Frequently Asked Questions (FAQs)

E FILING AND CPC

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Frequently Asked Questions (FAQs)

GENERAL QUESTIONS

E Filing

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:

- Visit ITD e-filing website **https:\\incometaxindiaefiling.gov.in**
- 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.
- 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.
- After login, click on "**Submit Return**". Select the AY and type of form to be uploaded.
- Browse to select XML file for uploading in the ITD e-filing website and click on "**Upload**" button.
- 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.
- **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.

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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:
1) Enter the answer to the secret question , taxpayer has entered in the registration details.   OR
2) Enter the A.Y. and acknowledgement number of any of earlier e-filed return by the taxpayer since A.Y. 2007-08.
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.

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 1) PAN, 2) Name of the assessee as appearing in the PAN card, 3) Date of Birth / Date of incorporation, 4) Name of the Father as appearing in the PAN card 5) Address 6) Mobile number 7) 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
PAN
First Name
Middle Name
Last Name
Date of Birth/Date of Incorporation
Father's First Name
Father's Middle Name
Father's Last Name
Address
Phone
Address
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
PAN
First Name
Middle Name
Last Name
Date of Birth/Date of Incorporation
Father's First Name
Father's Middle Name
Father's Last Name

Address
Phone
Address
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 :
PAN
First Name
Middle Name
Last Name
Date of Birth
Father's First Name
Father's Middle Name
Father's Last Name
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
http://incometaxindia.gov.in/archive/LeftMenu_ChallanCorrectionMechanism_26082011.pdf

9. The last date of filing falls on Saturday or Sunday. Can I file my e-return on subsequent Monday?

Answer. Yes.

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.

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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 userid 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 assessees are as under:

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

QUESTIONS RELATED TO FORMS

20. Who should use which form for A.Y. 2011-12 onwards?

Answer: Following table may be used for selecting the right type of form. The type of FORM depends on the status of the assessee and his source of income.

Source of Income	ITR						
	1	2	3	4	4s	5	6
	Individual & HUF					Firms, BOI, LA, AOP	Company
Income from salary and pension	•	•	•	•	•		
Income from other sources (only interest income or family pension)	•	•	•	•	•		
Income / loss from other sources	•	•	•	•	•	•	•
Income / loss from house property	•	•	•	•		•	•
Capital gain / on sale of property / investment	•	•	•	•	•	•	•
Partner in a partnership firm		•	•		•		
Income from proprietary business/ profession				•	•		
Income from presumptive business					•		
Income/ loss from business					•	•	•

21. Is it mandatory for certain classes of assessees to submit the Income tax returns electronically for AY 11-12 onwards?

Answer: Yes. It is mandatory for **all companies and those non-corporate assessees who have to get their accounts audited u/s 44 AB of the Act** to file their return electronically with Digital Signature Certificate for A.Y. 2011-12 onwards.

22. Whether the address given in the PAN database (as per ITD e-filing website) is to be quoted or the current address which may be different from the PAN database address, can also be quoted?

Answer: The assessee has to quote the current address on the return forms. In case, the address on the PAN database is no longer valid, the taxpayer may contact NSDL/UTI for change of address.

23. What will be the status of audit report under section 44AB as now it is not required to be furnished along with the return of income?

Answer: This issue has already been clarified by Circular no. 9 dated 10.10.2006 issued by CBDT. As clarified therein, the new annexure less forms are not to be attached with any documents.

24. In case the assessee desires to convey something by the way of separate note which may be essential, no separate space has been provided for that?

Answer: This is already been clarified by **Circular no. 9** of the Board.

25. Which Form of returns would be applicable in case an assessee wants to file return for earlier years? In such a situation can he file the return in physical form?

Answer: For earlier years, paper returns could be submitted except for Companies. For the companies, filing of e-return is mandatory from A.Y. 2006-07 onwards. For non-corporate assessee covered by audit u/s 44AB, filing of e-return is mandatory from A.Y. 2011-12 onwards.

26. The assessee who is under presumptive taxation scheme i.e. "no accounts case", what he should write for sundry debtors, sundry creditors, stock in trade, cash balance, gross profit as he may not have all these details since he is not maintaining books of accounts.

Answer: He has to give these figures from primary records i.e bank statements, cash books etc.

27. Which are mandatory fields in ITR form?

Answer: The fields which are marked in red colour are mandatory fields. This is mentioned on the return form itself.

