

FAQ on e-Filing of Income tax Return

1. What is e-Filing of Returns?

Answer: Filing of Income Tax returns is a legal obligation of every person whose total income for the previous year has exceeded the maximum amount that is not chargeable to income tax under the provisions of the I.T Act, 1961. Income Tax Department has introduced a convenient way to file these returns online using the Internet. The process of electronically filing your Income tax returns through the Internet is known as e-filing of returns.

2. How is e-Filing different from the regular filing of returns?

Answer: E-filing offers convenience of time and place to tax payers. This facility is available round the clock and returns could be filed from any place in the world. It also eliminates/ reduces interface between assessee and tax officials. **The procedure of e-filing is explained on the home page of the website.**

3. What are the steps in brief to upload the tax returns on this website?

Answer:

- i. Visit ITD e-filing website <https://incometaxindiaefiling.gov.in>
- ii. Select appropriate type of Return Form based on Sources of Income and status of taxpayer. Download the excel based utility from the ITD e-filing website.
- iii. Fill your return offline in the downloaded excel sheet and generate a XML file. Register your PAN on the ITD e-filing website, if you are using it for the first time. User id / Login id will be the PAN itself. After successful registration an activation link will be sent to your registered email id. Upon activation you can avail various facilities available on e-filing website including submission of income tax return.
- iv. After login, click on "**Submit Return**". Select the AY and type of form to be uploaded.
- v. Browse to select XML file for uploading in the ITD e-filing website and click on "**Upload**" button.
- vi. On successful upload, acknowledgement details would be displayed. Click on "**Download**" to download the acknowledgement i.e. **ITR-V** Form for the taxpayers, who are not using digital signature. This is an acknowledgement cum verification form. The tax payer has to print and duly sign the same and send it to "**Income Tax Department – CPC, Post Bag No - 1, Electronic City Post Office, Bengaluru - 560100, Karnataka**" within 120 days of uploading the return on the ITD e-filing website by **ordinary post or speed post only**. Upon receipt of the ITR-V, the ITD will send **an e-mail acknowledging the receipt of ITR-V to the email id entered in the return form**. No Form ITR-V shall be received in any other office of the Income-tax Department or in any other manner. This completes the return filing process for non-digitally signed returns.
- vii. **For the taxpayers using digital signature for uploading the form**, taxpayer has to register the DSC before uploading the return. In these cases, no ITR-V

will be generated. Website will generate "**Acknowledgement**" instead and return will be treated as filed. Taxpayer may take a printout of the "**Acknowledgement**" for his/her record.

4. I have forgotten my password. What is to be done to retrieve it?

Answer: Click on the [forget password](#) link from the login page in ITD e-filing website. In the password reset page, one of the following can be selected by the taxpayers:

- i. Enter the answer to the secret question, taxpayer has entered in the registration details. OR
- ii. Enter the A.Y. and acknowledgement number of any of earlier e-filed return by the taxpayer since A.Y. 2007-08
- iii. Enter the new password twice and also the CAPTCHA CODE appearing on the screen. Click on Reset Password to reset the password of your user id.
- iv. Further if do not have either, send a email request from registered email-id, which taxpayer has entered in the registration profile, to validate@incometaxindia.gov.in having following details
 - a. PAN,
 - b. Name of the assessee as appearing in the PAN card,
 - c. Date of Birth / Date of incorporation,
 - d. Name of the Father as appearing in the PAN card
 - e. Address
 - f. Mobile number
 - g. Registered email id.

The ITD will send its response via email.

5. What to do if there is an "INTERNAL ERROR" at the time of registration?

Answer: Kindly try again and if the problem persist, kindly send a email request to efiling@incometaxindia.gov.in with the following details required for registration

- a. PAN
- b. First Name
- c. Middle Name
- d. Last Name
- e. Date of Birth/Date of Incorporation
- f. Father's First Name
- g. Father's Middle Name
- h. Father's Last Name
- i. Address
- j. Phone
- k. Email id

6. In case, taxpayer has entered the wrong email-id during registration and taxpayer is not able to activate its user id, what is to be done by taxpayer to activate the account?

