Sl. No.	Form Related FAQs of e-filing	
1.	Where to show **prior year adjustment** in the Profit & Loss Account of last year in the ITR 6 form?	Other provisions, bad debts, deferred tax fields can be used to show prior period adjustments where negative values are permitted.
2.	Company has **loss/ b/f losses from business**, and then ITR 6 form is showing 0 and not displaying the loss amount.	The present ITR-V is not designed to show loss figure. The taxpayer can mention loss case by hand on the ITR–V form and submit is so desired. However, the loss figures from Schedules CYLA, BFLA and CFL have been captured accurately.
3.	Company is having Captive power plant in that depreciation method followed is **Straight line method** where **Depreciation** rates are 3.02, 8.27 etc but the ITR-6 return is not providing for such cases.	Please see item no12(ii) of Schedule BP **-** this is meant for entering Depreciation for Undertakings engaged in production, transport, dist of Electricity under the SLM method. Details are not required to be filled. Only the final computation of Depreciation has to be entered there. Regular Depreciation under the WDV method would come from SCH DEP in 12(i).
4.	Our Company is having **Joint Auditors**. How I have to enter Two auditors names as ITR -6 provides only one auditor.	Please enter details of only the principal auditor. If both auditors are equal then enter either one. Submit additional details if called for by the AO at the time of scrutiny.
5.	Firm name resembles of **charitable trust**, **not claiming income tax exemption u/s12A** etc. and have been paying tax at maximum marginal rate. The income tax return for the AY 2007-08 is generated in ITR-5 as AOP-MMR. When the XML is uploaded, it is not uploaded. The message coming is 'the pan number you have specified in your XML is not a valid PAN for this ITR-5'. We cannot use ITR 7. You are humbly requested to guide us in uploading the ITR immediately.	ITR-5 can be uploaded by all trusts (T in fourth Char). There is no problem.
6.	In the "Shecdule MATC" in the 1st row there is only one year MAT Credit is available. Then how will we avail the **MAT Credit of earlier Years?**	This is the first year for MAT credit under 115JAA in AY 2007-08 and is restricted to MAT paid in AY 2006-07 under 115JB. Therefore there is only 1 column. Next year form will be revised to provide additional rows MAT Credit is available under section 115JAA for the next **Five Assessment Years** from the Year in which Tax has been Paid under Section 115JB (Minimum Alternative Tax, ie MAT).
7.	Where the details relating to **Long Term Capital Loss in a case falling under section 115AD** can be entered in Schedule CG of the ITR-6 as the existing Part B of the schedule CG does not have any column for the same and entering details in any of the five sub heading 1 to 5 of Part B, would apparently not be correct.	If under Securities **-** Long term cap Loss Subject to STT - loss is not allowed therefore not required to be reported and gain is exempt and can be entered in SCH EI If Securities subject to STT -short Term CG 10% Please enter in SCh CG under 111A category All other Cap gain or loss to be normally reported under SCH CG appropriate category.

8.	As per Balance sheet - "Excess Provision of Income Tax written back" is added to Profit After Tax in P/L A/c. Your software (Excel Version) does not provide any row below PROFIT AFTER TAX Excess Provision for Income Tax, Deferred Tax or FBT written of is not Taxable and added to Profit After Tax.	Please use the Item for provision for deferred tax for reporting any write back of previous year provision for current tax. Since this is only a below the line item there is no other impact.
9.	Items pertaining to **appropriation of a/c** like income tax of previous year either written back or provided, no such column for this type of entry exist. Also uploadtion are not there when we put negative figures in it.	Please use the Item for provision for deferred tax for reporting any write-back of previous year Provision for current tax. Since this is only a below the line item there is no other impact. We would be rectifying this later since at this stage it is not possible to make any changes.
10.	In case of **manufacturing concerns** there are more than 5 items the returns are not accepting as the scale of measurement are different (numbers, tons, kg , meter etc).	There is no problem in reporting different units of measurement. Please report upto 20 items - select the top 20 in case there are more items. For any unit of measurement that is not available use the residual item code.
11.	Builder/developers will be able to give only sales and closing stock of flats as the production/consumption figures are not possible. Will it do if we put only sales figures in nos? If wants to put some notes is it possible?	Please use the Unit of measurement Nos. Opening stock can be mentioned, Work in progress can be mentioned, Total no of flats constructed can be mentioned, in addition to sales and closing stock. I do not see any reason why these figures cannot be reported. No notes are allowed. If required by AO at the time of scrutiny Please furnish these notes.
12.	In ITR-6, for tax deducted by foreign companies (withholding tax), the assessee could not enter the TAN.	TAN quoting is mandatory for deductors irrespective of status of the assessee.
13.	Closing stock of constructed units (Finished Goods) had been shown in Part-A Other Information where it asked for method of valuation of closing stock. However while validating it shows error in Method of Valuation of closing stock of Raw Material. We had left that blank since we don’t have closing stock of Raw material.	The client’s position as trader or builder is important. If the flats are simply bought and sold (Trader) then please show under trading. If taxpayer is a builder (manufacturer) then he will have raw material stock of cement, steel etc for him to construct flats. If in case stock is nil please enter 0 under raw material for those items.
14.	Proprietor (Commodities Trading) has prepared the personal profit and loss account and Balance Sheet which includes Brokerage for Share business and F & O Business as well as for Proprietary Concern he is preparing Profit and loss Account and Balance Sheet which includes Commodity Brokerage. In short he is preparing two Balance sheet and two P & L. for Personal and for Proprietary Concern. Which Financial Statements is required to show in ITR – 4?	As per IT Act - only Business B/S and P/L is required. As per taxpayer general reporting if both are combined then that can also be done. Choice is that of taxpayer

