E-Proceedings

Income Tax guide

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What is an E-proceeding?

It is an electronic platform created by the Income Tax department for conducting proceedings. The objective is to bring transparency and efficiency in the income tax related proceedings.

All the notices/intimations/letters from the department will be available under e-Proceedings where the assesse would be able to submit the response along with attachments by uploading the same on e-Filing portal. The response submitted can be viewed by the Assessing Officer electronically in Income Tax Business Application (ITBA).

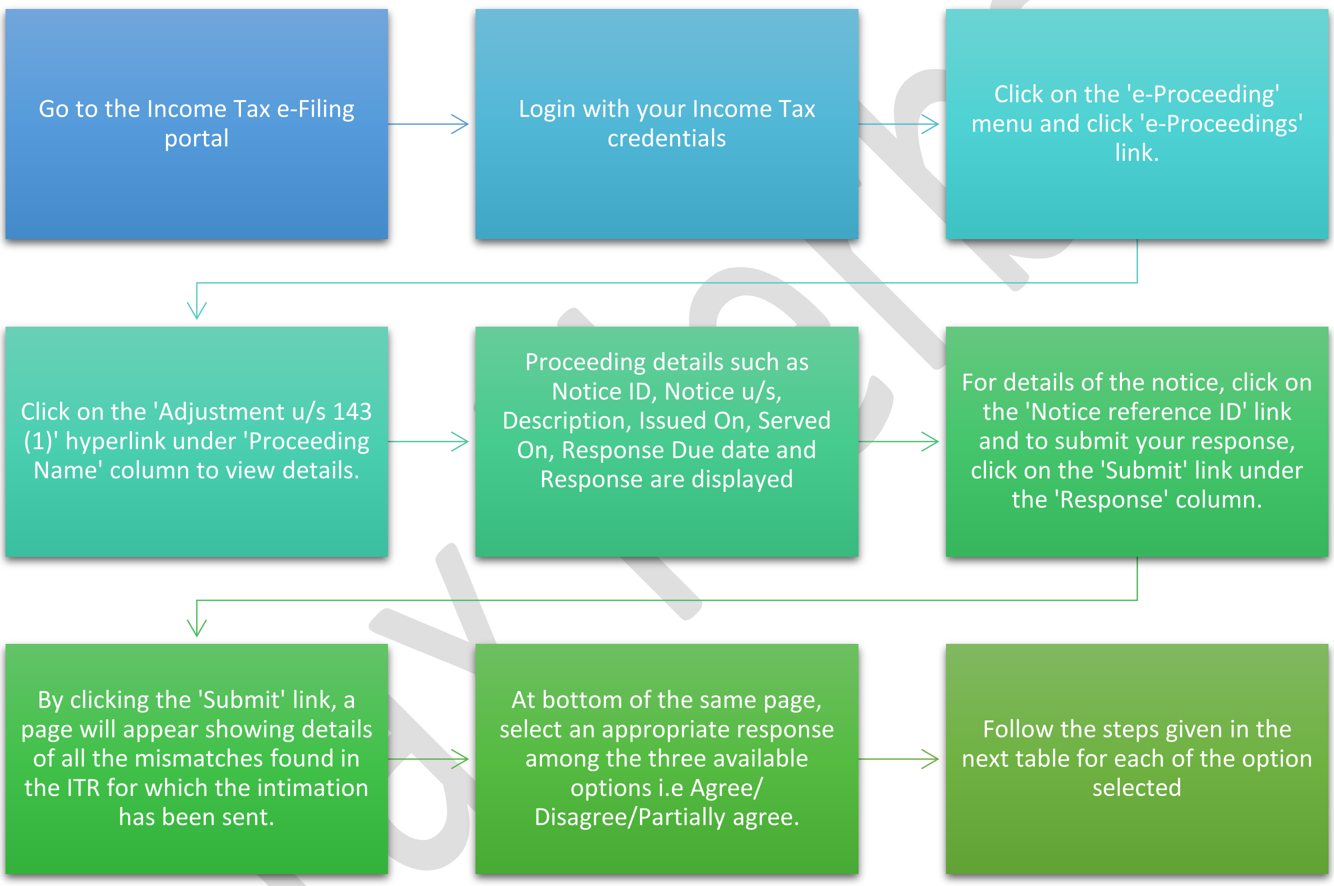
What are the Benefits of E-Proceedings?

