51 SUGGESTIONS ON EFILLING OF TAR AND RETURN – CA NITESH MORE

1. INSTITUTION ENJOYING EXEMPTION U/S 10(23B) HAVE TO SUBMIT TAR U/S 44AB
A. SEC 10(23B) EXEMPT INCOME FROM BUSINESS OF A KHADI UDYOG ETC
B. EVEN IF INCOME FROM SUCH BUSINESS IS EXEMPTED, AS THERE IS TURNOVER FROM BUSINESS; IN MY OPINION, AUDIT U/S 44AB/44AD IS TO BE CONDUCTED AND REPORT HAS TO BE SUBMITTED

2. ITR 7 CAN BE FILED ONLINE WITHOUT DSC
IN SUCH CASE, SEND FORM V BY MANUAL SIGNING WITH RUBBER STAMP

3. ONLINE FILING OF FORM 10: PROCEDURE, NO NEED TO SUBMIT TO A.O.
PROCEDURE FOR ONLINE FILING OF FORM 10
A. LOGIN TO CLIENT ACCOUNT
B. GO TO E-FILE OPTION
C. SELECT PREPARE AND SUBMIT ONLINE FORM (OTHER THAN ITR) - OPEN
D. SELECT FORM 10
E. SIGN AND UPLOAD

4. TAR CAN BE SIGNED ON 30TH SEPT UPTO 23:59:59 PM ONLY
A. TAR CAN ALSO BE SIGNED ON 30TH SEPTEMBER AS "BEFORE" MEANS BEFORE END OF 30TH SEPTEMBER I.E BEFORE END OF 12 PM AT NIGHT IE UPTO 23:59:59PM.
B. APPROVE ALL REPORTS BY 30TH. DO NOT FORGET.
C. SO INCREASE UR SPEED, THE TIME IS RUNNING OUT

5. PROBLEM IN FILLING ONLINE 10CCB: SOLUTIONS
A. SUBMIT MANUAL RETURN WITH RETURN ETC. TO ENJOY ONE MONTH EXTENTION.
B. I THINK THERE IS PROBLEM IN SITE TO ACCEPT THIS FORM

6. ANSESTRAL PAN: HOW TO FILE RETURN & REPORT?
A. FILE MANUAL RETURN AND REPORT NOW.
B. APPLY FOR NEW PAN
C. SUBMIT RETURN WITH NEW PAN
D. SURRENDER OLD PAN BY FILLING 49 AMENDMENT (OPTION AT END OF FORM TO MENTION OTHER PAN HOLD BY ASSESSEE).

7. COMPANY ASSESSEE: TURNOVER LESS THAN 1 CR, NO TAX AUDIT NEEDED
SO JUST FILE:
A. ITR WITHOUT 3CD AND
B. 29B IF MAT PAYABLE
C. OTHER REPORT, IF APPLICABLE.

8. DUMMY PAN NO FFFPF9999F AND DIRECTORS BANK A/C DETAILS FILLED TO UPLOAD RETURN
A. MY FRIEND USED DUMMY PAN NO AS PAN WAS NOT AVAILABLE OF FOREIGN DIRECTOR.
B. IN CASE OF CLOSURE OF BANK A/C OF CO, DIRECTORS BANK DETAILS USED TO SUBMIT LOSS RETURN.

9. QUANTITY DETAILS NOT AVAILABLE, HOW TO FILL 3CD
A. WRITE "0" IN MAIN FORM AND ATTACH OBSERVATION AS OTHER REPORTS.
B. OBSERVATIONS MAY BE:
"DUE TO NATURE AND COMPLEXITY OF BUSINESS OF ASSESSEE, ASSESSEE DOES NOT MAINTAIN STOCK REGISTER"

10. DONOT FORGET: ASSESSEE OTHER THAN CO. HAVE TO PAY ALTERNATE MINIMUM TAX (SIMILAR TO MAT) & FORM 29C HAVE TO BE FILED AS OTHER REPORT WITH 3CD.

