Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

e-Proceeding_User Manual

Contents

List of Abbreviations

The following table represents the abbreviation used in the document:

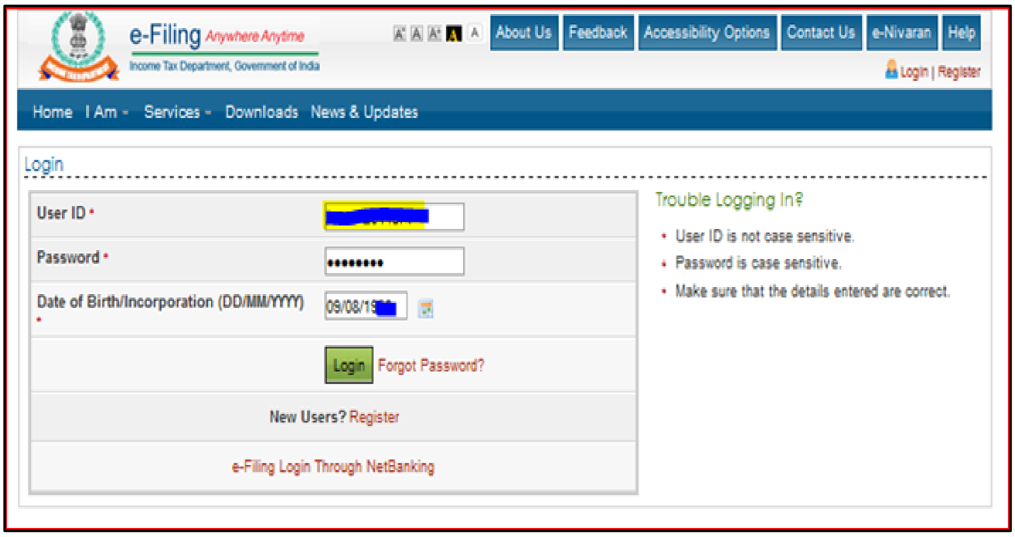
Abbreviation	Expansion
ITD	Income Tax Department
PAN	Permanent Account Number
CBDT	Central Board of Direct Taxes

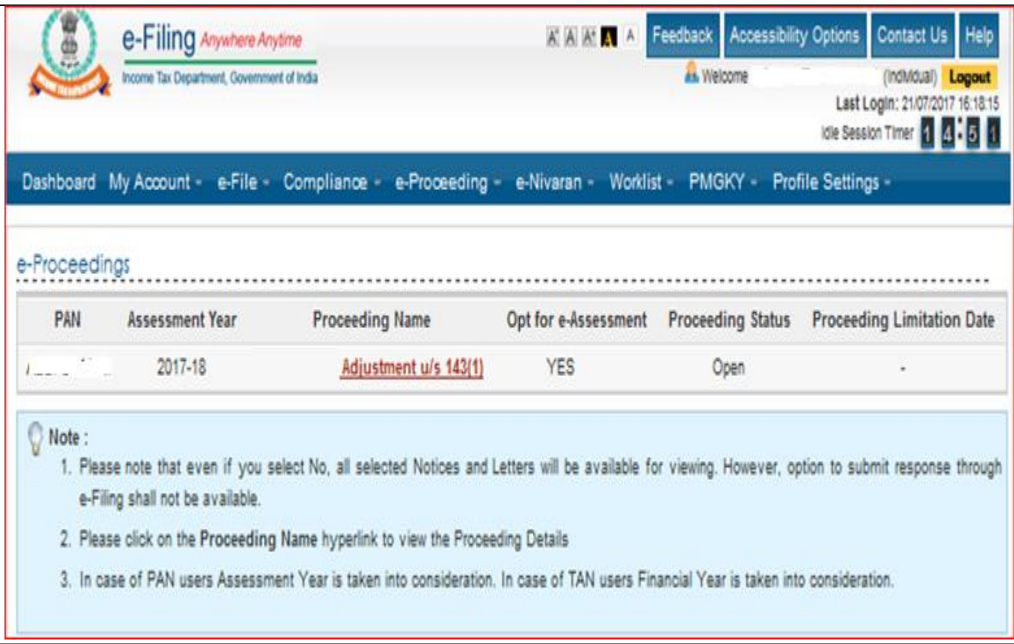
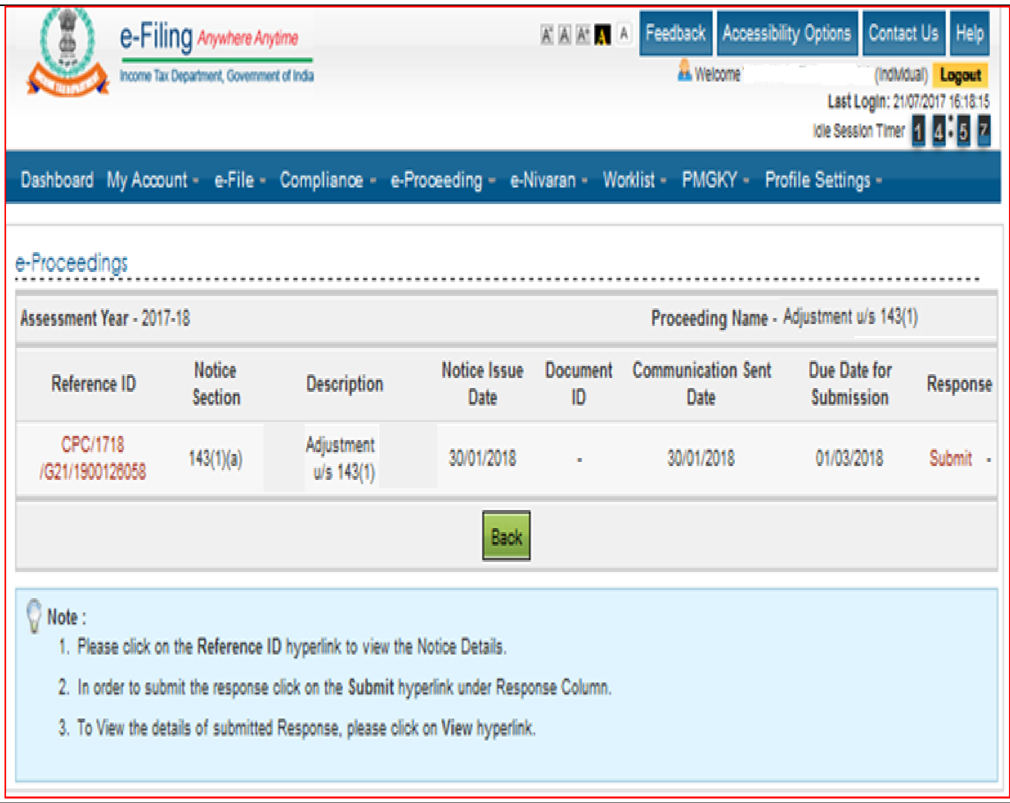
1 Introduction

