

Refund Re-issue request

Request for refund re-issue, if the Income Tax Return has been processed. If a refund is determined and it fails to reach the taxpayer then a request can be raised.

File Rectification

Rectify e-Filed Income Tax Returns online, if required, only after completion of Income Tax Return processing by CPC of the Income Tax Department.

e-File in response to Notice u/s 139(9)

Taxpayer can e-File Income Tax Return against the Defective Notice issued to them u/s 139 (9) for A.Y 2011-12, 2012-13 and 2013-14.

Request for intimation – Submit a request to resend Intimation. This can be sent to ITR/PAN Address/New Address - After Login Feature.

Register as Legal heir – User should register as Legal Heir to do an e-Filing on behalf of the deceased. This is a new feature provided for Individual User.

PAN details at one place (Name, DOB, Status, Gender, Address) - After Login Feature

For New Users, **Resend Activation link** Feature, if link is not received or mail deleted earlier.

User can provide **Feedback** and raise queries on e-Filing using the **Helpdesk** functionality after Login.

Tax Professional (CA) is a new user on this portal (<https://incometaxindiaefiling.gov.in/>). They can e-File Income Tax Forms (other than ITRs).

Mobile Services can be availed to check status of various transaction made in e-Filing portal using the url <https://incometaxindiaefiling.gov.in/mobile>

Electronic filing of Income Tax Returns under the new e-Filing portal

- To e-File, assessee should be registered in e-Filing portal – <https://incometaxefiling.gov.in>
- Register by providing PAN and related personal information.
- Download Pre-filled XML File - After Login Feature.
- Quick e-File for ITR-1 and ITR 4S (No need to download any utility, No requirement of any software. Just Fill and Submit like an Online Application Form).
- Forms to be authorized by CA with Digital Signature and XML to be uploaded in e-Filing portal. (3CA, 3CB, 3CD, 3CEB, 29B, 6B, 10B and 10BB)

Who can file electronically?

Any assessee (individual or organization) filing paper returns with the Income-Tax Department can take advantage of the facility. Direct e-Filing is at present available for ITR Forms 1, 2, 3, 4, 4S, 5, 6 and 7.

Sl.No.	Form-Name	e-Filing	Who can file
1	ITR-1 (SAHAJ)	Optional if Total Income >10 Lakhs	Individuals having Income from Salary & interest
2	ITR-2	Optional if Total Income >10 Lakhs	Individuals & HUFs not having Income from Business or Profession
3	ITR-3	Optional if Total Income >10 Lakhs	Individuals/HUFs being Partners in firms and not carrying out business or profession under any proprietorship
4	ITR-4	Mandatory if requiring statutory audit u/s 44AB	Individuals & HUFs having income from a proprietary business of profession
5	ITR-4S (SUGAM)	Optional if Total Income >10 Lakhs	Individual/HUFs having income from presumptive business.
6	ITR-5	Mandatory if requiring statutory audit u/s 44AB	Firms, AOPs, BIOs & LLP
7	ITR-6	Mandatory	Companies other than Companies claiming exemption under section 11

*For persons having total income above Rs. 5 lacs, e-filing is mandatory (ref P-1)

For queries and further information on e-filing, please contact
E-filing Call Centre: 1800- 4250- 0025 (Toll free)
ASK (Ayakar Sampark Kendra): 1800-180-1961(Toll free) and 1961 (Toll free)
CPC Call Centre: 1800 – 425- 2229 (Toll free) and Direct: 080 – 22546500, 43456700

Directorate of Income Tax
(Public Relations, Printing Publications & Official Language)
6th Floor, Mayur Bhawan, Connaught Circus, New Delhi-110001

e-File

Your Income Tax Return

It's Smart and Hassle -Free



E-FILING is:
Simple Convenient,
Anytime, Anywhere,
Higher Data Accuracy
Faster Processing
Quicker Refunds



INCOME TAX DEPARTMENT
www.incometaxindia.gov.in

What is e-Filing?

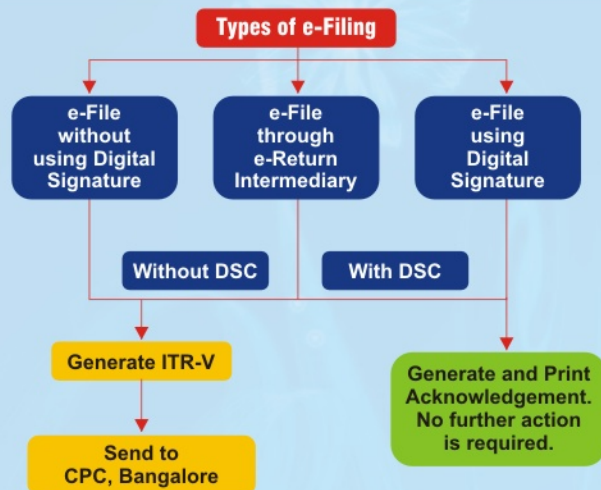
The process of electronically filing Income tax returns through the internet is known as e-Filing.

e-Filing of Returns/Forms is mandatory for:

- Any assessee having total income of ₹ 5 Lakhs and above for AY 2013-14 and subsequent Assessment Years.
- Individual/ HUF, being resident, having assets located outside India for AY 2012-13 and subsequent Assessment Years.
- An assessee required to furnish a report of audit specified under sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi), 10(23C)(vii), 10A, 12A(1)(b), 44AB, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E or 115JB of the Act, shall furnish the said report of audit and the return of Income electronically for AY 2013-14 and subsequent Assessment.
- All companies.
- A resident who has signing authority in any account located outside India.
- A person who claims relief under sections 90 or 90A or deduction under section 91.

e-Filing is possible without digital signature for other company of tax payers.