16.	I don't find the import option from earlier version in the ITR 3 whereas it is available in ITR 5. How to import into the new Excel Form no 1, 2, and 3. This facility is available in ITR 5?	You can import your old xml data by choosing the PDF menu choose option ˜Document -> then Forms then -> Import data and then select the xml you have created with your old version. It will import all data except date fields. Then please recheck your data and generate the xml again. This facility is not available for ITR 1,2,3.
17.	In ITR 4 there is no a column for partners income as in ITR-3.	Please fill partner income in other income.
18.	Problems in xml files generated from excel utilities of form no 5 & 6 occurred. When % of declaration of Dividend is higher than 100 %, Schedule DDT does not accept that value.	This has been rectified. Please download the latest version of ITR6 from the website and import data into it from your previously filled version.
19.	The new ITR 5 version 2.1 requires member’s information in the Nature of Business Sheet. Our client is a cooperative bank which does not have members having any share in the bank. Hence the same is not being validated.	Â PAN of members of Management committee of Co-operative Bank may be entered.
20.	While uploading the ITR following error emerged. “ERROR: Please correct the following errors and upload the XML again. [FATAL_ERROR]: Invalid text '-137' in element: 'ProvForCurrTax'.” Actually this error is coming when we have entered this figure as a part of profit and loss account. without entering '-137', the correct profit will not be reflected and the balance sheet will not tally	In Provision for correct tax negative values are not allowed. Please adjust the values where negative values are allowed.

21.	Partnership firm has negative capital balance. On trying to enter the negative balance in the ITR -V form (in both the software provided by the IT Dept. & M/s. Skorydov) an error emerged stating that partner's capital cannot be negative. I was told to either take the negative capital as unabsorbed losses under the head profit & loss a/c. in the balance sheet or as loans & advances (asset), however since the negative capital balance is due to over drawing by the partners and not due to accumulated losses it would be incorrect to take it under the head profit and loss account in the balance sheet and since this is not a loan advanced to the partner it cannot be reflected as loans in the balance sheet and according to me both these options would not reflect the correct position of the state of affairs of the firm and also the return being filed would also not be as per the audited accounts and balance sheet. In case of debit balance of Partner's Capital Account, ITR 5 does not allow a value lower than zero and hence on validation, an error is reflected.	Debit balance can occur due to excess withdrawals or accumulated losses - Please fill up original capital amt on credit side and withdrawals or accumulated losses on Debit side. Capital account in Firm can be negative because of either accumulated losses or excess withdrawals. For purpose of reporting Please report excess withdrawals under loans and advances. For the purpose of consistency in ITR 4, 5 and 6 capital balance is taken as positive only. Negative figure would be on account of accumulated losses (may be entered in Acc losses figure in Asset side) or excess withdrawal by partners (can be shown under loans and advances). Please recast your B/s accordingly and enter. Only positive values are allowed in Reserves and cap balance.
22.	In case any loan has been given to a company other than a subsidiary company, then under which item under the heading "Loans and Advances" in the Schedule-BS-Balance sheet of the ITR6,should the loan amount be mentioned?	In bii or biii. Please use your best judgement in such cases where there is some difficulty in directly finding a slot. The Forms probably will never be able to directly map all kinds of non-standardized reporting buckets - taxpayer will have to use best judgement possible. Since these fields are not used for any calculations but are for reporting only, taxpayer has to use best judgement.
23.	where is loss c/f schedule of unabsorbed depreciation u/s 32	This is included under business loss in Schedule CFL. Please combine Business Loss, Unabsorbed depreciation, Invest all and enter in Schedule CFL. At the time of adjustment under Schedule BFLA Please split and adjust accordingly. However, Please ensure that total of all adjustments do not exceed Income under appropriate head available.
24.	In ITR-4 at the schedule for depreciation, there should be a provision for entering other depreciation rate(s).	No other rates are permissible in the schedules. For Depreciation under St line Method applicable for Electricity undertakings or under any other circumstance the Assessee has to calculate depreciation separately and enter in Sl. 12 (ii) of Sch BP.

