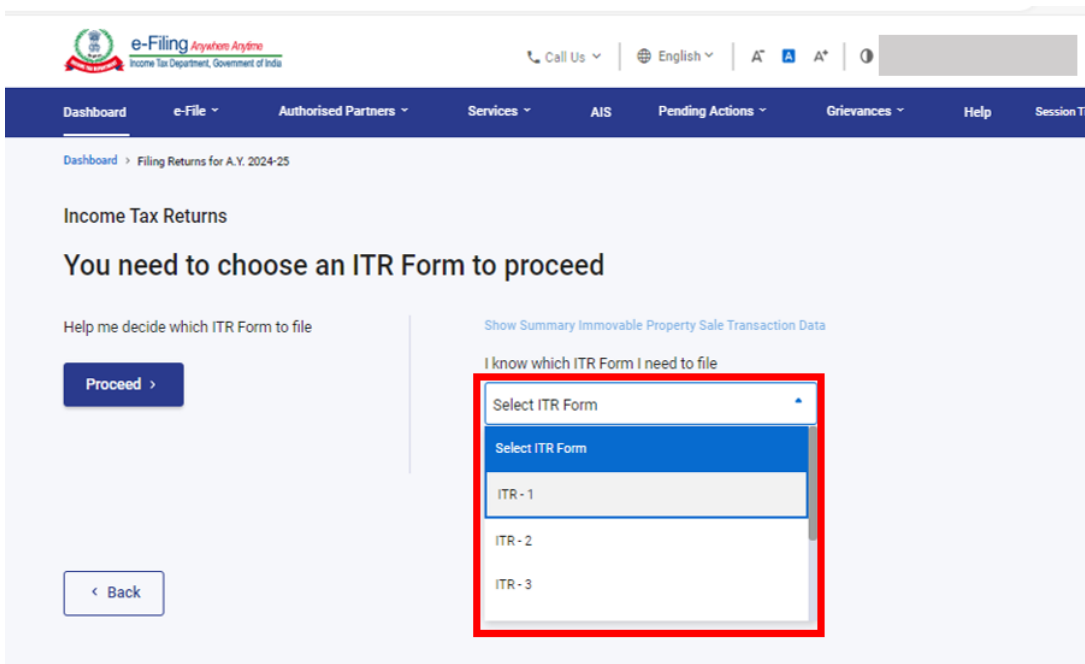
**Step 4:** In case you have already filled the Income Tax Return and it is pending for submission, click **Resume Filing**. In case you wish to discard the saved return and start preparing the return afresh, click Start New Filing.

**Step 5:** Select Status as applicable to you and click Continue to proceed further.

**Step 6:** You have two options to select the type of Income Tax Return:

If you know which ITR to file, select the ITR form; else

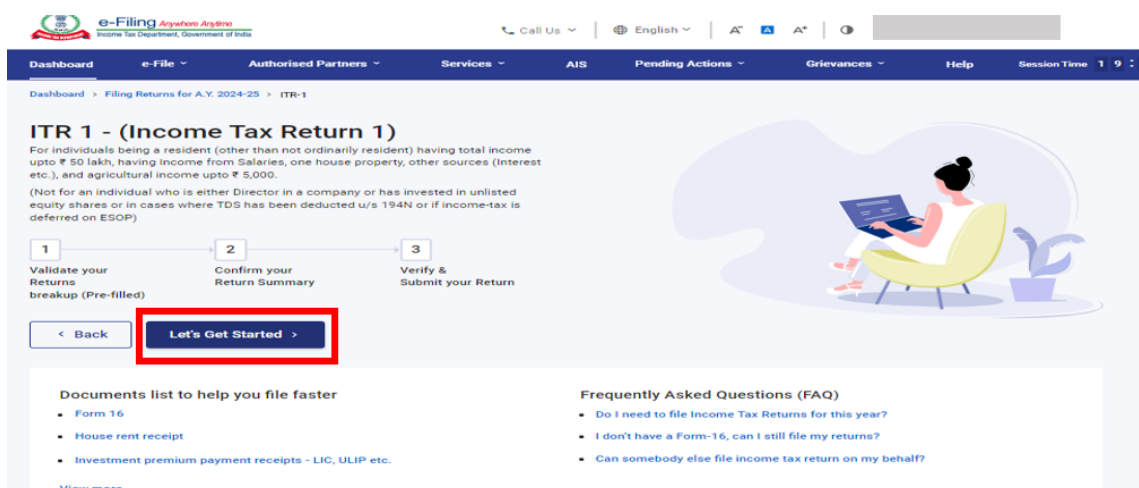
If you are not sure which ITR to file, you may select Help me decide which ITR Form to file and click Proceed. Here the system helps you determine the correct ITR, then you can proceed with filing your ITR.



Note:

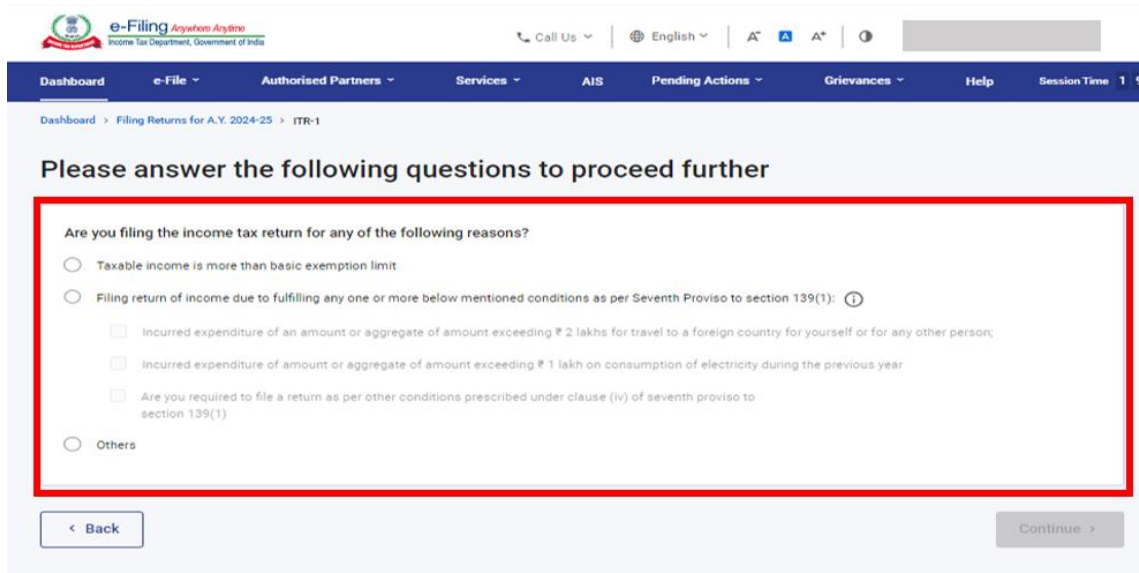
- In case you are not aware which ITR or schedules are applicable to you or income and deductions details, your answers in response to a set of questions will guide in determining the same and help you in correct / error free filing of ITR.
- In case you are aware of the ITR or schedules applicable to you or income and deduction details, you can skip the questions.

**Step 7:** Once you have selected the ITR applicable to you, note the list of documents needed and click Let's Get Started.



The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The user is on the 'Filing Returns for A.Y. 2024-25 > ITR-1' page. The main heading is 'ITR 1 - (Income Tax Return 1)'. Below this, there is a three-step process: 1. Validate your Returns breakup (Pre-filled), 2. Confirm your Return Summary, and 3. Verify & Submit your Return. The 'Let's Get Started' button under step 1 is highlighted with a red box. To the right, there is an illustration of a person sitting in a chair using a laptop. Below the process, there are sections for 'Documents list to help you file faster' and 'Frequently Asked Questions (FAQ)'. The documents list includes Form 16, House rent receipt, and Investment premium payment receipts - LIC, ULIP etc. The FAQ section includes questions like 'Do I need to file Income Tax Returns for this year?' and 'I don't have a Form-16, can I still file my returns?'.

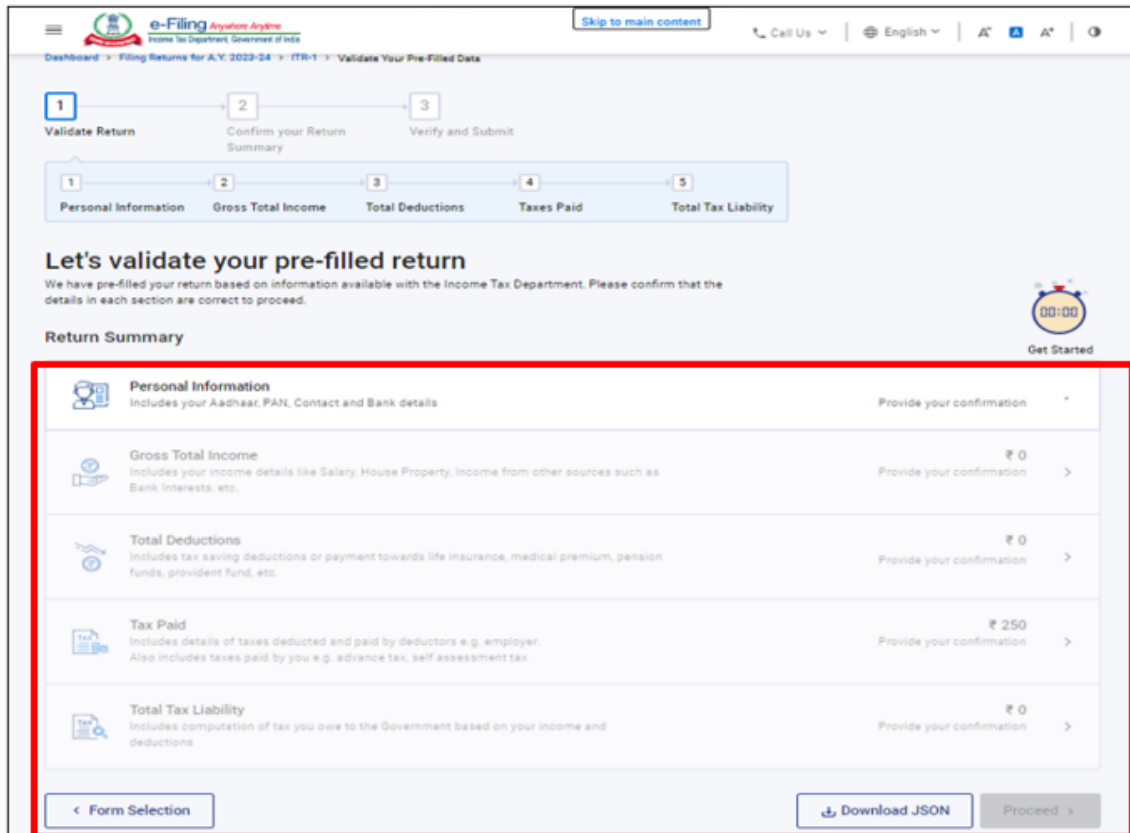
**Step 8:** Select the checkbox applicable to you regarding reason for filing ITR and click **Continue**.



The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The user is on the 'Filing Returns for A.Y. 2024-25 > ITR-1' page. The main heading is 'Please answer the following questions to proceed further'. Below this, there is a question: 'Are you filing the income tax return for any of the following reasons?'. The question is highlighted with a red box. There are four radio button options: 1. Taxable income is more than basic exemption limit, 2. Filing return of income due to fulfilling any one or more below mentioned conditions as per Seventh Proviso to section 139(1): (i) Incurred expenditure of an amount or aggregate of amount exceeding ₹ 2 lakhs for travel to a foreign country for yourself or for any other person; (ii) Incurred expenditure of amount or aggregate of amount exceeding ₹ 1 lakh on consumption of electricity during the previous year; (iii) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1), 3. Others. Below the question, there is a 'Back' button and a 'Continue' button.






**Step 9:** For AY 2024-25 New Tax Regime is the default Tax Regime. Option “No” will be Auto Selected. If you want to opt out of New Tax Regime Select “Yes” in the Personal Information Section.

Review your pre-filled data and edit it if necessary. Enter the remaining / additional data (if required). Click Confirm at the end of each section.

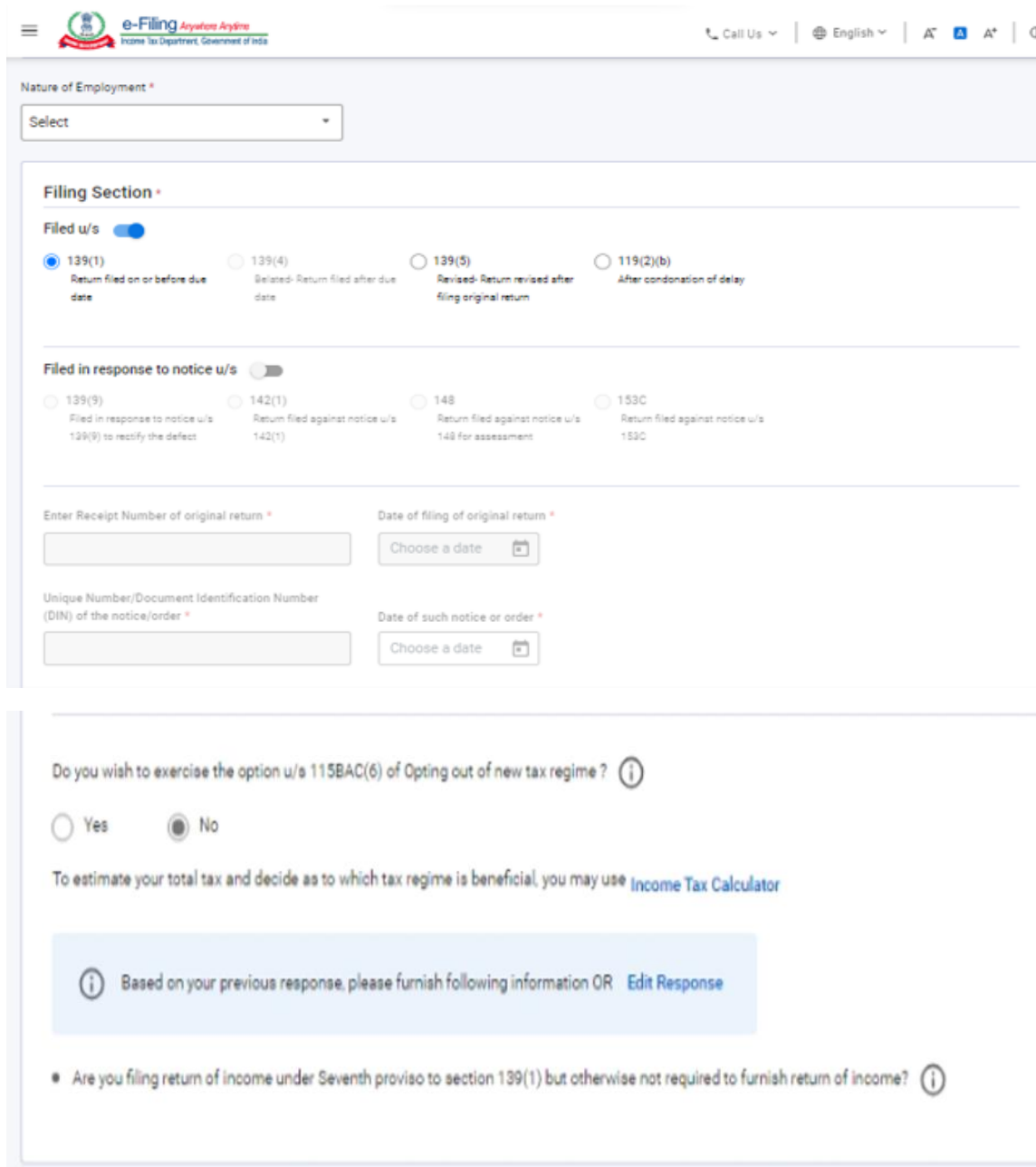


**Let's validate your pre-filled return**  
We have pre-filled your return based on information available with the Income Tax Department. Please confirm that the details in each section are correct to proceed.

