Q & A ABOUT E-FILLING OF INCOME TAX RETURNS

GENERAL QUESTIONS

1	What is e-Filing of Returns?
	Filing of Income Tax returns is a legal obligation of every person whose total income for the previous year has exceeded the maximum amount that is not chargeable for income tax under the provisions of the I.T Act, 1961. Income Tax Department has introduced a convenient way to file these returns online using the Internet. The process of electronically filing your Income tax returns through the Internet is known as e-filing of returns.
2	How is e-Filing different from the regular filing of returns?
	Any individual or organization that files returns using the general method can take advantage of this facility. The pre-requisite for filing online is that you must have a valid PAN number. Direct E-filing is available for FORM NOs. **ITR-1**, **ITR-2**, **ITR-3**, **ITR-4**, **ITR-5**, **ITR-6** & **ITR-8**.
3	Can I use the same PAN for regular filing returns and E-Filing returns?
	Yes.
4	What are the steps in brief to upload the tax returns on this website?
	• Select appropriate type of Return Form. • Fill your return offline and generate a XML file. • Register and create a user id/password. • Login and click on relevant form on left panel and select "Submit Return". • Browse to select XML file and click on "Upload" button. • On successful upload acknowledgement details would be displayed. Click on "Print" to generate printout of acknowledgement/**ITR-V** Form. • **Incase the return is digitally signed**; on generation of "Acknowledgement" the Return Filing process gets completed. Assessee may take a printout of the Acknowledgement for his record. • **Incase the return is not digitally signed**, on successful uploading of e-Return, the **ITR-V** Form would be generated which needs to be printed by the tax payers. This is an acknowledgement cum verification form. The tax payer has to fill-up the verification part and verify the same. A duly verified **ITR-V** form should be submitted with the local Income Tax Office withing 15 days of filing electronically. This completes the Return filing process for non-digitally signed Returns.

QUESTIONS RELATED TO FORMS

1	What are the forms that should be used for e-Filing?
	The Forms that are currently available for e-Filing for A.Y. 2007-08 are ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, & ITR-8. For A.Y. 2006-07 For A.Y. 2006-07, the e- return could be filed for FORM NO. 1.2.2F,3 & 3B. Taxpayers can avail the facilities provided in the website to e-File their returns. ITS Form 2D is available for e-filing through e-return intermediary.
2	Who should use which form?

Source of Income	ITR							
	1	2	3	4	5	6	7	8
	Individual				Firms, AOP, BOI, LA	Company	Trust	Only FBT
		& HUF						
Income from salary and pension	•	•	•	•				
Income from other sources (only interest income or family pension)	•	•	•	•				
Income / loss from other sources		•	•	•	•	•	•	
Income / loss from house property		•	•	•	•	•	•	
Capital gain / on sale of property / investment		•	•	•	•	•	•	
Partner in a partnership firm			•	•				
Income from proprietary business/ profession				•				
Income/ loss from business					•	•	•	
FBT					•	•	•	•

3	Is it mandatory for certain classes of assessees to submit the Income tax returns electronically
	Yes, it is mandatory for **Companies** and the **Firms** who have to get their accounts audited u/s 44 AB of the Act to file their return electronically
4	What is the Return of Fringe Benefits?
	An employer who has paid or made provision for payment of fringe benefits to his employees during the previous year is required to furnish a return of fringe benefits in the prescribed form and manner to the Assessing Officer before the due date. In the case of a company or an employer other than a company whose

	accounts are required to be audited, the due date is the 31st of October of the assessment year. a. In the case of any other employer, the due date for filing the return of fringe benefits is the 31st of July of the assessment year. b. After the due date, the Assessing officer may issue a notice to the assessee requiring him to furnish a return in the prescribed form and manner within a period of thirty days. For further details on Fringe Benefit Tax please refer to CIRCULAR NO.8/2005: EXPLANATORY NOTES ON THE PROVISIONS RELATING TO FRINGE BENEFIT TAX.
5	Whether the address given in the PAN card is to be quoted or the current address which may be different from the PAN card address can also be quoted?
	The assessee has to quote the current address on the returns forms.
6	Which form of return would be applicable to the persons who are carrying on proprietorship business and also partnership business?
	The relevant form would be ITR-4.
7	What will be the status of audit report under section 44AB as now it is not required to be furnished along with the return of income?
	This issue has already been clarified by Circular no. 9 dated 10.10.2006 issue by CBDT. As clarified therein, the new annexure less forms are not to be attached with any documents.
8	In ITR-4, there is no separate requirement for mentioning the trade name of the proprietary firm; disclosure of trade name is essential as most of the proprietors carry their businesses in the proprietorships firm name only.
	Under the heading "Nature of Business" in "Part A General", column has been provided to disclose the trade name of the proprietorship.
9	In case the assessee desires to convey something by the way of separate note which may be essential, no separate space has been provided for that?
	This is already been clarified by **Circular no. 9** of the Board.
10	Which Form of returns would be applicable in case an assessee wants to file return for earlier years? In such a situation can he file the return in physical form?
	For earlier years, paper returns could be submitted except for corporate. For the companies, filing of e-return is mandatory for A.Y. 2006-07 onwards. The facility to e- file returns for A.Y. 2006-07 in FORM No. 1, 2, 3, 2F & 3B is available.
11	Can the stand-alone form on Fringe Benefits be used by companies and firms as well?
	If they are not required to file return of income tax.
12	If an individual has loss from house property, can he use ITR-1?
	No, he has to use form no. ITR-2.
13	What is purpose and implication of ITR-V?
	This is to simplify the filing of return electronically without digital signature. Last year, the taxpayer was required to take a printout of e- return and submit it in the Income Tax office after verification. To further simplify this procedure ITR-V form has been introduced. This is a single page acknowledgement cum verification