25.	In Other Income sch part -A OI in pt. no.-8 of ITR-6, if we put fringe benefit tax/income tax figure, this directly goes to sch.BP at pt. no.-16 .But in A-1 of this sch.it is already included in profit figure, hence this duplicate this addition.	In Sl 8 of OI only amounts that are DEBITED to P&L but disallowable have to be mentioned. In A1 PBT is required to be entered, if FBT paid is already debited under any item of taxes paid before computation of PBT then only you may enter value of FBT in Sl 8 of OI. Else Sl 8 is not applicable, ie provision for FBT in Item 45 is below PBT therefore you need not enter in Sl 8 of OI as disallowable. There is no duplication.
26.	What does credit outstanding means in sch-other income in pt. no.-12 of ITR-6? Is it tax payable at the end of the year?	You have to report CENVAT credit, VAT credit etc available to the company to be claimed in future years. This is NOT tax payable.
27.	In Demo given by the Income Tax India gov site for-efiling it gives us option from the verification sheet to check and convert the Form into Xml form so that we can upload the file. But in ITR 6 does not give us such option. Could you please let us know how to convert the file in xml to upload the file?	Please see excel sheet for ITR 6 worksheet 'General' on top right you would see a button ' Xml Generate' below the 'Validate' button. Please click there to generate xml.
28.	Bank of India wants to revise return of income for the year ended March 31, 2006 relevant to AY 2006-07. However, on trying to upload the same, it shows only AY 2007-08 and therefore, unable to upload the return electronically.	The Submit return is the same for 2006-07 and for 2007-08. However, please use the return utility for 200607 only to generate revised return for 2006-07 in xml format since internally we would segregate for the respective AY based on the xml file.
29.	In case of tax u/s 115O, can the user file return if the tax payable u/s due and there is an excess tax paid in income tax with an assumption that the refund shall be automatically reduced by tax due u/s 115O or he has to pay the tax due u/s 115O and claim the full refund of excess tax paid in income tax. 1. Lets say if the firm/company has closed its operation and the audit report is signed before 01/04/2007. 2. In company case, lets say there is excess tax paid under income tax, and the additional tax is payable u/s 115O. Can the above excess tax paid in income tax be adjusted with additional tax payable u/s 115O?	Typically the refund will be adjusted against the tax outstanding. However, interest on the tax payable u/s 115O will also be computed and added and adjusted. Taxpayer can decide. 1. Extremely rare case. Please enter 1/04/2007 and approach AO for correction if required. 2. Not possible. However, there is no impact on return filing. This is more of a process or procedural issue.