**Return Summary**

	<b>Personal Information</b> Includes your Aadhaar, PAN, Contact and Bank details	Provide your confirmation
	<b>Gross Total Income</b> Includes your income details like Salary, House Property, Income from other sources such as Bank Interests, etc.	₹ 0 Provide your confirmation
	<b>Total Deductions</b> Includes tax saving deductions or payment towards life insurance, medical premium, pension funds, provident fund, etc.	₹ 0 Provide your confirmation
	<b>Tax Paid</b> Includes details of taxes deducted and paid by deductors e.g. employer. Also includes taxes paid by you e.g. advance tax, self assessment tax	₹ 250 Provide your confirmation
	<b>Total Tax Liability</b> Includes computation of tax you owe to the Government based on your income and deductions	₹ 0 Provide your confirmation

[< Form Selection](#) [Download JSON](#) [Proceed >](#)

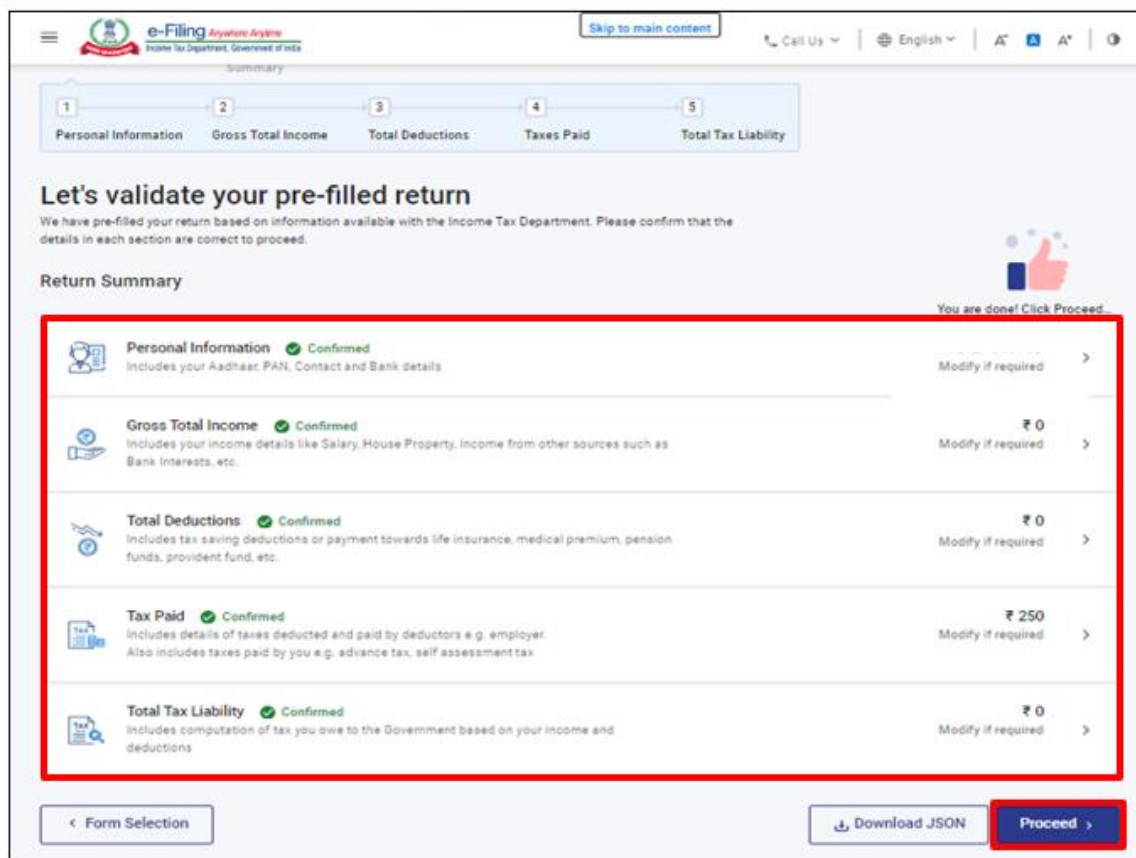


The screenshot shows the 'Filing Section' section of the e-filing portal. It includes a dropdown for 'Nature of Employment', a 'Filing Section' header, and two main categories: 'Filed u/s' and 'Filed in response to notice u/s'. The 'Filed u/s' category has four radio button options: 139(1) (selected), 139(4), 139(5), and 119(2)(b). The 'Filed in response to notice u/s' category has four radio button options: 139(9), 142(1), 148, and 153C. Below these are input fields for 'Enter Receipt Number of original return', 'Date of filing of original return', 'Unique Number/Document Identification Number (DIN) of the notice/order', and 'Date of such notice or order'. A message box states: 'Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? No'. Below this is a link to 'Income Tax Calculator' and a message: 'Based on your previous response, please furnish following information OR Edit Response'. At the bottom, there is a question: 'Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income?'.

Please note:

Before selecting the tax regime, please note that certain deductions and exemptions are not available in the new tax regime.

**Step 10:** Enter/ Edit your income and total deductions details in the different sections. After completing and confirming all the sections of the form, click Proceed.



**Return Summary**

Section	Status	Amount	Action
Personal Information	Confirmed		Modify if required
Gross Total Income	Confirmed	₹ 0	Modify if required
Total Deductions	Confirmed	₹ 0	Modify if required
Tax Paid	Confirmed	₹ 250	Modify if required
Total Tax Liability	Confirmed	₹ 0	Modify if required

Buttons: < Form Selection, Download JSON, Proceed >

**Step 10a:** In case there is a tax liability

After clicking on total tax liability, you will be shown a summary of your tax computation based on the details provided by you. If there is tax liability payable based on the computation, you will get the **Pay Now** and **Pay Later** options at the bottom of the page.



The screenshot displays the 'Confirm your Return Summary' step in the e-filing process. It shows a progress bar with steps 1, 2, and 3, where step 2 is active. The main heading states: 'You need to make a payment of ₹ 82,220'. Below this, there are 'Print' and 'Download' buttons. The calculation table is as follows:

Calculation of Your Taxable Income	
A. Gross Total Income <a href="#">Show Details &gt;</a>	₹ 8,00,000
B. Total Deductions <a href="#">Show Details &gt;</a>	₹ 0
C. Total Taxable Income (A-B)	₹ 8,00,000

Calculation of Tax Payable	
D. Total Tax, Fee and Interest <a href="#">Show Details &gt;</a>	₹ 82,221
E. Total Tax Paid <a href="#">Show Details &gt;</a>	₹ 0

<b>Amount Payable</b> <a href="#">Show Details &gt;</a>	<b>₹ 82,220</b>
------------------------------------------------------------	-----------------

At the bottom, there are three buttons: '< Return Summary', 'Pay Later' (highlighted with a red border), and 'Pay Now'.

**Note:**

- *It is recommended to use the Pay Now option.*
- *If you opt to Pay Later, you can make the payment after filing your Income Tax Return, but there is a risk of being considered as taxpayer in default, and liability to pay interest on tax payable may arise.*

**Step 10b:** In case there is no tax liability (No Demand / No Refund) or if you are eligible for a Refund

Click Preview Return. If there is no tax liability payable, or if there is a refund based on tax computation, you will be taken to the Preview and Submit Your Return page.



The screenshot shows the 'e-Filing' portal interface. At the top, there are navigation options for 'Call Us', 'English', and font size adjustments. A progress bar indicates the current step is '2' (Confirm your Return Summary) out of three steps. The main heading states 'You need to make a payment of ₹0'. Below this, there are 'Print' and 'Download' buttons. The 'Calculation of Your Taxable Income' section includes:

A. Gross Total Income	₹ 4,00,000
B. Total Deductions	₹ 0
C. Total Taxable Income (A-B)	₹ 4,00,000

The 'Calculation of Tax Payable' section includes:

D. Total Tax, Fee and Interest	₹ 0
E. Total Tax Paid	₹ 0

The 'Amount Payable' section shows ₹ 0. At the bottom, there are buttons for '< Return Summary' and 'Preview Return >'.

**Step 11:** If you click on Pay Now, you will be redirected to e-pay Tax service. Click **Continue**.

The screenshot shows the 'e-Filing' portal interface with a tax summary where the payable amount is ₹47,040. A modal dialog box is displayed in the center, stating: 'You are being redirected to e-Pay Tax service for payment of Tax. Please ensure that the payment details are filled in the relevant schedule without fail. The details of amount paid, Challan No., BSR Code, etc. should be filled in the field taxes paid in the relevant Schedule of ITR before submission of the return to claim the challan.' The dialog has 'Cancel' and 'Continue' buttons. The background tax summary is dimmed. The 'Calculation of Your Taxable Income' section includes:

A. Gross Total Income	₹ 6,50,000
B. Total Deductions	₹ 0
C. Total Taxable Income (A-B)	₹ 6,50,000

The 'Calculation of Tax Payable' section includes:

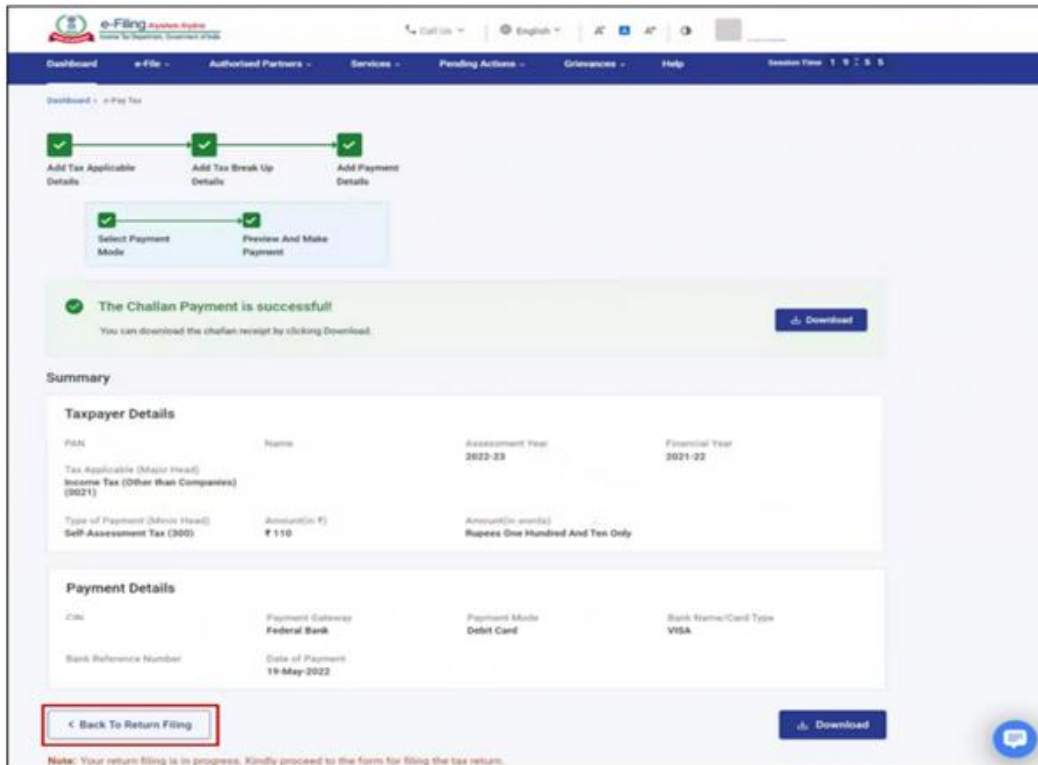
D. Total Tax, Fee and Interest	₹ 47,290
E. Total Tax Paid	₹ 250

The 'Amount Payable' section shows ₹ 47,040. At the bottom, there are buttons for '< Return Summary', 'Pay Later', and 'Pay Now'.

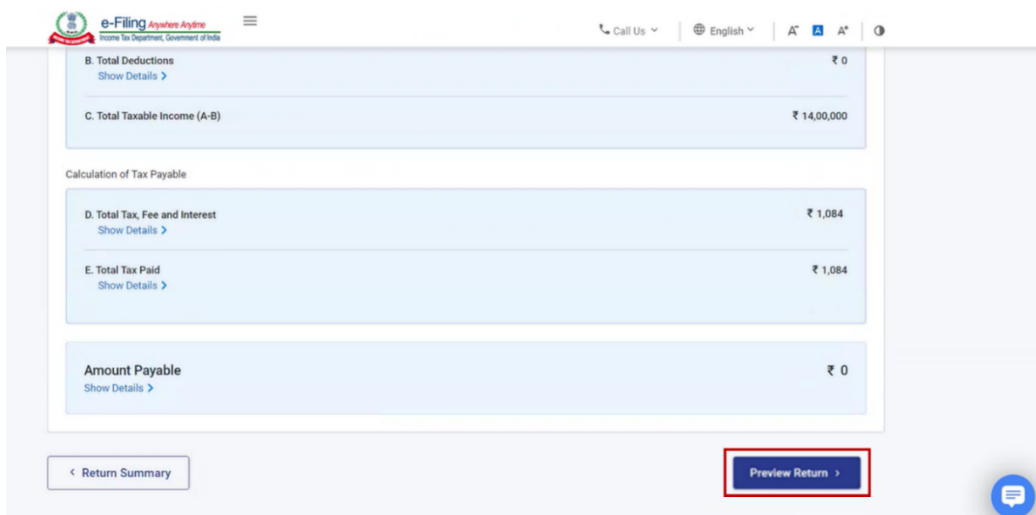
Note:

- You will be taken to e-Pay Tax page on the portal for making tax payment after you click Continue. Refer to e-Pay Tax user manuals to learn more.

**Step 12:** After successful payment through e-Filing portal, a success message is displayed. Click **Back to Return Filing** to complete filing of ITR.



**Step 13:** Click Preview Return.



**Step 14:** On the Preview and Submit Your Return page, select the declaration checkbox and click Proceed to Preview.

**Preview and Submit your return** \* Indicates mandatory fields

I, , Son/daughter of  solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income Tax Act, 1961. I further declare that I am making this return in my capacity as  and I am also competent to make this return and verify it. I am holding PAN:

Place:  ① Date:  📅

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

Identification No. of TRP

Name of TRP  If TRP is entitled for any reimbursement from the Government, amount thereof ₹

[< Back](#)

[Proceed to Preview](#)

*Note: If you have not involved a tax return preparer or TRP in preparing your return, you can leave the textboxes related to TRP blank.*

**Step 15:** Preview your return and click Proceed to Validation.

e-Filing System Income Tax Department, Government of India [Skip to main content](#) Call Us | English | A<sup>+</sup> A<sup>-</sup> | 🌐

Sl. No.	Tax Collection Account Number of the Collector	Name of the Collector	Gross payment which is subject to tax collection	Year of tax collection	Tax Collected	TCS Credit out of (5) claimed this year
1	2		3	4	5	6
Total						0

**VERIFICATION**

I,  son/ daughter of  solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as **Self** and I am also competent to make this return and verify it. I am holding permanent account number

Place:  Date:

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof		

[< Back](#)

[Proceed to Validation](#)



**Step 16:** Once validated, on your Preview and Submit your Return page, click Proceed to Verification.

The screenshot shows the e-Filing portal interface. At the top, there's a navigation bar with 'e-Filing Anywhere Anytime' and 'Income Tax Department, Government of India'. Below it, a breadcrumb trail reads: 'Dashboard > Filing Returns for A.Y. 2024-25 > ITR-1 > Validate Your Pre-filled Data > Preview & Submit Your Return > Rectify Errors'. A progress bar shows three steps: 'Validate Return' (checked), 'Confirm your Return Summary' (checked), and 'Verify and Submit' (3). Below this, a second progress bar shows 'Preview and Submit' (checked) and 'Verify your Return' (2). A green box with a checkmark says 'Validation Successful! No errors were found.' At the bottom, there are three buttons: '< Preview Return', 'Download JSON', and 'Proceed to Verification >', with the last one highlighted by a red box.

*Note: If you are shown a list of errors in your return, you need to go back to the form to correct the errors. If there are no errors, you can proceed to e-Verify your return by clicking Proceed to Verification.*

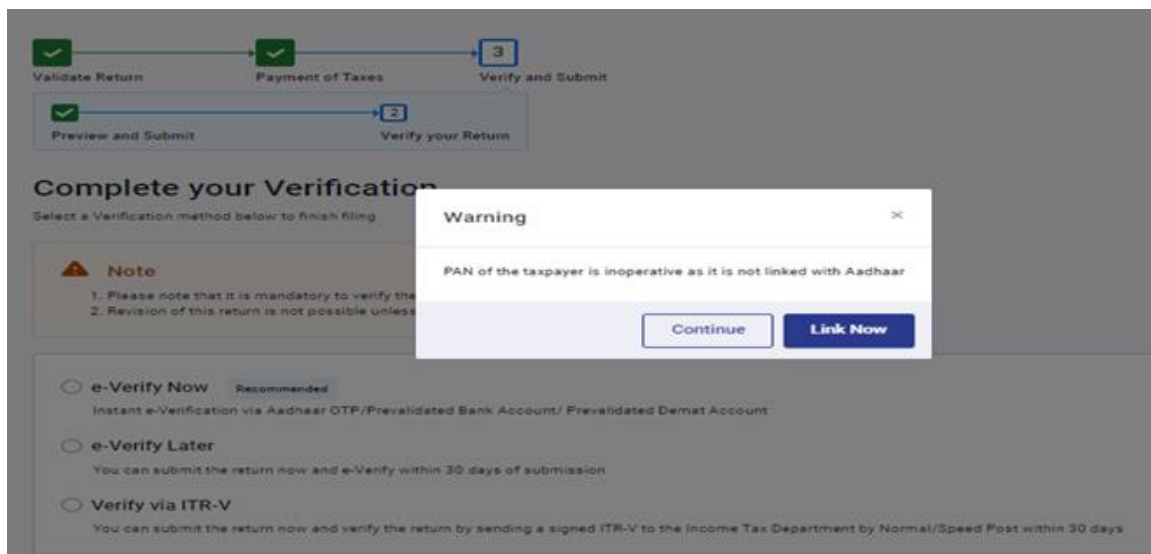
**Step 17:** On the Complete your Verification page, select your preferred option and click Continue.

It is mandatory to verify your return, and e-Verification (recommended option – e-Verify Now) is the easiest way to verify your ITR – it is quick, paperless, and safer than sending a signed physical ITR-V to CPC by speed post.

The screenshot shows the 'Complete your Verification' page. The breadcrumb trail is: 'Dashboard > Filing Returns for A.Y. 2022-23 > ITR-1 > Validate Your Pre-filled Data > Tax Summary > Payment > Preview & Submit Your Return > Complete Your Verification'. The progress bar shows 'Validate Return' (checked), 'Payment of Taxes' (checked), and 'Verify and Submit' (3). Below this, a second progress bar shows 'Preview and Submit' (checked) and 'Verify your Return' (2). The main heading is 'Complete your Verification' with the instruction 'Select a Verification method below to finish filing'. There are three radio button options: 'e-Verify Now' (selected and marked 'Recommended'), 'e-Verify Later', and 'Verify via ITR-V'. At the bottom right, a 'Continue >' button is highlighted with a red box.

*Note: If your PAN is inoperative, you will see a warning message in pop-up that PAN of the taxpayer is inoperative as it is not linked with Aadhaar.*

You can link PAN with Aadhaar by clicking on **Link Now** option otherwise click **Continue**.



*Note: In case you select e-Verify Later, you can submit your return, however, you will be required to verify your return within 30 days of filing of your ITR.*

**Step 18:** On the e-Verify page, select the option through which you want to e-Verify the return and click Continue.

Note:

- Refer to How to **e-Verify** user manual to learn more.
- If you select Verify via ITR-V, you need to send a signed physical copy of your ITR-V to Centralized Processing Center, Income Tax Department, Bengaluru 560500 by speed post within 30 days.
- Please make sure you have pre-validated your bank account so that any refunds due maybe credited to your bank account.
- Refer to **My Bank Account** user manual to learn more.