11. IF TAR NOT UPLOADED BY DUE DATE, CA MAY BE RESPONSIBLE: ICAI GUIDANCE NOTE: WORK 18 HOURS
IF TAR NOT UPLOADED / FURNISHED BY DUE DATE, CA MAY BE RESPONSIBLE UNLESS DEFAULT ATTRIBUTABLE TO ASSESSEE'S DEFAULT. SO WORK 18 HOURS.

12."XML FILE"FOR ITR 7: HOW TO GENERATE "XML FILE" FROM A "EXCEL FILE" TO BE USED PREFILL TDS DETAILS IN ITR 7
JUST SAVE EXCEL FILE AS XML

13. LEGAL HEIR RETURN: PROCEDURE FOR FILLING: AFTER APPROVAL LOG INTO L/F A/C
THE PROCEDURE IS THE FOLLOWING:
A. LOG INTO LEGAL HEIR

B. SEND REQUEST TO REGISTER AS L/H BY ATTACHING ALL DOCUMENTS
C. LOG INTO L/H
D. KEEP CHECKING "MY REQUEST"
E. THERE IT WILL APPEAR AS WHETHER APPROVED OR NOT
F. AFTER APPROVAL USING L/HEIR'S ACCOUNT ONLY YOU HAVE FILE THE RETURN
NOTE: ONCE THE REGISTRATION AS L/H IS APPROVED THE PAN OF DECEASED GETS REMOVED FROM INCOMETAX DATE BASE. SO DO NOT TOUCH DECEASED'S ACCOUNT
G. FILE WITH L/H'S ACCOUNT
H. NOW THE L/H WILL BE FILING 2 RETURNS USING HIS DSC FOR (A) HIMSELF AND (B) FOR DECEASED

14. LINE 348 PROBLEM: DO NOT GIVE QUANTITATIVE OF MATERIAL IN FRACTION: ROUND IT OFF
IN RAW MATERIALS QUANTITATIVE DETAILS U HAVE ENTERED VALUE IN FRACTION. ROUND IT OFF

15. LINE NO. 145 PROBLEM: DO NOT USE SPECIAL CHARACTER IN ADDRESS
U NHAVE USED SPECIAL CHARACTER AS BELOW
NEMCARE HOSPITAL, ROOM NO. 2/2, NILGIRI MANSION, SECOND FLOOR, G.S. ROAD, BHANGAGARH, GUWAHATI- 781005 (ASSAM)
TYPE AS BELOW
NEMCARE HOSPITAL ROOM NO. 22, NILGIRI MANSION SECOND FLOOR GS ROAD BHANGAGARH GUWAHATI 781005 ASSAM

16. LEGAL HEIR RETURN PROBLEM: UPLOAD RETURN AFTER APPROVAL OF LEGAL HEIR BY CPC & AFTER PROFILE UPDATED BY CPC
AFTER YOU HAD SUBMITTED DETAILS TO CPC WITH LEGAL HEIR CERTIFICATES ETC., CPC WILL APPROVE IT AND WILL ALSO UPDATE THE PROFILE BY INSERTING PAN NO OF LEGAL HEIR IN THE PROFILE OF DECEASED.
ABOVE CAN BE VIEWED AS FOLLOWS:
STEP A: LOG IN THE EFILLING PORTAL WITH DETAILS OF DECEASED
STEP B: GO TO PROFILE SETTING
STEP C: GO TO VIEW MY PROFILE & CHECK WHETHER PAN NO OF DECEASED IN THERE
STEP D: IF PAN NO OF LEGAL HEIR IS SHOWING , THAN UPLOAD RETURN