30.	Jurisdiction as per web site www.tin-nsdl.com , under know your range code, does not match with actual . So what is the reliable data, sites or location, person from whom we get the right information?	If you login to efiling website the latest jurisdiction based on PAN is mentioned in My account-Jurisdiction. The AO codes given by NSDL is for the purpose of filing PAN application forms for the first time and are based on general jurisdiction given by local IT offices. The Actual jurisdiction is as given in efiling website.
31.	As per computation there is loss and hence no book profit under mat column, also loss on page 22 vide column no 6 will be loss, but e filing query says "deemed total income u/s115jb" does not tally, hence e filing could not done.	If there is loss please enter loss figure and proceed to make adjustments as per IT Act in MAT schedule. If the final figure of book profit is also loss there is no MAT liability. This has nothing to do with efiling. Please enter all relevant data in MAT schedule correctly.
32.	At the time of uploading I find a window stating Warning Security. The application's digital signature can not be verified. Do you want to run application? I cancel it and window disappear but a line at bottom appears which read as under **Applet smart cardsigner Applet started** and when I upload It is not uploading the return ,in some cases I get message "Problem with this web page might prevent it from being displayed properly or functioning properly" Line 42 Char 6 Error assess is denied Code 0.	This is a security certificate warning. There is no problem Please accept or run when this message comes. Do not cancel it. There is no error. After it is complete the xml upload page will be visible so that the return can be uploaded.
33.	Ours is a cooperative bank having around 10000 members. There is a segment in the return form after the bank details and before the balance sheet, namely, "partners/members details". The question mentioned there is "Is there any change in partners/members during the year?" After this there is a table asking for these details- name, address, percentage of share, PAN, city, PIN, state. If you key in "No", against the question and try to upload the e-return, it says there is an error- not filled up. Is it required to fill up the details of all the 10000 members? Further a member will not have a percentage of share in the cooperative bank. Most of the members are not having PAN. I feel that it is not the intention to have the details of all the 10000 members. May be the details of the members of the board. What is to be written in percentage of share column? A member would get dividend only.	Please fill in details of management committee or board members only. PAN is optional, Please fill where available - Maybe the Management committee members will have PAN. If percentage of shares is not determinate or not present Please enter 0.

34.	The Assessee wanted to E-file the return on form ITR-6, during feeding the details the Assessee could not insert (-) negative figure under the head Reserve & Surplus and also under other relevant columns. Even after downloading and actifying the new patch recently displayed on your site. The file was updated after the said new patch. How negative balances can be incorporated while filing the E-return.	Reserves and Surplus cannot be negative. Please enter accumulated losses on the Debit side of B/S. There is no error.
35.	Where there is short term capital gain, in case of depreciation assets coming from depreciation sheet, where total block is deleted, the income is not coming in short term capital gain. In column 6 of schedule dep_ dcg and also in cg_os sheet in column 4 of ITR 6 also, it is not coming in total income sheet.	Capital gains in Depreciation schedule u/s 50 in sl 16 has to enter by taxpayer and is not automatically calculated. If you enter the data, the income will be reflected at all appropriate places
36.	Where there are investments in share application money required to be shown where shares are not allotted till date.	In Sl 3 a iv Other current assets or as per taxpayer's judgement.
37.	If forgot password, how to retrieve?	Go to the website of the e filing. If you have filed e return last year, kindly provide last years acknowledgement of e-return for retrieving password. Otherwise follow instructions for retrieving.
38.	The effects of duties and taxes in profit u/s **145A** are nil. However there is difference in duties and taxes of opening and closing stock. How the adjustment is required to be done since you have asked details in profit & loss account and adjustments u/s 145A is out of books of account adjustments.	Please enter in appropriate residual item available in P&L account and Sch BP as is applicable. This is a matter of reporting and taxpayer can use his best judgement.
39.	In profit and loss account short and excess provision of earlier year is required to be shown where in case assessee has debited or credited below the line.	This is available. Please see sl. no 38, 39, 46, 48 - where negative values or credits are allowed
40.	The assessee, an individual, is liable to audit u/s 44AB and is required to file ITR-4 for A.Y 2007-2008.The assessee has business located at 4 units considering different bases. Should the data of Financial Statement of all the 4 units be consolidated while filing data in ITR-4?	Yes, As per S 139 a single consolidated B/s and PL Ac has to be prepared.