	form. The assessee has to put his signature and submit it in I.T.office. The requirement of submitting a copy of the return has been dispensed with.
14	What form of return should be filled by a salaried class person having housing loan also?
	ITR-2
15	In case filing is done online with digital signatures, no stamped acknowledgement would be available. This would create problems for the assessee for obtaining visa, loan etc. Is there any system to verify online whether IT returns of a particular year has been filed
	We would be offering this facility shortly through web. The assessee would be able to view this under the head '**MY ACCOUNT**'.
16	What would be the status of a person who is having more than one type of businesses? He would have to prepare a consolidated balance sheet and profit and loss, to quote figures in the new forms. This would unnecessarily increase the workload of the assessee who already has to prepare the financial statements in different format for different purposes i.e MCA-21,VAT return , bank loan purposes etc.
	Every person carrying on the business or profession has to prepare a consolidated balance sheet and profit and loss account. This is a legal requirement under income tax act. The assessee may minimize his efforts by choosing to file the return electronically.
17	A situation where the property could be "deemed to be let out" has not been considered. Kindly clarify.
	The deemed house property income is to be disclosed in schedule HP in column in 3(b) which deals with arrears of rent receipt u/s 25 B of the income tax act.
18	In ITR – 4 the requirement relating to statutory reserves in case of individual or HUFs carrying on proprietorship business or profession does not appear to be in place.
	No, it is not correct. In Part A – BS, under the column 1 (b) (iii), statutory reserves could be disclosed.
19	ITR-4 requires the assessee to mention the amounts debited to profit and loss account to the extent disallowable under section 40A(2)(b). Under this section the amount is disallowed only if the payment made is excessive in the opinion of the assessing officer. Now the question arises as to how can the assessee step into the shoes of the assessing officer and fill this information.
	The assessee may provide the figures as per his understanding
20	Are the details required under Annual Information Report mandatory to be filled in by all assessee?
	As provided in the Instructions for filling the forms that these are applicable who fulfill the criterion.
21	Which return form has to be used by a person who has only exempt share income from a firm?
	FORM NO. ITR-3. For the assistance of taxpayer, a functionality is in the web site to select the appropriate type of form.
22	If an individual has loss from house property, can he use ITR-1?
	No
23	If AOP/BOI do not have taxable income, can they use ITR-8 instead of ITR-5?