*Please Note: As per Notification No. 2 of 2024 dated 31/03/2024-*

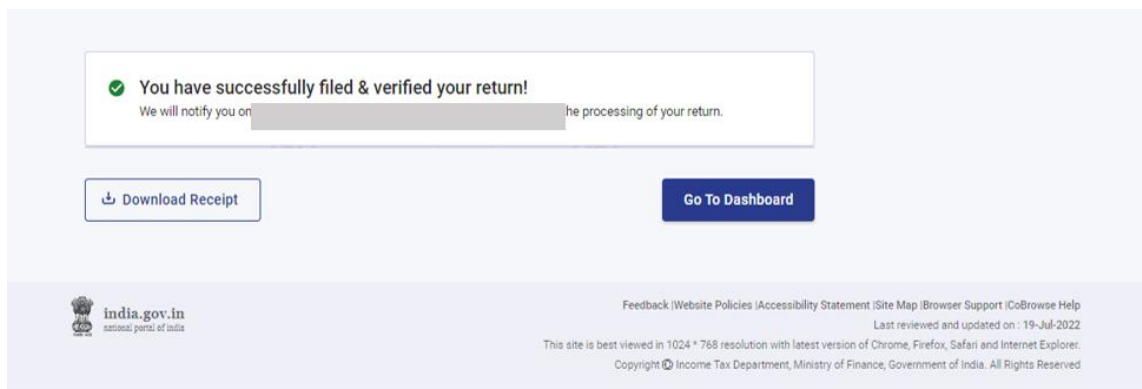
1. *Where the return of income is uploaded and e-verification/ITRV is submitted within 30 days of uploading – In such cases the date of uploading the return of income shall be considered as the date of furnishing the return of income.*

2. Where the return of is uploaded but e-verification or ITR-V is submitted after 30 days of uploading – In such cases the date of e-verification/ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow, as applicable.
3. The duly verified ITR-V in prescribed format and in the prescribed manner shall be sent either through ordinary or speed post or in any other mode to the following address only:

Centralised Processing Centre, Income Tax Department, Bengaluru - 560500, Karnataka.

4. The date on which the duly verified ITR-V is received at CPC shall be considered for the purpose of determination of the 30 days period from the date of uploading of return of income.
5. It is further clarified that where the return of income is not verified after uploading within the specified time limit such return shall be treated as invalid.

Once you e-Verify your return, a success message is displayed along with the Transaction ID and Acknowledgement Number. You will also receive a confirmation message on your mobile number and email ID registered on the e-Filing portal.



The screenshot shows a success message on the e-filing portal. At the top, a green checkmark icon is followed by the text: "You have successfully filed & verified your return!". Below this, it says "We will notify you on [redacted] the processing of your return." There are two buttons: "Download Receipt" on the left and "Go To Dashboard" on the right. At the bottom left is the "india.gov.in" logo. At the bottom right, there is a footer with links for "Feedback | Website Policies | Accessibility Statement | Site Map | Browser Support | CoBrowse Help", a date "Last reviewed and updated on: 19-Jul-2022", a resolution note "This site is best viewed in 1024 \* 768 resolution with latest version of Chrome, Firefox, Safari and Internet Explorer.", and a copyright notice "Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved".



# Verification of submitted ITR user manual

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

## 1. Overview

The e-Verify service is available to both registered and unregistered users on the e-Filing portal.

You can e-Verify your Income Tax Return using any of the several modes available. Additionally, you can also e-Verify any other Income Tax related submissions / services / responses / requests on the e-Filing portal to complete the respective processes successfully. You can choose any one of the following modes available for e-Verification:

- Digital Signature Certificate
- Aadhaar OTP
- Electronic Verification Code (using bank account / demat account)
- Electronic Verification Code (using Bank ATM - offline method)
- Net Banking

## 2. Prerequisites for availing this service

- Registered user on the e-Filing portal with valid user ID and password
- Acknowledgement Number (to e-Verify ITR without logging into the e-Filing portal)
- You have filed a return or an ERI has filed the return on your behalf (to e-Verify ITR)

e-Verification Method	Prerequisite
Digital Signature Certificate	<ul style="list-style-type: none"> <li>• Valid and active DSC</li> <li>• Emsigner utility installed and running on your PC</li> <li>• Plugged-in DSC USB token in your PC</li> <li>• DSC USB token procured from a Certifying Authority provider</li> <li>• The DSC USB token is a Class 2 or Class 3 certificate.</li> </ul>



OTP on mobile number registered with Aadhaar	<ul style="list-style-type: none"> <li>PAN is linked with Aadhaar</li> </ul>
Bank Account EVC / Demat Account EVC	<ul style="list-style-type: none"> <li>Pre-validated and EVC-enabled bank / demat account</li> </ul>
Net Banking	<ul style="list-style-type: none"> <li>PAN linked with your bank account</li> <li>Net Banking should be enabled for the preferred bank account</li> </ul>

#### 4. Step-by-Step Guide

Sl. No.	Scenario	Section
1	e-Verify your ITR (immediately after filing) or any other Income Tax related submissions / services / responses / requests using the following options:	
a	DSC*	Refer to Section 3.1
b	Generate Aadhaar OTP	Refer to Section 3.2
c	Existing Aadhaar OTP	Refer to Section 3.3
d	Existing EVC	Refer to Section 3.4
e	Generate EVC through Bank Account	Refer to Section 3.5
f	Generate EVC through Bank Account	Refer to Section 3.6



g	Net Banking**	Refer to Section 3.7
h	Generate EVC through Bank ATM option (offline method)	Refer to Section 3.8
2	<p>e-Verify your ITR pre-login / post login. Applicable in case of the following:</p> <ul style="list-style-type: none"> <li>• You selected e-Verify Later option while submitting Income Tax Returns</li> <li>• Returns submitted by ERIs</li> <li>• Returns whose verification is pending for more than 120 / 30 days (after providing appropriate reason for the delay)</li> </ul> <p><i>Important Note:</i>                  Please note vide Notification No. 5/2022 dated 29.07.2022, w.e.f. 01/08/2022 the time-limit for e-verification or submission of ITR-V shall be 30 days from the date of filing the return of income. However, where the return is filed on or before 31.07.2022 the earlier time limit of 120 days would continue to apply.</p>	<p>Refer to Section 3.9 (pre-login) or Section 3.10 (post-login)</p>

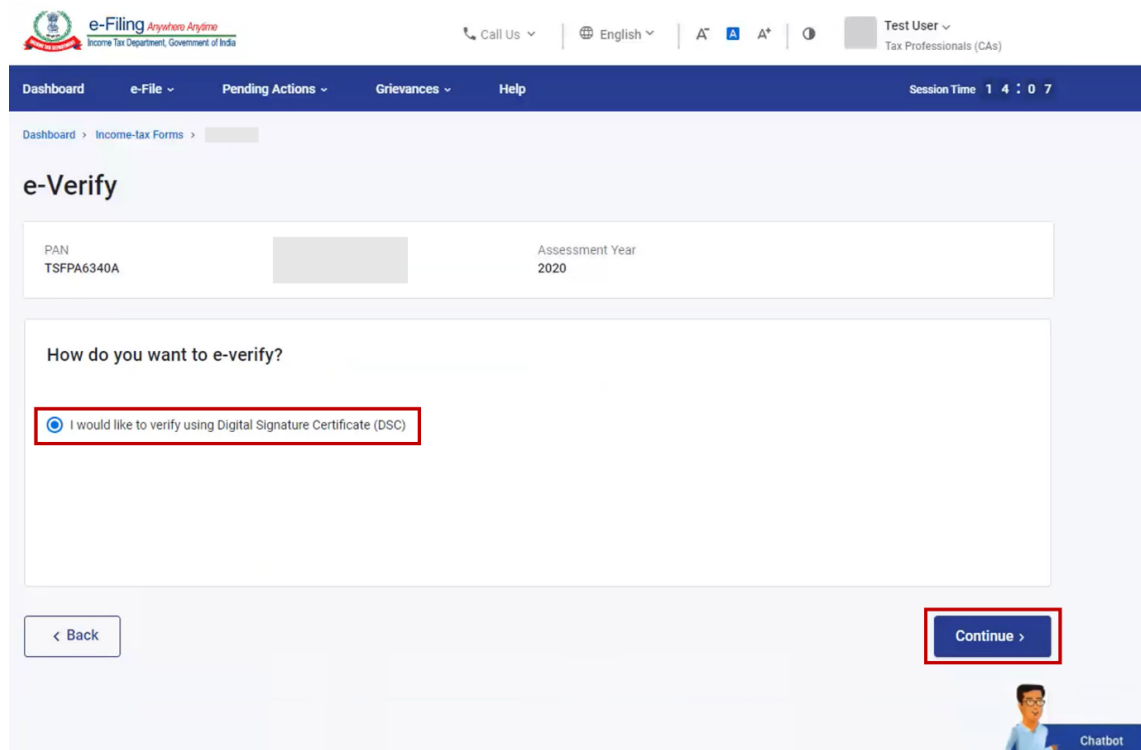
\*You can use Digital Signature Certificate as a preferred option of e-Verification if you choose to e-Verify your ITR immediately after filing your Income Tax Returns (instead of selecting I will verify Return Later option).

\*\*You can use Net Banking as a preferred option of e-Verification only after logging in to the e-Filing portal.

### 3.1 e-Verify using Digital Signature Certificate (DSC)

Note: You will not be able to e-Verify your ITR using Digital Signature Certificate if you select the e-Verify Later option while submitting Income Tax Return. You can use DSC as an e-Verification option if you choose to e-Verify your ITR immediately after filing.

**Step 1:** On the e-Verify page, select I would like to e-Verify using Digital Signature Certificate (DSC).



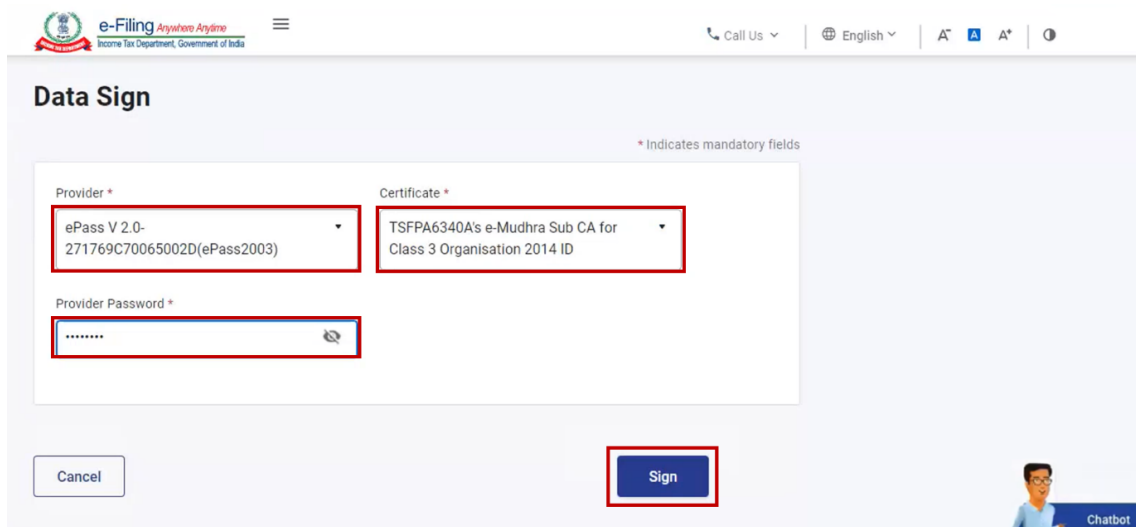
The screenshot shows the e-Verify page on the Income Tax e-Filing portal. The page displays the PAN (TSFPA6340A) and the Assessment Year (2020). The question "How do you want to e-verify?" is displayed, and the option "I would like to verify using Digital Signature Certificate (DSC)" is selected and highlighted with a red box. A "Continue >" button is also highlighted with a red box. A "Chatbot" icon is visible in the bottom right corner.



**Step 2:** On the Verify Your Identity page, select Click here to download emsigner utility.

**Step 3:** After the download and installation of emsigner utility is complete, select I have downloaded and installed emsigner utility on the Verify Your Identity page and click Continue.

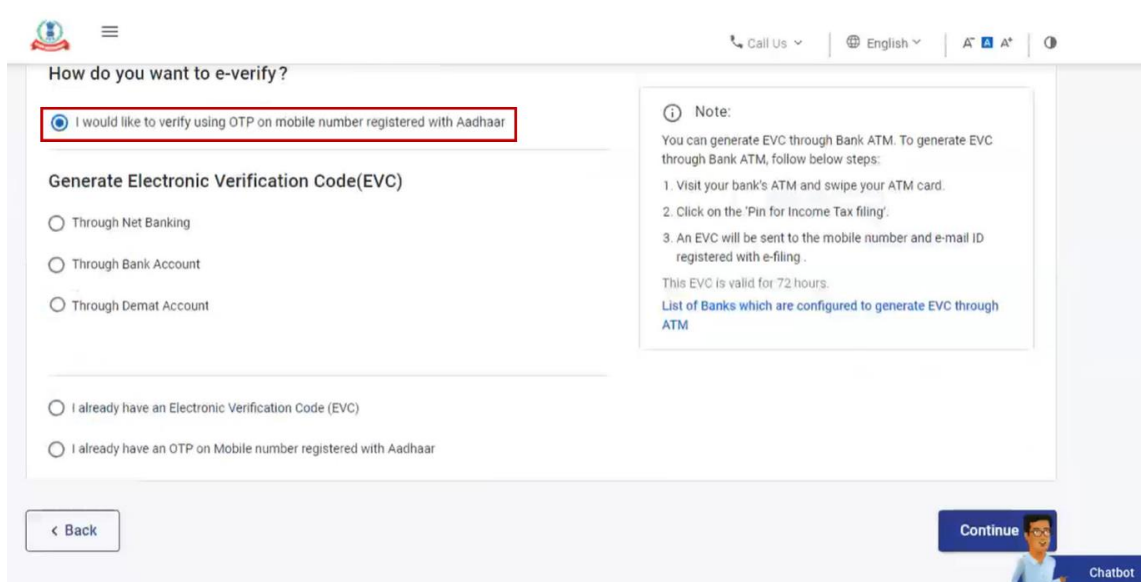
**Step 4:** On the Data Sign page, select your Provider, Certificate and enter the Provider Password. Click Sign.



A success message page is displayed along with a Transaction ID. Please keep a note of the Transaction ID for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.

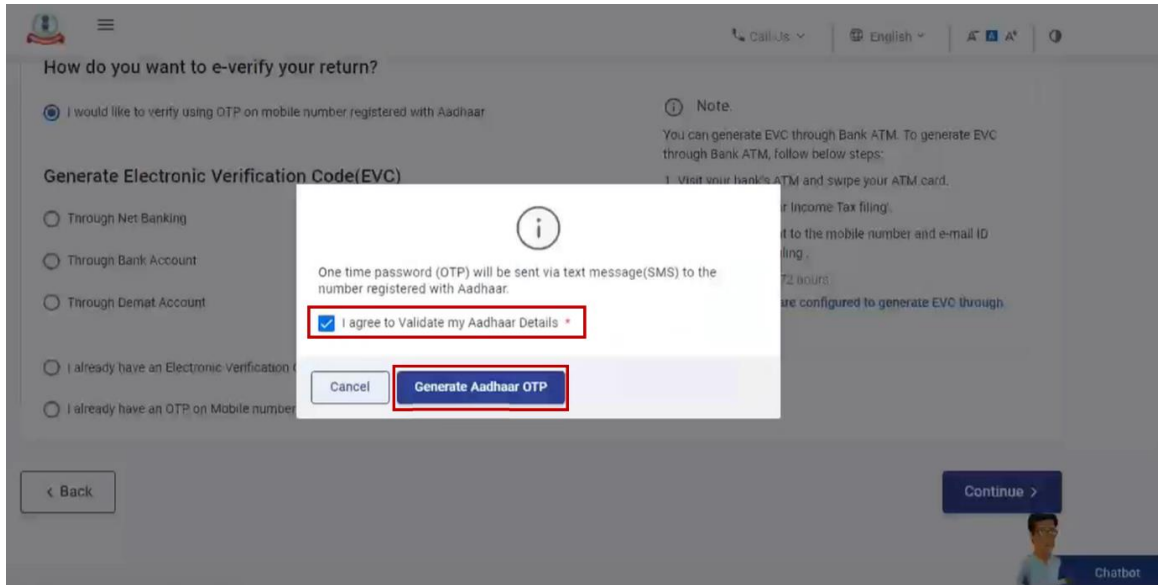
### 3.2 e-Verify after generating Aadhaar OTP

**Step 1:** On the e-Verify page, select I would like to verify using OTP on mobile number registered with Aadhaar and click Continue.

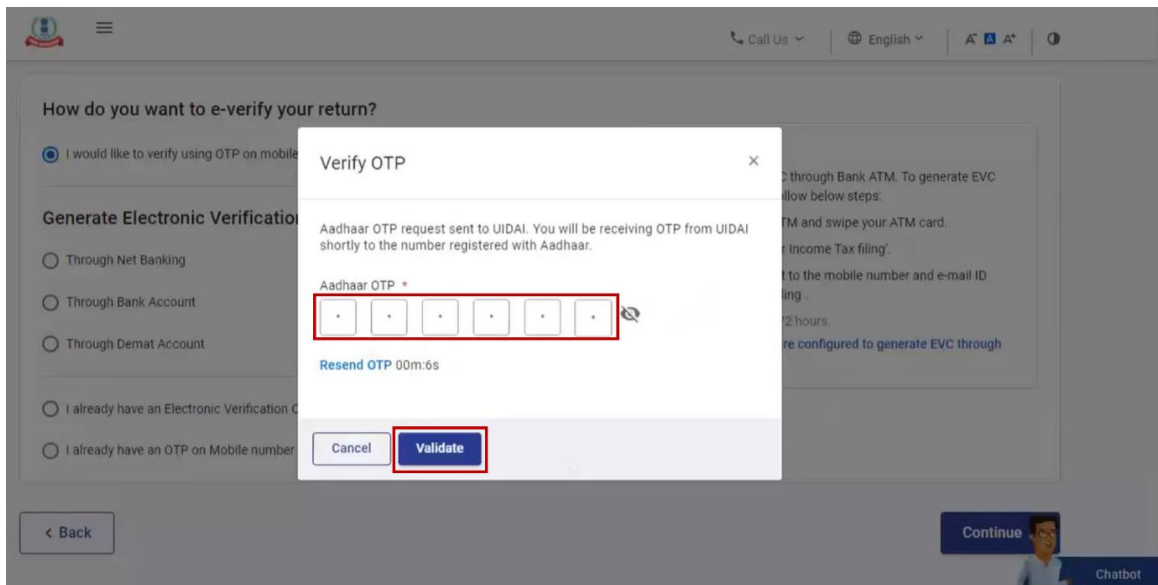




**Step 2:** On the Aadhaar OTP page, select the I agree to validate my Aadhaar Details checkbox and click Generate Aadhaar OTP.