41.	The assessee is an individual required to file Return of Income before due date, i.e., 31st October, 2007. The assessee has not received the **TDS** Certificates against certain income and the TDS Certificates are expected to be received in the month of November 2007 i.e. after the due date of filing the return. In such a case, a).Should the assessee claim TDS amount only against the income for which TDS Certificates have been received in the original return for A.Y.2007-2008 and file revise return for A.Y 2007-2008,as and when assessee receives TDS Certificates in the month of November 2007?(or) b).Should the assessee claim TDS amount against the whole income received including the income for which TDS Certificates have not been received as yet, in the original return of income for A.Y. 2007-2008?	In a manual environment I would think only alternative (a) would have been possible. Similarly, it may be appropriate to file a revised return with additional TDS certificates subsequently. However, Please note that the complete income would have to be shown in the original return since income received would have no bearing with TDS certificate receipt
42.	We are filing income tax returns of Co-operative Banks but due to certain technical problems, we were **not able to upload** income tax return in the month of August. Now we have uploaded our return successfully but in meantime the authorized signatory of income tax return has been retired and unable to sign the return. Thus in this case, once the return has been uploaded, kindly advice us how to proceed further.	Please file revised return with correct Auth signatory.
43.	Company has brought forward **Unabsorbed Depreciation** for earlier financial years. But in the ITR 6 (version 1.4) and/or ITR 6 (version 2.0) in Sheet **BFLA** and/or **CFL,** our client is not able to enter the data (amount) of brought forward **Unabsorbed Depreciation.**	Unabsorbed depreciation has to combined by the taxpayer along with Business loss (speculative or non-speculative as the case may be) and Unabsorbed Investment Allowance for the purpose of disclosure in Schedule CFL in the respective assessment years in Sl no 1-8 (Please note that Unabsorbed Depreciation prior to AY 1999-2000 has to added to Business loss column for 1999-2000.) At the time of adjustment of Unabsorbed Depreciation or Inv Allowance in Schedule BFLA, the taxpayer has to split into respective items - Business loss, Depreciation loss and Invest All and adjust the same against appropriate Heads as per IT Act. Subsequently, the taxpayer has to again combine the total Business loss, Depreciation loss and Invest Allowance that has been adjusted and manually enter the adjusted losses value in Sch CFL: sl no 10 under the col Business losses. Please note that the ITR form does not provide for breakup of depreciation losses other than as mentioned above. The software has been prepared accordingly.

44.	Under the heading provision for taxation an item of deferred tax also appears as part of the P&L Account. The effect of deferred tax is either an asset or a liability. If the net effect is negative, the form does not accept the same.	There were some problems that we have rectified. Please download the latest version from the website and import the data from previous version. Please verify the imported data and generate xml. Negative value for deferred tax is now allowed
45.	The procedure for importing the data from the old version to new version required as we are unable to do so & the returns has a lot of tds certificates.	1. Download latest version from website if not already available. 2. Ensure that your already filled previous excel is closed (it should not be open at the same time) 3. Click on the import button on the General tab 3. Point to the filled previous xls file on your computer and select for importing. 4. After importing, validate the data in the sheets and generate xml
46.	In case of HUF while applying for the PAN card date of formation was mentioned as "ANCESTRAL "as per then prevailing guidelines. Kindly clarify how do I go about for efiling without dt. of formation ? Is there any way out by filing in some date, etc?	Please mention date as per PAN card. For ancestral also date is mentioned. Please check with the Assessing Officer or ASK.
47.	In case of ITR3 in case of HUF returns while uploading i am getting this error message -Part A Capital Gains RBO has no properties. Kindly clarify what does this mean & how to sort this problem?	Please use the excel utility available on the site for filling ITR3. The PDF utility is being examined to this error

48.	In case of Co-op. Hsg. Societies - ITR 5 (status : 4 Co-opertaive Society)is to be filed. The CHS has no business activity but does it still have to fill in details of business? The other error is to fill in the details of members? How does one overcome the filing of this data?	There is no error. Please fill up the nature of business on the basis of the Documents submitted to the Registrar of Coop Societies where the intended business or purpose of formation of the society is stated. Deatils of the Management committee can be stated.
49.	in case of indl. having own business/professional income & also income from firm by way of interest/salary. In ITR 4 under which item does one reflect income from firm?	Income from Firm is to be shown in Schedule EI Sl no 5, in P&L Account it can be shown in Sl 3j of Credits to P&L acc, and in Sch BP it can be shown in Sl 5a and expenses corresponding to such exempt income can be shown in Sl 8
50.	Unable to upload any of the ITR 3 forms, every return after uploading shows a similar error viz; "fatal error in city/town/district". The house property schedule in the New Form itr 4 does not pick up the total house property income and hence in the computation of income, house property income is shown as Nil which is incorrect. After feeding in the rents from two different properties Part C Ie TOTAL OF A+B (which is a protected Cell) shows nil.	Please fill address then only it will show in total.
51.	If a Partnership firm is transferred into company then dep. on the transferred assets has to be calculated on the days basis in both (partnership firm & company) but in dep. sch how it is filled Please. solve this matter	A special version of excel for manual entry of depreciation under special circumstances is available. Please contact e-filing administrator via e-mail.
52.	In House property Sheet in your H 13 version the income in house property gets transferred automatically in losses sheet & being c/f as current year loss. Due to this computation also goes wrong.Tried your H 15 version also, there also the problem is in House property sheet, the cell which takes figure of total income in house property is non-operative. Due to which again my computation become wrong.I downloaded version 2.0, but still there is problem in house property sheet. I haveincome from rent which is shown in (i) of that particular annexure ,but in C which takes total of A+B+(i) of all properties it remains nil. As the result the working on sheet & computation goes wrong.	Please download the current version from website and import the data from previous version into that. Please enter address of Hp, All the totals will be correctly taken