The process of managing the ITD-initiated proceedings electronically is known as e-proceedings. The e-Proceeding is available for all applicable type of notices, questionnaire, and letter issued under various sections of the IT Act by the ITD officers.

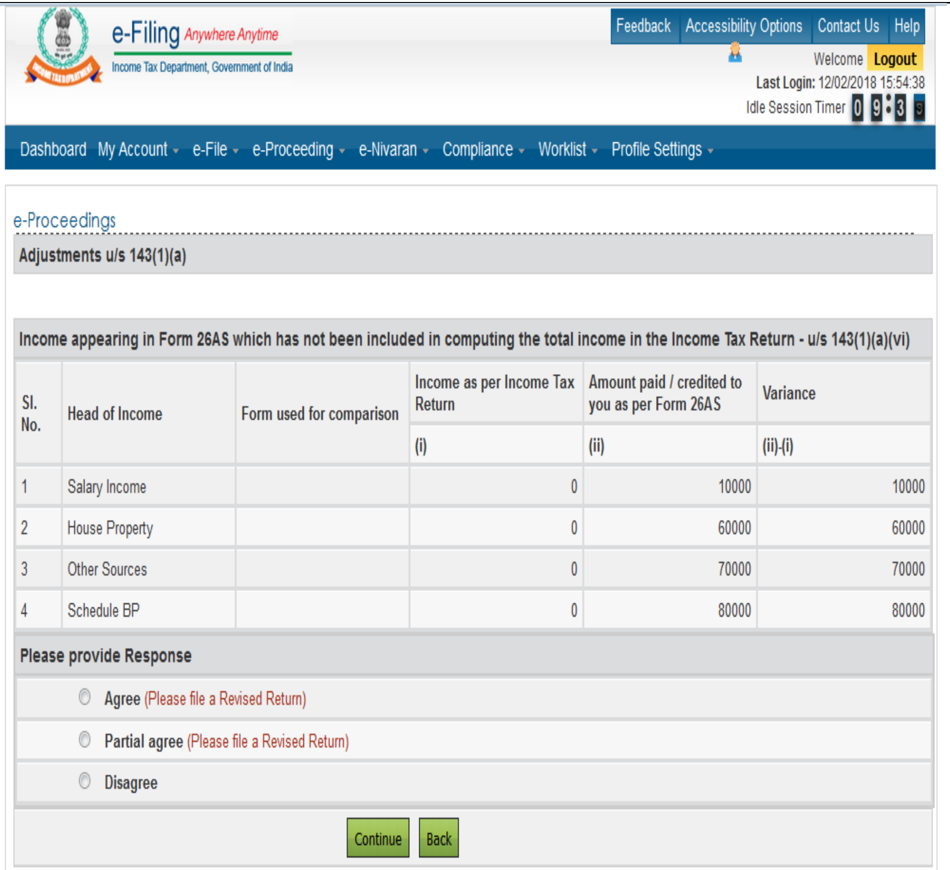
The proceedings invoked as per provisions of Section 143(1)(a)(i) to (vi) in the electronic mode will be conducted under the e-proceedings and communication are served to the taxpayers through email. The taxpayers are provided a facility to respond to the communication received as laid out in CBDT Instruction No.9 and 10 of 2017 and Circular No. 1/2018. A link is provided in the e-Filing account dashboard of the taxpayer, falling within purview of this proceedings for submitting the response to the requirements of the communication.