	What about a firm? Can they also use ITR-8 instead of ITR-5?
	If they are not required to file return of income tax.
24	Is it necessary to file these returns in duplicate for getting acknowledgement?
	As explained above , if it is filed electronically without digital signature , only ITR- V form is to be submitted. If the return is filed with digital signature , nothing needs to be submitted , not even form ITR-V.
25	ITR-1 is return for individual having income from salary/pension/ family pension and interest. An individual having only salary income and no interest income may use this form or he has to go for ITR-2?
	He may use ITR-1 form.
26	ITR-2, 3 and 4 require detailed breakup of salary income like exempt allowances; perquisites etc, whereas ITR –1 requires only a single figure for salary. Is there any specific reason for such differential treatment?
	This is for the convenience of small taxpayer.
27	Many schedules and notes to accounts form part of the financial statements of any entity. The return forms do not provide for this information. This deprives the assessing officer of the basic tool to understand the financial statements. Many items contained in the notes to accounts may have revenue implications. It would difficult for the department to pick up important cases for scrutiny on random basis and call for details?
	This issue has been clarified in circular no. 9 dt 10/10/2006. The will have this opportunity if the case is selected under scrutiny. At the processing stage, the A.O. is not supposed to look into these matter. The selection of cases is an internal matter which is objective and risk based.
28	A person is proprietor of two different proprietary concerns having different business each having turnover more than 40 lacs and audited u/s 44AB by different chartered accountants which data he has to fill in form no.ITR 4, as the space provided for the profit & loss account and balance sheet is for only one proprietary concern. It is suggested that the separate sheet to be allowed to be inserted in the same format for the each proprietary concern.
	The taxpayer has to provide consolidated balance sheet / profit and loss account.
29	If a person wants to file the personal balance sheet where can he do so.
	It is not required under the Act. In ITR – 4, the Assessee has to give the of his proprietory business and not of his personal assets and liabilities.
30	What is to be filled in part A – QD that is the quantitative details if the persons is under tax audit and not having quantitative details of the goods as he is in a business which is comprising of thousands of small commodities where none of the commodity is having a turnover of more than 10% of the total turnover e.g. Grocery shop, Hardware & Paint dealer, Stationery Shop, other retailers.
	He may not fill these columns.
31	The assessee who is under presumptive taxation scheme i.e. “no accounts case”, what he should write for sundry debtors, sundry creditors, stock in trade, cash balance, gross profit as he may not have all these details since he is not maintaining books of accounts.
	He has to give these figures from primary records.
32	If a persons is receiving as a partner interest, remuneration from a firm and is also proprietor of a concern can he show the share of interest and remuneration

	received from n schedule BP (computation of income for Business or Profession) in item no. 23 as any other income not included in profit and loss account or in item no. 22 any other item or items of addition under section 28 to 44DA.
	Yes.
33	How the income from house property is to be shown if the property is partly self occupied and partly rented.
	It is to be shown on proportionate basis.
34	Income from self occupied property has loss after deduction of interest on borrowing in which column should if be mentioned.
	It should be mentioned in schedule in HP and set off up of the loss from the current years income should be carried out in schedule CYLA.
35	Many professionals have only one savings account and all professional income is in the same account. For him there may not be any balance sheet of his business. What should he fill up in the Balance Sheet part?.
	This is a legal requirement. One has to fill up the details in the balance sheet which may be worked out from the bank account or from other records maintained by the Assessee.
36	The profit and loss account contained in the forms require the assessee to furnish complete details of different types of duties paid or payable in respect of goods and services purchased. In majority of cases this may not be practically possible.
	It is provided in the instructions that in such situations one can show the purchases inclusive of duties and taxes.
37	In case the assessee desires to convey something by the way of separate note which may be essential, no separate space has been provided for that.
	This issue has been clarified by the Board in its Circular no. 5/2007 dtd 26-07-2007 and Circular no. 9 dtd 10.10.2006. As stated therein , one can make such disclosures in scrutiny assessment after the receipt of notice u/s 143(2) of the Act.
38	The structure of the profit and loss account is such that it suits manufacturing or trading business only. It does not suit the service providers like hotel, transport agents, professionals etc. It is likely that the assessees in the service industry will have to recast or reframe its profit and loss account. Please clarify as to how service sector requirements could be factored in
	The balance sheet and profit and loss account are trade independent. These are the part of accounting systems. One has to follow these system which are standardized. Some amount of re-casting/re-framing may be required.
39	If an individual has loss from house property, can he use ITR-1?.
	No, he has to used to ITR-2 form.
40	If AOP/BOI do not have taxable income, can they use ITR-8 instead of ITR-5? What about a firm? Can they also use ITR-8 instead of ITR-5?.
	It is the requirement of filing the return of income which would decide the issue and not the amount of taxable income. ITR-8 is to be used if the taxpayer is not required by the law to file income tax return but has FBT liability.
41	What form of return should be filled by a salaried class person having housing loan also?.
	Form no. ITR-2.
42	As the returns now are annexure less, it is difficult to comprehend as to how the Assessing Officer is going to verify the veracity of various claims made in respect