53.	In the Schedule CFL there is no provision to enter the Unabsorbed depreciation and business losses separately which is a necessity because unabsorbed depreciation can be carried forward for n number of years but business losses can be carried for eight assessment years. In the ITR form of AY 2006-07 there was provision to enter unabsorbed depreciation. In Schedule OTHER INFORMATION clause 6n it says "disallow amount deposited before due date" instead it should say "disallow amount deposited after due date	Unabsorbed depreciation has to combined by the taxpayer along with Business loss (speculative or non-speculative as the case may be) and Unabsorbed Investment Allowance for the purpose of disclosure in Schedule CFL in the respective assessment years in Sl no 1-8 (Please note that Unabsorbed Depreciation prior to AY 1999-2000 has to added to Business loss column for 1999-2000.) At the time of adjustment of Unabsorbed Depreciation or Inv Allowance in Schedule BFLA, the taxpayer has to split into respective items - Business loss, Depreciation loss and Invest All and adjust the same against appropriate Heads as per IT Act. Subsequently, the taxpayer has to again combine the total Business loss, Depreciation loss and Invest Allowance that has been adjusted and manually enter the adjusted losses value in Sch CFL: sl no 10 under the col Business losses. Please note that the ITR form does not provide for breakup of depreciation losses other than as mentioned above. The software has been prepared accordingly. The 'on or before due date' should be read as a part of the section wordings and not for purpose of disallowance. Please ignore
54.	We are utilizing taxmann's software for Efiling of ITR-5 and ITR-6. At present we are facing problem in ITR-5. The problem is that there is five to six partnership firms in which capital account shows negative balance and in ITR-5 negative figure in capital account is not accepted. We had talk with software person i.e. taxmann, and they replied us that they are unable to correct it unless department modifies the format	There is no error. Negative figure would be on account of accumulated losses (may be entered in Acc losses figure in Asset side) or excess withdrawal by partners (can be shown under loans and advances). Please recast your B/s accordingly and enter. Only positive values are allowed in Reserves and cap balance
55.	We had registered a new user id in small letters i.e. the PAN applied is in small letters. Now when we browse the income tax return, there comes error that PAN on XML does not match with PAN in user id. We again tried for registering but it says that the PAN is already registered. As suggested by you, we have entered PAN with small letter in ITR5 but it is showing error in PAN while validating.	The check is that the PAN on the return should be the same as the PAN used for login. Small or big letters do not make difference. Please verify and try again. The problem is not with the USERID etc. In the PAN the fourth Char is a C for Company and as such a company should file ITR6. Since yours is a Society you have filed ITR5. Therefore this error message has come. If the assessee is registered under the Companies Act, it may have applied for and have been allotted PAN in the status of a 'Company'. In that case, apparently ITR 6 should be used. Why ITR 5? Please obtain a new PAN under Trust (Other) status in case the client is a non-company.

