e-Verification Scheme 2021

Income Tax Department

Central Board of Direct Taxes

E-Verification Scheme, 2021:

- To match information received from Reporting Entities(RE)/Source with the Return of Income (ITR) filed by the taxpayer.
- Information disputed by the taxpayer is reconfirmed from RE/Source.
- If mismatch still persists, the mismatch is shared with the taxpayer for clarification/filing updated ITR u/s 139 (8A) of I. T. Act, 1961, if eligible.

Objectives of the Scheme:

- Promoting Voluntary Compliance.
- Enhanced transparency.
- Opportunity to the Taxpayer to explain the data.
- Use of technology for non-intrusive tax compliance.
- Facilitating correction of data.

Processes requiring taxpayer's attention:

1) View "Annual Information Statement (AIS) and submit objection if any:

a) Login to **https://eportal.incometax.gov.in**

b) On the home page click the tab **"AIS"**

c) Select **"Annual Information Statement" (AIS)" under tab "AIS"**

d) Select the relevant Financial Year.

e) Click on **"Annual Information Statement"** to view the financial transactions.

f) Click on a specific information.

g) On the right side is a feedback button by using which taxpayer can provide feedback from the menu options available which are :-

- Information is correct.
- Income is not taxable.
- Information is not fully correct.
- Information relates to their PAN/Year.
- Information is duplicate/included in other information.
- Information is denied.

2) Respond to 133(6) notice:

Step 1: Login to the e-Filing portal by using the URL **https://eportal.incometax.gov.in/**

Step 2: Go the **"Pending Actions"** tab, click on **"Compliance Portal"** This will navigate the user to Compliance Portal.

Step 3: On Compliance portal, click on **"e-Verification"** tab.

Step 4: Click on relevant **"Assessment Year"** on summary screen.

Step 5: Click on the DIN to download the notice.

Step 6: Click on **"Pending"** to provide response.

Step 7: Enter the remarks, attach the supporting document, and click on **"Submit"** to submit the response.

Steps to follow in case of Technical Difficulty:

- To respond only on compliance portal by accessing on **www.incometax.gov.in**
- Update web browser to the latest version.
- Disable POP-UP blocker.

FAQs:

1. What happens after tax payer raises an objection to any transaction reported in AIS?

Income Tax Department will seek confirmation from the source/reporting entity about the correctness of the data. Then:

I. If there has been a mistake, the data will be corrected.

II. If data is correct, further explanation/evidence will be called.

2. What is the usefulness of the e-Verification Scheme, 2021?

- Correcting the inaccuracy in data/information provided by Source/Reporting Entity.
- To inform the taxpayer about any transaction which could have been missed in computing income and taxes, and in filing Return of Income.
- To provide an opportunity to the taxpayer to correct any omissions in Return of Income by filing an updated Return of Income. Even a non filer can file an updated return.
- To provide an opportunity to the taxpayer to explain a transaction being verified before any further action by way of Assessment or Re-assessment is undertaken.

3. How taxpayer will know that notice under e-Verification has been issued to taxpayer?

- Visible on taxpayer e-filing portal account on **incometax.gov.in**
- E-mail to the latest e-mail address.
- Taxpayer will also receive SMS on the latest mobile number registered.

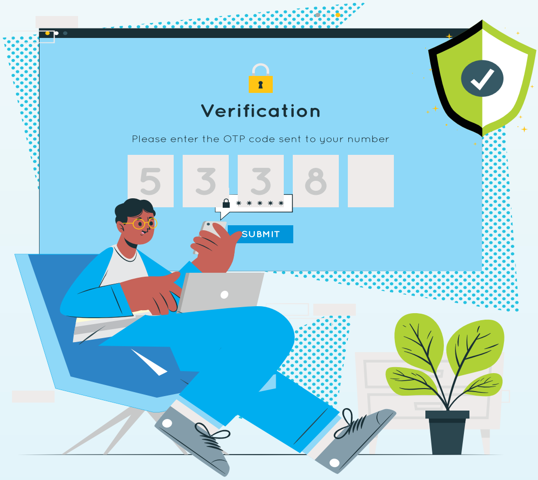
4. What taxpayer can do in case they are having difficulty in accessing the Compliance Portal for viewing notices or submitting responses?

Taxpayer may lodge a complaint at the helpdesk for **"Compliance Portal"** by calling **'18001034215'.**

5. What can taxpayer do if they have missed a transaction while calculating income in the Return of Income already filed?

- Consider Updating Return of Income under Section 139(8A) of the I.T. Act, 1961.
- Pay tax on the missed income along with additional tax to avoid further proceedings.
- Response can be submitted that the mismatch is accepted and the Return of Income has been updated or will be updated.
- Mismatch determined under the e-Verification Scheme will be subject to risk assessment for further proceedings, if the Return of Income is not updated expeditiously and correctly.

For further details, please refer to FAQs section on **www.incometax.gov.in | www.incometaxindia.gov.in**



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