**Step 3:** Enter the 6-digit OTP received on your mobile number registered with Aadhaar and click Validate.





Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

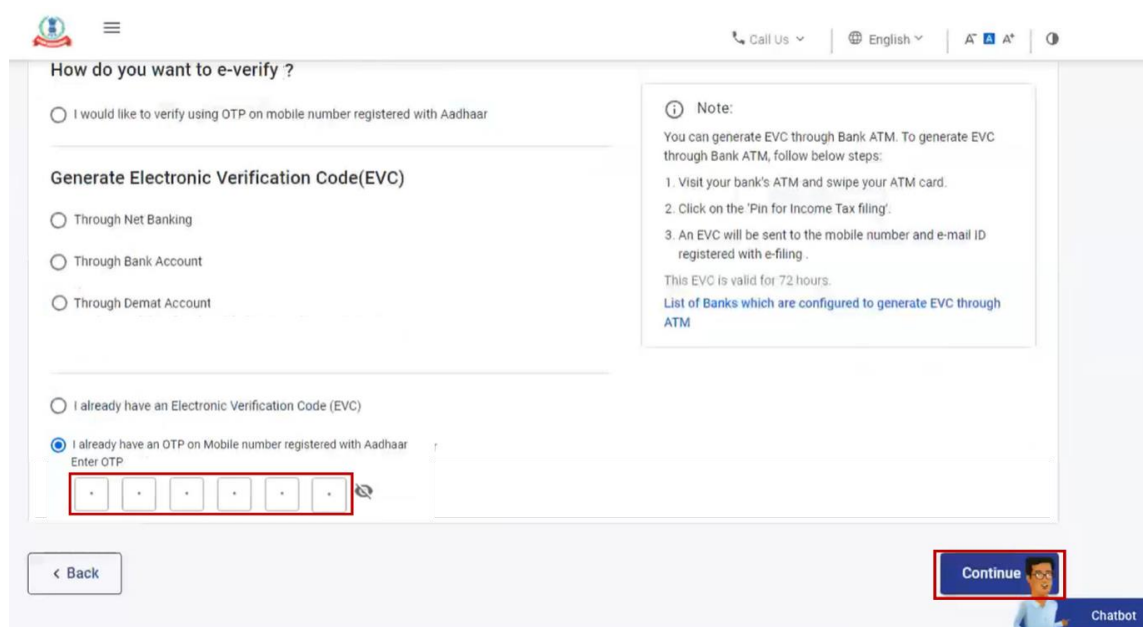
A success message page is displayed along with a Transaction ID. Please keep a note of the Transaction ID for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.

3.3 e-Verify using existing Aadhaar OTP

**Step 1:** On the e-Verify page, select I already have an OTP on Mobile number registered with Aadhaar.

The screenshot shows the 'How do you want to e-verify?' page. At the top, there are navigation options: 'Call Us', 'English', and font size controls. The main heading is 'How do you want to e-verify?'. Below this, there are two main sections. The first section is 'I would like to verify using OTP on mobile number registered with Aadhaar', which is currently unselected. Underneath it is the 'Generate Electronic Verification Code(EVC)' section, with three radio button options: 'Through Net Banking', 'Through Bank Account', and 'Through Demat Account'. The second section is 'I already have an Electronic Verification Code (EVC)', which is also unselected. Below it, the option 'I already have an OTP on Mobile number registered with Aadhaar' is selected and highlighted with a red box. Underneath this option is a text input field labeled 'Enter OTP' with six empty boxes for digits and a refresh icon. To the right of the main form is a 'Note' box with an information icon. The note states: 'You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps: 1. Visit your bank's ATM and swipe your ATM card. 2. Click on the 'Pin for Income Tax filing'. 3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing. This EVC is valid for 72 hours. List of Banks which are configured to generate EVC through ATM'. At the bottom left is a '< Back' button, and at the bottom right is a 'Continue' button with a chatbot icon.

**Step 2:** Enter the 6-digit OTP available with you and click Continue.



**How do you want to e-verify ?**

I would like to verify using OTP on mobile number registered with Aadhaar

**Generate Electronic Verification Code(EVC)**

Through Net Banking


Through Bank Account

Through Demat Account

I already have an Electronic Verification Code (EVC)

I already have an OTP on Mobile number registered with Aadhaar  
Enter OTP

**Note:**  
You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps:  
1. Visit your bank's ATM and swipe your ATM card.  
2. Click on the 'Pin for Income Tax filing'.  
3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing.  
This EVC is valid for 72 hours.  
[List of Banks which are configured to generate EVC through ATM](#)

 Chatbot

**Note:**

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

A success message page is displayed along with a Transaction ID. Please keep a note of the Transaction ID for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.



### 3.4 e-Verify using existing Electronic Verification Code (EVC)

**Step 1:** On the e-Verify page, select I already have an Electronic Verification Code (EVC).

The screenshot shows the 'How do you want to e-verify?' page. The 'I already have an Electronic Verification Code (EVC)' option is selected. The 'Enter EVC' text box is empty. A 'Continue' button is highlighted in blue. A note box on the right provides instructions on how to generate an EVC through a bank ATM.

**How do you want to e-verify ?**

I would like to verify using OTP on mobile number registered with Aadhaar

**Generate Electronic Verification Code(EVC)**

Through Net Banking

Through Bank Account

Through Demat Account  
You have validated and enabled EVC on demat account

I already have an Electronic Verification Code (EVC)

Enter EVC

I already have an OTP on Mobile number registered with Aadhaar

**Note:**  
You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps:  
1. Visit your bank's ATM and swipe your ATM card.  
2. Click on the 'Pin for Income Tax filing'.  
3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing .  
This EVC is valid for 72 hours.  
[List of Banks which are configured to generate EVC through ATM](#)

[Continue](#)

**Step 2:** Enter EVC in the Enter EVC textbox and click Continue.

The screenshot shows the 'How do you want to e-verify?' page. The 'I already have an Electronic Verification Code (EVC)' option is selected. The 'Enter EVC' text box is filled with asterisks. A 'Continue' button is highlighted in blue. A note box on the right provides instructions on how to generate an EVC through a bank ATM.

**How do you want to e-verify ?**

I would like to verify using OTP on mobile number registered with Aadhaar

**Generate Electronic Verification Code(EVC)**

Through Net Banking

Through Bank Account

Through Demat Account  
You have validated and enabled EVC on demat account

I already have an Electronic Verification Code (EVC)

Enter EVC

I already have an OTP on Mobile number registered with Aadhaar

**Note:**  
You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps:  
1. Visit your bank's ATM and swipe your ATM card.  
2. Click on the 'Pin for Income Tax filing'.  
3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing .  
This EVC is valid for 72 hours.  
[List of Banks which are configured to generate EVC through ATM](#)

[Continue](#)



A success message page is displayed along with a Transaction ID and EVC. Please keep a note of the Transaction ID and EVC for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.

### 3.5 e-Verify after generating Electronic Verification Code (EVC) through Bank Account

Step 1: On the e-Verify page, select Through Bank Account and click Continue.

**How do you want to e-verify ?**

I would like to verify using OTP on mobile number registered with Aadhaar

**Generate Electronic Verification Code(EVC)**

Through Net Banking

**Through Bank Account**  
You have validated and enabled EVC on bank account number XXXXXXXXXXXX3455

Through Demat Account

I already have an Electronic Verification Code (EVC)

I already have an OTP on Mobile number registered with Aadhaar

**Note:**  
You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps:  
1. Visit your bank's ATM and swipe your ATM card.  
2. Click on the 'Pin for Income Tax filing'.  
3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing .  
This EVC is valid for 72 hours.  
[List of Banks which are configured to generate EVC through ATM](#)

[< Back](#) [Continue](#) Chatbot

Note:

- EVC will be generated and will be sent to your mobile number and email ID registered with your pre-validated and EVC enabled bank account.
- If you have not pre-validated your Bank Account yet, refer to the [My Bank Account](#) user manual learn how to pre-validate and EVC-enable your bank account.

Step 2: Enter the EVC received on your mobile number and email ID registered with your bank account in the Enter EVC textbox and click e-Verify.

**e-Verify**

Sent to your verified mobile number: 99XXXXXXXX99 and Verified email ID: teXX@gmail.com

Enter EVC

.....|

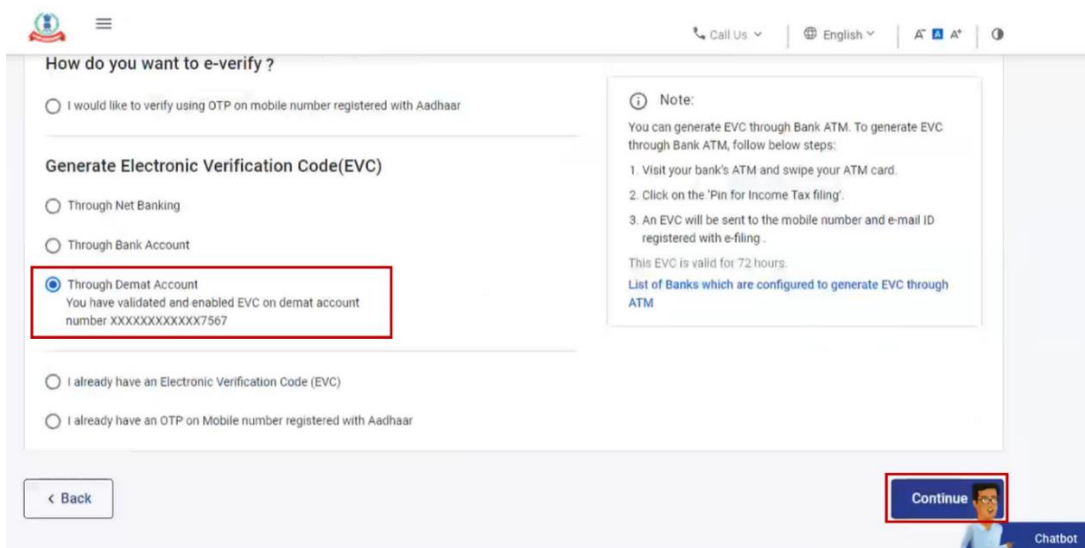
[Resend OTP \(Allowed only once\)](#)

[< Back](#) [E-Verify](#) Chatbot

A success message page is displayed along with a Transaction ID and EVC. Please keep a note of the Transaction ID and EVC for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.

### 3.6 e-Verify after generating Electronic Verification Code (EVC) through Demat Account

**Step 1:** On the e-Verify page, select Through Demat Account and click Continue.

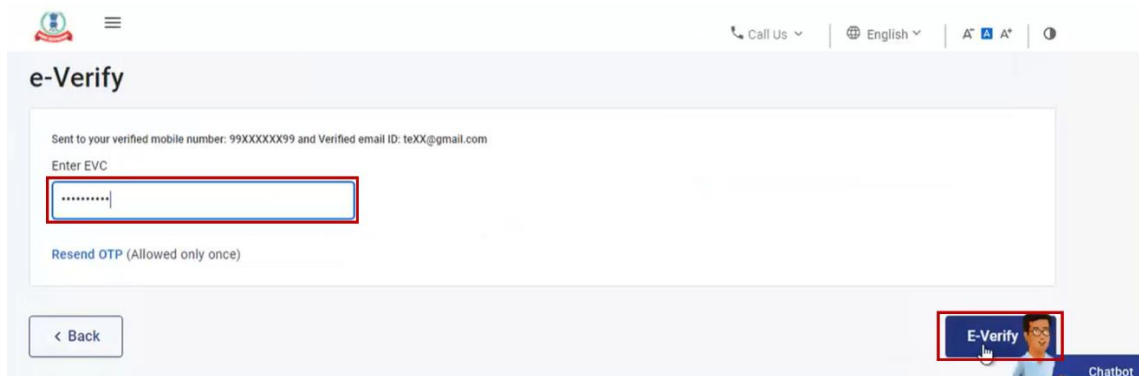


The screenshot shows the 'How do you want to e-verify?' page. Under the 'Generate Electronic Verification Code(EVC)' section, the 'Through Demat Account' option is selected and highlighted with a red box. Below it, a message states: 'You have validated and enabled EVC on demat account number XXXXXXXXXXXX7567'. To the right, a 'Note' box provides instructions on how to generate EVC through a Bank ATM. At the bottom right, the 'Continue' button is highlighted with a red box.

**Note:**

- EVC will be generated and will be sent to your mobile number and email ID registered with your pre-validated and EVC-enabled demat account.
- If you have not pre-validated your demat account yet, refer to the [My Demat Account](#) user manual learn how to pre-validate and EVC-enable your demat account.

**Step 2:** Enter the EVC received on your mobile number and email ID registered with your demat account in the Enter EVC textbox and click e-Verify.

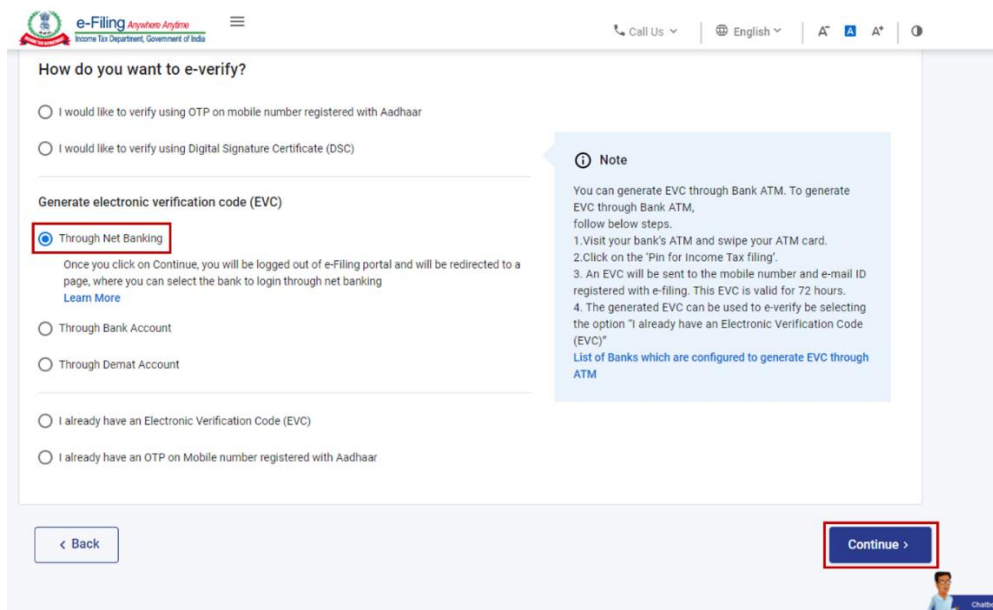


The screenshot shows the 'e-Verify' page. At the top, it says 'Sent to your verified mobile number: 99XXXXXXXX99 and Verified email ID: teXX@gmail.com'. Below this, there is a text box labeled 'Enter EVC' which is highlighted with a red box. Below the text box is a 'Resend OTP (Allowed only once)' link. At the bottom right, the 'E-Verify' button is highlighted with a red box.

A success message page is displayed along with a Transaction ID and EVC. Please keep a note of the Transaction ID and EVC for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.

### 3.7 e-Verify using Net Banking

**Step 1:** On the e-Verify page, select Through Net Banking and click Continue.



**How do you want to e-verify?**

I would like to verify using OTP on mobile number registered with Aadhaar

I would like to verify using Digital Signature Certificate (DSC)

---

**Generate electronic verification code (EVC)**

**Through Net Banking**

Once you click on Continue, you will be logged out of e-Filing portal and will be redirected to a page, where you can select the bank to login through net banking [Learn More](#)

Through Bank Account

Through Demat Account

---

I already have an Electronic Verification Code (EVC)

I already have an OTP on Mobile number registered with Aadhaar

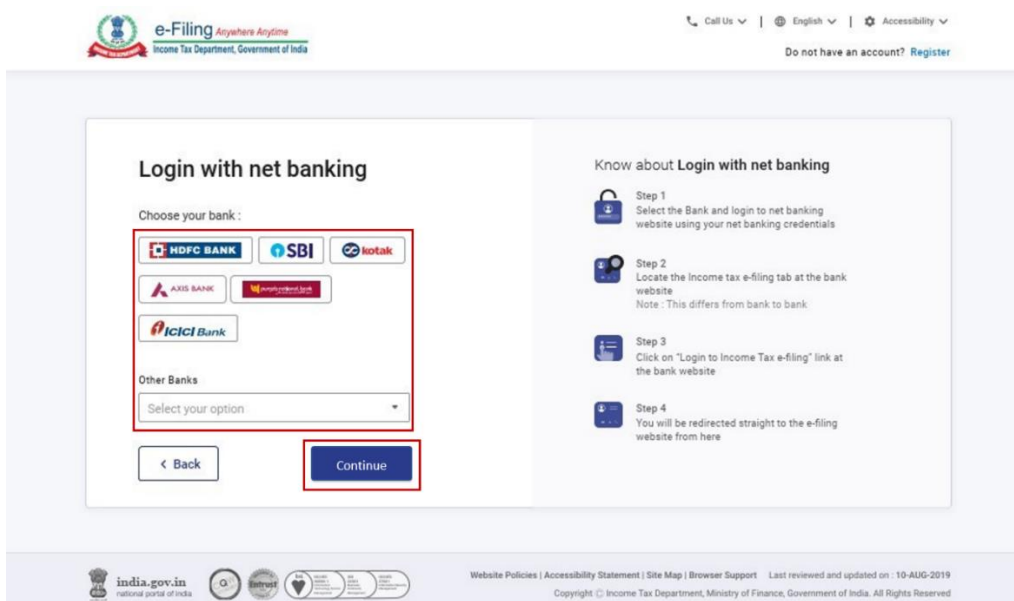
**Note**

You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps.

