

Questions along with Answers

1. What is a Digital Signature?

Answer: 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 ITR-V (Acknowledgment). Even if you do not have a digital signature, you can still e-File the Income Tax Return. However, you must also physically submit the printed and duly signed ITR-V (Acknowledgment) of your e-Filed Income Tax Return.

2. How legal is a Digital signature?

Answer: 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 Signature Certificate deploys the Public Key Infrastructure (PKI) technology.

3. If a taxpayer does not have a Digital Signature, does this mean he/she cannot file the return online?

Answer: For non-auditable cases, DSC is not mandatory. If the DSC is used to the Income Tax Return (ITR), the ITR will be treated as legally filed immediately after uploading. However in case, a taxpayer does not have a DSC, he/she can still file the return electronically, but, in this case, a signed copy of ITR-V has to be sent to CPC, Post Bag No.1, Electronic City post office, Bangalore - 560100 within 120 days. After receiving the signed copy of ITR-V at ITD CPC, return will be treated as legally filed and will be processed.

4. How and where can I get a Digital Signature Certificate (DSC)?

Answer: 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 eight Certification Agencies authorized by the CCA to issue the Digital Signature Certificates. They are listed as below:

Name of Certifying Agency	Website	Address
(n)Code Solutions Ltd., (A division of Gujarat Narmada Valley Fertilisers Company Ltd.)	http://www.ncodesolutions.com/	(n)Code Solutions, (A division of GNFC Ltd.) 301, GNFC Infotower, S G Highway, Ahmedabad 380054. marketing@ncodesolutions.com +91 79 40007300

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
Institute for Development & Research in Banking Technology (IDRBT)	http://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
National Informatics Centre	http://www.nic.in/	A Block CGO Complex, Lodhi Road, New Delhi 110 003
Safescrypt	http://www.safescrypt.com/	Safescrypt Ltd. II Floor, Tidel Park 4 Canal Bank Road Taramani, Chennai Tamilnadu 600113
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

For further details, visit <http://cca.gov.in/rw/pages/faqs.en.do#igetadigitalsignaturecertificate>

5. I already have a Digital Signature Certificate? Do I need a separate Digital Signature Certificate for e-Filing?
Answer: A person who already has the specified class II or III DSC for any other application can use the same for filing the Income Tax Return and is not required to obtain a fresh PAN embedded DSC. Fresh PAN embedded DSC is required in cases where the existing DSC has expired OR revoked.
6. How much does a digital signature cost?
Answer: The Digital Signature certificates are typically issued with one year validity and two year validity. It includes the cost of medium (a USB 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. How can a DSC be attached with the return while uploading?
Answer: The website allows the assessee to use Digital Signature Certificate as an option. Therefore, it is not possible to embed the DSC feature in the software utility /form. However, the assessee can browse and attach the Digital Signature Certificate at the time of submission of the Income Tax Return. Taxpayer has to first register his/her DSC on the e-filing website - either during Registration OR post LOGIN → Profile Settings → Register Digital Signature Certificate. Once DSC is registered, taxpayer has to use the same DSC while uploading the Income Tax Return.

8. The Web site accepts DSC in the .pfx format. Other formats like .cer are not being accepted. Can USB token based DSC be used to file the return?

Answer: DSC in USB token is also accepted.

9. It is not clear what class of DSC should be used while filing the return ?

Answer: DSC should be of Class II or III only, issued by CCA approved certifying agencies in India.

10. Whose DSC to be used for e-Filing Income Tax Return for Company / Firm / HUF?

Answer: In case, the e-Filing is being signed digitally using a Digital Signature Certificate, then the Digital Signature Certificate should be that of the Principal Contact assigned during registration OR the Principal Contact updated in 'Profile settings' → 'Change Principal Contact details'.

11. I am unable to register DSC in the ITD e-filing website?

Answer: Kindly try again with the correct details. If problem persists, contact Customer care at 1800-180-1861. You can also go through the Trouble shooting section where the possible solution is listed.

12. When I upload my return with DSC, I get the error 'fake path and can't read the file'. Why is it so?

Answer: Please do the following settings: Internet explorer → Tools → Internet Options → Security → reset the setting to medium high, close and reopen the Internet Explorer. OR Create a folder called 'fakepath' in your C drive and store the XML in the folder. On BROWSE, select this file and upload.

13. While registering my DSC, an error appears on the screen as "The Digital Signature Certificate is already registered". What should I do?

Answer: A DSC can not be registered by multiple users. When this error appears, it maybe that the DSC you are trying to register belongs to someone else. Please make sure that the DSC you are registering belongs to you and has your PAN and e-mail ID encrypted. The only exception for this rule is that an authorized signatory (principal contact) for an organization should register his/her own DSC to e-File for the organization. The same DSC can be used for personal e-Filing too.

14. While registering my DSC, an error appears on the screen as "The PAN mentioned in the Digital Signature Certificate does not match. Please retry.". What should I do?

Answer: The PAN in the Digital Signature Certificate does not match with your registered PAN. You should contact the Certificate Provider and get the PAN in your Digital Signature Certificate checked.

15. While registering my DSC, an error appears on the screen as "Validity of the Digital Signature Certificate has expired. Please update a valid Digital Signature Certificate". What should I do?

Answer: The validity period of the Digital Signature Certificate has ended. Attain a new Digital Signature Certificate from the Certified Service Providers and then register.

16. While registering my DSC, an error appears on the screen as "Invalid Digital Signature Certificate. Please contact your Certificate Provider". What should I do?

Answer: This could be due to the below reasons:
1. Digital Signature Certificate is revoked.
2. Digital Signature Certificate is not Level 2 or above. Only Level 2 or above Digital Certificates can be registered on e-Filing website.
In this case, you should contact the Certificate Provider and get your Digital Signature Certificate checked.