It is not mandatory for 'Agents of non-residents' or 'Private discretionary trusts' to e-file their returns for A.Y 2013-14, even if their total income exceeds Rs. 10 lacs.



Note:

- Individuals and Firms w.e.f 1st July 2011 whose accounts are required to be audited u/s 44 AB of the Income Tax Act, 1961.
- Companies from AY 2010-11 onwards.
- Any Income Tax Forms filed by assessee, Chartered Accountants, Deductors, etc.
- Optional for all other assesseees.
- The Digital Signature Certificate (DSC) used for e-Filing the Income Tax Return/Forms should be registered on e-Filing application.

Pre-requisite for registration on e-Filing application

A user must register at <https://incometaxindiaefiling.gov.in>

Pre-requisites to register

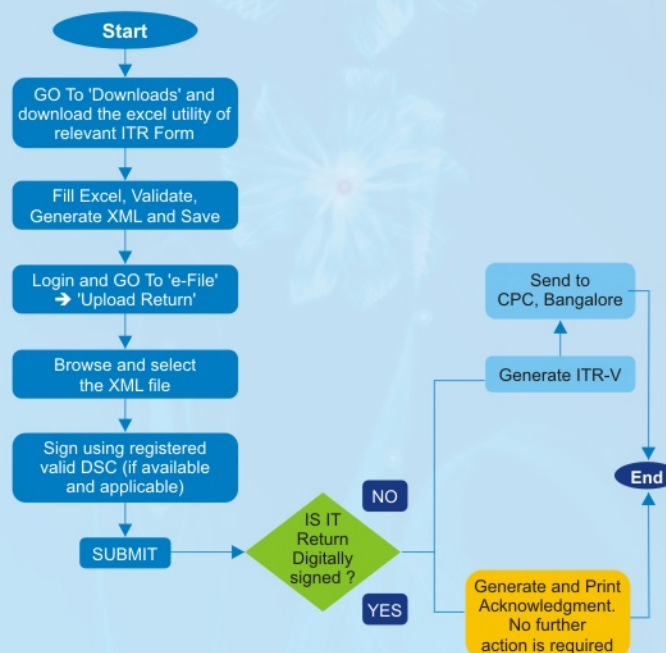
- PAN (Permanent Account Number)- For all assessee
- Membership number and enrollment date with ICAI - For Chartered Accountant

Registration process

- Provide PAN, Password details, Personal details as per PAN, Contact details and Digital signature (if available and applicable)
- Submit request
- On success, Activation link is sent to the user through e-mail. Click on the activation link and activate e-Filing account.

Once registered, LOGIN using User ID, Password and Date of Birth/ Incorporation

Steps for Uploading Income Tax Return at <https://incometaxindiaefiling.gov.in>



Steps to e-file returns (ITR-1 and ITR-4S) Online

Step 1 - Login to e-Filing application

Step 2 - GO TO 'e-File' --> 'Prepare and Submit Online ITR'

Step 3 - Select the Income Tax Return Form ITR 1/ITR-4S and the Assessment Year.

Step 4 - Fill in the details and click the SUBMIT button

Step 5 - On successful submission, Acknowledgement detail is displayed. Click on the link to view or generate a printout of Acknowledgement/ITR-V Form.

Note:

- To e-File using Digital Signature Certificate (DSC), the DSC should be registered in the application. (To registered DSC, you should LOGIN and GO TO --> Profile Settings --> Register Digital Signature Certificate)
- If the Income Tax Return is uploaded with DSC (digitally signed), on generation of "Acknowledgement", the Return Filing process is complete. The return will be further processed and Assessee will be notified accordingly. Please check your emails on these notifications.
- If the return is not uploaded with a DSC (digitally signed), on successful upload of e-Return, an ITR-V Form will be generated. This is an Acknowledgement cum Verification form. A duly verified ITR-V form should be signed and submitted to CPC, Post Bag No. 1, Electronic City Post Office, Bangalore - 560100 by Ordinary Post or Speed Post (without Acknowledgment) ONLY, within 120 days from the date of e-Filing.
- On receipt of the ITR-V at CPC, the return will be further processed and the Assessee will be notified accordingly.