28. I want to file the return of an AOP. Which form I need to fill?

Answer: ITR- 5.

QUESTIONS RELATED TO E-FILING PROCESS

29.. I don't understand the process of e-filing. What should I do?

Answer: To understand the procedure to file e-returns, use the Help file, available on home page of the ITD e-filing web site, which can be accessed by clicking the link "How to e-File" to know more about e-returns.

30. What information do I need, to register myself in the ITD e-filing website?

Answer: The basic information required is: PAN, Full Name, DOB, Postal Address, valid e-mail id and Mobile number.

31. What happens if I Don't Register?

Answer: Without the unique User ID and password, no individual will be able to access the web site. This registration needs to be done only once.

32. Should Registration be made in the name of the Company or can a director register in his name and file the returns of the company from his user id?

Answer: No. A company's PAN is required to be registered on ITD e-filing website for uploading the return of the company.

33. Can a Chartered Accountant (CA) can file return on behalf of the Company?

Answer: No. The person authorized by the company to file the return, can file the return of the company online.

34. What do I do next after registration?

Answer: After registration, ITD will send an activation link on the registered email id of the taxpayer. Once the taxpayer clicks the same, the user-id of the taxpayer becomes functional. Now, the taxpayer can login into ITD e-filing website. Therefore, taxpayer is advised to provide a valid email id in the registration profile.

35. What is the Return Preparation Software?

Answer: The ITD e-filing website has provided User Friendly utilities in Excel format for free download. These may be used by the individuals or organizations to file their returns electronically. These utilities are called the 'Return Preparation Software'. The input to the "Return Preparation Software" will be the actual data that taxpayer need to fill while preparing return of income.

36. Is it necessary that I use the Client Side Utility created by Income tax Department? Can I use some other utility?

Answer: Yes. The e-Return Preparation Software provided at the ITD e-filing website are free for anyone to use in order to create the e-return XML file. End users are also free to use any other utility created by other software providers, as long as the XML output conforms to the XML Schema which has been posted at the E-Filing website.

37. What are the system requirements to download and use the Client Side Utility?

Answer: The <u>minimum</u> system requirements needed to download and use the Return Preparation Software are :

PC with 128 MB RAM, P-III processor, MS Excel, Internet connection, Internet Browser, at least 25 MB free hard disk space,, Adobe Acrobat Reader, and Windows Operating system (Win 2000 or higher version), Java Run-time Environment Version 6 (Beta) for using DSC.

38. What is XML?

Answer: XML stands for Extensible Markup Language. It is a general purpose markup language designed especially for Web documents. XML is a way of describing data and it allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations. Any Client Side Utility which creates an e-return XML will be a file with an extension **.xml**. This is the file that must be uploaded to the ITD e-filing website.

39. What is a Schema?

Answer: A schema refers to the collection of database objects associated with a particular database. Any user who files e-return will have created an xml file based on the schema. A simple analogy would be that the schema represents a letter template where the user enters the addressee details, name, salutation, body text etc which then completes the document which is the equivalent of an xml file. The template ensures uniformity and standardization of the format of the letter in the same way that the schema provides a structure to the xml file.

On uploading the file on to the system, a unique database object is created in the Income tax Department system. If you are using the services of the Utilities available at the e- Filing website, or any other Utility capable of generating an e-return XML for these forms, you need not download the schema or be worried about it. The Schema is made available to those individuals, software companies and organizations who wish to use this code to help create their own software utility for filling up these forms.

40. Why do I get an error message at the time of submission/uploading of return ?

Answer: It could generally happen due to incorrect data or non-filling of mandatory fields. Rectify the errors until there are no further error messages. Please do not use any Special Characters such as   **-, _, &, !, ^, <, >, #, ~, %,** or * while doing data entry since it may cause an error while generating XML file or while uploading the XML file. In case the problem persists, co4ntact the ASK call center at ask@incometaxindia.gov.in or the E filing Call Centre at

Comment [U1]: Number 0124243800

41. What is to be done if taxpayer get NULL error, while uploading the xml file ?

Ans. This particular problem happens when there is slow internet connection or network congestion, as the XML is file is not read completely and henceforth > it throws exception stating to upload proper XML. Trying after sometime may resolve this problem. Kindly follow the following steps :

Set the Internet Explorer settings to Low. Go to Control Panel -- Java -- General --- Settings Uncheck the 'Keep Temporary Files on my computer " and click the 'Delete Files' button and press OK.