1. Visit your bank's ATM and swipe your ATM card.
2. Click on the 'Pin for Income Tax filing'.
3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing. This EVC is valid for 72 hours.
4. The generated EVC can be used to e-verify by selecting the option 'I already have an Electronic Verification Code (EVC)'

[List of Banks which are configured to generate EVC through ATM](#)

**Step 2:** Select the bank through which you want to e-Verify and click Continue.



**Login with net banking**

Choose your bank :

NDFC BANK

SBI

Kotak

AXIS BANK

ICICI Bank

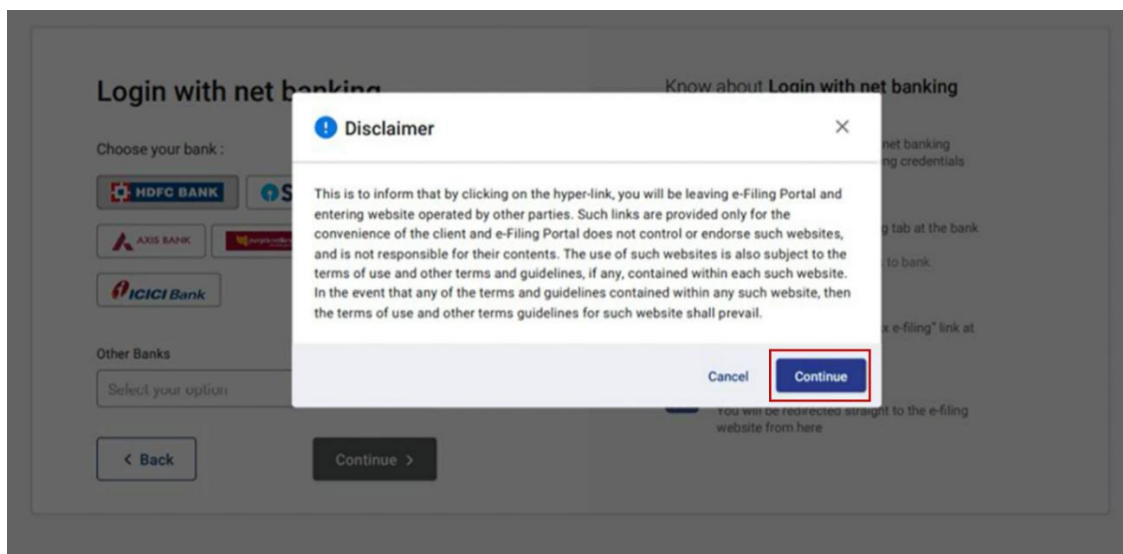
**Other Banks**

Select your option

**Know about Login with net banking**

- Step 1**  
Select the Bank and login to net banking website using your net banking credentials
- Step 2**  
Locate the Income tax e-filing tab at the bank website  
Note : This differs from bank to bank.
- Step 3**  
Click on "Login to Income Tax e-filing" link at the bank website
- Step 4**  
You will be redirected straight to the e-filing website from here

**Step 3:** Read and understand the disclaimer. Click Continue.



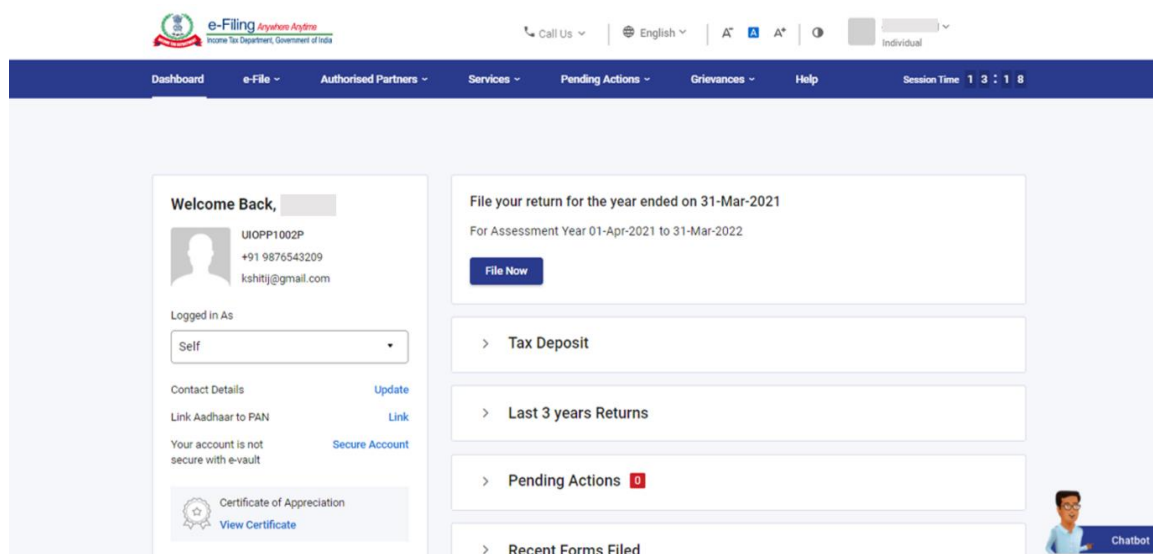
Note: After this, you will be taken to the Net Banking login page of your Bank Account.

**Step 4:** Log in to your Net Banking using your Net Banking user ID and password.

**Step 5:** Click the link to log in to e-Filing from your bank's website.

Note: You will be logged out of internet banking, and logged in to the e-Filing portal.

**Step 6:** On successful login, you will be taken to the e-Filing Dashboard. Go to the respective ITR / Form / service and click e-Verify. Your ITR / Form / Service will be e-Verified successfully.





A success message page is displayed along with a Transaction ID. Please keep a note of the Transaction ID for future reference. You will also receive a confirmation message on your email ID and mobile number registered on the e-Filing portal.

### 3.8 Generate Electronic Verification Code (EVC) through Bank ATM (Offline Method)

**Step 1:** Visit your bank's ATM and swipe your ATM card.

Note: The service to generate EVC through Bank ATM is provided by certain banks only.

**Step 2:** Enter PIN.

**Step 3:** Select Generate EVC for Income tax Filing.

An EVC will be sent to your mobile number and email ID registered with the e-Filing portal.

Note:

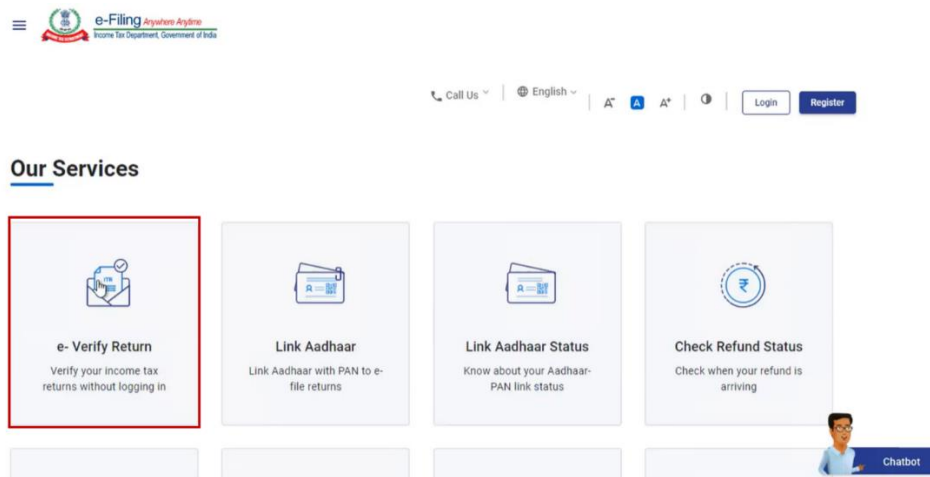
- You must have linked the PAN with your respective bank account and the same PAN should be registered with e-Filing portal.
- List of Banks through which you can generate EVC through Bank ATM option - Axis Bank Ltd, Canara Bank, Central Bank of India, ICICI Bank, IDBI Bank, Kotak Mahindra Bank and State Bank of India.

**Step 4:** The generated EVC can be used to e-Verify the return by selecting I already have an Electronic Verification Code (EVC) as a preferred choice of e-Verification. Refer to Section 3.4 Existing EVC in this user manual to complete the process.

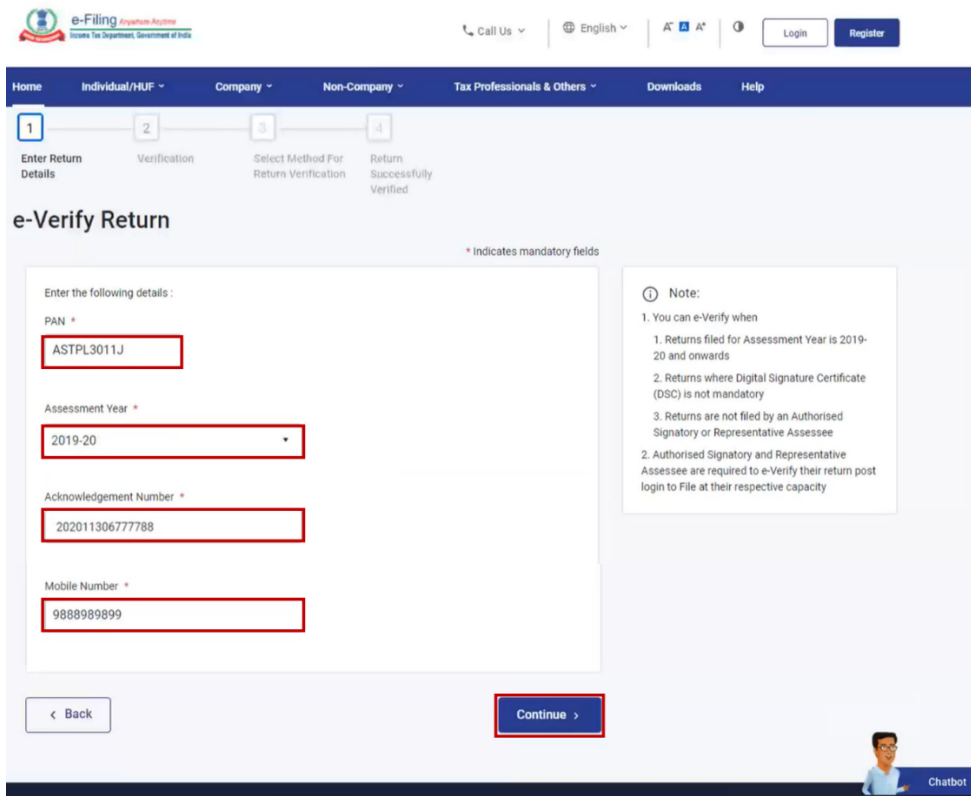


### 3.9 e-Verify Return (Pre-Login)

**Step 1:** Go to the e-Filing portal homepage and click e-Verify Return.



**Step 2:** On the e-Verify Return page, enter your PAN, select the Assessment Year, enter Acknowledgment Number of the ITR filed and Mobile Number available with you and click Continue.





**Step 3:** Enter the 6-digit Mobile OTP, received on the mobile number entered in Step 2.

### Verify it's you

One Time Password (OTP) will be sent to your mobile 98\*\*\*\*\*10 to verify your account.

Mobile OTP\*

OTP expires in 15:00 min [Resend OTP](#)  
(available in 00m:10s)

< Back
Submit >

Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

Step 4: Click Submit.

### Verify it's you

One Time Password (OTP) will be sent to your mobile 98\*\*\*\*\*10 to verify your account.

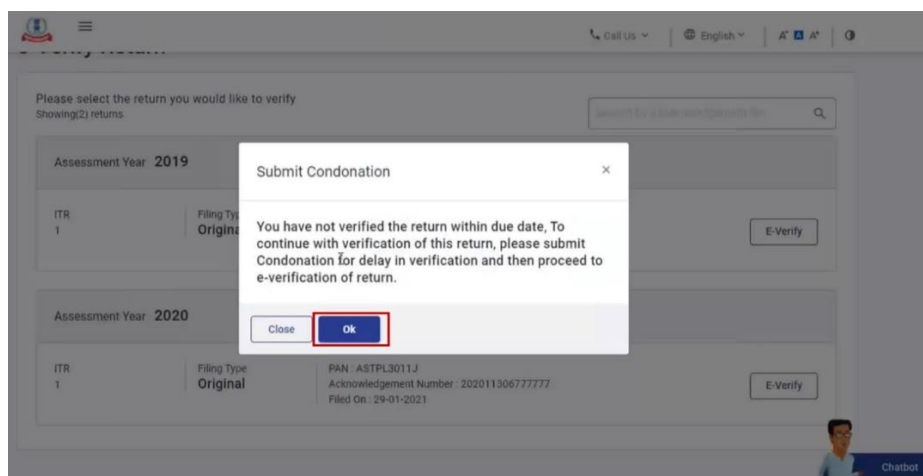
Mobile OTP\*

OTP expires in 15:00 min [Resend OTP](#)  
(available in 00m:10s)

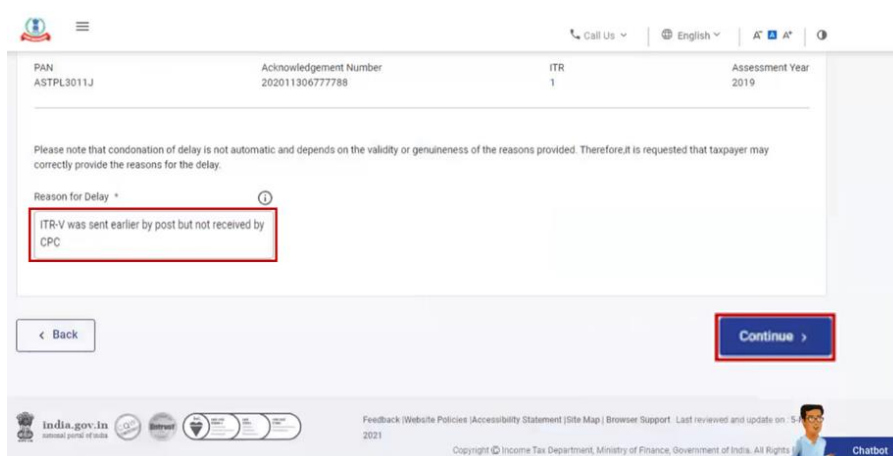
< Back
Submit >

<p>If you are e-Verifying the return after 120 / 30 days of filing</p>	<p>Go to Step 5 (for submission of Condonation of Delay request)</p>
<p>If you are e-Verifying the return within 120 / 30 days of filing</p>	<p>Go to Step 7 directly</p>

**Step 5:** If you are e-Verifying the return after 120 / 30 days of filing, click Ok.



**Step 6:** For submitting condonation delay request, select the Reason of Delay from the dropdown and click Continue.



Note: In case you select Others from the dropdown, enter the reason for delay in the Remarks textbox and click Continue.



**Step 7:** Refer to the table below to proceed further:

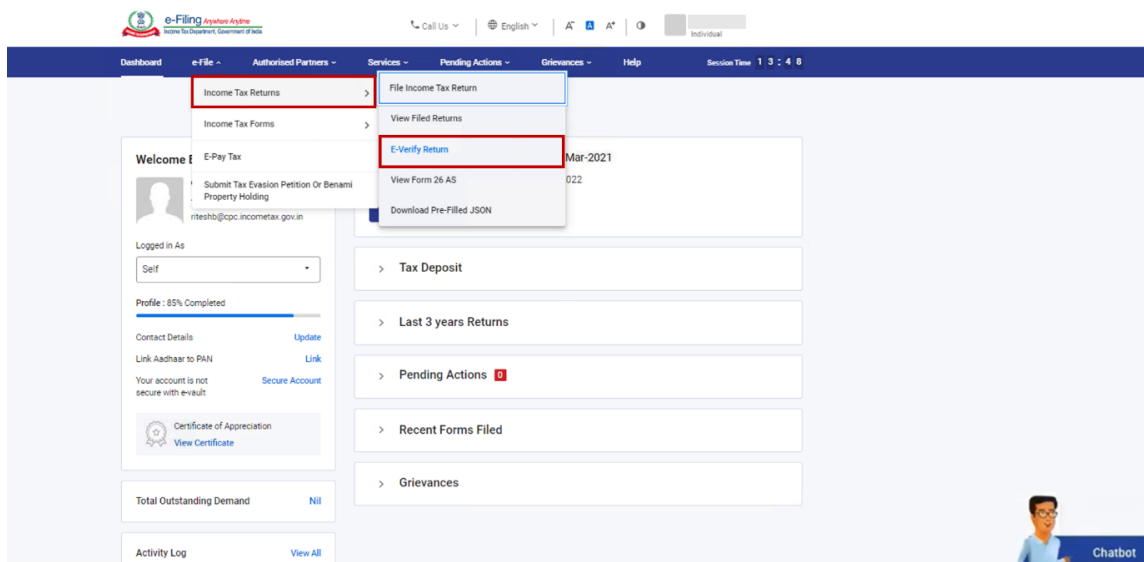
Mode of e-Verification (choose any one)	Section
Generate Aadhaar OTP	Refer to Section 3.2
Existing Aadhaar OTP	Refer to Section 3.3
Existing EVC	Refer to Section 3.4
Generate EVC through Bank Account	Refer to Section 3.5
Generate EVC through Demat Account	Refer to Section 3.6
Generate EVC through Bank ATM option (offline method)	Refer to Section 3.8

### 3.10 e-Verify Return (Post-Login)

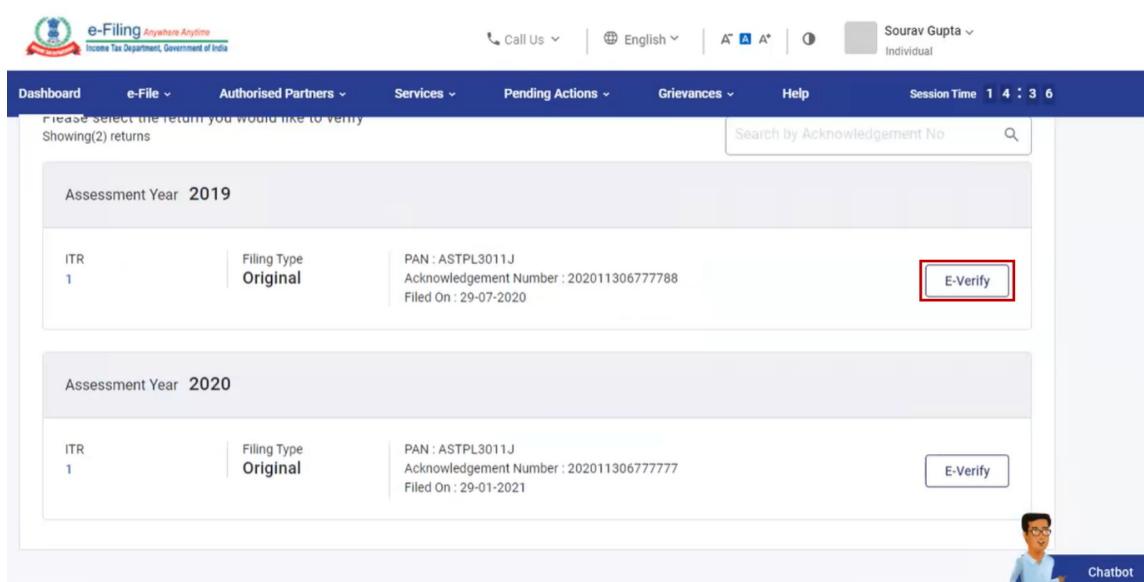
**Step 1:** Log in to the e-Filing portal using your user ID and password.