Answer: Kindly send an e-mail request to validate@incometaxindia.gov.in for activation of your user-id with the following details required for registration

- a. PAN
- b. First Name
- c. Middle Name
- d. Last Name
- e. Date of Birth/Date of Incorporation
- f. Father's First Name
- g. Father's Middle Name
- h. Father's Last Name
- i. Address
- j. Phone
- k. Email id

Once the user-id is activated by the ITD, kindly login on the ITD e-filing website and go to **My Account** to update the email-id, mobile number, answer to the secret question etc. to avoid this problem in future

7. Can a LEGAL HEIR file the return of the deceased assessee for compulsory DSC cases?

Answer: Yes. First, the legal heir has to obtain a DSC in his own capacity. The DSC of the legal heir, so obtained can be registered in the ITD e-filing website as follows: The details of Legal heir and the deceased assessee, such as :

- a. PAN
- b. First Name
- c. Middle Name
- d. Last Name
- e. Date of Birth
- f. Father's First Name
- g. Father's Middle Name
- h. Father's Last Name
- i. Mobile Number

have to be sent through e-mail to efiling.administrator@incometaxindia.gov.in along with the documentary evidences (in scanned format) i.e. death certificate of the deceased assessee. After receiving these details by the e-filing administrator, the Legal heir's PAN will be linked to the deceased assessee and a confirmation email will be sent to email id of the Legal heir and then only, the return of the deceased assessee can be filed electronically by Legal heir.

8. My Challan of payment of Advance Tax or Self Assessment Tax does not contain correct PAN or Assessment Year. Will the claim be allowed?

Answer: No. You are advised to get it corrected by making written request to Branch of Bank from where payment has been made upto 15 days of payment and thereafter to your Assessing Officer. Detailed challan correction mechanism is available at [LeftMenu_ChallanCorrectionMechanism_26082011.pdf](#)

9. If the last date of filing falls on Saturday or Sunday or Public Holiday and Income Tax Department is closed on these days, can subsequent Monday be treated as "Last date of Filing"?

Answer: Yes, if Income Tax Department is closed on these days. Otherwise No.

10. The Assessing Officer (AO) designation and code as per 'Know your PAN' is different from Jurisdictional AO that I know?

Answer: Please apply before the jurisdictional Assessing officer to initiate the process of acquiring PAN by Jurisdictional Assessing Officer.

11. How can taxpayer find his Assessing Officer (AO) Code ?

Answer: Click on "**Know your Jurisdiction**" Sub Menu under "**Services**" menu on the home page of ITD e-filing website.

12. How can I come to know about TAN of my deductor ?

Answer: Kindly refer to Form 16 or Form 16A issued by the employer for the TAN number. You can also see the details of deductor in the 26AS Tax credit statement made available by the NSDL in its website, which can be easily accessed through ITD e-filing website.

13. In the cases of refunds, the information desired is MICR, bank a/c number and type of account. The assessee is not required to mention the name of the bank. However, this may be necessary to ensure that the refund is not credited to a wrong account due to quoting of incorrect MICR code.

Answer: As per prevalent standard banking practice, it is MICR code and the Bank account number which uniquely determines the destination account. In case of wrong MICR code, the refund credit will fail but would not be credited to the wrong account at all.

14. How do I know whether my e-return is being processed at CPC Bangalore or the Assessing Officer.

Answer: The taxpayer is advised to login to the website using his/her user ID and password and select the sub menu option 'CPC Processing Status' under the menu option 'Services' on the homepage of ITD e-filing website to check the status of return for a given assessment year.

15. What are the due dates for filing of returns for non-corporate and corporate taxpayers?

Answer: As per the provisions of section 139 of the Income Tax Act, 1961 the due dates for filing of returns of income for different category of assessee are as under:

- i. For all Corporate assessee and all such non corporate assessee, whose accounts are required to be audited, including working partners of such firms, the **30th Sept. of the Astd.Year.**

- ii. For such corporate assessee which is required to furnish a report u/s 92E of the I T Act, 1961, the **30th Nov. of the Astt.Year.**
- iii. For any other assessees, the **31st July of the Astt.Year.**

16. Is it mandatory for all firms to file their return electronically?

Answer: No. Only those firms, who have to get their accounts audited under 44AB of the Income Tax Act, 1961.

17. Is it mandatory to file return of income after getting PAN?

Answer: No. The liability to file return of income arises only when you have taxable income.

18. Who can file the return for a deceased assessee ?

Answer: A legal heir can file the return in such case.

19. If I have paid excess tax, how and when will it be refunded to me?

Answer: To claim the excess paid tax, the assessee has to file returns of income, irrespective of the fact whether the income is taxable or not. The amount of refund will be remitted to the assessee either through cheque or directly to the back account as mentioned in the ITR form after the processing of the return.

20. For whom e-filing is Mandatory ?

Answer: for all Corporate Assessee, Firms who have to get their accounts audited under 44AB, All those Individual Assessee who have to get their accounts audited under 44AB of Income Tax Act, 1961 or also having an income of Rs.10.00 lacs or more.

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