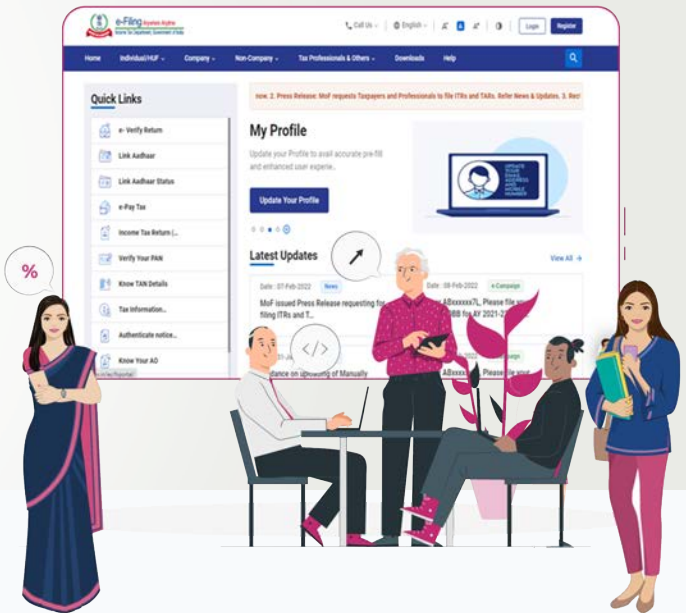


How to Revise an ITR?



Income Tax Department
Central Board of Direct Taxes

When a taxpayer discovers any omission or any wrong statement in the original Income Tax Return (ITR) submitted, the same can be corrected by filing a revised return in the e-Filing portal. A Revised Return can be filed at any time before the end of relevant Assessment Year (A.Y.) or before the completion of assessment, whichever is earlier.

Following are the steps to file the Revised Return in Online mode:

A. Prepare and submit Online (for ITR-1 to ITR-4 & ITR 7)

1. Go to the Income Tax e-Filing portal, 'www.incometax.gov.in'
2. Login to e-Filing portal by entering user ID (PAN/ AADHAAR), Confirm secure access message, Password and click '**Login**'.
3. Click on the '**e-File**' menu and click '**Income Tax Return**' link on e-File Income tax return.
4. On Income Tax Return Page:
 - Select 'Assessment Year'
 - Select Mode of filing – Online
 - Select the Status of the assessee
 - Select 'ITR form Number'
5. In the Online ITR Form, under '**Personal Information**' Tab, '**Filing Section**' will be prefilled as '**139(5) Revised-return revised after filing original return**' .
6. The details of the "**Receipt number**" and '**Date of filing of the original return**' will be pre-filled.

Note: For the Paper Filed Original returns if the acknowledgement number received is less than 15 digits then the acknowledgement number will be prefilled after suffix with Zero. The below table contains few of the examples.

Acknowledgement Number of the Paper Return	Acknowledgement Number will be prefilled in the Revised Return
7	7000000000000000
7654000123	765400012300000
765432100123456	765432100123456

7. Fill the relevant details of the online ITR form and submit the ITR.
8. e-Verify the returns for faster processing and quicker refunds or Send the ITR-V through normal or speed post to **"Centralized Processing Center, Income Tax Department, Bengaluru-560500"**

B. Following are the steps to file the Revised Return through Offline mode (for all ITRs)

1. Go to the Income Tax e-Filing portal, 'www.incometax.gov.in'
2. Download the Appropriate ITR utility under 'Downloads–Income Tax Returns'.
3. Extract the downloaded utility into a separate folder and Open the Utility from the extracted folder. (For more information and prerequisites, refer the 'Readme/ General instructions' document).

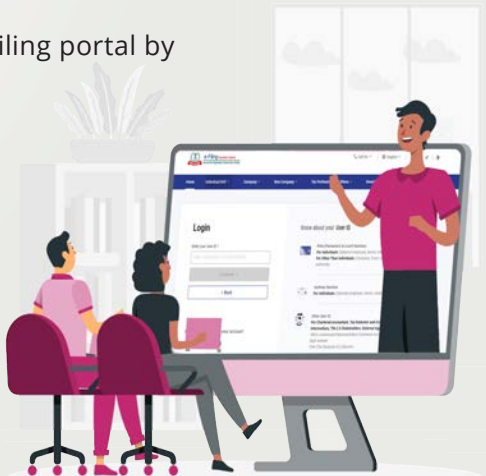


Note: It is Advisable to import the already uploaded JSON of the return that requires revision. Such JSONs are available under 'e-file' Menu – Income-tax return - View Filed Returns. All the e-Filed ITRs are listed, click on the 'Download JSON' link to download the same.

4. In the ITR utility, under 'Personal Information' Tab, choose '**Filing Section**' as '139(5) Revised-return revised after filing original return'.
5. Enter the '**Receipt Number**' and '**Date of filing**' of the Original Return filed.

Note: It is mandatory to enter a 15 digit Receipt Number while filing the revised return online. For the Paper Filed Original returns if the acknowledgement number received is less than 15 digits, kindly suffix the acknowledgement number with zero(s). For example, please refer the 'Table' under the 'Note' of the previous section.

6. Fill or correct the relevant details and Proceed to verification.
7. Login to e-Filing portal by entering your user ID (PAN), Password, Confirm secure access and click '**Login**'.



8. Click on 'Upload Return and Proceed to Verification'
9. e-Verify the returns for faster processing and quicker refunds or Send the ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru-560500".

Note: To know the 'Acknowledgement Number' and 'Date of Filing Original Return' Go to "e-file 'Menu - Income-tax return - View Filed Returns and click on View Details.

C. Upload JSON (for all ITRs)

1. Go to the Income-tax e-Filing portal, 'www.incometax.gov.in'
2. Login to e-Filing portal by entering your user ID (PAN), Password, Confirm secure access and click 'Login'.
3. Click on the 'e-file' menu and click 'Income Tax Return' link.
4. On 'Income Tax Return' Page:
 - Select Assessment Year
 - Select Mode of filing – offline
 - Select filing Type – Revised
 - Select ITR Type



5. Click on '**Attach file**' and upload the JSON from offline utility or JSON downloaded from online or JSON generated from Excel utility and click on 'Proceed to Verification'
6. e-Verify the returns for faster processing and quicker refunds or Send the ITR-V through normal or speed post to "**Centralized Processing Center, Income Tax Department, Bengaluru-560500**".



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This Brochure should not be construed as an exhaustive statement of the law. For details reference should always be made to the relevant provisions in the Acts and the Rules

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