2 Steps to Respond to Adjustments u/s 143(1)(a)

Step 1	Visit the 'e-Filing' Portal www.incometaxindiaefiling.gov.in
Step 2	Click **'Login Here'** button located at right side of the Home Page. 
Step 3	Enter **'User ID*'** (Note: The **User Id** differs based on the user type. Enter **'Password*'** (Note: The password is set at the time of registration in the e-Filing portal) Enter the value of **'Captcha*'** as displayed on the screen. (If the image is not visible properly, the image can be changed by clicking on refresh button beside) ⇒ Click **'Login'** **Or** Visually Challenged users can use the OTP option that is **'Request OTP'** instead of Captcha. OTP will be shared to registered Mobile Number.
Step 4	A link **e Proceeding** is available under **e-Proceeding** tab. Please click on the link and you will be redirected to **e-Assessment/Proceedings** page (as shown below)

<table>
<tr><td></td><td>
</td></tr>
<tr><td>Step 5</td><td>Please click on the link ‘Proceeding Name’ and you will be taken to the next screen as shown below</td></tr>
<tr><td></td><td>
</td></tr>
<tr><td></td><td>From the above screen, you can download the communication/intimation in PDF format by clicking the link mentioned under Reference ID.</td></tr>
</table>

You are expected to respond to the communication/intimation by clicking on the 'Submit' link which is highlighted under Response column. Upon clicking Submit link you will be taken to the next screen wherein you are required to select the type of your response i.e., Agree/Partially Agree/Disagree (as shown below)

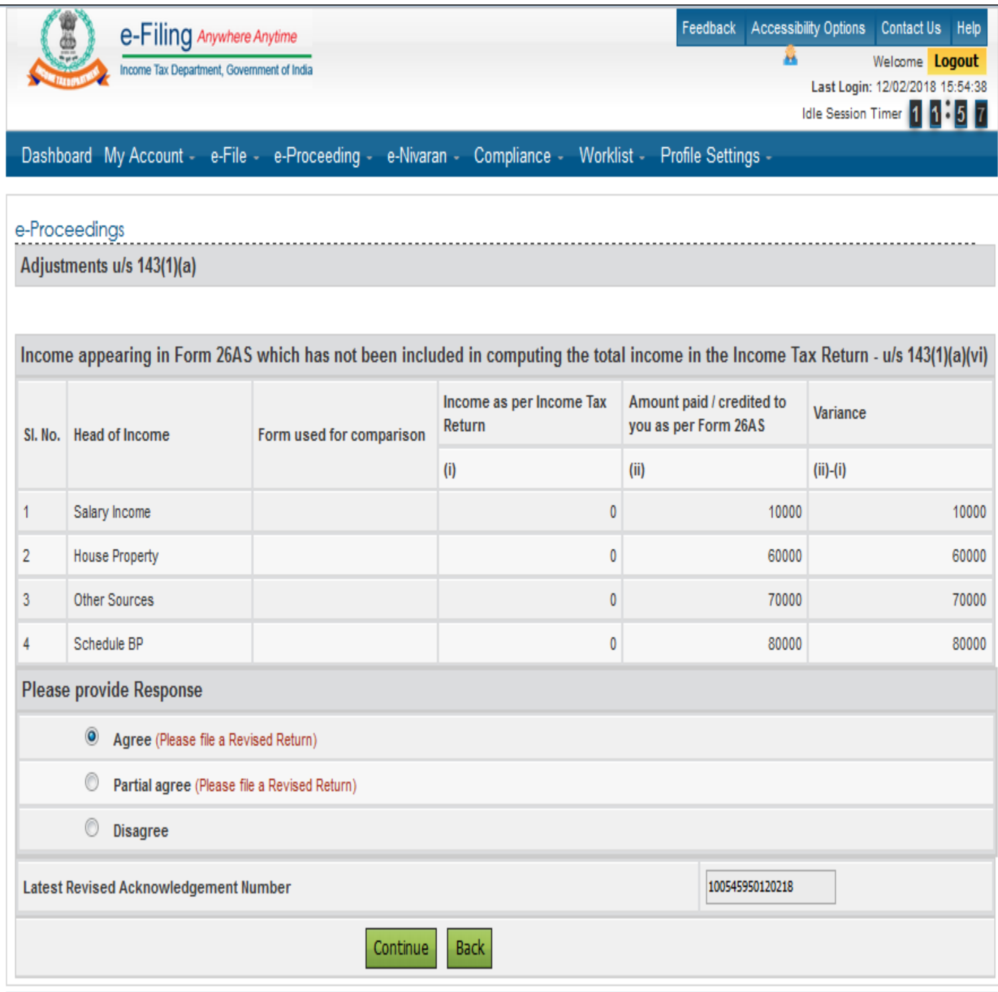


Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return (i)	Amount paid / credited to you as per Form 26AS (ii)	Variance (ii)-(i)
1	Salary Income		0	10000	10000
2	House Property		0	60000	60000
3	Other Sources		0	70000	70000
4	Schedule BP		0	80000	80000

You are provided with three options to respond to the communication/intimation u/s 143(1)(a), i.e., either Agree with the variance and file a revised return or Disagree with contents of the communication/intimation and not to adjust the variance amount or Partially Agree with variance amount and to that extent (partially agreed) by filing revised return.