Close your existing browser and open a new browser and upload your xml file again. Moreover, use only Internet Explorer or Google Chrome as your browser. If the problem persist, kindly contact the ASK call center at ask@incometaxindia.gov.in.

42. I have saved the xml file in my computer but while uploading system is giving the error "Cannot read the xml file? What should I do ?

Ans. Kindly set the Internet Explorer Security Settings to Low as per following steps :
a) In case of windows professional/vista, then
Go to Control Panel -- Java -- General ---Settings
Kindly uncheck the 'Keep Temporary Files on my computer " and click the 'Delete Files' button and press OK. Close your existing browser and open a new browser.
b) In case of Windows XP, then
Go to Control Panel ---- Other Control Panel Options -- Java --- General ---Settings
Kindly uncheck the 'Keep Temporary Files on my computer " and click the 'Delete Files' button and press OK
Close your existing browser and open a new browser.

43. Where do I save the downloaded files. Can I delete them later ?

Answer: You can download the files on to your local machine. Fill in the required information and upload the file back on to the web site. After receiving an acknowledgement of the submission, the file can be saved. It is recommended that the XML file be retained for your records. It is recommended that a print out of the duly filled form be taken for your record.

44. What to do when there is an Error in uploading the xml?

Answer The nature of problem may kindly be highlighted. A email may be sent to efiling@incometaxindia.gov.in along with the following details Userid, Password, xml file, PAN. The e-filing administrator will analyze the problem and will revert back to taxpayer with solution.

45. Is it mandatory to enter Bank Account details in case of foreign companies?

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Answer. The bank account details are mandatory in case of foreign companies due to the reason that if they are doing any transaction in India, they have to have the Bank Account in India.

46. Validate button is not working in Return Preparation software provided by the Department.

Answer. Kindly enable the macros in Microsoft Excel from the tools option, macro setting should be low or medium.

47. While making data entry in some fields in the utility provided by the Department, the error message flashes : "Password protected"

Answer : The field gives the error message 'Password Protected' in case when the person using the utility tries to enter the value in the field which is auto-calculated or the field which is auto populated from the other schedules.

QUESTIONS RELATED TO DIGITAL SIGNATURE

48. What is a Digital Signature?

Answer: A digital signature authenticates electronic documents in a similar manner a handwritten signature authenticates printed documents. This signature cannot be forged and it asserts that a named person wrote or otherwise agreed to the document to which the signature is attached. The recipient of a digitally signed message can verify that the message originated from the person whose signature is attached to the document and that the message has not been altered either intentionally or accidentally since it was signed. Also, the signer of a document cannot later disown it by claiming that the signature was forged. In other words, digital signatures enable the "authentication" and "non-repudiation" of digital messages, assuring the recipient of a digital message of both the identity of the sender and the integrity of the message.

A digital signature is issued by a Certification Authority (CA) and is signed with the CA's private key. A digital signature typically contains the: Owner's public key, the Owner's name, Expiration date of the public key, the Name of the issuer (the CA that issued the Digital ID), Serial number of the digital signature, and the digital signature of the issuer. Digital signatures deploy the Public Key Infrastructure (PKI) technology.

If you file electronically using digital signature you do not have to submit a physical copy of the return. Even if you do not have a digital signature, you can still e-File the returns. However, you must also physically submit the printed copy of the filled up Form along with the copy of the Provisional Acknowledgement Number of your e-Return.

49. How legal is a Digital signature?

Answer: India is one of the select band of nations that has the Digital Signature Legislation in place. This Act grants digital signatures that have been issued by a licensed Certifying Authority in India the same status as a physical signature. Digital signatures deploy the Public Key Infrastructure (PKI) technology.

50. If an individual does't have a Digital Signature, does this mean he/she cannot file the return online?

Answer: For non-auditable cases, DSC is not mandatory. If the DSC is used while uploading the return, the return will be treated as legally filed immediately after uploading. However in case, an individual does not have a DSC, he/she can still file the return electronically, but, in this case, a signed copy of ITR-V has to be sent to ITD CPC, Bengaluru within stipulated time. After receiving the signed copy of ITR-V at ITD CPC, return will be treated as legally filed.