	of investments not reflected in Form 16.
	At the processing stage no verification is required under the Act. The cases which are picked up under scrutiny could be verified during scrutiny proceedings.
43	As per Section 50 the Income-tax Act, there is no need to disclose sale of fixed assets made during the year out of purchases for a period of 180 days or more, or purchases for a period less than 180 days. The details asked in the Schedule DPM are against the provisions of Section 50?. Please clarify the same.
	The form has been designed keeping in view the provision in the Act. The interpretation given above is not borne out by the Act. The details in schedule DPM are in conformity with section 50.
44	The Income-tax Act requires the following to be attached with return:(a) proof for interest for housing loan.(b) certified copy of the deed in the case of new firm or in the year of change in constitution. c) form 30 in the case of refund But the return is annexure less; How one can comply with the requirement under the Act ?
	The Act has been amended and in view of S139C, 139D ,amended Rule12 and Circular no. 5/2007 dtd 26-07-2007, the requirement of documents with the return has been dispensed with.
45	Individuals/HUF who are self employed doing brokerage, commission, CA practice, doctors, architects, beauty parlour, etc. and does not maintain their accounts related to the business but maintains personal accounts in the form of profit & loss and balance sheet.Please let me know: Which ITR form to be used. If ITR 4 is to be used whether the personal accounts to be treated as accounts of proprietory business and accordingly to be loaded in the form.
	ITR-4 would be the applicable form. Personal accounts or assets/ liabilities are not required to be shown. Only business assets/ liabilities are to be mentioned.
46	In case of ITR-4 PART A BS under application of funds S. No. 3(b) captioned as loans and advances there is no column to show loans given to business associates or others. Please advice.
	They are to be shown in column 3b(i) of schedule PartA-BS
47	In case of salaries how to incorporate details of more than one employer.
	In the software facility exists to use dynamic rows to take care of more than one employer.
48	Whether return in paper form is necessarily to be submitted to the jurisdictional assessing officer or it may be submitted to any income tax office in India.
	: No. Paper return is not to be submitted in the office in case of e- filing. This has been once again clarified by the CBDT in its Circular no. 5/2007 dtd 26-07-2007. If an e- return is filed with digital signature , the tax payer gets an instant acknowledgement and he does not have to file any further document any where. In case the return is filed without digital signature, the taxpayer gets an instant ITR-V form which is an acknowledgement cum verification form. A copy of this is to filed with in 15 days of e- filing with the income tax office. Instructions have been issued by the CBDT to receive ITR-V forms centrally in the I.T. office. In case of any inconvenience in this regard, please contact local CCIT/CIT.
49	Whether all types of pension viz. under Superannuation scheme, Family pension Fund, Employees pension Scheme, pension from LIC under Jeevan Suraksha etc is to be shown under the head “Salary” or all/any of the above is to be shown under the head “Income from other sources”.

	NO, this has to be shown as income from other sources.
50	A partnership firm engaged in retail trade declares net profit @ 5% of gross turnover. As such it is not required to maintain books of accounts. It pays salary and interest to its partner in accordance with law. Consequently its net profit as well as taxable income is reduced to nil. How can the above be filled up in ITR 5 so as to reflect that the profit declared complies with the provisions of section 44AF and also the computational provisions of the I.T. Act?
	If the assessee does not maintain books of accounts , he has to fill in column no. 52 of Part A- P&L. The business profit is to shown as per column 52d of schedule P&L. It is provided in schedule BP also in the same manner.
51	In ITR– 4 the requirement relating to statutory reserves in case of individual or HUFs carrying on proprietorship business or profession does not appear to be in place.
	It is provided in Part A-BS 1 (b) iii.
52	ITR form no. 8, why tax auditor details are required when income tax return is not required to be filed.
	The audit is a mandatory requirement of the law. What has been relaxed is only its non submission at the time of filing of return. Therefore , the details are required as a check against misuse.
53	The proprietor is having personal set of books in addition to business books. How to accommodate two balance sheet in ITR-4.
	Personal balance sheet is not called for in the return. Only business details are required.
54	An assessee earns income from Salary + Interest + Dividend. Dividend is exempt u/s 10. Which form to be used? Form 1 or Form 2?
	Form no ITR-2. Exemption of income is not the criterion.
55	In schedule of AIR of all ITRs relating to financial transactions whether the limit fixed is for aggregate or single in each category as shown in the following transactions.(a) saving account with more than on Bank. (b) credit card with more than one Bank. (c) purchase of units of mutual funds. (d) bonds or debenture of more than one company or institution. (e) equity shares issued by more than one company. (f) purchase or sale of more than one property.
	This limit is the aggregate value for all transactions except property value where it is the value of a single transaction.

QUESTIONS RELATED TO E-FILING PROCESS

1	I don't understand the process of E-Filing. What should I do?
	To understand the procedure to file e-returns, use the Help file, available on Home page of the web portal, which can be accessed by clicking the link "How to e-File" to know more about e-returns.