The screenshot shows the e-Filing portal interface. At the top right, the 'Login' button is highlighted with a red box. Below the navigation bar, the main heading reads 'One-stop solution for all your tax needs'. Underneath, a sub-heading states: 'With our smart and 100% secure systems, you just have to verify and submit your pre-filled returns. It's so simple, and absolutely free.' A prominent blue button labeled 'File Your Tax Return' is visible. The footer contains several menu items: 'Our Services', 'Our Success Enablers', 'News & e-Campaigns', 'How it Works', 'Taxpayer Voices', 'Our Committed Taxpayers', and a 'Chatbot' icon.

**Step 2:** Click e-File > Income tax return > e-Verify Return.



**Step 3:** On the e-Verify Return page, click e-Verify against the unverified return.

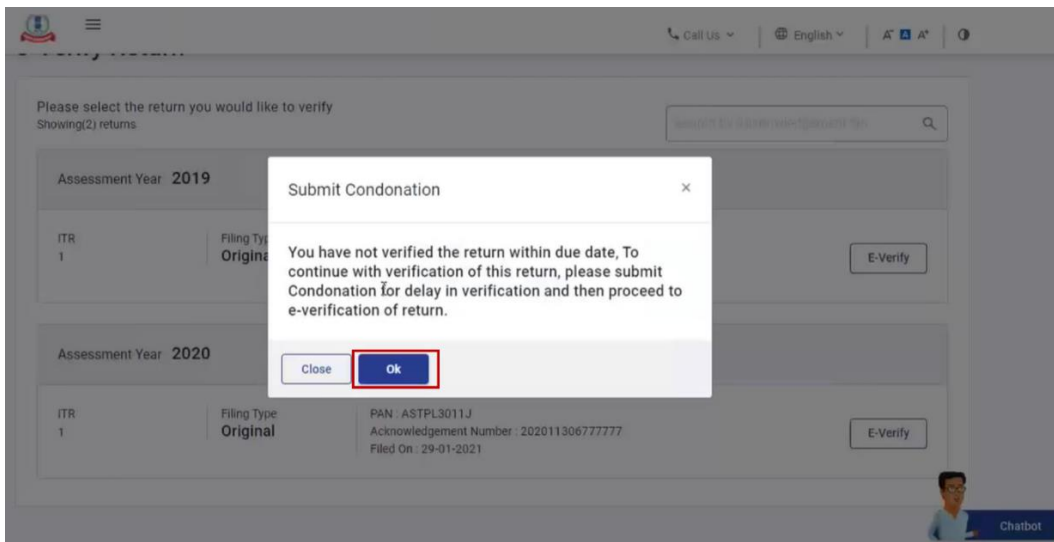


If you are e-Verifying the return after 120 / 30 days of filing

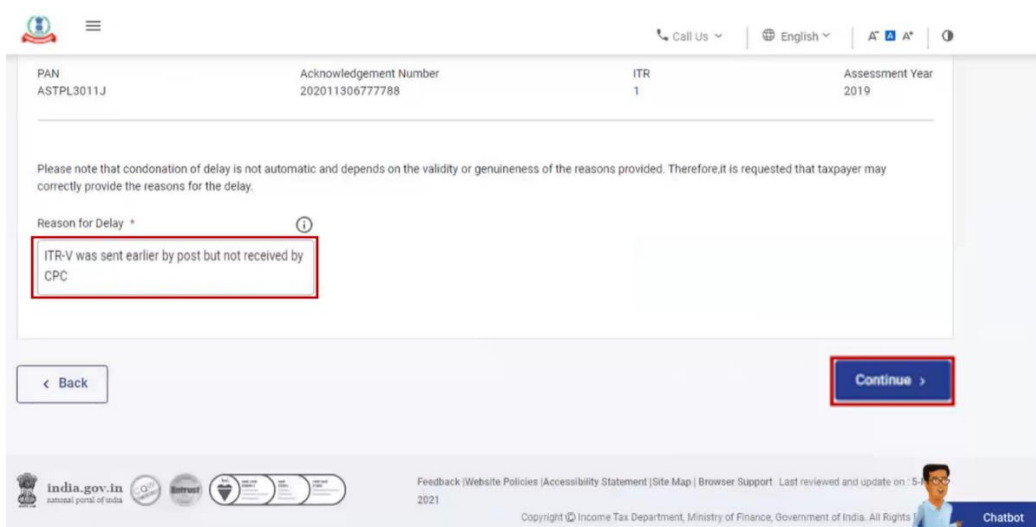
Go to Step 4 (for submission of Condonation of Delay request)

<p>If you are e-Verifying the return within 120 / 30 days of filing</p>	<p>Go to Step 6 directly</p>
-------------------------------------------------------------------------	------------------------------

**Step 4:** If you are e-Verifying the return after 120 / 30 days of filing, click Ok.



**Step 5:** For submitting condonation delay request, select the Reason of Delay from the dropdown and click Continue.



Note: In case you select Others from the dropdown, enter the reason for delay in the Remarks textbox and click Continue.



**Step 6:** Refer to the table below to proceed further:

Mode of e-Verification (Choose any one)	Section
Generate Aadhaar OTP	Refer to Section 3.2
Existing Aadhaar OTP	Refer to Section 3.3
Existing EVC	Refer to Section 3.4
Generate EVC through Bank Account	Refer to Section 3.5
Generate EVC through Demat Account	Refer to Section 3.6
Net Banking	Refer to Section 3.7
Generate EVC through Bank ATM option (offline method)	Refer to Section 3.8



# Know your ITR Status User Manual

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

## 1. Overview

The ITR Status service is available (pre-login and post-login) to the following registered users:

- All taxpayers for ITRs filed against their PAN
- Authorized Signatory, ERI, and Representative Assessee for ITRs filed by them in such a role

This service allows the above users to view the details of ITRs filed:

- View and download the ITR-V Acknowledgement, uploaded JSON (from the offline utility), complete ITR form in PDF, and intimation order
- View the return(s) pending for verification

## 2. Prerequisites for availing this service

Pre-Login:

- At least one ITR filed on the e-Filing portal with valid acknowledgement number
- Valid mobile number for OTP

Post-Login:

- Registered user on the e-Filing portal with valid user ID and password
- At least one ITR filed on the e-Filing portal

## 3. Process/Step-by-Step Guide

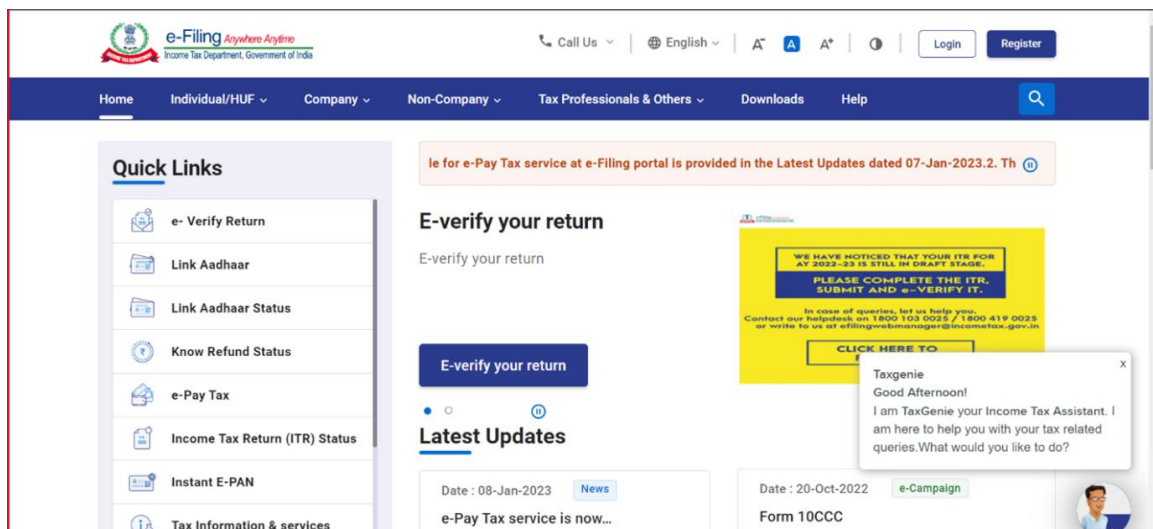
### 3.1 ITR Status (Pre-Login)

**Step 1:** Go to the e-Filing portal homepage.

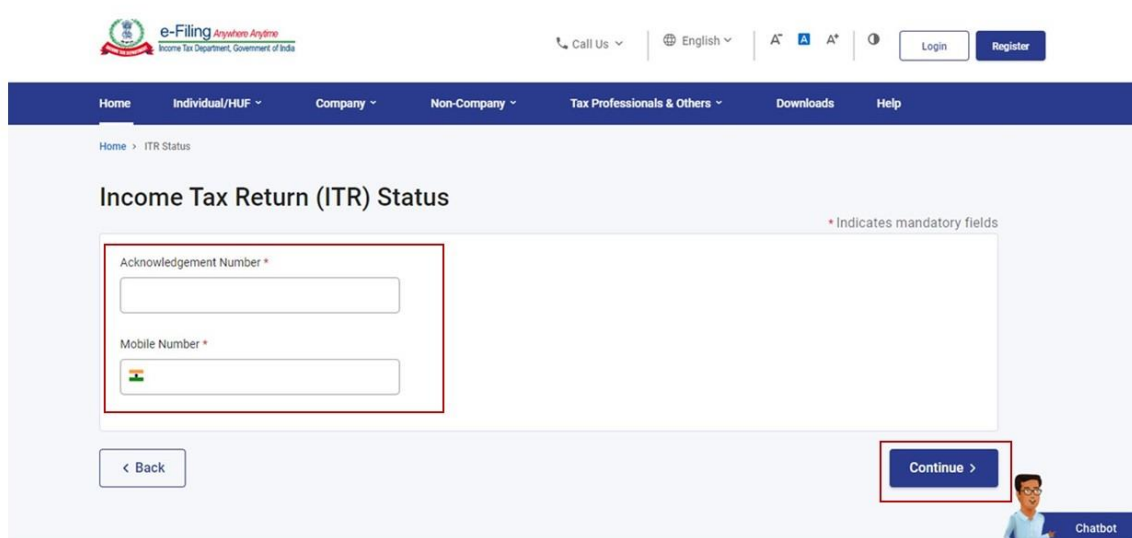
The screenshot shows the e-Filing portal homepage. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below this is a 'Quick Links' section with various services like 'e-Verify Return', 'Link Aadhaar', 'e-Pay Tax', 'Income Tax Return', 'Verify Your PAN', 'Know TAN Details', 'Tax Information...', 'Link Aadhaar Status', 'Authenticate notice...', 'Know Your AO', and 'Instant E-PAN'. The main content area features a 'You Ask, We Answer' section with a 'Submit Grievances' button, a 'Latest Updates' section with news items, and a 'Things To Know' section with links to videos, awareness videos, and brochures. A 'Helpdesk Support & Chatbot' banner is also visible.



**Step 2:** Click Income Tax Return (ITR) Status.



**Step 3:** On the Income Tax Return (ITR) Status page, enter your acknowledgement number and a valid mobile number and click Continue.



**Step 4:** Enter the 6-digit OTP received on your mobile number entered in Step 3 and click Submit.

Note:

- OTP will be valid for 15 minutes only.
- You have 3 attempts to enter the correct OTP.
- The OTP expiry countdown timer on screen tells you when the OTP will expire.
- On clicking Resend OTP, a new OTP will be generated and sent.

The screenshot shows the 'Income Tax Return (ITR) Status' page on the e-Filing portal. The page title is 'Income Tax Return (ITR) Status'. Below the title, there is a prompt: 'Please provide the OTP sent to 99xxxxxxxx00'. A form field for 'OTP \*' is highlighted with a red box, containing six input boxes and a refresh icon. Below the form, it says 'OTP Expires in 14:38 minutes', 'Resend OTP', and '3 attempt(s) remaining'. A 'Submit' button is also highlighted with a red box. To the right, there are instructions: 'Fields marked with asterisk (\*) are mandatory.' and 'Please enter the OTP received on the Mobile Number and click on validate button.' The page includes a navigation menu with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. There are also 'Call Us', 'English', 'Login', and 'Register' buttons. A chatbot icon is visible in the bottom right corner.

On successful validation, you will be able to view the ITR status.

The screenshot shows the 'Income Tax Return (ITR) Status' page after successful validation. The page title is 'Income Tax Return (ITR) Status'. The status is displayed as 'Processed with demand due' in a light blue box. Below this, there are 'Back' and 'Go To Homepage' buttons. The page includes the same navigation menu and buttons as the previous screenshot. The footer contains sections for 'About Us', 'Contact Us', 'Using the Portal', 'Related Sites', and 'ITD Mobile App'. The 'ITD Mobile App' section includes links to Google Play and the App Store, along with a chatbot icon.

If your PAN is inoperative, refund cannot be issued. Kindly link your PAN with Aadhaar after paying requisite fee u/s 234H.

The screenshot shows the 'Income Tax Return (ITR) Status' page. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below the navigation bar, the page title is 'Income Tax Return (ITR) Status'. A light blue box contains the message: 'Rectification processed and Partially refund adjusted'. Below this, a note with an information icon states: 'Note : Refund cannot be issued as PAN is inoperative, kindly link your PAN with Aadhaar after paying requisite fees u/s 234H.' At the bottom of the page, there are two buttons: '< Back' and 'Go To Homepage'.