51. How and where can I get a Digital Signature Certificate (DSC)?

Answer: The Information Technology Act, 2000 provides for use of Digital Signatures on the documents submitted in electronic form in order to ensure the security and authenticity of the documents filed electronically. Certification Agencies are appointed by the office of the Controller of Certification Agencies (CCA) under the provisions of IT Act, 2000. There are a total of seven Certification Agencies authorized by the CCA to issue the Digital Signature Certificates.

Name of Certifying Agency	Website	Address
Customs & Central Excise	http://icert.gov.in/	5th Floor, Hotel Samrat, Kautilya Marg, Chanakya Puri, New Delhi 110021
(n)Code Solutions Ltd., (A division of Gujarat Narmada Valley Fertilisers Company Ltd.)	http://www.ncodesolutions.com/	(n)Code Solutions, (A division of GNFC Ltd.) 301, GNFC Infotower, S G Highway, Ahmedabad 380054. marketing@ncodesolutions.com +91 79 40007300
e-Mudhra CA	http://www.e-mudhra.com/	M/S 3i Infotech Consumer Services Ltd., 3rd Floor, Sai Arcade, Outer Ring Road,Devarabeesanahalli, Bangalore – 560036, Karnataka, India , Phone:+91 80 67821616 , Fax: +91 80 67175306 , Email:info@e-mudhra.com
Institute for Development & Research in Banking Technology (IDRBT)	http://idrbtca.org.in/	IDRBT, Castle Hills, Road No.1, Masab Tank, Hyderabad, Andhra Pradesh 500 057 (India)
MTNL	http://www.mtnltrustline.com/	3rd Floor, Mahanagar Doorsanchar Sadan, 9, CGO Complex, Lodi Road, New Delhi 110003
National Informatics Centre	http://www.nic.in/	A Block CGO Complex, Lodhi Road,New Delhi 110 003
Safescrypt	http://www.safescrypt.com/	Safescrypt Ltd. II Floor, Tidel Park 4 Canal Bank Road Taramani, Chennai Tamilnadu 600113
Tata Consultancy Services Ltd.	http://www.tcs-ca.tcs.co.in/	Tata Consultancy Services Ltd. 11th Floor, Air India Building, Nariman Point, Mumbai 400 021

For further details, visit
http://cca.gov.in/rw/pages/faqs.en.do#igetadigitalsignaturecertificate

52. Do I need a fresh digital signature, in case I already have one?

Answer: A person who already has the specified class II or III DSC for any other application can use the same for filing the Income tax return and is not required to obtain a fresh PAN embedded DSC. Fresh PAN embedded DSC is required in cases where the existing DSC has expired.

53. How much does a DSC cost?

Answer: The Digital Signature certificates are typically issued with one year validity and two year validity. It includes the cost of medium (a USB token which is a one time cost), the cost of issuance of Digital Signature and the renewal cost after the period of validity. The issuance costs in respect of each Certification Agency vary and are market driven.

54. How can a DSC be attached with the return while uploading ?

Answer: The website allows the assessee to use digital signature as an option. Therefore it is not possible to embed the digital signature feature in the software utility /form. However, the assessee can browse and attach the digital signature at the time of submission of the e-return at his option. Taxpayer has to first register its DSC on the e-filing website (in the My account menu option) after entering into the system using login id and password. Once DSC is registered, taxpayer has to use the same DSC while uploading the return on the e-filing website.

55. The Web site accepts DSC in the .pfx format. Other formats like .cer are not being accepted. Can USB token based DSC be used to file the return ?

Answer: DSC in USB tokens are also accepted.

56. It is not clear what class of DSC should be used while filing the return ?

Answer: DSC should be of Class II or III only, issued by CCA approved certifying agencies in India.

57. Who can file the return of the company / firm / HUF?

Answer: In case, the electronic return is being signed digitally using a digital certificate, then the digital certificate should be that of the Authorized Signatory in accordance with the provisions of Section 140 of the IT Act.

Company : DSC of Managing Director / Director of the company.

Firm : DSC of Managing Partner of the firm

HUF : DSC of Karta

58. Company name has been changed in the income tax database but still on the e-filing website, previous name is shown after logging in, Why?

Answer. An email may be sent to efiling.administrator@incometaxindia.gov.in for change of name in the e-filing website also.