2	I have no clue about computers or software. What should I do?
	To understand the procedure to file e-returns, use the Help file which can be accessed by clicking the link Click here to know more about e-returns.You need access to a computer which can be connected to the Internet via a dial-up, leased line, broadband or any other means. Then, you must open an Internet Browser in the computer, type in http://incometaxindiaefiling.gov.in and press the Enter Key on the computer's keyboard.
3	Why do I need to Register?
	The basic information requires is: PAN, Full Name, DOB, Postal Address, E-Mail ID and Phone Number.
4	If a person forgets his password of login id then what can he do? Is there any procedure to retain the password again?
	It is advised that users retain their passwords securely. Click on the link **"Forgot Password"** and enter the mandatory fields along with your userid. If the information provided matches correctly the user will be allowed to select a new password.
5	**REGISTRATION:**Should Registration be made in the name of the Company or Can a director register in his name and file the returns of the company?
	No, a company has to create its own userid and password using its PAN. The company return can be only filed under that userid / password since the PAN in the return must match that of the PAN associated with the userid / password
6	Can a Chartered Accountant file on behalf of the Company? If a person is C.A and he wants to file the return of different companies, is it necessary to make a separate user id and password of all the companies or can he file the returns of different companies with his login only?
	No, unless the Chartered Accountant is a duly registered e-Return intermediary he cannot file on behalf of the company. A company has to create its own userid and password using its PAN. The company return can be only filed under that userid / password since the PAN in the return must match that of the PAN associated with the userid / password. The userid /password of the Chartered Accountant are linked to his individual or firm's PAN and therefore cannot be used.
7	Certain Companies cannot be registered in the portal since the Company database is not up to date. In such cases, the Company cannot file their e-returns at all.
	Please use exactly the same name as it appears in the PAN card or PAN intimation letter to avoid error in registration. If the name does not match exactly then Error message **"Name entered does not match our records"** will appear. The company database is continuously updated.
8	Display of the entire master data of Companies is suggested to enable the companies to get registered easily and also rectify/update the master data
	It is not possible
9	As the data relating to PAN (Income tax website) & Incorporation date (MCA web site) are available over the Internet, any body could register in the name of the Company and falsify the IT returns. Accordingly additional security measures are suggested.
	To register the name of the company,it must be exactly the same as it appears in the PAN card or PAN intimation letter. Additionally, the Company can file using its digital signature. In any other case the paper return with signature is required

	and shall be verified against the electronic return to ensure integrity of data
10	What happens if I Don't Register?
	Without the unique User ID and password, no individual will be able to access the web site. This registration needs to be done only once
11	What do I do next after registration?
	After registration, login into the Home Page of the INCOME TAX DEPARTMENT website using the newly generated User ID and password. For more details on the procedure to file ereturns, use the Help file by clicking the link **Click here to know more about e-returns**. Read the content on the website and access relevant Help Files to e-enable you to file the returns
12	What is the Return Preparation Software?
	The E-Filing Website has provided few User Friendly tools available for Free Download, these may be used by the individuals or organizations to file their returns electronically. These tools are called the 'Return Preparation Software'. To e-file your returns, you may download these Tools from the official E-Filing website and start the E-Filing process. You may choose any utility which you feel comfortable. Please note that the input to the "Return Preparation Software" will be the actual data that you fill feed in. The output of this utility will be an XML file. This is the file that must be uploaded to the e-Filing website
13	Is it necessary that I use the Client Side Utility created by Income tax Department? Can I use some other utility?
	The e-Return Return Preparation Software provided at the Income Tax Department website are free for anyone to use in order to create the e-return XML file. End users are also free to use any other utility created by other software providers, as long as the XML output conforms to the XML Schema which has been posted at the E-Filing website. However, these other software utilities available in the market may require payment for usage
14	What are the system requirements to download and use the Client Side Utility?
	The minimum system requirements needed to download and use the Return Preparation Software are PC with 128 MB Ram, PIII processor or equivalent, at least 25 MB free hard disk space, internet connection, Internet Explorer (version 5 or higher) and Windows Operating system (Win 2000 or higher version) and Adobe Acrobat Reader 8.1.0.
15	What are the system requirements for viewing the website?
	The website is a Java based. JRE (Java Run-time Environment Version1.6 (called JRE 6 (Beta)) may be required to be installed on the computer. Java is freely downloadable from http://java.sun.com/ and http://www.ibm.com/developerworks/java/jdk or you can ask your vendor providing computer facilities (hardware) to install the same for you. However, most PCs using Internet Explorer (version 5.5 or higher) would already be having Java or JRE (Java Run-time Environment) and there should not be any problem in viewing the site.
16	Where do I save the downloaded files? Can I delete them later?
	You can download the files on to your local machine. Fill in the required information and upload the file back on to the web site. After receiving an acknowledgement of the submission, the file can be saved.It is recommended that the XML file be retained for your records. It is recommended that a print out of the