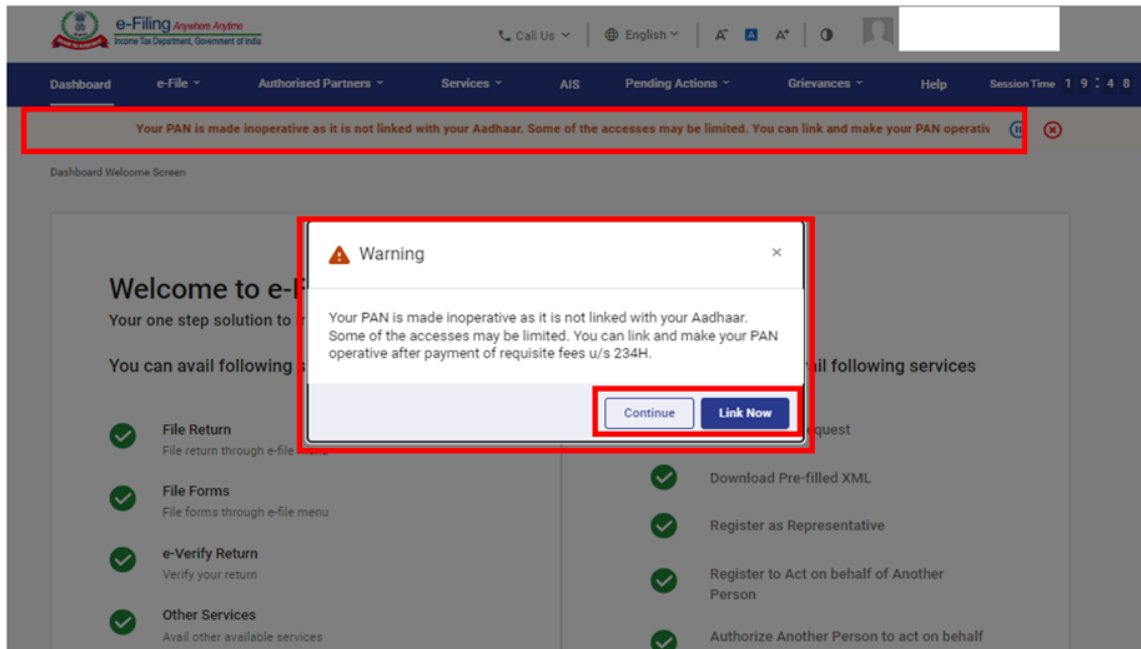
### 3.2 ITR Status (Post-Login)

**Step 1:** Log in to the e-Filing portal using your valid user ID and password.

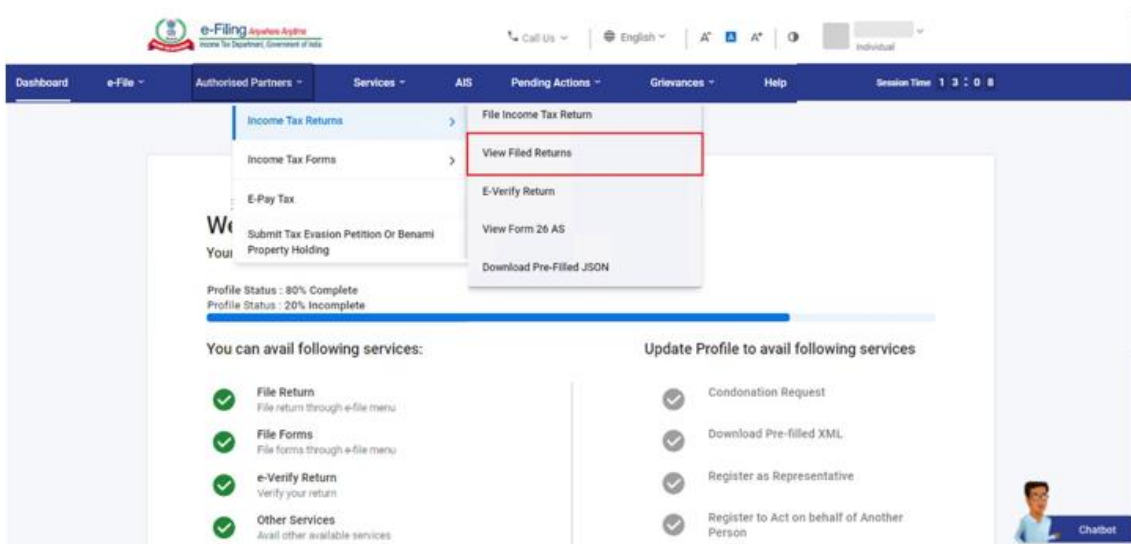
The screenshot shows the e-Filing portal home page. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below the navigation bar, there is a search bar. The main content area is divided into several sections: 'Quick Links' on the left, 'You Ask, We Answer' in the center, 'Latest Updates' below it, and 'Our Success Enablers' and 'Things To Know' at the bottom. The 'Quick Links' section includes: e-Verify Return, Link Aadhaar, e-Pay Tax, Income Tax Return (...), Verify Your PAN, Know TAN Details, Tax Information..., Link Aadhaar Status, Authenticate notice..., Know Your AO, and Instant E-PAN. The 'You Ask, We Answer' section has a 'Submit Grievances' button and a 'HELPDESK SUPPORT & CHATBOT' icon. The 'Latest Updates' section has four items: 'Click hyperlink for FAQs of upgraded Link Aadhaar service...', 'Dear AExxxxxx4D, File Form 10BD by 31st May 2022. Kindly ignore, if...', 'E-filing of Tax Audit Report Form 3CA-3CD and 3CB-3CD for...', and 'Webinar on Form 10BD'. The 'Our Success Enablers' section shows '10,16,12,012' and '6,58,98,151'. The 'Things To Know' section includes 'How to ...Videos', 'Awareness Videos', and 'Brochures'.

For individual users, if PAN is not linked with the Aadhaar, you will see a pop-up message that your PAN is made inoperative as it is not linked with your Aadhaar.

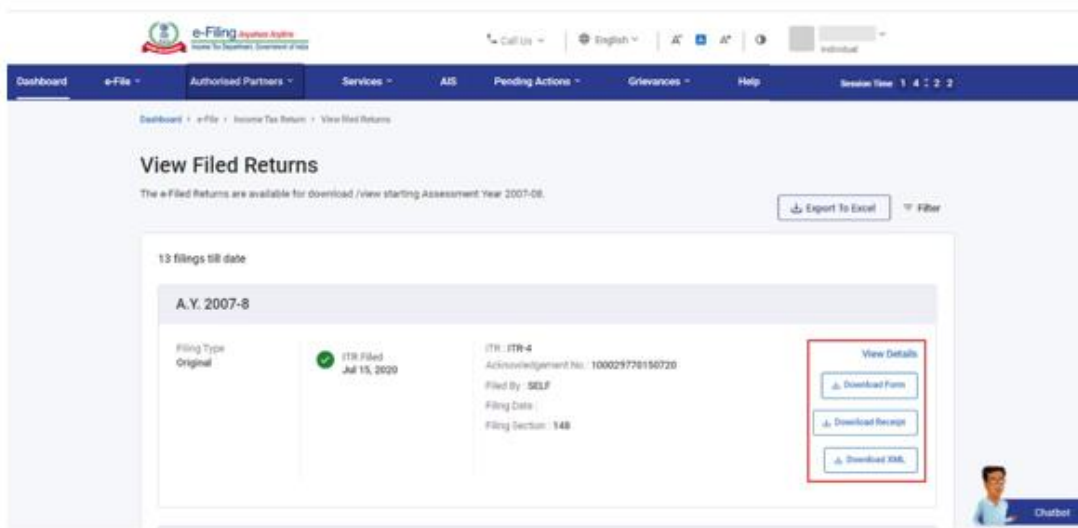
To link the PAN with Aadhaar, click on **Link Now** button else click Continue.



**Step 2:** Click e-File > Income Tax Returns > View Filed Returns.

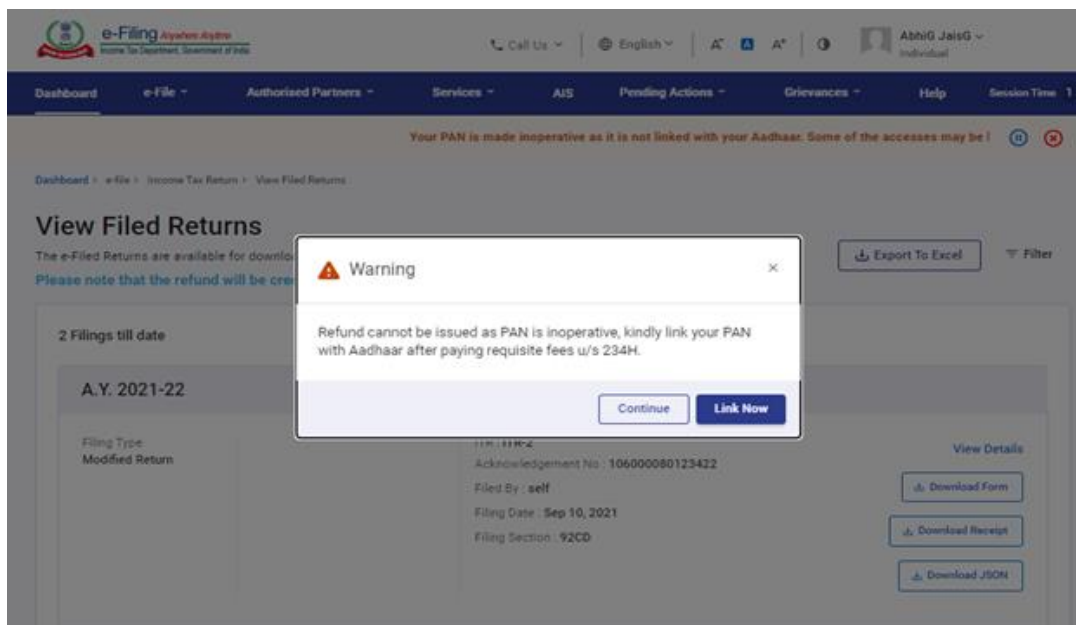


**Step 3:** On the View Filed Returns page, you will be able to view all the returns filed by you. You will be able to download the ITR-V Acknowledgement, uploaded JSON (from the offline utility), complete ITR form in PDF, and intimation order (by using the options on the right-hand side).



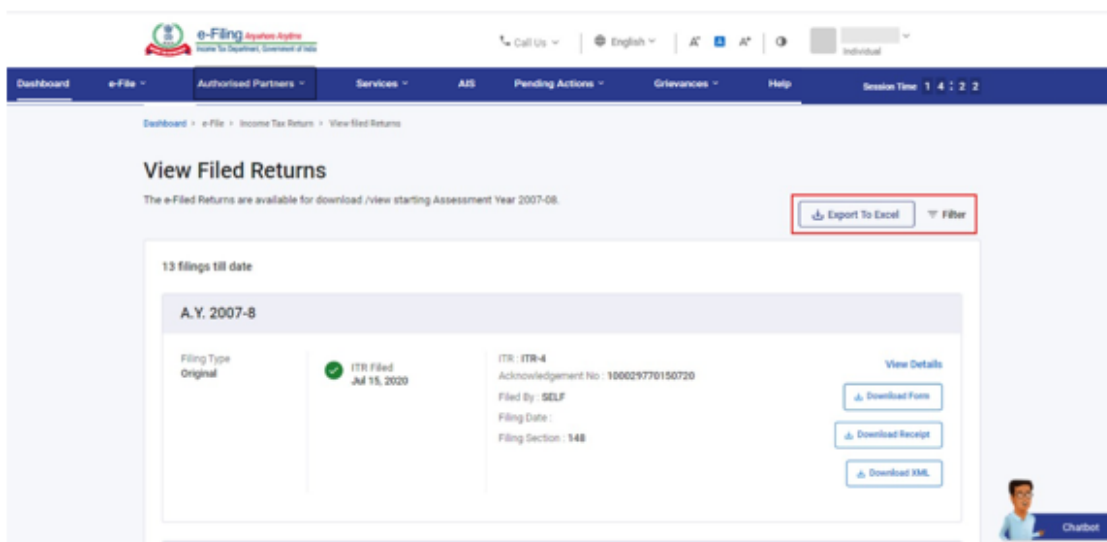
**Note:**

If your PAN is inoperative, you will see a pop-up message that Refund cannot be issued as your PAN is Inoperative. You can link your PAN by clicking on **Link Now** button otherwise you can click **Continue**.



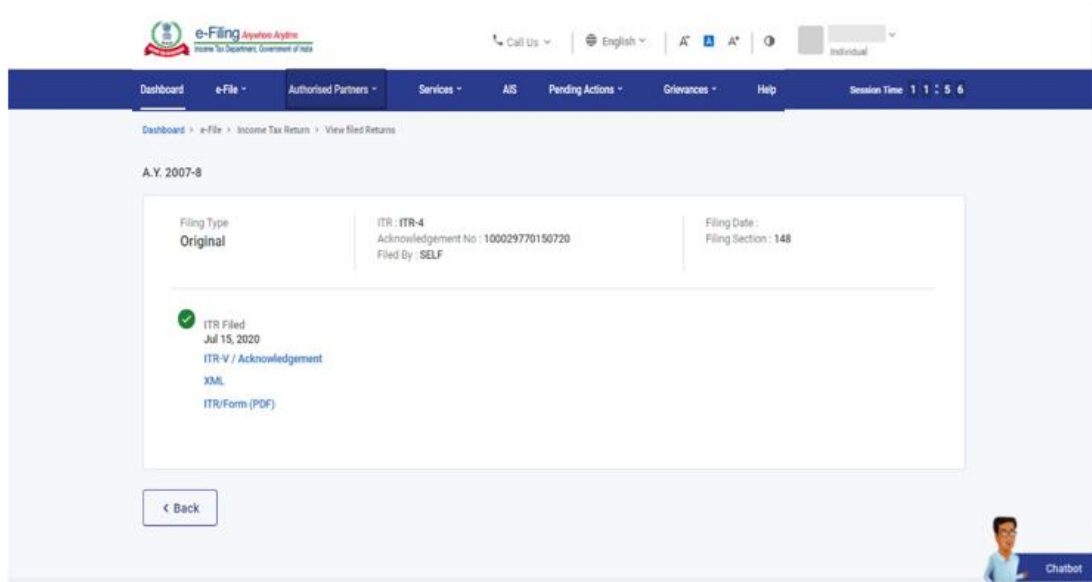
Note:

- Click Filter to view your filed returns based on different criteria (AY or Filing Type).
- Click Export to Excel to export your returns data to excel format.



The screenshot shows the 'View Filed Returns' page on the e-Filing portal. The page title is 'View Filed Returns' and it indicates that e-Filed Returns are available for download/view starting Assessment Year 2007-08. There are 13 filings till date. The first filing is for A.Y. 2007-8, with a filing type of 'Original' and a status of 'ITR Filed' on Jul 15, 2020. The filing details are: ITR - ITR-4, Acknowledgement No : 100029770150720, Filed By : SELF, Filing Date : , and Filing Section : 148. There are buttons for 'View Details', 'Download Form', 'Download Receipt', and 'Download XML'. A red box highlights the 'Export to Excel' and 'Filter' buttons.

- Click View Details to view the life cycle of the return and action items related to it (e.g., returns pending for e-Verification).



The screenshot shows the 'View Details' page for a specific filing. The page title is 'A.Y. 2007-8'. The filing type is 'Original' and the status is 'ITR Filed' on Jul 15, 2020. The filing details are: ITR - ITR-4, Acknowledgement No : 100029770150720, Filed By : SELF, and Filing Date : . The filing section is 148. There are links for 'ITR-V / Acknowledgement', 'XML', and 'ITR/Form (PDF)'. A 'Back' button is visible at the bottom left.

# Know your refund status manual

## Refund Status User Manual

(Source: [www.incometax.gov.in](http://www.incometax.gov.in))

### 1. Overview

Income tax refund means a refund amount that is initiated by the income tax department if the amount paid in taxes exceeds the actual amount due (either by way of TDS or TCS or Advance Tax or Self-Assessment Tax). The tax is calculated after taking into consideration all the deductions and exemptions at the time of assessment by income tax department.

Refund processing by the tax department starts only after the return is e-verified by the taxpayer. Usually, it takes 4-5 weeks for the refund to be credited to the account of the taxpayer. However, if refund is not received during this duration, the taxpayer must check for intimation regarding discrepancies in ITR; check email for any notification from the IT department regarding the refund. The taxpayer can also check refund status on the e-filing as per the process detailed hereunder.

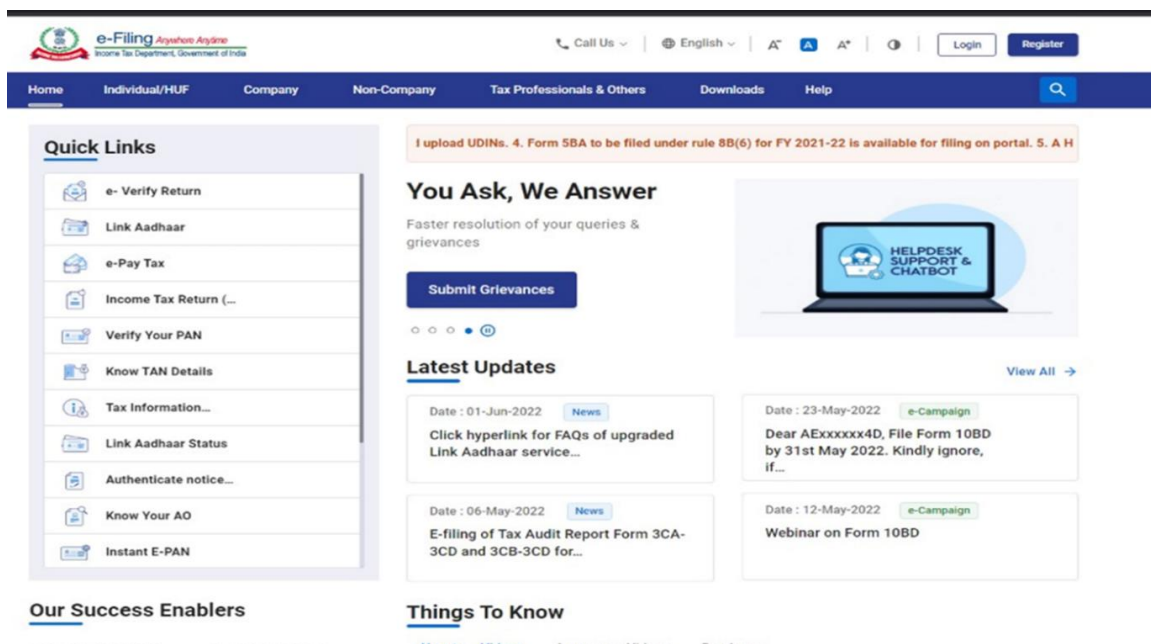
### 2. Pre-requisites for availing this service

- Valid User ID and Password
- PAN is linked with Aadhaar number
- ITR filed claiming refund

### 3. Process/Step-by-Step Guide

#### 3.1 Refund Status

**Step 1:** Go to the e-Filing portal homepage.



The screenshot shows the e-Filing portal homepage. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. A search icon is also present. Below the navigation bar, there is a 'Quick Links' section with various services like 'e-Verify Return', 'Link Aadhaar', 'e-Pay Tax', 'Income Tax Return (...)', 'Verify Your PAN', 'Know TAN Details', 'Tax Information...', 'Link Aadhaar Status', 'Authenticate notice...', 'Know Your AO', and 'Instant E-PAN'. To the right, there is a 'You Ask, We Answer' section with a 'Submit Grievances' button. Below that, there is a 'Latest Updates' section with several news items, including 'Click hyperlink for FAQs of upgraded Link Aadhaar service...', 'Dear AExxxxxx4D, File Form 10BD by 31st May 2022. Kindly ignore, if...', and 'E-filing of Tax Audit Report Form 3CA-3CD and 3CB-3CD for...'. At the bottom, there is a 'Things To Know' section with links for 'How to ...Videos', 'Awareness Videos', and 'Brochures'.