17. QUERY: I UPLOADING A TAX AUDIT REPORT OF A PROPRIETORSHIP BUSINESS,THE PROPRIETOR OF WHICH IS DEAD AND HIS LEGAL HEIR IS REGISTERED WITH INCOME TAX AND NECESSARY APPROVAL HAVE BEEN TAKEN BY SUBMITTING THE DEATH CERTIFICATE ETC..BUT WHEN I AM TRYING TO APPROVE THE TAX AUDIT FORM OF THROUGH THE DSC OF LEGAL HEIR,THE MESSAGE IS DISPLAYING THAT THE PAN REGISTERED AT THE E-FILING PORTAL AND THE DSC IS NOT MATCHING.WHAT TO DO.HOW TO APPROVE THE FORM
REPLY: FOLLOW INSTRUCTIONS PROVIDED IN PRECEEDING QUESTIONS.

CPC FAQ IS AS FOLLOWS FOR LEGAL HEIR:
18. PROBLEM DESCRIPTION: WHAT ALL DOCUMENT DO I NEED TO ATTACH AS A ZIP FILE DURING REGISTERING MYSELF AS LEGAL HEIR?
CORRECTIVE ACTION: YOU NEED TO SCAN THE FOLLOWING DOCUMENTS AND ZIP THEM IN A FILE:
- COPY OF THE DEATH CERTIFICATE OF THE DECEASED PERSON,
- COPY OF THE PAN CARD OF DECEASED PERSON,
- SELF ATTESTED COPY OF PAN CARD OF THE LEGAL HEIR.
- SELF ATTESTED COPY OF LEGAL HEIR CERTIFICATE

19. PROBLEM DESCRIPTION: WHAT IS THE ADDRESS WHERE I NEED TO SEND THE DOCUMENTS?
CORRECTIVE ACTION: YOU NEED TO SEND THE DOCUMENTS ON THE BELOW ADDRESS BY ORDINARY OR SPEED POST ONLY.
INCOME TAX DEPARTMENT
E-FILING ADMINISTRATOR
CENTRALIZED PROCESSING CENTRE,
POST BAG NO. 12,
ELECTRONIC CITY POST OFFICE,
BANGALORE – 560100

20. PROBLEM DESCRIPTION: I RECEIVED AN E-MAIL FROM INCOME TAX DEPARTMENT STATING THAT MY REQUEST FOR LEGAL HEIR HAS BEEN ACCEPTED AND I AM ASSIGNED AS THE LEGAL HEIR FOR THE DECEASED. CAN I E-FILE FOR THE DECEASED PERSON NOW?
CORRECTIVE ACTION: YES.

21. PROBLEM DESCRIPTION: I AM ASSIGNED AS THE LEGAL HEIR FOR THE DECEASED PERSON. HOW CAN I E-FILE FOR THE DECEASED PERSON?

CORRECTIVE ACTION: LOGIN USING YOUR OWN USER ID, PASSWORD AND DATE OF BIRTH. ONCE LOGGED IN, GO TO 'E-FILE' --> 'UPLOAD RETURN'. SELECT THE PAN FROM THE DROP-DOWN OPTION AS THE DECEASED'S PAN. FILL THE REMAINING DETAILS ON THE PAGE AND UPLOAD XML. SIGN USING DSC IF AVAILABLE AND APPLICABLE.

22. PROBLEM DESCRIPTION: I AM TRYING TO UPLOAD INCOME TAX RETURN FOR A DECEASED BUT I AM GETTING AN ERROR MESSAGE SAYING "PAN MENTIONED ON PERSONAL/ VERIFICATION SECTION IS INVALID". WHAT SHOULD I DO?
CORRECTIVE ACTION: PLEASE ENSURE THAT THE PAN ENTERED IN THE VERIFICATION SECTION OF THE INCOME TAX RETURN IS YOUR (LEGAL HEIR) PAN AND NOT OF THE DECEASED PERSON. ALSO, IF THE INCOME TAX RETURN IS BEING DIGITALLY SIGNED, THE PAN ENCRYPTED IN THE DSC MUST MATCH WITH THE PAN MENTIONED IN THE VERIFICATION SECTION.