59. I am unable to register DSC in the ITD e-filing website ?

Answer. Kindly try again with the correct details. If the problem persists, send an email to efiling@incometaxindia.gov.in with the following details:
PAN
Name of the assessess
pfx file
pfx password

60. How to register the DSC of foreign company?

Answer : Kindly check the jurisdiction of PAN by using the 'Know your Jurisdiction' **functionality from** '**Services**' menu on the home page of ITD e-filing website. If the jurisdiction's area code is other than 'DLC' (DLC area code is used for International Taxation Jurisdiction) then the assessee should contact his/her Assessing officer and request for change of jurisdiction from Domestic Jurisdiction to International Taxation Jurisdiction. After transfer of the jurisdiction, DSC can be registered.

61. When I upload my return with DSC, I get the error 'fake path and can't read the file'. Why is it so?

Answer. Please do the following settings: Internet explorer-> Tools ->Internal Option -> Secutiry -> reset the setting to medium high, close and reopen the Internet Explorer.

62. I am not receiving any communication from ITD CPC regarding receipt of ITR-V, Intimation u/s 143(1) or other communications. What should I do?

Answer. Your email id and mobile number in ITD database may not be available. The electronic communications are sent to the email mentioned in the return and also to mobile number as mentioned in the return. It may be the case that your tax practitioner might have registered your PAN and might be receiving communications from CPC on his email ID and Mobile. Kindly ensure that the tax practitioner provides your own mail id and mobile no. in the return. You are advised to enter your own valid email id as well as your mobile number and not that of your tax practitioner, if you want to receive all the communication sent by the ITD. Further, to know the present status of e-return as well as ITR-V, facility has been provided under the menu "My Account" in the ITD e-filing website.

63. If the Original e-return is invalid because of non-receipt of ITR-V, can I file Original return once again?

Answer. If the Original Return has been rejected at CPC due to any reason :

(a) Case I : 120 days period (with extension, if any) has not elapsed – The assessee is required to send a signed copy of ITR-V again to "Income Tax Department – CPC, Post Bag No - 1, Electronic City Post Office, Bengaluru - 560100, Karnataka" **within 120 days of uploading the return by ordinary post or speed post only.**

(b) Case II : 120 days period (with extension, if any) has elapsed : The assessee is required to file a revised return, however, the revised return filed now will be treated as Original return.

64. The Demand entries communicated by ITD CPC in my case are erroneous and ITD CPC has adjusted these demands against my refund. Whom to contact to clarify the correct position of demand?

Answer. These demands have been intimated by the Jurisdictional Assessing Officer to the CPC and accordingly refund has been adjusted by the CPC. You are advised to contact the jurisdictional Assessing Officer with all the documentary evidences to get the mistake rectified. The adjusted refund can be issued only by the Assessing Officer after verification of demand and taxes for the demand year. Do not approach the CPC for the same.

65. If assesse does not receive any intimation from the CPC Bangalore u/s 148 or 153, then what is the procedure to contact CPC for refund without any reference no.?

Answer: If assessee does not receive any intimation from the CPC Bangalore u/s 148 or 153, then assesse needs to dial toll free number 18004252229 or paid number 080-22546500 and after the call is connected- Press 9 to speak to CPC executive on the IVR response.

66. How can I see the rectification status?

Answer Kindly login and goto My Account – Rectification – Rectification Status to check the status of the rectification

67. How can I open the rectification PDF, which is password protected?

Answer : The password is a combination of PAN (in lower case) and DOB in ddmmyyyy format for e.g. for PAN : bcmps1106b and dob : 02/10/1980, the password should be entered as bcmps1106b02101980.

68. If assessee has uploaded wrong rectification request, what is process of correction of rectification.

Answer : Assessee can withdraw rectification within 7 days of upload, if assessee has uploaded wrong rectification request.

69. Under which conditions, assessee needs to contact CPC Bangalore?

Answer : Assessee needs to contact CPC in case of refund and intimation related matters.

70. What is CPC help line number?

Answer : The helpline numbers for CPC are : 1800-4252229 (Toll free) chargeable No.080-22546500

71. Assessee wants to know email id for CPC?

Answer : All queries to CPC will be handled at the toll free number : 1800-4252229 or chargeable No.080-22546500

72. Assessee is not able to call on toll free number from abroad?

Answer : If Toll free no. not connected from the abroad, Call chargable No.080-22546500

73. What are the working hours of CPC?

Answer : Taxpayers can contact CPC from 8:00am to 8:00pm from Monday to Friday.

