

How To e-File

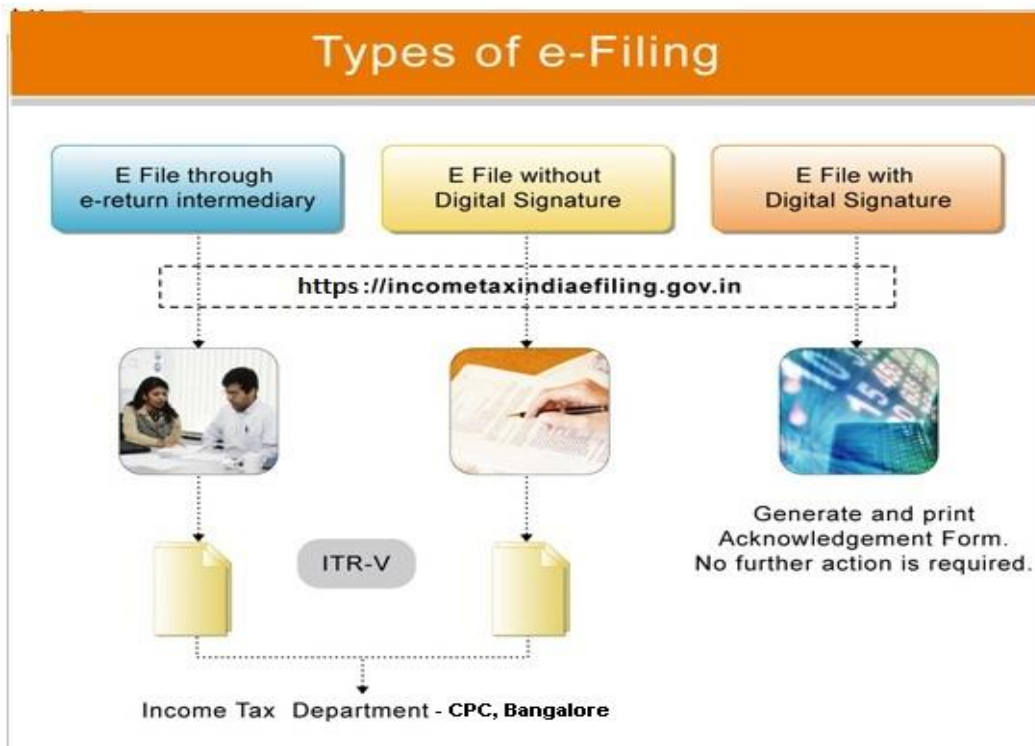
What is e-Filing?

- 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 from AY 2013-14 and subsequent Assessment Years.
 - Individual/ HUF, being resident, having assets located outside India from 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)(via), 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 from AY 2013-14 and subsequent Assessment Years.
 - An assessee required to give a notice under Section 11(2)(a) to the Assessing Officer from AY 2014-15 and subsequent Assessment Years.
 - All companies.
 - Firm (to whom provisions of section 44AB is not applicable), AOP, BOI, Artificial Juridical Person, Co-operative Society and Local Authority required to file ITR 5 from AY 2014-15 and subsequent Assessment Years.
 - An assessee required to furnish return u/s 139 (4B) in ITR 7.
 - 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.