56.	How user can be sure that he has uploaded the file using digital signature. Does ITR V contain any information to digital signature?	In case of digital signature there is no ITR-V (since the ITR-V is a statutory notified form with verification (signature required)); instead there is a Acknowledgement with the same format but with details of digital signature. In case of a return with dig signature, no further submission is required and the acknowledgement is only for assessee's records.
57.	While filling up the TDS details (present in a single TDS certificate) in the concerned schedule of the ITR form, should we fill in the TDS details of each and every transaction or should we fill in the consolidated value of all the transactions?	In case of a Single TAN (single certificate only) but multiple payments and TDS on different dates, you can either fill in complete details entry by entry or consolidate and enter 31/03/2007 as date of payment. The decision is left to the taxpayer.
58.	A Co Op Housing Society engaged in a business of Real Estate (Financial Year 2006-07), has income from sale of Constructed Units & by that also has a Tax Audit. Its Status is AOP. Hence, which ITR is used? Whether it's E-Filing or Manual Filing.	ITR 5.Efiling is compulsory only for Firms liable for Sec 44AB audit and for all companies. Efiling is optional for all other categories of taxpayers
59.	While submitting the return digitally the error appears. --You might not have entered the USB Token/ provided the right credentials/ have cancelled the operation/ token drivers may have been incorrectly installed/ contact your system/Token vendor to verify the procedure to install the driver But the token is provided by TCS Vendor and TCS vendor itself spoke to me and said that he had installed everything including JRE 6, drivers etc.But still not yet working. Kindly let me know whether there is an error for uploading digitally.	Please download or see the special document on USB token available in Help menu. Follow the directions and there will be no problem in upload.
60.	In Schedule SI, for section cod DTAA, the assessee as special rate of 15%. But in pull down drop box there is no entry for 15%. Kindly let me know.	Under the code DTAA Please use the rate 1 and enter the Income amount and the tax (to be manually calculated by taxpayer). Since there are numerous rates under DTAA for various countries it is not possible to list all of them. Therefore the rate is not important (Please enter 1)- Please enter Income and tax correctly

61.	In ITR5, Quantitative Details section one society has more than 100 entries are there. But in Trading concern option there were maximum of 23 entries. In that case what has to be done?	Only top 20 are required.
62.	Where there is short term capital gain in case of depreciable assets coming from depreciation sheet, where total block is deleted, the income is not coming in short term capital gain, column 6 of schedule dep_dcg and also in cg_as sheet in column 4 of the ITR6. Also it is not coming in total income sheet.	Capital gains in Depreciation schedule u/s 50 in sl 16 has to entered by taxpayer and is not automatically calculated. If you enter the data, the income will be reflected at all appropriate places.
63.	In ITR 6, unable to delete the row in sch TDS, TCS as well as IT.	Any additional row will not be included in xml or calculation unless all details are filled. Therefore if user has by mistake added more rows than he actually requires he can ignore it. However, as a matter of caution let him add only as many rows as he actually requires
64.	Where is loss c/f schedule of unabsorbed depreciation u/s 32 to be filled up?	This is included under business loss in Schedule CFL. Please combine Business loss, Unabsorbed depreciation, and investment allowance and enter in Schedule CFL. At the time of adjustment under under Sch BFLA please split and adjusts accordingly. However, ensure that total of all adjustments do not exceed Income under appropriate head available.
65.	The effects of duties and taxes in profit u/s 145A are nil. However, there is difference in duties and taxes of opening and closing stock. How the adjustment is required to be done since you have asked details in profit & loss account and adjustment u/s 145A is out of books of account adjustment.	Please enter in appropriate residual item available in P & L Account and Sch BP as is applicable. This is a matter of reporting and taxpayer can use his best judgement.
66.	I am having problem in uploading the form with digital signature. The signature can be seen in internet options... certificates. Even the box for digital signature is having cross can be seen. But the box is not activated...means if we click the box nothing happens.	Please see link below for downloading JRE runtime environment Update 6. You will need this to be able to upload with digital signature. Please download this from java site and after that open the upload page again. If the download is successful then you should not see any 'X' and text should be visible.

67.	When trying to login in my user ID some error found shows as **YOUR COMPANY NAME DOES NOT MATCH IN OUR DATA** .I can't be able to see my password also. So do my help as I am able to file the return of my Company on time. Please send me the detail of actions.	Please ensure that the user id is that of the company and do not use your personal id to upload the company return. If in case you are using company user id and have forgotten the password then Please enter details (name etc) as in the PAN Card.
68.	I am making return of Partnership Firm, in depreciation i have transfer 1/3 of Depreciation in Capital a/c as it is in personal in nature. But while preparing ITR - 5, i have found that depreciation is calculated automaticaly, and there is no provision to deduct any amount from Depreciation. so i just wanted that how to make shedule - DPM & schedule - DOA in ITR - 5 form.	Such adjustments are not possible in the Depreciation Schedules. In Schedule BP please enter such personal expenses as not deductible expenses (and thereby adding to Income from business) under appropriate item.