	form be taken and the information duly filled records
17	What is XML?
	XML stands for Extensible Markup Language. It is a general purpose markup language designed especially for Web documents. XML is a way of describing data and it allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations. Any Client Side Utility which creates an e-return XML will be a file with an extention .xml. This is the file that must be uploaded to the E-Filing website
18	What is a Schema?
	A schema refers to the collection of database objects associated with a particular database. Any user who files e-return will have created an xml file based on the schema. A simple analogy would be that the schema represents a letter template where the user enters the addressee details, name, salutation, body text etc which then completes the document which is the equivalent of an xml file. The template ensures uniformity and standardization of the format of the letter in the same way that the schema provides a structure to the xml file. On uploading the file on to the system, a unique database object is created in the Income tax Department system. If you are using the services of the Utilities available at the e- Filing website, or any other Utility capable of generating an e-return XML for these forms, you need not download the schema or be worried about it. The Schema is made available to those individuals, software companies and organizations who wish to use this code to help create their own software utility for filling up these forms
19	Can the schema be changed? What is the impact of any change in the schema?
	Only the new schema should be used while creating the xml file. However, the changes do not in any way impact the returns already filed through the website, which continue to be valid. However, returns that would be filed henceforth will need to conform to the new schema
20	What does Uploading mean? How can a person upload his return on website and in which format?
	The XML file format of the return prepared using software utilities has to be submitted to the Income tax Department E-Filing website so that it can be processed for the e-returns. This process is referred to as uploading.
21	How do I get a confirmation that my tax return has been filed successfully?
	After the e-return file has been uploaded successfully onto the Income tax Department server, a receipt is displayed with an acknowledgment number. The acknowledgment number is confirmation of the successful submission of your e-returns.
22	How should I get a acknowledgement number?
	The receipt containing the acknowledgement number is the only valid proof of electronic submission of the return. A physical return without a provisional acknowledgement number cannot be accepted for further processing and would be returned
23	**E-Filing STATUS:** Other than the online acknowledgement, the assessee does not have any facility to check the status of the uploaded e-return. There may be situations, when the assessee may have uploaded but the department may not have

	received the return. Accordingly, it is suggested that the portal display the status of the filed e-return (similar to refund status) to assure the assessee of the completeness of the transaction
	The assessee would be able to printout acknowledgement with an acknowledgement / ITR-V form in case of a successful upload. In case of any breakdown during the transmission of the xml file, the assessee can re-submit the return. However, the assessee can verify the "My Return" submenu under the "My Account" menu. If the return had been uploaded successfully before the breakdown in transmission, the copy of the acknowledgement will be available for taking printout. The acknowledgement sheet can also be reprinted under "My Return" submenu after logging in
24	Why do I get an error message at the time of submission?
	It could generally happen due to incorrect data or non-filling of mandatory fields. Rectify the errors until there are no further error messages. Please do not use any Special Characters such as **-, _, &, !, ^, <, >, #, ~, %, or *** while doing data entry since it may cause an error while generating XML file or while uploading the XML file. In case the problem persists contact the call center or report the problem in the website.

VERACITY OF RETURNS

1	The IT department cannot verify the veracity of the returns since there are no accompanying documents. Further, since audit reports are not annexed, there is a risk that assessees may upload their unaudited statements upfront and obtain the tax audit reports only when called for during scrutiny. It is suggested that the assessees upload their enclosures in a suitable format along with the returns to enable assessment
	The question of disclosure would arise at the time of scrutiny assessment only. The assessee can disclose matters provided in the return u/s 143 (2) of the IT Act, if the case is selected for scrutiny. At the time of processing, no penalty is leviable and there is no necessity of any disclosure. The paper return and the electronic return would be matched to ensure data integrity. The assessee has to either attach a digital signature or file the paper return with the signature and verification. Any false declaration would invite relevant proceedings under the Income Tax Act.