Option 1:

If You agree to the adjustment, then you need to file a revised return first and then come back to this screen and select the option "Agree". The system will auto populate the acknowledgement number of the latest revised return you have filed in response to this intimation (as shown in the picture). After selecting 'Agree' click on submit button. No further action is needed from your end subsequent to this and a message will appear as "Agreed and Revised Return filed".



e-Proceedings

Adjustments u/s 143(1)(a)

Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/s 143(1)(a)(vi)

Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return (i)	Amount paid / credited to you as per Form 26AS (ii)	Variance (ii)-(i)
1	Salary Income		0	10000	10000
2	House Property		0	60000	60000
3	Other Sources		0	70000	70000
4	Schedule BP		0	80000	80000

Please provide Response

- Agree (Please file a Revised Return)
- Partial agree (Please file a Revised Return)
- Disagree

Latest Revised Acknowledgement Number 100545950120218

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Option 2:

If you partially agree with the variance mentioned in the communication/intimation sent u/s 143(1)(a), then you need to select the option "Partially Agree".

Once you select partially agree, a response tables for table A to F (as shown below) will be displayed. You will be responding to disagreed portions of variances by selecting the appropriate reasons from the Tables A to F (as applicable) and reconcile the variance in the reconciliation statement displayed therein.

For the agreed part, you are required to file revised return.

After submission of revised return, provide your responses in the tables along with the reconciliation statement for disagreed part with which you are not in agreement.

After filling-in the details click on 'Submit' button. Upon this you will be getting a message on the screen "Partially Agreed and revised return filed".

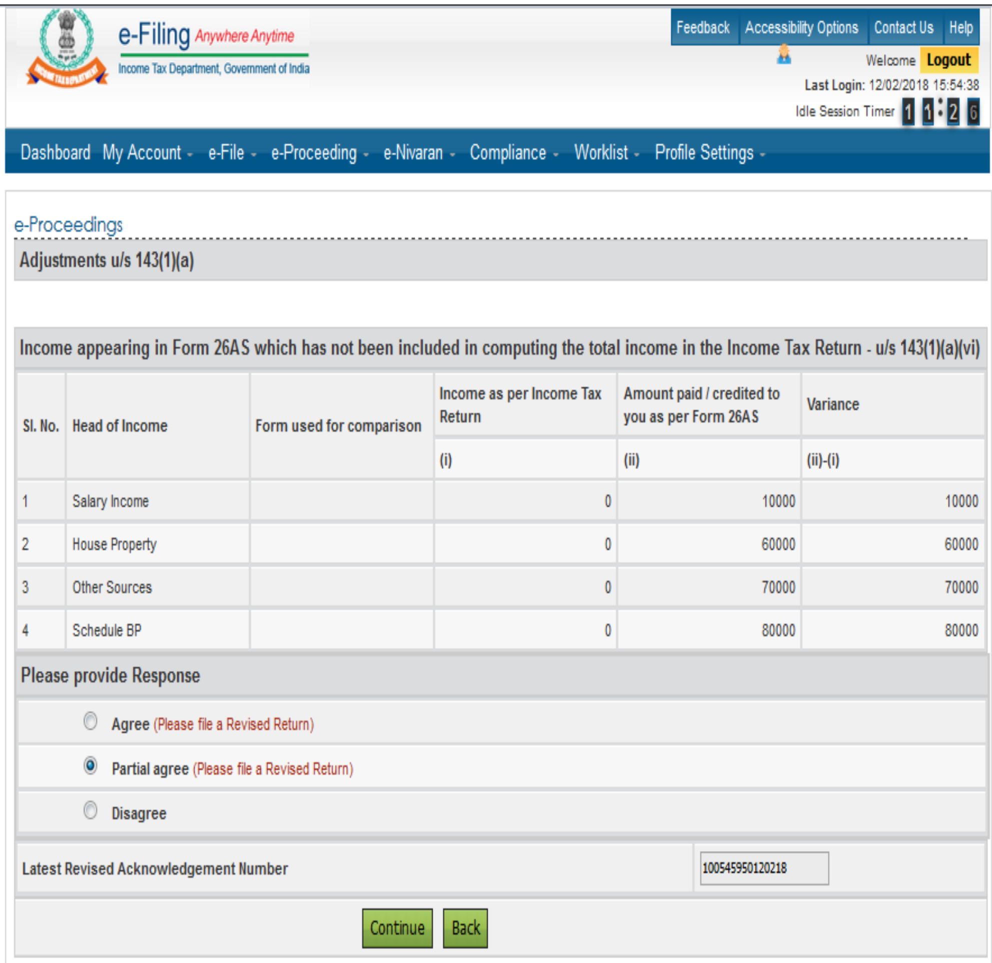


Table 1: Response for Partially Agree and Disagree Cases

A	**Arithmetical error in the Income Tax Return -u/s 143(1)(a)(i)**				
S.No.	**Schedule**	**Error Description**	**Amount in Income Tax Return**	**Amount as computed**	**Response**
Auto populated	Auto populated	Auto populated	Auto populated	Auto populated	A text box to enter up to 100 characters
B	**Incorrect Claim- u/s 143(1)(a)(ii)**				
S.No.	**Schedule**	**Error Description**	**Amount in Income Tax Return**	**Amount as computed**	**Response**

Auto populated	Auto populated	Auto populated	Auto populated	Auto populated	A textbox to enter up to 100 characters