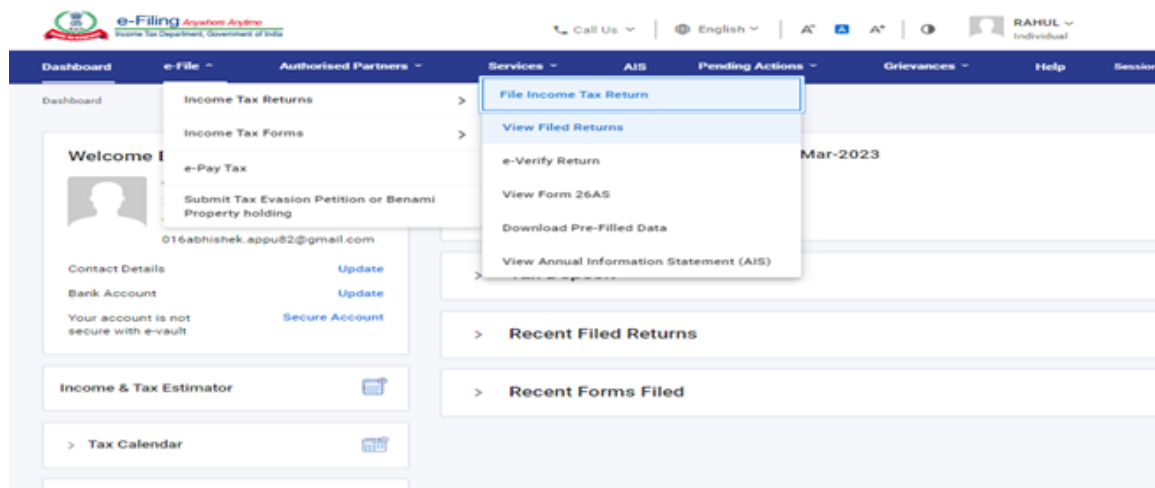


**Step 2:** Enter the user ID and password.

For individual users, if PAN is not linked with the Aadhaar, you will see a pop-up message that your PAN is made inoperative as it is not linked with your Aadhaar.

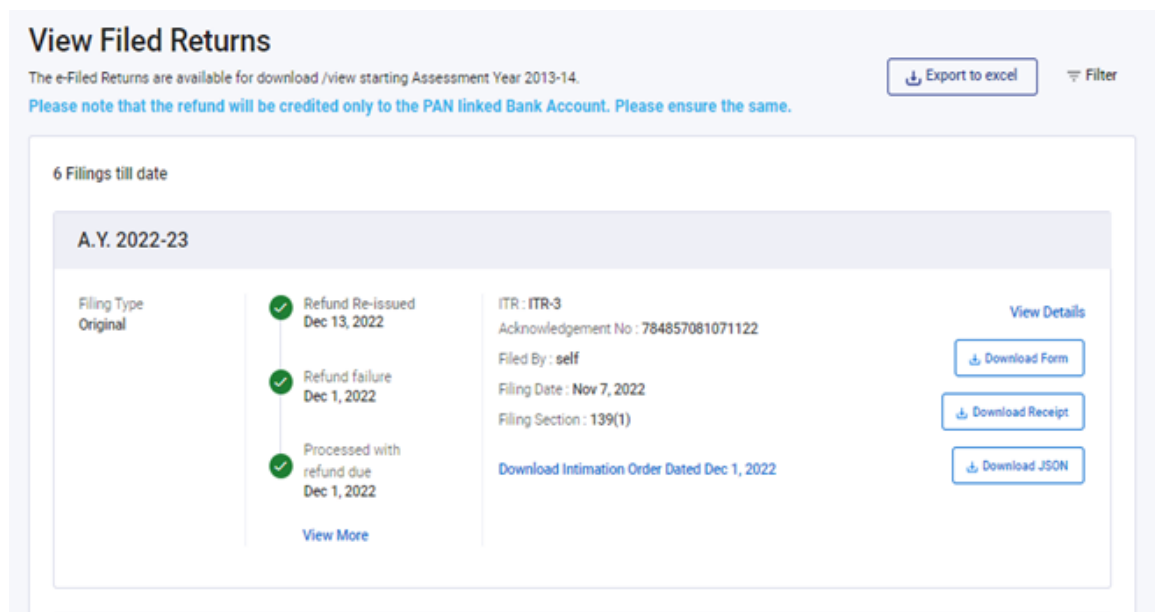
To link the PAN with Aadhaar, click on **Link Now** button else click Continue.

**Step 3:** Go to e-File tab > Income Tax Returns > View Filed Returns.



**Step 4:** Now you can check the refund status for the desired Assessment year.

Click on **View Details** and here you can also check the life cycle of filed ITR.





## Practical Guide for Income Tax e-Filing of ITR

### Status 1: When refund is issued:

Filing Type <b>Original</b>	ITR : ITR-1 Acknowledgement No : 821586230311221 Filed By : SELF	Filing Date : <b>Dec 31, 2021</b> Filing Section : 139(1)
--------------------------------	------------------------------------------------------------------------	-----------------------------------------------------------------

---

- ✓ Refund issued  
Jan 15, 2022  
Mode of Payment : ECS  
Refund Amount : 17420  
Date of clearance : Sat Jan 15 05:30:00 IST 2022
- ✓ Processed with refund due  
Jan 11, 2022
- ✓ Under Processing  
Jan 11, 2022
- ✓ Under Processing  
Jan 11, 2022
- ✓ Successfully e-verified  
Dec 31, 2021
- ✓ Pending for e-verification  
Dec 31, 2021
- ✓ ITR Filed  
Dec 31, 2021

### Status 2: When refund is partially adjusted:

Filing Type <b>Original</b>	ITR : ITR-1 Acknowledgement No : 253536240310818 Filed By : SELF	Filing Date : <b>Aug 31, 2018</b> Filing Section : 139(1)
--------------------------------	------------------------------------------------------------------------	-----------------------------------------------------------------

---

- ✓ Refund issued  
Sep 29, 2018  
Mode of Payment : E  
Refund Amount : 130  
Date of clearance : 2018-09-29
- ✓ Processed and partially refund adjusted  
Sep 22, 2018
- ✓ Under Processing  
Sep 7, 2018
- ✓ EVC Accepted  
Sep 5, 2018
- ✓ E-Verified  
Aug 31, 2018


**Status 3:** When full refund adjusted:

**A.Y. 2022-23**

Filing Type <b>Revised</b>	ITR : ITR-4 Acknowledgement No : 106821480021122 Filed By : self	Filing Date : Nov 2, 2022 Filing Section : 139(5)
-------------------------------	------------------------------------------------------------------------	------------------------------------------------------

---

- ✔ Processed and full refund adjusted  
Nov 2, 2022
  - Date of order :
  - Date of SMS :
  - Date of Email :
  - Email ID :
  - [Refund Status](#)
  - [Download Intimation Order](#)
- ✔ ITR Filed  
Nov 2, 2022



**Status 4:** When refund is failed:

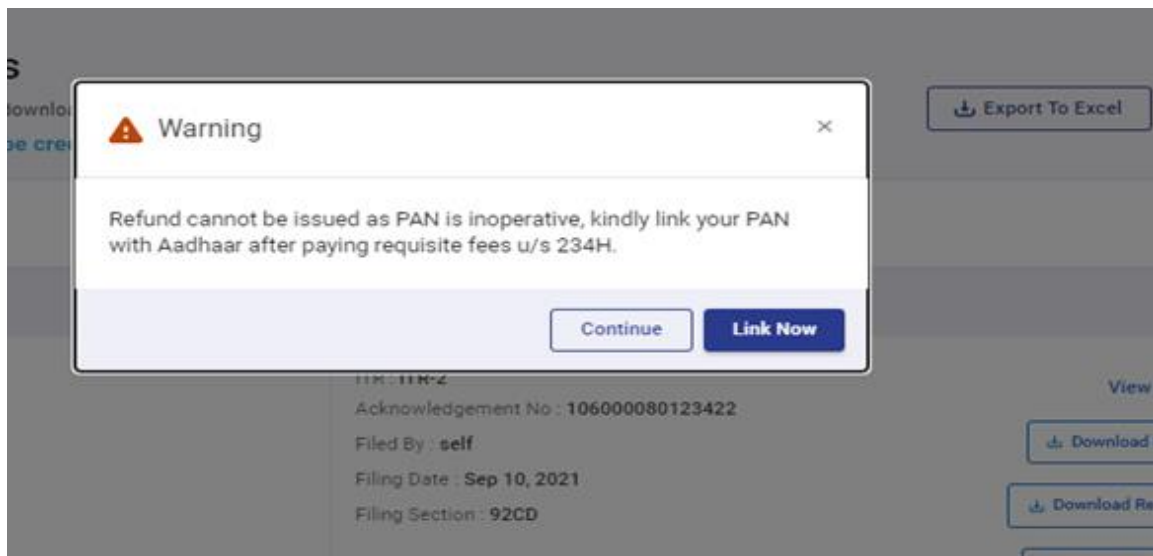
**A.Y. 2020-21**

Filing Type <b>Original</b>	ITR : ITR-3 Acknowledgement No : 102457680150722 Filed By : self	Filing Date : Jul 15, 2022 Filing Section : 139(1)
--------------------------------	------------------------------------------------------------------------	-------------------------------------------------------

---

- ✔ Refund failure  
Aug 18, 2022
  - Date of failure : Thu Aug 18 14:36:04 IST 2022
  - Reason for Failure : PE0006
  - Date of Communication : Thu Aug 18 14:36:04 IST 2022
  - Email ID : pavig@infosys.com
  - [Submit Refund Reissue](#)
  - Action :
- ✔ Processed with refund due  
Aug 18, 2022
- ✔ Under Processing  
Aug 3, 2022
- ✔ Under Processing  
Aug 3, 2022
- ✔ Successfully e-verified  
Jul 15, 2022
- ✔ Pending for e-verification  
Jul 15, 2022
- ✔ ITR Filed  
Jul 15, 2022

**Note:** If your PAN is inoperative, your refund will get failed and you will see a warning message to link your PAN with the Aadhaar.



**Other reasons of refund failure:**

In addition to above, a refund from the Income Tax Department scheduled to be paid may fail to get credited to your bank account for the following reasons:

1. In case the bank account is not pre-validated. It is now compulsory to pre-validate your bank account.
2. The name mentioned in the bank account does not match with PAN card details.
3. In case of an invalid IFSC code.
4. If the account that you have mentioned in the ITR has been closed.



# Overview of return forms applicable for Individuals & Hufs

## 1. ITR-1 (SAHAJ) – Applicable only for Individual

This return is applicable for a Resident (other than Not Ordinarily Resident) Individual having Total Income from any of the following sources up to ₹ 50 lakh:

Salary / Pension

One House Property

Other sources (Interest, Family Pension, Dividend etc.)

Agricultural Income up to ₹ 5,000

Note: ITR-1 cannot be used by a person who:

- a) is a Director in a company
- b) has held any unlisted equity shares at any time during the previous year
- c) has any asset (including financial interest in any entity) located outside India
- d) has signing authority in any account located outside India
- e) has income from any source outside India
- f) is a person in whose case tax has been deducted u/s 194N
- g) is a person in whose case payment or deduction of tax has been deferred on ESOP
- h) has any brought forward loss or loss to be carried forward under any head of income
- i) has total income exceeding Rs. 50 lakhs.

## 2. ITR-2 - Applicable for Individual (Not eligible for ITR 1) and HUF

This return is applicable for Individual and Hindu Undivided Family (HUF) Not having Income under the head Profits and Gains of Business or Profession and Who is not eligible for filing ITR-1

## 3. ITR-3- Applicable for Individual and HUF

This return is applicable for Individual and Hindu Undivided Family (HUF) Having Income under the head Profits and Gains of Business or Profession, who is not eligible for filing ITR-1, ITR-2 or ITR-4



#### 4. ITR-4 (SUGAM) – Applicable for Individual, HUF and Firm (other than LLP)

This return is applicable for an Individual or Hindu Undivided Family (HUF), who is Resident other than Not Ordinarily Resident or a Firm (other than LLP) which is a Resident having Total Income up to ₹ 50 lakh and having income from Business or Profession which is computed on a presumptive basis (u/s 44AD / 44ADA / 44AE) and income from any of the following sources:

Salary / Pension

One House Property

Other sources (Interest, Family Pension, Dividend etc.)

Agricultural Income up to ₹ 5,000

##### Note 1:

ITR-4 not applicable to a person who:

- a) is a Director in a company
- b) has held any unlisted equity shares at any time during the previous year
- c) has any asset (including financial interest in any entity) located outside India
- d) has signing authority in any account located outside India
- e) has income from any source outside India
- f) is a person in whose case payment or deduction of tax has been deferred on ESOP
- g) who has any brought forward loss or loss to be carried forward under any head of income.
- h) has total income exceeding Rs. 50 lakhs.

##### Note 2:

ITR-4 (Sugam) is not mandatory. It is a simplified return form to be used by an Assessee, at his option, if he is eligible to declare Profits and Gains from Business or Profession on presumptive basis u/s 44AD, 44ADA or 44AE.



# Return of income by non-resident individual

Non-Resident Individual is an individual who is not a resident of India for tax purposes. In order to determine whether an Individual is a Non-Resident or not, his residential status is required to be determined u/s 6 of the Income Tax Act, 1961 as given below:

An individual will be treated as a Resident in India in any previous year if he / she satisfies any of the following conditions:

1. If he / she is in India for a period of 182 days, or more during the previous year or
2. If he / she is in India for a period of 60 days or more during the previous year **and** 365 days or more during 4 years immediately preceding the previous year.

An individual who **does not satisfy both the conditions** as mentioned above will be treated as **Non-Resident** in that previous year.

However, in respect of an Indian citizen and a person of Indian origin who visits India during the year, the period of 60 days as mentioned in (2) above shall be substituted with 182 days. The similar concession is provided to the Indian citizen who leaves India in any previous year as a crew member or for the purpose of employment outside India.

The Finance Act, 2020, w.e.f. Assessment Year 2021-22 has amended the above exception to provide that the period of 60 days as mentioned in (2) above shall be substituted with 120 days, if an Indian citizen or a person of Indian origin whose Total Income, other than Income from Foreign Sources, exceeds ₹ 15 lakh during the previous year.

The Finance Act, 2020 has also introduced new Section 6(1A) which is applicable from Assessment Year 2021-22. It provides that an Indian citizen earning Total Income in excess of ₹ 15 lakh (other than income from foreign sources) shall be deemed to be Resident in India if he / she is not liable to pay tax in any country.

## 1. ITR-2 - Applicable for Non-Resident Individual

This return is applicable for Individual (whether Resident or Non-Resident) and Hindu Undivided Family (HUF), not having income under the head Profits and Gains of Business or Profession, who is not eligible for filing ITR-1

## 2. ITR-3 - Applicable for Non-Resident Individual

This return is applicable for Individual (whether Resident or Non-Resident) and Hindu Undivided Family (HUF), having Income under the head Profits and Gains of Business or Profession, who is not eligible for filing ITR-1, 2 or 4.



## Return of income by LLP

Section 2(23)(i) of the Income Tax Act, 1961 states that the meaning of firm will be same as that in the Indian Partnership Act, 1932. Section 4 of the Indian Partnership Act, 1932 defines Firm as under:

“Persons who have entered into partnership with one another are called individually "**Partners**" and collectively "**a Firm**", and the name under which their business is carried on is called the "**Firm Name**".

As per the Income Tax Act, 1961, firm shall include a Limited Liability Partnership (LLP) as defined in the Limited Liability Partnership Act, 2008. Section 2(1)(n) of the Limited Liability Partnership Act, 2008 defines "**Limited Liability Partnership**" as a partnership formed and registered under the Act. It is a distinct legal entity separate from its Partner.

### **ITR-5: This return is applicable to a person being a:**

1. Firm
2. **Limited Liability Partnership (LLP)**
3. Association of Persons (AOP)
4. Body of Individuals (BOI)
5. Artificial Juridical Person (AJP) referred to in clause (vii) of Section 2(31)
6. Local Authority referred to in clause (vi) of Section 2(31)
7. Representative Assessee referred to in Section 160(1)(iii) or (iv)
8. Cooperative Society
9. Society Registered under Societies Registration Act, 1860 or under any other law of any State
10. Trust other than Trusts eligible to file Form ITR-7
11. Estate of Deceased Person
12. Estate of an Insolvent
13. Business Trust referred to in Section 139(4E) and Investment Fund referred to in Section 139(4F)



# Return of income by domestic company

## Domestic company:

As per Section 2(22A), Domestic Company means an Indian Company, or any other Company which, in respect of its income liable to tax under this Act, has made the prescribed arrangements for the declaration and payment, within India, of the dividends (including dividends on preference shares) payable out of such income.

### 1. ITR-6

Applicable for Companies other than those claiming exemption u/s 11.

Company includes:

- a) Indian Company
- b) Body corporate incorporated by or under the laws of country outside India
- c) Any institution, association or body, whether incorporated or not and whether Indian or Non-Indian which is declared by general or special order of the Board, to be Company, etc.

### 2. ITR-7

Applicable for Persons including Companies who are required to furnish returns u/s 139 (4A) or Section 139 (4B) or Section 139 (4C) or Section 139 (4D)

139(4A) –

Income derived from Property held under Trust wholly / in part for charitable or religious purposes

139(4B) –

Chief Executive Officer of every Political Party

139(4C) –

Various entities like Research Association, News Agency, etc. mentioned in Section 10

139(4D) – University, College or other Institution referred in Section 35



# Return of income by foreign company

## **Foreign Company:**

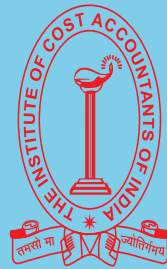
As per Section 2(23A) Foreign Company means a company which is not a Domestic Company.

## **ITR-6: Applicable for Companies other than those claiming exemption u/s 11.**

Company includes:

- a) Indian Company
- b) Body corporate incorporated by or under the laws of country outside India.
- c) Any institution, association, or body, whether incorporated or not and whether Indian or Non-Indian which is declared by general or special order of the Board, to be a Company, etc.

Behind Every Successful Business Decision, there is always a **CMA**



# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

[www.icmai.in](http://www.icmai.in)

## Headquarters:

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

Ph: 011-24622156

## Kolkata Office:

CMA Bhawan, 12, Sudder Street, Kolkata - 700016

Ph: 033-40364743/40364735

Behind Every Successful Business Decision, there is always a **CMA**