MISCELLANEOUS

1	There is lack of awareness among the public regarding the web portal for E-Filing. Further, the site www.incometaxindia.gov.in does not carry any link to the E-Filing portal
	Awareness is being increased through a series of advertisements. The http://www.incometaxindia.gov.in site has a link on the main page to the E-Filing website.
2	The Procedure for E-Filing has not been prominently displayed in the web site. Taxpayers are still groping in the dark as to whether the returns have to be filed manually or electronically.
	The Income Tax Department has provided detailed help document of the E-Filing process. Comprehensive Frequently Asked Questions list has also been provided
3	Other practical issues such as revised returns, resubmission of returns (in case of break in connectivity etc) need to be addressed adequately.
	Revised returns have to filed in the same way as original returns. The Acknowledgement number of the Original return can be entered
4	Certain assessees have also expressed their apprehension in filing their sensitive IT details through third parties/intermediaries
	The assessees can directly upload their return to the Income Department website in case of any apprehension about sharing sensitive information
5	Can I talk to somebody who can help me understand the process of E-Filing
	Yes, you can contact our call center Aayakar Sampark Kendra (ASK) on phone number 0124-2438000 for assistance
6	Is there any time limit for submitting Form ITR-V (ITR Verification Form), when the return is filed electronically without digital signature, to the Income-tax Department
	Yes, verified ITR-V form is to be submitted in the Income Tax Office with in 15 days of e-filing
7	The minimum/exact configuration of computer required for e-filing may please be publicized / stated
	Minimum configuration of computer - (a)P-IV PC. (b)Windows 2000/XP or above. (c)RAM 512 MB. (d)Broadband Connection
8	Within what period the verification of the return in form ITR-V is required to be submitted. Whether above form is required to be submitted to the jurisdictional assessing officer necessarily or it may be submitted to any income tax office in India in view of on line net working. The date of transmitting the data electronically or dispatch of ITR – V (by Fax/ Courier/post) or receipt of above form by income tax office shall be considered for the purpose of considering the date of filling the return. What are the consequence of non filing /late filing / non receipt of form ITR – V by Income Tax Dept
	These issues have clarified by the Board in its Circular no. 5/2007 dated 26-07-2007. The ITR-V form is to be submitted with in 15 days of electronic transmission to the income tax department. If so, the date of e- filing shall be the date of filing of return. Else, the date of filing of return shall be taken to be date of submission of ITR-V FORM. Board has issued instructions to field formations to

	receive ITR-V forms centrally

QUESTIONS RELATED TO DIGITAL SIGNATURE

1	What is a Digital Signature?
	A digital signature authenticates electronic documents in a similar manner a handwritten signature authenticates printed documents. This signature cannot be forged and it asserts that a named person wrote or otherwise agreed to the document to which the signature is attached. The recipient of a digitally signed message can verify that the message originated from the person whose signature is attached to the document and that the message has not been altered either intentionally or accidentally since it was signed. Also, the signer of a document cannot later disown it by claiming that the signature was forged. In other words, digital signatures enable the "authentication" and "non-repudiation" of digital messages, assuring the recipient of a digital message of both the identity of the sender and the integrity of the message. A digital signature is issued by a Certification Authority (CA) and is signed with the CA's private key. A digital signature typically contains the: Owner's public key, the Owner's name, Expiration date of the public key, the Name of the issuer (the CA that issued the Digital ID), Serial number of the digital signature, and the digital signature of the issuer. Digital signatures deploy the Public Key Infrastructure (PKI) technology. If you file electronically using digital signature you do not have to submit a physical copy of the return. Even if you do not have a digital signature, you can still e-File the returns. However, you must also physically submit the printed copy of the filled up Form along with the copy of the Provisional Acknowledgement Number of your e-Return
2	How legal is a Digital signature
	India is one of the select band of nations that has the Digital Signature Legislation in place. This Act grants digital signatures that have been issued by a licensed Certifying Authority in India the same status as a physical signature. Digital signatures deploy the Public Key Infrastructure (PKI) technology.
3	I don't have a Digital Signature. Does this mean I cannot file online
	In case you do not have a Digital Signature, you can still e-File the returns. However, you must also physically submit the printed copy of the filled up Form along with the copy of the Provisional Acknowledgement Number of your e-Return.
4	Where can I get a digital signature
	The Information Technology Act, 2000 provides for use of Digital Signatures on the documents submitted in electronic form in order to ensure the security and authenticity of the documents filed electronically. Certification Agencies are appointed by the office of the Controller of Certification Agencies (CCA) under the provisions of IT Act, 2000. There are a total of seven Certification Agencies authorised by the CCA to issue the Digital Signature Certificates.

Name of Certifying	Website	Address

Agency		
Tata Consultancy Services Ltd.	http://www.tcs-ca.tcs.co.in/	Tata Consultancy Services Ltd. 11th Floor,Air India Building,Nariman Point, Mumbai 400 021
National Informatics Centre	http://www.nic.in/	A Block CGO Complex, Lodhi Road,New Delhi 110 003
Institute for Development & Research in Banking Technology (IDRBT)	idrbtca.org.in	IDRBT, Castle Hills, Road No.1, Masab Tank, Hyderabad, Andhra Pradesh 500 057 (India)
MTNL	http://www.mtnltrustline.com/	3rd Floor, Mahanagar Doorsanchar Sadan, 9, CGO Complex, Lodi Road, New Delhi 110003
Customs & Central Excise	icert.gov.in	5th Floor, Hotel Samrat,Kautilya Marg, Chanakya Puri, New Delhi 110021
(n)Code Solutions Ltd., (A division of Gujarat Narmada Valley Fertilisers Company Ltd.)	http://www.gnvfc.com/	(n)Code Solutions, (A division of Gujarat Narmada Valley Fertilisers Company Ltd.) Ahmedabad 380054, Gujarat.
Safescrypt	http://www.safescrypt.com/	Safescrypt Ltd. II Floor, Tidel Park 4 Canal Bank Road Taramani, Chennai Tamilnadu 600113
e-Mudhra CA	http://www.e-mudhra.com/	M/S 3i Infotech Consumer Services Ltd., 3rd Floor, Sai Arcade, Outer Ring Road,Devarabeesanahalli, Bangalore - 560036, Karnataka, India , Phone:+91 80 67821616 , Fax: +91 80 67175306 , Email:info@e-mudhra.com