C	**Disallowance of loss claimed, as the Income Tax Return of the previous year for which set off of loss is claimed was furnished beyond the due date specified under sub-section (1) of section 139- 143(1)(a)(iii)**			
S.No.	**Year for which Loss is claimed**	**Date of Filing the Income Tax Return of the Previous Year for which loss is claimed**	**Due date of Filing of the previous year Income Tax Return as per CPC records**	**Response**
Auto populated	Auto populated	Auto populated	Auto populated	A textbox to enter up to 100 characters

D	**Disallowance of expenditure indicated in the audit report but not taken into account in computing the total income in the Income Tax Return - 143(1)(a)(iv)**		
S.No.	**Particulars**	**Amount mentioned in the Income Tax Return**	**Amount mentioned in Form Annexure 3CD**
1	Amounts debited to the profit and loss account, to the extent disallowable under section 36	Auto populated	Auto populated
2	Amounts debited to the profit and loss account, to the extent disallowable under section 37	Auto populated	Auto populated
3	Amounts debited to the profit and loss account, to the extent disallowable under section 40	Auto populated	Auto populated
4	Amounts debited to the profit and loss account, to the extent disallowable under section 40A	Auto populated	Auto populated
5	Any amount debited to profit and loss account of the previous year but disallowable under section 43B	Auto populated	Auto populated
Response	A textbox to enter up to 100 characters		

E	**Disallowance of deduction claimed under sections 10AA, 80-IA, 80-IAB, 80-IB, 80-IC, 80-ID or section 80-IE, if the Income Tax Return is furnished beyond the due date specified under sub-section (1) of section 139 - 143(1)(a)(v)**			
S.No.	**Date of filing the Income Tax Return**	**Due date of Filing as per CPC records**	**Due date considered for processing**	**Response**

Auto populated	Auto populated	Auto populated	Auto populated	A textbox to enter up to 100 characters
F	**Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/143(1)(a)(vi)**			
	The comparison of information in Form 26AS and ITR is done based on the information available in Form 26AS on the date of commencement of processing of ITR. The standard responses for variance noticed have been provided for each Heads of Income as applicable for respective ITR form type. However, please be guided that you will be able to view only those tables for which there is a variance in your return and for which you are expected to provide you response in contention to your disagreement.			

Income from Salary

Income from Salary			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
1	Receipts offered under other heads of income	Income from Other Sources	Numeric only
2	Incorrect details quoted by Deductor	No such Income earned – Deductor Wrongly quoted my PAN	Numeric only
		Incorrect income reported by deductor	Numeric only
		Revised TDS return has been filed by deductor which needs to be considered now	Numeric only
3	Exempt under Double Taxation Avoidance Agreement	Country Code	Please select the country code with respect to which you are claiming exemption under DTAA
		Article of Double Taxation Avoidance Agreement	Please specify the DTAA Article Reference
		Amount	Numeric only

4	Receipts not taxable	Exempt u/s 10:	Please select the applicable section of exemption from the dropdown
		Amount	Numeric only
5	Any other reason if any (to be specified)	A textbox to enter up to 100 characters	Please specify any other reason for disagreement other than listed above in 100 characters.
Total Variance Explained			This field will be Auto Populated

Income from House Property

Income from House Property			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
1	TDS on Rent Advance	Amount of advance received	Numeric only
		TDS on the said advance	Numeric only
2	Income offered in Previous Year and TDS claimed in current year	Previous year in which income has been offered	Enter date in YYYY-YY format
		Amount of income offered in such Previous year	Numeric only
		TDS deducted	Numeric only
3	Incorrect details quoted by Deductor	No such Income earned – Deductor Wrongly quoted my PAN	Numeric only
		Incorrect income reported by deductor	Numeric only
		Revised TDS return has been filed by deductor which needs to be considered now	Numeric only

Income from House Property			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
4	Receipts offered under other heads of income	Income from Other Sources	Numeric only
5	Income belongs to Trust/AOP/Firm, however, TDS is made in the hands of Beneficiary/Member/Partner.	PAN of Trust/AOP/Firm	Please enter PAN
		Amount of Income Taxable in the hands of Trust/AOP/Firm	Numeric only
6	Income clubbed with another taxpayer u/s.64/65	PAN which is offering the income	Please enter PAN
		Amount of income clubbed	Numeric only
7	Exempt under Double Taxation Avoidance Agreement	Country Code	Please select the country code with respect to which you are claiming exemption under DTAA
		Article of Double Taxation Avoidance Agreement	Please specify the DTAA Article Reference
		Amount	Numeric only
8	Any other reason if any (to be specified)	A textbox to enter up to 100 characters	Please specify any other reason for disagreement other than listed above in

Income from House Property			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
			100 characters.
Total Variance Explained		This field will be Auto Populated	

Income from Profits or Gains from Business or Profession:

Income from Business and Profession			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
1	TDS deducted on Advance	Advance amount	Numeric only
		TDS on said advance	Numeric only
2	Income offered in Previous Year and TDS made in current year	Financial year in which income is offered	Enter date in YYYY-YY format
		Amount of income offered in previous year	Numeric only
		TDS Deducted	Numeric only
3	Receipts offered under other heads of income	Income under the head salaries	Numeric only
		Income from Other Sources	Numeric only
4	Receipts not taxable as exempt under Double Taxation Avoidance Agreement	Country Code	Please select the country code with respect to which you are claiming exemption under DTAA
		Article of Double Taxation Avoidance Agreement	Please specify the DTAA Article Reference
		Amount	Numeric only
5	Incorrect details quoted by Deductor	No such Income earned – Deductor Wrongly quoted my PAN	Numeric only
		Incorrect income reported by deductor	Numeric only
		Revised TDS return has been	Numeric only

		filed by deductor which needs to be considered now	
6	Income clubbed with another taxpayer u/s.64/65	PAN which is offering the income	Enter PAN
		Amount of income clubbed	Enter PAN
7	Income belongs to Trust/AOP /Firm, however, TDS is made in the hands of Beneficiary/Member / Partner.	PAN of Trust/AOP/Firm	Enter PAN
		Amount of Income Taxable in the hands of Trust/AOP/Firm	Numeric only
8	Any other reason if any (to be specified)	A textbox to enter up to 100 characters	Please specify any other reason for disagreement other than listed above in 100 characters.
Total Variance Explained		This field will be Auto Populated	

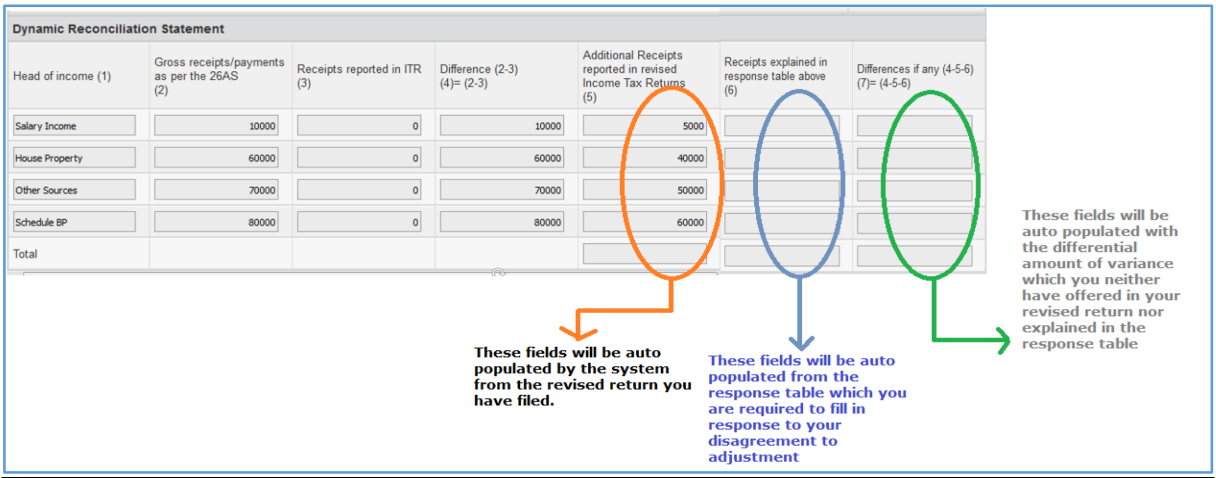
Income from Other Sources

Income from Other Sources			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
1	TDS deducted on Advance	Advance amount	Numeric only
		TDS on said Advance	Numeric only
2	Exempt under Double Taxation Avoidance Agreement	Country Code	Please select the country code with respect to which you are claiming exemption under DTAA
		Article of Double Taxation Avoidance Agreement	Please specify the DTAA Article Reference
		Amount	Numeric
3	Income offered in subseque	Financial year in which income is offered	Enter date in YYYY-YY format

Income from Other Sources			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
	nt Year and TDS made in current year	Amount of income offered in previous year	Numeric only
		TDS Deducted	Numeric only
4	Receipts offered under other heads of income	Income from Salary	Numeric only
		Income from House property	Numeric only
5	Incorrect details quoted by Deductor	No such Income earned –Deductor Wrongly quoted my PAN	Numeric only
		Incorrect income reported by deductor	Numeric only
		Revised TDS return has been filed by deductor which needs to be considered now	Numeric only
6	Income belongs to Trust/AOP/Firm, however, TDS is made in the hands of Beneficiary/Member/ Partner.	PAN of Trust/AOP/Firm	Enter PAN
		Amount of Income Taxable in the hands of Trust/AOP/Firm	Numeric only
7	Receipts not taxable	Exempt u/s 10:	Please select the applicable section claiming exemption
		Amount	Numeric only
8	Income clubbed with another	PAN which is offering the income	Enter PAN
		Amount of income clubbed	Numeric only