23. PROBLEM DESCRIPTION: WHOSE DIGITAL SIGNATURE CERTIFICATE (DSC) CAN I USE TO E-FILE THE DECEASED'S INCOME TAX RETURN?
CORRECTIVE ACTION: YOU NEED TO USE YOUR OWN VALID DIGITAL SIGNATURE CERTIFCATE (DSC) WHICH IS REGISTERED WITH E-FILING.

24. LINE NO. 15 PROBLEM IN FORM 3CD: DO NOT FORGET TO CLICK "GENERATE XML" AFTER "VALIDATING"
A) USE GOOGLE CROME
B) I) OPEN YOUR XML AGAIN IN UTILITY &
   II) VALIDATE YOUR XML AGAIN
   III) GENERATE XML
   IV) & UPLOAD
C) IF STILL UNABLE, TRY SAME PROCESS AFTER SOMETIME.
D) IF STILL UNABLE, FILL NEW FORM

25. SUGGESTIONS 80IE PROBLEMS: SUBMIT MANUAL REPORT & RETURN TO THE DEPARTMENT:
I ADVICE TO SUBMIT MANUAL FORM TO THE DEPARTMENT WITH RETURN SO THAT WE CAN ENJOY EXTENSION OF ONE MONTH FOR E-FILLING OF TAR. IT IS MY PERSONAL OPINION. YOU USE YOUR DISCRETION.

26. SUBMIT 29C AS OTHER REPORT WITH FORM 3CD AND IT THAT FOR IS NOTIFIED IN FUTURE AS ONLINE, WE WILL FILL IT. BUT IT'S MY VIEW. USE UR DISCRETION.

27. ITR 7 CAN BE FILLED MANUALLY. HOWEVER, 10B IS TO BE FILED ONLINE

28. STEPS TO FIND 10CCE, 10CCBBA, 10CCBC, 49C, 56F, 66, 3CA, 3AD, 3AE, 3CE, 3EAETC
STEP1: LOG IN AS ASSESSEE & ADD FOR THE RELEVANT FORM SAY, FOR FORM 10CCB
STEP2: LOG IN AS CA
STEP3: CLICK "PREPARE & SUBMIT ONLINE FORM" UNDER "E-FILE"
STEP4: SELECT RELEVANT FORM AND PROCEED

29. SUGGESTIONS PAN NOT AVAILABLE FOR RELATED PARTY TRANSACTION:
DO NOT DISCLOSE THIS TRANSACTION IN ONLINE FORM. PREPARE AN EXCEL SHEET AND ATTACH IT AS OTHER REPORTS

30. HOW TO RESET PASSWORD WITH NEW DSC INSTANTLY: STEPSWISE SOLUTIONS TO RESET PASSWORD WITH HELP OF NEW DSC
STEPA: LOGIN AS FORGET PASSWORD.
STEPB: UPLOAD VALID DSC.
STEPC: PROVIDE NEW PASSWORD.

31. HOW TO FILE 10CCB ETC. IF ASSESSEE HAVE TWO OR MORE UNDERTAKINGS
NOTE: TO ENABLE CAS TO FILL UP THIS FORM, I HAD PREPARED THESE STEPS. THIS IS NOT PRESCRIBED BY DEPARTMENTS. YOU USE YOUR DISCRETION AND FILE.
STEPA: PREPARE PHYSICAL TAX AUDIT REPORTS AS USUAL I.E. TWO OR MORE TAX AUDIT REPORTS SIGNED BY SAME OR DIFFERENT CAS.
STEPB: PREPARE ONE "ONLINE CONSOLIDATED FORM" AND UPLOAD. WHILE PREPARING THIS FORMS, YOU WILL NOT BE ABLE TO DISCLOSE MANY DATES AND OTHER INFORMATIONS UNDERTAKINGWISE IN THE ONLINE FORM. WRITE ALL THESE INFORMATIONS IN A SEPARATE SHEET UNDERTAKINGWISE & ATTACH IT WITH P/L & B/S WITH ONLINE FORM. ALTERNATIVELY, YOU CAN ALSO ATTACH SCAN COPY OF PHYSICAL FORMS WITH P/L & B/S FOR BETTER DISCLOSURE OF FACTS.