- ✓ Reduce the compliance burden on the taxpayers and facilitate quicker resolution
- ✓ Retain complete information of all e-submissions made during assessment proceedings
- ✓ Overcome the risk of loss and damage to files.
- ✓ Environment friendly i.e. Paperless

For any assistance in your Business for Taxation, Accounting, companies Act compliances etc. contact ***TaxHerbs*** *from the links at the end of the document* 😉.

What are the steps of responding?

Given below are the steps on how to respond to the Adjustments notice issued u/s 143(1)(a) of the Income Tax Act:



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1	If you choose to **'Agree'** with the variances received from the income tax department, then you must file the revised return before submitting the response.	If you choose to **'Partially Agree'** with the variances received from the income tax department then you must file, the revised return for the agreed variances before submitting the response for the disagreed variances.	If you choose to **'Disagree'** with the variances received from the income tax department, you need to choose ' Disagree' and Click 'Continue'.
2	The revised return can be filed by clicking the 'Please file a Revised Return' hyperlink available next to 'Agree' option or the same can be done through 'e-File Income Tax Return '.	The revised return can be filed by clicking the 'Please file a Revised Return' hyperlink available next to 'Partially Agree' option or the same can be done through 'e-File Income Tax Return '.	In the next page, the taxpayers can enter their responses in the text boxes available against each of the variances listed and reconcile the variances in the 'Dynamic Reconciliation Statement'.
3	After filing the revised return, the 'Latest Revised Acknowledgement Number' will be auto filled in the page containing details of variances.	After filing the revised return, the 'Revised Acknowledgement Number' will be auto filled in the page containing details of variances. The taxpayer must provide the response to the disagreed variances and reconcile the variances in the Dynamic Reconciliation Statement'.	
4	Click on 'Submit '. A success message will be displayed as 'Agreed and Revised Return filed'	Click on 'Submit', a success message will be displayed as 'Partially Agreed and Revised Return filed'.	Click on 'Submit'. A success message will be displayed confirming the submission.

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Other points to be taken care

- ✓ If response submission is made in instalments, then you need to choose the response type as "Partial".
- ✓ In case of multiple partial responses, while submitting the last of the partial responses, the 'Response Type' to be chosen as 'Full Response' to indicate that you have nothing more to submit further.
- ✓ Maximum characters allowed in 'Response/Remarks' field is 1000 characters. The file name of the attachment should not exceed 100 characters and the file name should not be repeated.

- ✓ If list of drop-down values does not include the 'Attachment Description' of the document that you propose to attach, choose the value "Others" and enter the name of the document in lines with the other drop-down values.
- ✓ Maximum of 10 PDF attachments can be submitted in a single response submission and any number of submissions can be made in response to a single notice/intimation/order. Maximum size for each attachment should not exceed 10 MB. If a document size exceeds 10 MB size, kindly split the document into two or more files with document name differentiated by tagging _1, _2, _3 etc. Example: Bank account statement_1, Bank account statement_2 etc.
- ✓ In case, you have missed out submitting any response or documents you can submit additional response even if the response type mentioned earlier was 'Full Response', if the 'Submit' hyperlink against a proceeding is enabled.

Some good Scanning tips

- ✓ Set the Scan Clarity to at least 300 DPI.
- ✓ Choose the format of saving the document as PDF and name the document appropriately
- ✓ Scan the document in Black and White only.
- ✓ Please ensure that the document is not password protected.
- ✓ Scan only the original document
- ✓ Ensure that the document size is A4 or letter size only.
- ✓ If there are multiple pages, kindly scan all the pages into a single file and ensure that the final size of the PDF does not exceed more than 10 MB.
- ✓ Please ensure the original Document that is being scanned is clear and not faded
- ✓ If the documents are handwritten, please ensure that it is clear and legible.
- ✓ Please ensure documents are devoid of ink bleeding or smudging.