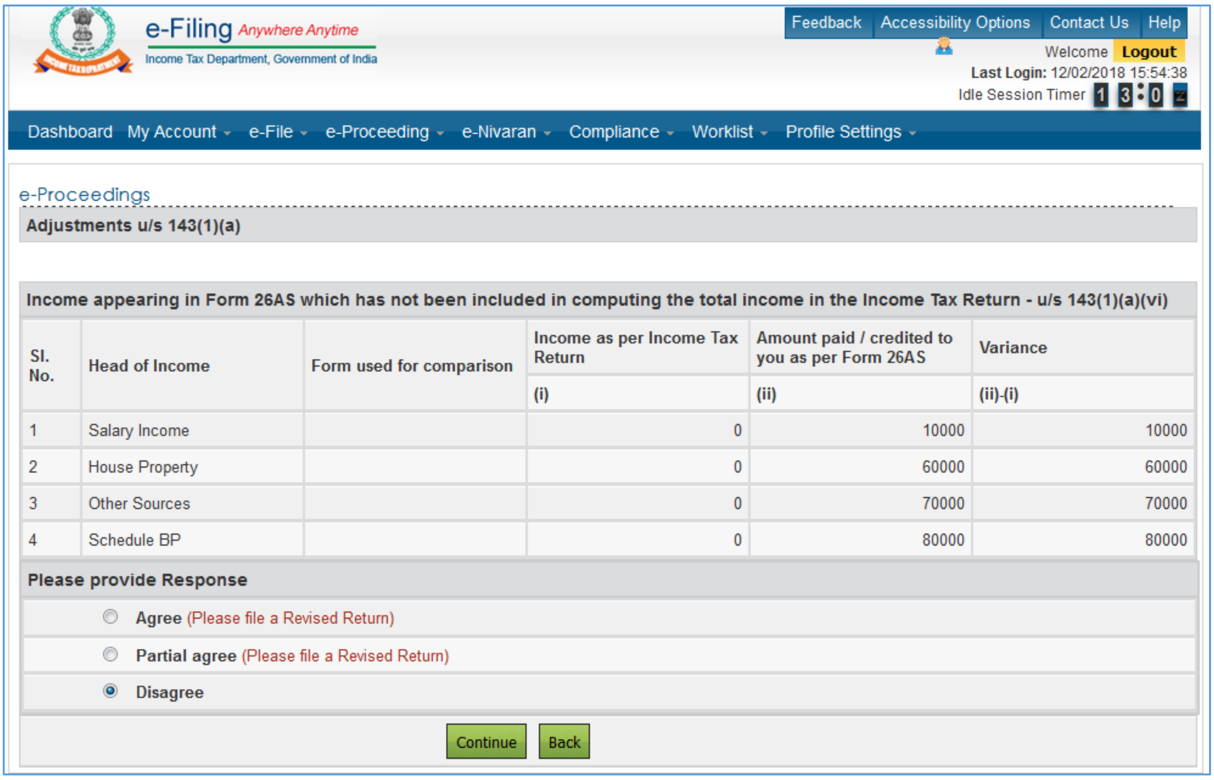
Income from Other Sources			
S.No.	**Reasons**	**Sub Reasons**	**Amount in INR**
	taxpayer u/s.64/65		
9	Any other reason if any (to be specified)	A textbox to enter up to 100 characters	Please specify any other reason for disagreement other than listed above in 100 characters.
Total Explained Variance		This field will be Auto Populated	

Reconciliation Statement



Option 3:

If you disagree to the adjustment, then you need to select the option "Disagreed" in the below mentioned screen.



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Income Tax Department, Government of India

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e-Proceedings

Adjustments u/s 143(1)(a)

Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/s 143(1)(a)(vi)

Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return	Amount paid / credited to you as per Form 26AS	Variance
			(i)	(ii)	(ii)-(i)
1	Salary Income		0	10000	10000
2	House Property		0	60000	60000
3	Other Sources		0	70000	70000
4	Schedule BP		0	80000	80000

Please provide Response

- **Agree** (Please file a Revised Return)
- **Partial agree** (Please file a Revised Return)
- **Disagree**

Continue | Back

For the screen-shots and the responses to be provided, please refer to partially disagree portion under Option 2.
Once you disagree, a response table with reconciliation statement for table A to F will be displayed (as shown in Option 2 above). You will be able to view only those tables for which the variance has been identified and a communication/intimation has been sent to that effect. You have to select the appropriate response from the standard response table for which you are in disagreement for adjustment and also submit the reconciliation statement by clicking the 'Submit' button. Upon clicking 'Submit' button there will be NO NEED to file a revised return. After submission of responses and reconciliation statement, the e-proceeding pending will be shown with a message as "Disagreed".

3 Steps to View Adjustments u/s 143(1)(a)

Step 1

To 'View' the submitted response, click on the 'View' hyperlink as shown in the below screenshot:

e-Proceedings

Assessment Year - 2017-18 **Proceeding Name** - Adjustment u/s 143(1)(a)

Reference ID	Notice Section	Description	Notice Issue Date	Document ID	Communication Sent Date	Due Date for Submission	Response
CPC/1718/A4/1138687211	143(1)(a)	Response to proposal of adjustment u/s 143(1)(a)	08/02/2018	-	15/06/2017	16/01/2019	- View

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e-Assessment/View

Adjustments u/s 143(1)(a)

Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/s 143(1)(a)(vi)

Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return	Amount paid / credited to you as per Form 26AS	Variance
			(i)	(ii)	(ii)-(i)
1	Salary Income	Form 9A	0	10000	10000
2	House Property	Form 9A	55000	60000	5000
3	Other Sources	Form 9A	90000	10000	1000
4	Schedule BP	Form 9A	50000	10000	40000

Income from Salary

Sl. No.	Reasons	Sub Reasons	Amount in INR
1	Receipts offered under other heads of income	Income from Other Sources	
2	Incorrect details quoted by Deductor	No such Income earned - Deductor Wrongly quoted my PAN	
		Incorrect income reported by deductor	
		Revised TDS return has been filed by deductor which needs to be considered now	
3	Exempt under Double Taxation Avoidance Agreement	Sl. No. | Country code | Article of Double Taxation Avoidance Agreement | Amount	
4	Receipts not taxable	Sl. No. | Exempt u/s 10: | Amount 1 | Any sum received by a Co-parcener from Hindu Undivided Family (H.U.F.) [Section 10(2)] | 2	
5	Any other reason if any (to be specified) - Please use the option if none of the above reasons are applicable	other reason Income from Salary	9998
Total Variance Explained			10000