32. 29C IS APPLICABLE FOR F.Y.2012-13:

ASSESSEE CLAIMING DEDUCTION U/S 80IA,IB ETC MAY ALSO HAVE TO SUBMIT FORM 29C . SUBMIT IT AS OTHER REORT WITH FORM 3CD.

33. CARES WHILE UPLOADING ONLINE 3CD

CARE1: IF YOU HAVE ANY COMMENTS OR OBSERVATIONS, U CAN ATTACH IT AS "OTHER REPORTS".
CARE2: DO NOT FORGET TO FILE:
A. NOTES OF ACCOUNTS & SCHEDULE OF B/S & P/L AS THERE ARE FORMING PART OF FINANCIAL STATEMENTS
B. STATUTARY AUDIT REPORT, IN CASE OF COMPANY.
C. EXCISE REPORTS & COST AUDIT REPORT, IF ANY
CARE3: DO NOT FORGET TO FILE RETURN BY MENTIONING THE DATE OF FURNISHING OF REVISED FORM 3CD.

34. HOW TO FILE TWO OR MORE PHYSICAL TAX AUDIT REPORT OF SAME ASSESSEE AUDITED BY SAME/DIFFERENT CAS:

STEP A: PREPARE PHYSICAL TAX AUDIT REPORTS AS USUAL I.E. TWO OR MORE TAX AUDIT REPORTS SIGNED BY SAME OR DIFFERENT CAS.
STEP B: YOU CAN UPLOAD “SINGLE XML FILE” ONLY FOR EACH TYPE OF FORM (REPORT). THERE ARE SIX TYPES OF FORMS AVAILABLE AT THE TIME OF UPLOADING. THESE ARE FORM 3CA-3CD, FORM 3CB-3CD, FORM 3CEB, FORM6B, FORM10B, FORM 10BB, FORM 29B.
NOTE 1: SUPPOSE, YOU HAVE TWO PHYSICAL FORMS 3CB-3CD. SO, A CONSOLIDATED ONLINE FORM 3CB-3CD WILL BE PREPARED AND EFILLED BY ANY CA AMONG THOSE CA WHO SIGNED PHYSICAL TAX AUDIT REPORT.
NOTE 2: KINDLY NOTE THAT IF YOU HAVE ONE FORM 3CA-3CD, AND ONE FORM 3CB-3CD, THAN EACH FORM WILL BE UPLOADED SEPARATELY BY SAME OR DIFFERENT CAS WHO SIGNED PHYSICAL REPORT.
STEP C: SELECT WHO WILL FILE ONLINE FORM IF YOU HAVE TWO OR MORE SAME FORM SIGNED BY DIFFERENT CAS AMONG THOSE WHO SIGNED PHYSICAL REPORT.
STEP D: PREPARE ONE “ONLINE CONSOLIDATED FORM” AND UPLOAD .
STEP E: IF YOU HAVE ANY COMMENTS OR OBSERVATIONS, YOU CAN ALWAYS ATTACH IT AS OTHER REPORT.

35. NEW STEPWISE PROCESS TO FILE REVISE ONLINE 3CD?

STEP A: PREPARE RECTIFIED XML AS USUAL
STEP B: WHILE UPLOADING, SELECT REVISE OPTION (ENABLED YESTERDAY)
STEP C: SELECT WHY YOU ARE REVISING FORM 3CD OUT OF THE FOLLOWING:
I) REVISION OF ACCOUNTS OF COMPANY, AFTER ITS ADOPTION IN AGM
II) CHANGE OF LAW
III) CHANGE IN INTERPRETATION
IV) OTHERS
STEP D: UPLOAD XML, IT WILL BE REVISED.