Value Additions to e-File Income Tax Return

Pre-Fill

- Personal and Tax Information can be pre-filled in the Income Tax Return.
- Login to e-Filing application
- GO TO --> Downloads --> Download Pre-filled XML. Save the XML in the desired path/destination in your desktop/system.
- Open the Excel utility (ITR) and click the "Pre-fill" button.
- This will require you to select the path/destination where you have saved the XML and click OK.
- The details will be uploaded into your utility. You may edit the tax details, if needed

View 26 AS Statement-

An annual consolidated tax statement, which is provided to the assessee is called Tax Credit Statement (Form 26AS). This statement has details of Tax Deducted at Source (TDS), Tax Collected at Source (TCS), Advance Tax/ Self Assessment Tax deposited in the bank by tax payers, and Refund details for an assessment year.

Import Previous version -

You can import the details of the previous version into the new version of the utility, for the same assessment year using the "Import Previous Version" feature. Click the "Import Previous Version" button and select the path where the previous version is available and click OK. The data is uploaded successfully.

Additional Services

View Status - ITR-V, Demand/Refund, Rectification

View e-Filed Return / Form

View the Income Tax Returns, ITR-V, Acknowledgement Form and the uploaded XML from AY starting 2007-08. You can view these documents online any time OR save and print.

Why e-File?

- Anywhere- Anytime e-Filing
- Easy, Fast and Free
- Immediate acknowledgment
- Faster refunds
- 24*7 service
- Value added services like tracking of refunds, 26AS view, e-mail and SMS alerts regarding status of processing and refunds through e-filing site.

Steps to e-File returns



Step 1: On homepage, GO TO 'Downloads' section and select applicable Income Tax Return Form of the relevant Assessment Year OR Login to e-Filing application and GO TO 'Downloads' -> 'Income Tax Return Forms' and select applicable Income Tax Return Form of the relevant Assessment Year.

Step 2: Download the excel utility of the Income Tax Return (ITR).

Step 3: Fill the excel utility and Validate. (You can pre-fill the Personal and Tax Information in your Income Tax Return. To pre-fill, Login to e-Filing application and GO TO --> Downloads --> Download Pre-filled XML to the desired path/destination in your desktop/system. Open the Excel utility (ITR) and click the "Pre-fill" button. This will require you to select the path/destination where you have saved the XML and click OK. The details will be uploaded into your utility. You may edit the tax details, if needed).

Step 4: Generate an XML file and save in desired path/destination in your desktop/system.

Step 5: LOGIN to e-Filing application and GO TO --> e-File --> Upload Return.

Step 6: Select the Income Tax Return Form and the Assessment Year.

Step 7: Browse and Select the XML file

Step 8: Upload Digital Signature Certificate, if available and applicable.

Step 9: Click 'SUBMIT'.

Step 10: On successful upload, Acknowledgement details would be displayed. Click on the link to view or generate a printout of Acknowledgement/ITR-V Form.

Advantages of Digital Signature in e-filing

- Filing is instant and online with digital signature.
- Digital Signature is a worldwide accepted technology for document and identify security purposes.
- Digital Signature is your identity in electronic form and a substitute for handwritten signatures for many types of documents as permitted by the Indian Regulations

- No documents need to be sent to CPC, if the return is digitally signed
- No problems related to transit loss and tracking of ITR-V
- Rejection of ITR-V post receipt at CPC is not there as the return is validated online itself
- Processing and refund process starts the moment the return is filed as it is digitally signed
- You are in control of the documents as signature cannot be forged on an ITR-V
- Fast Processing--> Fast Refund

Where to get digital signature

The Information Technology Act, 2000 provides for use of Digital Signature on the document Controller of Certification Agencies (CCA) under the provisions if IT Act, 2000. There are a lot of Certified Agencies

Name of the Certified Agency Address & Websites

1.	(n)Code Solutions Ltd., (A division of Gujarat Narmada Valley Fertilisers Company Ltd.)	(n)Code Solutions, (A division of GNFC Ltd.) 301, GNFC Infotower, S G Highway, Ahmedabad - 380054 Phone: +91 79 40007300 Email: marketing@ncodesolutions.com http://www.ncodesolutions.com/
2.	e-Mudhra CA	M/S 3i Infotech Consumer Services Ltd., 3rd Floor, Sai Arcade, Outer Ring Road, Devarabeesanahalli, Bangalore-560036, Karnataka, India Ph: +91 80 67821616 Fax: +91 80 67175306 Email: info@e-mudhra.com http://www.e-mudhra.com/
3.	Institute for Development & Research in Banking Technology (IDRBT)	IDRBT, Castle Hills, Road No.1, Masab Tank, Hyderabad - 500 057 Andhra Pradesh, India http://idrbtca.org.in/
4.	MTNL	3rd Floor, Mahanagar Doorsanchar Sadan, 9, CGO Complex, Lodi Road, New Delhi - 110003 http://www.mtnltrustline.com/
5.	National Informatics Centre	A Block CGO Complex, Lodhi Road, New Delhi - 110 003 http://www.nic.in/
6.	Safescript	Safescript Ltd. II Floor, Tidel Park 4, Canal Bank Road Taramani, Chennai - 600113 Tamilnadu, India http://www.safescript.com/
7.	Tata Consultancy Services Ltd.	Tata Consultancy Services Ltd. 11th Floor, Air India Building, Nariman Point, Mumbai - 400 021 http://www.tcs-ca.tcs.co.in/