Income from House Property

Sl. No.	Reasons	Sub-reasons	Amount in INR
1	TDS on Rent Advance	Amount of advance received	
		TDS on the said advance	
2	Income offered in Previous Year and TDS claimed in current year	Previous year in which income has been offered	
		Amount of income offered in such Previous year	
		TDS deducted	
3	Incorrect details quoted by Deductor	No such Income earned - Deductor Wrongly quoted my PAN	
		Incorrect income reported by deductor	
		Revised TDS return has been filed by deductor which needs to be considered now	
4	Receipts offered under other heads of income	Income from Other Sources	
5	Income belongs to Trust/AOP/Firm, however, TDS is made in the hands of Beneficiary/Member/Partner.	Sl. No. | PAN of Trust/AOP/Firm | Amount of Income Taxable in the hands of Trust/AOP/Firm	
6	Income clubbed with another taxpayer u/s.64/65	PAN which is offering the income	
		Amount of income clubbed	
7	Exempt under Double Taxation Avoidance Agreement	Sl. No. | Country Code | Article of Double Taxation Avoidance Agreement | Amount 1 | AFGHANISTAN | ARTICLE1 | 100	
8	Any other reason if any (to be specified) - Please use the option if none of the above reasons are applicable	Any other reason if any Income from House Property	4900
Total Variance Explained			5000

Income from Other Sources

Sl. No.	Reasons	Sub-reasons	Amount in INR
1	TDS deducted on Advance	Advance amount	
		TDS on said Advance	
2	Exempt under Double Taxation Avoidance Agreement		
3	Income offered in subsequent Year and TDS made in current year	Financial year in which income is offered	
		Amount of income offered in previous year	
		TDS Deducted	
4	Receipts offered under other heads of income	Income from Salary	
		Income from House property	
5	Incorrect details quoted by Deductor	No such Income earned - Deductor Wrongly quoted my PAN	
		Incorrect income reported by deductor	
		Revised TDS return has been filed by deductor which needs to be considered now	
6	Income belongs to Trust/AOP/Firm, however, TDS is made in the hands of Beneficiary/Member/Partner.		
7	Receipts not taxable		
8	Income clubbed with another taxpayer u/s.64/66	PAN which is offering the income	
		Amount of income clubbed	
9	Any other reason if any (to be specified) - Please use the option if none of the above reasons are applicable	Any other reason if any Income from Other Sources	4000
Total Variance Explained			4500

Row 2 sub-table:

Sl. No.	Country Code	Article of Double Taxation Avoidance Agreement	Amount
1	ALAND ISLANDS	ARTICLE2	200
2	ALBANIA	ARTICLE3	300

Row 6 sub-table:

Sl. No.	PAN of Trust/AOP/Firm	Amount of Income Taxable in the hands of Trust/AOP/Firm

Row 7 sub-table:

Sl. No.	Exempt u/s 10:	Amount

Income from Profits or Gains from Business or Profession:

Sl. No.	Reasons	Sub Reasons	Amount in INR
1	TDS deducted on Advance	Advance amount	
		TDS on said advance	
2	Income offered in Previous Year and TDS made in current year	Financial year in which income is offered	
		Amount of income offered in previous year	
		TDS Deducted	
3	Receipts offered under other heads of income	Income under the head salaries	
		Income from Other Sources	
4	Receipts not taxable as exempt under Double Taxation Avoidance Agreement	Sl. No. / Country Code / Article of Double Taxation Avoidance Agreement / Amount	
		1 / ALGERIA / ARTICLE11	111
		2 / AMERICAN SAMOA / ARTICLE22	222
		3 / ANDORRA / ARTICLE33	333
5	Incorrect details quoted by Deductor	No such Income earned - Deductor Wrongly quoted my PAN	
		Incorrect income reported by deductor	
		Revised TDS return has been filed by deductor which needs to be considered now	
6	Income clubbed with another taxpayer u/s.64/65	PAN which is offering the income	
		Amount of income clubbed	
7	Income belongs to Trust/AOP/Firm, however, TDS is made in the hands of Beneficiary/Member/Partner.	Sl. No. / PAN of Trust/AOP/Firm / Amount of Income Taxable in the hands of Trust/AOP/Firm	
8	Any other reason if any (to be specified) - Please use the option if none of the above reasons are applicable	Any other reason if any (to be specified) Please Income from Profits or Gains from Business or Prof	39334
Total Variance Explained			40000

Dynamic Reconciliation Statement

Head of income (1)	Gross receipts/payments as per the 26AS (2)	Receipts reported in ITR (3)	Difference (2-3) (4)= (2-3)	Additional Receipts reported in revised Income Tax Returns (5)	Receipts explained in response table above (6)	Differences if any (4-5-6) (7)= (4-5-6)
Salary Income	10000	0	10000	0	10000	0
House Property	60000	55000	5000	0	5000	0
Other Sources	10000	90000	1000	0	4500	-3500
Schedule BP	10000	50000	40000	0	40000	0
Total				0	59500	-3500

Response	Disagreed

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