36. HOW TO UPLOAD XML PREPARED IN E-PR11/SOFTWARE WITH EPR12:

THOSE WHO HAVE PREPARED THEIR TAR IN E-PR 11 WITH SOFTWARE OR WITH E-PR11 UTILITY BUT HAVE NOT YET UPLOADED THE SAME:
KINDLY OPEN THE XML (PREPARED IN SOFTWARE OR E-PR11) IN PR 12 AND VALIDATE IT UNDER EPR12. SAVE THE SAME AND UPLOAD IT.
(HOWEVER, IN CASE YOU HAVE REPORTED ANYTHING AGAINST CLAUSE 30 OR 31 OF TAR IN E-PR11, PLEASE RE-ENTER THOSE TWO CLAUSES IN E-PR12 TO AVOID SWAPPING OF THE INFORMATION FOR THESE TWO CLAUSES)

37. REVISED PLANNING FOR TAR & ITR FOR 30TH SEPTEMBER IN VIEW OF PRESS RELEASE ON NOTIFICATIONS ISSUED YESTERDAY

FOR LOSS CASES:
EFILE TAR AS WELL AS ITR
FOR PROFIT CASES:
EFILE TAR & SUBMIT BELATED RETURN
CONSEQUENCES IF ITR NOT FILED BEFORE DUE DATE I.E. IF BELATED RETURN FILED
A. THERE IS NO PENALTY.
B. LOSSES, IF ANY, WILL NOT BE ALLOWED TO BE CARRIED FORWARD
C. ASSESSEE ALSO HAVE TO PAY STATUTORY DUES U/S. 43B ON OR BEFORE THE FILING OF ITR OR DUE DATE I.E. 30.09.2013 WHICHEVER IS EARLIER.
D. HE MAY HAVE TO PAY INTEREST U/S. 234A ON TAXES OUTSTANDING.

38. CBDT PRESS RELEASE ON EXTENSION OF TIME FOR FILING TAR/ ROI FOR AY 2013-14

FURTHER TO THE ORDER DATED 26.09.2013 ISSUED U/S 119(2)(A) OF THE ACT EXTENDING THE DUE DATE FOR THE ELECTRONIC FILING OF THE TAX AUDIT REPORT TO 31.10.2013, THE CBDT HAS ISSUED A PRESS RELEASE DATED 26.09.2013 CLARIFYING THAT THE PRINT COPY OF THE TAX AUDIT

REPORT AS WELL AS THE RETURN OF INCOME HAS TO BE FILED BY THE PRESCRIBED DUE DATE OF 30.09.2013 AND THAT THERE IS NO EXTENSION OF THAT TIME LIMIT.

39. RELAXATION IN REQUIREMENT OF ELECTRONIC FURNISHING ONLY; REQUIREMENT TO FILE REPORT MANUALLY WITHIN DUE DATE AND FILE ELECTRONICALLY WITHIN 31/10/2013

CBDT IN EXERCISE OF POWER UNDER SEC 119(2)(A)O F THE IT ACT, 1961 READ WITH SEC 139 AND RULE 12, HAS DECIDED TO RELAX THE REQUIREMENT OF FURNISHING THE REPORT OF AUDIT ELECTRONICALLY AS PRESCRIBED UNDER THE PROVISO TO SUB-RULE(2) OF RULE 12 OF THE IT RULES FOR THE ASSESSMENT YEAR 2013-14 AS UNDER -

(A) THE ASSESSES,WHO ARE PRESENTLY FINDING IT DIFFICULT TO UPLOAD THE PRESCRIBED REPORTS OF AUDIT (AS REFERRED TO ABOVE) IN THE SYSTEM ELECTRONICALLY MAY ALSO FURNISH THE SAMEMANUALLY BEFORE THE JURISDICTIONAL ASSESSING OFFICER WITHIN THE PRESCRIBED DUE DATE.