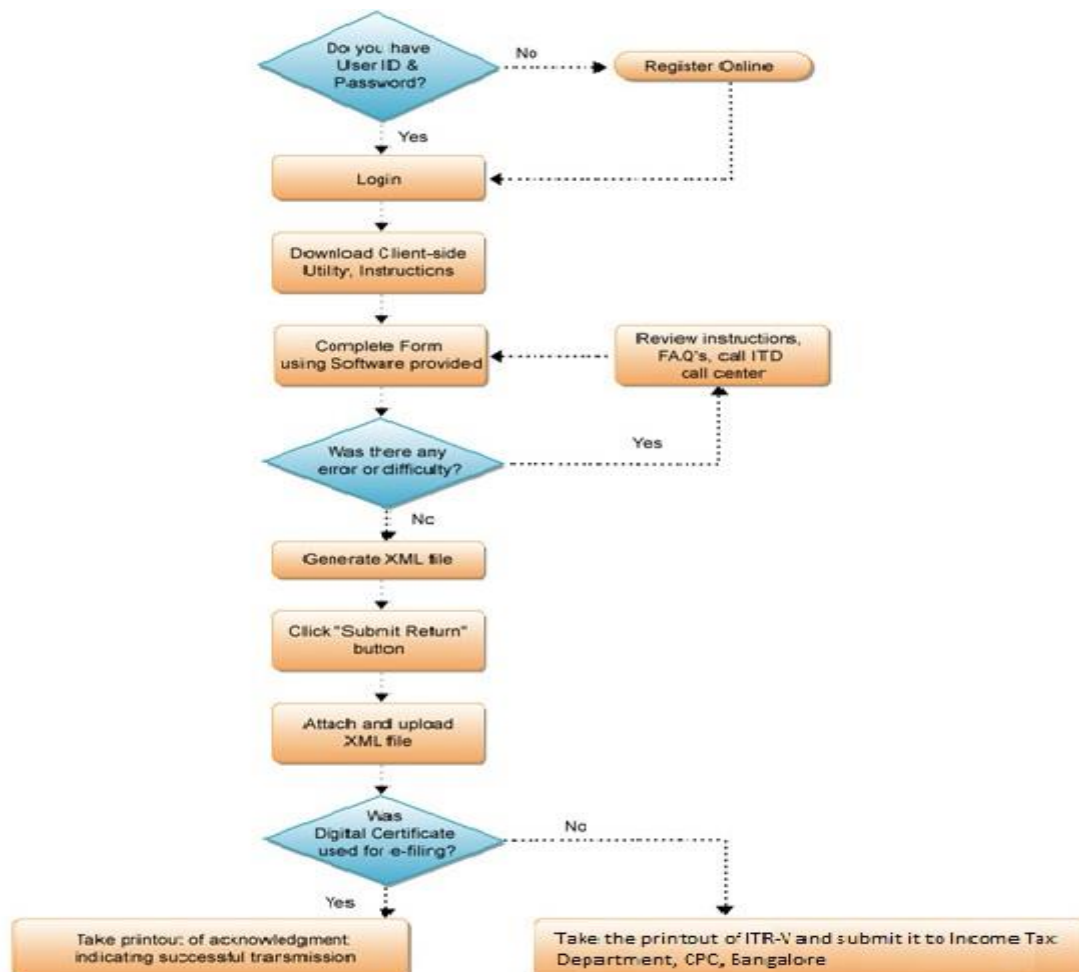
Types of e-Filing

There are three ways to file Income Tax Returns electronically:

- **Option 1:** Use Digital Signature Certificate (DSC) to e-File. There is no further action needed, if filed with a DSC.
- **Option 2:** e-File without Digital Signature Certificate. In this case an **ITR-V** Form is generated. The Form should be printed, signed and submitted to CPC, Bangalore using Ordinary Post or Speed Post ONLY within 120 days from the date of e-Filing. There is no further action needed, if **ITR-V** Form is submitted.
- **Option 3:** e-File the Income Tax Return through an e-Return Intermediary (ERI) with or without Digital Signature Certificate (DSC).



e-Filing Process



Note:

- It is mandatory to file Income Tax Forms using Digital Signature Certificate (DSC) by a Chartered Accountant.
- The Digital Signature Certificate (DSC) used in e-Filing the Income Tax Return/Forms should be registered on e-Filing application.

How to e-File?

To upload Income Tax Return:

- **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.

Note:

- You can upload the returns after you have registered in e-Filing.
- To e-File using Digital Signature Certificate (DSC), the DSC should be registered in the application. (To register 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 the 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. Please check your emails on these notifications

Prepare and Submit ITR1/ITR 4S Online:

The taxpayer has the option of submitting ITR 1/ITR 4S by way of Uploading XML OR by Online submission

- **Step 1:** Login to e-Filing application
- **Step 2:** GO TO 'e-File' --> 'Prepare and Submit ITR Online'

- **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:

- The Income Tax Return, ITR 1/ITR 4S Online, can be submitted using a Digital Signature Certificate.
- To e-File using DSC, it should be registered in the e-Filing application.
- If the Income Tax Return is digitally signed, on generation of "Acknowledgement" the Return Filing process is complete. The return will be further processed and the Assessee will be notified accordingly. Please check your emails on these notifications
- If the return is not e-Filed with a DSC (digitally signed), 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. Please check your emails on these notifications

To upload Income Tax Form by Tax Professional:

- **Step 1:** GO TO 'Downloads' section and select applicable Income Tax Form of the relevant Assessment Year OR Login to e-Filing application and GO TO 'Downloads'-->'Download Forms' and select applicable Income Tax Form of the relevant Assessment Year.
- **Step 2:** Download the excel utility of the Income Tax Form.
- **Step 3:** Fill the excel utility and Validate.
- **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 Form.
- **Step 6:** Select the Income Tax Form and the Assessment Year.
- **Step 7:** Browse and Select the XML file
- **Step 8:** Upload Digital Signature Certificate.
- **Step 9:** Click 'SUBMIT'.
- **Step 10:** On successful upload, the Income Tax Form is sent to Assessee's workflow for acceptance.
- **Step 11:** The Assessee should LOGIN to e-Filing application, GO TO Worklist and accept/reject the Income Tax Form.
- **Step 12:** On Approval, the Form is successfully submitted with e-Filing application. No further action is required.
- **Step 13:** If Rejected, the Tax Professional can prepare and e-File the Income Tax Form again by following the above mentioned steps.

Note:

- You can upload the Forms after you have registered in e-Filing.
- Assessee can "Add CA", using My Account menu, after login.
- To e-File using Digital Signature Certificate (DSC), the DSC should be registered in the application. (To register DSC, you should LOGIN and GO TO --> Profile Settings --> Register Digital Signature Certificate)
- The Form will be further processed and the Assessee will be intimated accordingly. Please check your emails on these intimations.

To view the presentation on how to e-File, GO TO Help --> e-Filing --> Presentation