5	Do I need a fresh digital signature in case I already have one
	A person/company who already has the specified Digital Signature for any other application can use the same for filings for the Income tax return and is not required to obtain a fresh Digital Signature.
6	How much does a digital signature cost
	The Digital Signature certificates are typically issued with one year validity and two year validity. It includes the cost of medium (a UBS token which is a one time cost), the cost of issuance of Digital Signature and the renewal cost after the period of validity. The issuance costs in respect of each Certification Agency

	vary and are market driven
7	**UPLOADING WITH DIGITAL SIGNATURE CERTIFICATES:** there is no way of affixing the certificate onto the form
	The website allows the assessee to use digital signature as an option. Therefore it is not possible to embed the digital signature feature in the software utility /form. However, the assessee can browse and attach the digital signature at the time of submission of the e-return at his option
8	The Web site accepts Digital signature certificates in the formats: .pfx/ .p12. Other formats like .cer are not being accepted. Thus Persons who use USB tokens for securing their signature certificates are unable to use them for E-Filing
	Digital Signature Certificates in USB tokens are also accepted
9	It is not clear what class of Digital signature certificates should be used: Class 1/2/3
	Digital Signature certificate should be of Class 2 or 3 only. It should also be ensured that the Digital certificate should be obtained only from among Certifying Authorities in India
10	It is also not clear as to whose Digital signature certificate should be used: Director (as in the case of MCA) / Company (as in the case of DGFT)
	In case the electronic return is being signed digitally using a digital certificate, then the digital certificate should be that of the Authorized Signatory in accordance with the provisions of Section 140 of the IT Act. Therefore, for company returns, the digital certificate should be that of the Managing Director or the Director of the company

Q & A ABOUT E-FILLING OF INCOME TAX RETURNS

QUESTIONS RELATED TO RETURN PREPARATION SOFTWARE

1	There is no page to find out the AO Code details
	Click on 'My Jurisdiction' Submenu under 'My Account' menu after logging in to obtain jurisdiction details Or for All AO Codes Details in PDF file goto http://www.caclubindia.com/share_files/files_display.asp?files_id=11837 Or for All AO Codes in Excel File goto http://www.ziddu.com/download/3950235/AOCODESFORTAXATION.zip.html
2	Subsidiary Companies: There should be a separate provision for filling up data for overseas subsidiaries like overseas addresses etc. Currently, this page gives the option of selecting only Indian States and hence throws errors
	This has been corrected in new version of the Excel utility and the State code 99 can be used
3	Are details of tax payments as given in Schedules 19 to 23 required?
	Yes, the details such as Challan Identification Number (BSR Code, Serial Number) etc required in Schedules 19 to 23, in case applicable, must be accurately and completely filled. If the details are incomplete or inaccurately credit for taxes may not be given and processing may get delayed
4	In case of refunds, the information desired is MICR, bank a/c number and type. The assessee is not required to mention the name of the bank. However, this may be necessary to ensure that the refund is not credited to a wrong account due to quoting of incorrect MICR code
	As per prevalent standard Banking practice. It is MICR code and the Bank er which uniquely determines the destination account. In case of wrong quoting of MICR code, the refund shall fail but would not be credited to the wrong account
5	MS- Excel format should also be provided for the convenience of the assesses
	For Form nos. 5 & 6, excel utility for preparation of return shall be provided
6	Can all ITR forms be filed electronically? What are the forms which can be filed physically
	Yes
7	Is it mandatory for all firms to file return electronically
	No. Only those Firms, who have to get their accounts audited under 44AB, are required to compulsorily file e- return
8	What are the ways in which return forms can be filed electronically
	This procedure is explained in detail at the web site. Pl log on to http://incometaxindiaefiling.gov.in.
9	MS- Excel format should also be provided for the convenience of the assesses
	ITR- 4, ITR-5, ITR-6 and ITR-8 would be in excel format
10	E-form does not save “date of birth” of the assessee due to which it cannot be

	uploaded at the e-filing portal.
	No such error. Pl download the latest return preparation software from the e filing portal of the incometax department for error free and smooth filing
11	