(B) THE SAID REPORT OF AUDIT SHOULD HOWEVER BE FURNISHED ELECTRONICALLY ON OR BEFORE 31.10.2013.

COMMENTS OF CA NITESH MORE -

THOSE ASSESSEE WHO ARE FACING DIFFICULTIES IN ELECTRONIC FILING ARE REQUIRED TO FURNISH THE AUDIT REOPRTS MANUALLY BEFORE THE JURISDICTIONAL ASSESSING OFFICER WITHIN THE PRESCRIBED DUE DATE AND THEREAFTER FURNISH ELECTRONICALLY ON OR BEFORE 31.10.2013.
STEP A - FURNISH MANUAL AUDIT REPORT & RETURN BEFORE THE JURISDICTIONAL ASSESSING OFFICER WITHIN THE PRESCRIBED DUE DATE
STEP B - FURNISH ELECTRONICALLY ON OR BEFORE 31. 10. 2013.

40. HOW TO FILE 10CCB ETC. IF ASSESSEE HAVE TWO OR MORE UNDERTAKINGS

NOTE: TO ENABLE CAS TO FILL UP THIS FORM, I HAD PREPARED THESE STEPS. THIS IS NOT PRESCRIBED BY DEPARTMENTS. YOU USE YOUR DISCRETION AND FILE.
STEP A: PREPARE PHYSICAL TAX AUDIT REPORTS AS USUAL I.E. TWO OR MORE TAX AUDIT REPORTS SIGNED BY SAME OR DIFFERENT CAS.
STEP B: PREPARE ONE “ONLINE CONSOLIDATED FORM” AND UPLOAD. WHILE PREPARING THIS FORMS, YOU WILL NOT BE ABLE TO DISCLOSE MANY DATES AND OTHER INFORMATIONS UNDERTAKINGWISE IN THE ONLINE FORM. WRITE ALL THESE INFORMATIONS IN A SEPARATE SHEET UNDERTAKINGWISE & ATTACH IT WITH P/L & B/S WITH ONLINE FORM. ALTERNATIVELY, YOU CAN ALSO ATTACH SCAN COPY OF PHYSICAL FORMS WITH P/L & B/S FOR DISCLOSURE OF FACTS.

41. SITE MAY NOT WORK PROPERLY TOMMORROW.

42. WORK TONIGHT (WHOLE).

43. IF U UNABLE TO UPLOAD TOMMORROW & also NO MANUAL FILLING THAN PENALTY

44. IF U MANUAL FILE THAN RETURN AS WELL AS REPORTS TO BE SUMITTED

45. UPLOAD ALL REPORTS OF ALL CLIENT 1ST, THAN THINK FOR RETURN. HOWEVER, FOR LOSS CASES UPLOAD RETURN ALSO.., OTHERWISE LOSS CANNOT BE B/F.

46. DONOT FORGET TO UPLOAD 29B, 29C ETC.

47. DONOT FORGET ALTERNATE MINIMUM TAX .

48. DONOT FORGET TO ATTACH COMPANY AUDIT REPORT AS AN ATTACHMENT WITH FORM 3CD, DO NOT FORGET TO ATTACH SCHEDULES, NOTES.

49. FOR 80IE PROBLEM AND OTHER PROBLEMS SUCH AS PAN STATUS PROBLEM, FILE MANUAL REPORTS AND RETURN TO ENJOY EXTENDED ONE MONTH FOR EFILLING.

50. PASSWORD CAN BE RESET WITH UNREGISTERED DSC.

51. IF U SUBMIT BELATED ITR THAN NO PENALTY HOWEVER, IT CAN NOT BE REVISED.