QUESTIONS RELATED TO REVISED RETURN & RECTIFICATION

74. Can I make rectification or other correspondence with CPC in paper form?

Answer: No

75. I am getting error while filing rectification u/s 154, "Input data does not match the records". What should I do ?

Answer. Kindly send a mail to efiling@incometaxindia.gov.in with the following details :
> CPC Order No
> CPC Order Date
> Aggregate Income Tax Liability (As Computed)
> Total Tax Credit Allowed (As Computed)

76. I have filed my e-return by using the utility of wrong Assessment year. Can I correct Assessment Year by revising the return?

Answer. Assessment Year is inbuilt in the utility. Once a utility provided by ITD is used, Assessment Year can not be changed. For each Assessment year, right or wrong, a revised return using the valid utility, subject to legal provisions, can be filed for that Assessment year only.

77. Can an e-return filed with one ITR Form say ITR-1 be revised in any other ITR Form?

Answer. Yes. However, the taxpayer should use the form as applicable.

78. My e-return has been processed by CPC raising a demand or with less refund. Whom do I need to approach for rectification.

Answer: So long as your processed e-return for relevant Assessment Year is still with CPC, the online rectification application may be made on website. However, in case, your processed e-return has been transferred to your Assessing Officer, then, you need to approach AO with rectification application on paper. For knowing the location of processed e-return (whether with CPC or the AO), the taxpayer is advised to login to the website using his/her userid and password and go to 'Services – CPC Processing Status'. The process status of return can be checked for a given assessment year.

79. I have filed the original return as paper return. Can I file the revised return as e-return?

Answer: No

80. I have filed the original return as e-return. Can I file the revised return in paper-form?

Answer: No

81. How to file a revised return?

Answer: If an assessee has filed the original or first return before the due date, then he may revise the original return. In case of revising the original return, the assessee has to choose the option of revise turn in place of original return. On choosing the 'Revised' return option, assessee needs to provide the Original efiling acknowledgement number and date of filing the original return. Further, the assessee is required to select the section of return filing as 139(5).

82. How many times I can file the revised return?

Answer: Legally, a return can be revised any number of times before the expiry of one year from the end of the Assessment Year or before the assessment by the Department is completed; whichever event takes place earlier.

83. If CPC sends intimation after processing the return but the amount of demand/refund is incorrect. At the time of filing of rectification, inspite of providing the correct details, the error message : '**Input data does not match the records'. What is the solution?**

Answer : Kindly refer to the following document regarding the 'Common Errors noticed while filing rectification'

https://incometaxindiaefiling.gov.in/portal/downloads/Common%20Errors_Efiled%20Rectification.pdf

If the entire details provided at the time of rectification are correct and still the assessee is facing the above error, then kindly send a mail to efiling@incometaxindia.gov.in with the following details :
    CPC Order No
    CPC Order Date
    Aggregate Income Tax Liability (As Computed)
    Total Tax Credit Allowed (As Computed)

84. What date should be provided in case 'Ancestral Date' is written on PAN Card ?

Answer. Kindly enter the date as 01/01/0001

85. Can I send the ITR-V to CPC by Registered Post
Answer. The tax payer has to send the duly signed copy of ITR-V to "Income Tax Department – CPC, Post Bag No - 1, Electronic City Post Office, Bengaluru - 560100, Karnataka" within 120 days of uploading the return **by ordinary post or speed post only.**

86. What are other formalities to be done after I print ITR-V?

Answer. Please refer to ITR-V Do's and Don'ts as available on website.

87. I have not received a copy of ITR-V in my mail id or the ITR-V received in my mail id is not opening, since it is a corrupt file. What should I do?

Answer : The assessee is adviced to login to the website using his userid and password and then go to My Account – My Return to get a copy of the ITR-V for the relevant assessment year.

88. Can more than one ITR-V be sent in one envelope

Answer: Yes, any number of ITR-Vs can be sent in one enveloped. Caution has to be maintained that the bar code printed in the ITR-V does not get folded.

89. What is the password to open ITR-V

Answer. The password is a combination of PAN (in lower case) and DOB in ddmmyyyy format for e.g. for PAN : bcmps1106b and dob : 02/10/1980, the password should be entered as bcmps1106b02101980