



Income Tax Department

Central Board of Direct Taxes

WHAT IS e-FILING?

THE PROCESS OF
ELECTRONICALLY FILING
INCOME TAX RETURN
THROUGH THE INTERNET IS
KNOWN AS e-FILING



Individuals | HUF | Companies/BOI/AOP/Firms/Trusts/Local
Authorities/Artificial Juridicial Person | External Agencies | Tax
Professionals Chartered Accountants | Tax Deductors and
Collectors | Electronic Return Filing Intermediaries

ADVANTAGES OF e-FILING



ANYWHERE – ANYTIME FILING

EASY, FAST AND SECURE

IMMEDIATE ACKNOWLEDGEMENT

24/7 ONLINE SERVICE

FASTER REFUNDS

**VALUE ADDED SERVICES
LIKE TRACKING OF
REFUNDS, 26 AS VIEW, e-
MAIL AND SMS ALERTS
REGARDING STATUS OF
PROCESSING AND REFUNDS**



**DEDICATED HELP DESK TO SUPPORT
THE QUERIES OF ASSESSEES**

IMPORTANT FUNCTIONALITIES ON THE e-FILING PORTAL

FILING OF STATUTORY FORMS

Taxpayer can file the applicable statutory forms online including the audit forms required for filing the Income Tax Return.

VIEW FILE RETURN/FORM SERVICES

Taxpayer can also check the filed forms and all filed returns related history along with its current status.

VIEW AND RESPOND TO AN OUTSTANDING DEMAND

The taxpayer can view and respond to an Outstanding Demand online, by either choosing to agree or disagree with the demand.

REFUND RE-ISSUE REQUEST

In case of a refund failure, the taxpayer can raise the service request in the e-Filing portal upon receiving communication from CPC.

ANNUAL INFORMATION STATEMENT (AIS)

Annual Information Statement is comprehensive view of information for a taxpayer displayed in Form 26 AS. Taxpayer can provide feedback on information displayed in AIS. AIS shows both reported value and modified value (i.e., value after considering taxpayer feedback) under each section (i.e., TDS, SFT, other information). For more information, navigate to AIS under e-File/AIS menu after login.

CHALLAN CORRECTION REQUEST

Taxpayer can now submit the challan correction request also in online mode available under Services Menu after login on the e-filing portal in case challan paid details pertains to AY 2020-21 onwards.

TAX CALCULATOR

This facility has also been provided to enable taxpayer to have a quick and an easy access to basic tax calculation before filing the income tax return.



ONLINE e-FILING PROCESS OF ITR

HERE ARE A FEW STEPS ON HOW YOU CAN FILE ONLINE:

- LOGIN TO THE e-FILING PORTAL AND GO TO 'e-FILE-> 'FILE INCOME TAX RETURN'.
- SELECT THE ASSESSMENT YEAR, MODE OF FILING AS ONLINE OR OFFLINE AND CLICK ON CONTINUE AND THEN CLICK ON START NEW FILING, SELECT STATUS.
- SELECT THE ITR TYPE AND CLICK ON "PROCEED" AND THEN SELECT ON LET'S GET STARTED.
- SELECT REASON FOR FILING & FILL THE APPLICABLE FIELDS OF THE ITR.
- SELECT VERIFICATION MODE.
- FILL ALL THE APPLICABLE FIELDS IN THE ITR AND CLICK ON PROCEED TO VERIFICATION.
- PLEASE VIEW YOUR TAX SUMMARY DETAILS AND CLICK ON PREVIEW AND SUBMIT RETURN.
- PLEASE REVIEW PREVIEW. YOU CAN DOWNLOAD PREVIEW AND CLICK ON PROCEED TO VALIDATION.
- AFTER SUCCESSFUL VALIDATION CLICK ON PROCEED TO VERIFICATION.
- CLICK ON e-VERIFY NOW OR e-VERIFY LATER OR VERIFY VIA ITR-V
- e-VERIFY RETURN CAN BE DONE THROUGH AADHAAR OTP OR EVC OR DSC.
- AFTER SUCCESSFUL e-VERIFY, e-FILING OF ITR IS NOW COMPLETE.



OFFLINE e-FILING PROCESS

TO FACILITATE OFFLINE FILING USING OFFLINE UTILITY WITH INTERNET OR WITHOUT INTERNET OPTION IS ALSO AVAILABLE.

HERE ARE A FEW STEPS ON HOW YOU CAN FILE ONLINE:

- DOWNLOAD THE APPLICABLE JSON UTILITY OR EXCEL UTILITY FROM THE e-FILING PORTAL.
- GO TO 'DOWNLOADS-> INCOME TAX RETURNS.
- DOWNLOAD RELEVANT OFFLINE UTILITY > DOWNLOAD PREFILLED JSON ON e-FILING PORTAL OR THROUGH UTILITY USING USER NAME AND PASSWORD.
- FILL ALL THE APPLICABLE FIELDS IN THE ITR UTILITY AND GENERATE JSON FILE.
- RETURN CAN BE DIRECTLY SUBMITTED ON UTILITY OR EXPORT JSON FILE AND UPLOAD ON e-FILING PORTAL.
- LOGIN TO THE e-FILING PORTAL AND GO TO e-FILE-> INCOME TAX RETURNS-> FILE INCOME TAX RETURNS.
- SELECT THE "ASSESSMENT YEAR," "FILING TYPE," ITR TYPE, AUDIT APPLICABILITY U/S 44AB OR 13A.
- UPLOAD THE GENERATED JSON FILE.
- CLICK ON e-VERIFY NOW OR e-VERIFY LATER OR VERIFY VIA ITR-V
- e-VERIFY RETURN CAN BE DONE THROUGH AADHAAR OTP OR EVC OR DSC.
- AFTER SUCCESSFUL e-VERIFY e-FILING OF ITR IS NOW COMPLETE.

e-VERIFICATION

ONCE YOU'VE SUBMITTED YOUR ITR, IT IS IMPORTANT TO VERIFY THE SAME IN ORDER TO COMPLETE THE PROCESS. TAXPAYERS' NEED TO VERIFY THEIR RETURNS WITHIN "30 DAYS" TIMELIMIT FROM THE DATE OF FILING. e-VERIFICATION IS THE EASIEST WAY OF VERIFYING YOUR ITR, AS IT SAVES YOU THE EFFORT OF SENDING SIGNED ITR-V TO CPC BENGALURU.

HOW TO e-VERIFY

YOU CAN e-VERIFY USING:

- A) ELECTRONIC VERIFICATION CODE,
- B) AADHAAR OTP OR,
- C) BY LOGGING IN THROUGH NET BANKING. EVC MAY BE OBTAINED USING A PRE-VALIDATED BANK ACCOUNT OR A PRE-VALIDATED DEMAT ACCOUNT,
- D) USING DSC.

HERE ARE A FEW SIMPLE STEPS TO COMPLETE THE PROCESS:

LOGIN TO e-FILING PORTAL AND GO TO 'e-FILE' → 'INCOME TAX RETURN' → 'e-VERIFY RETURN'.

CLICK ON THE 'e-VERIFY' LINK AVAILABLE AGAINST THE ITR WHICH IS TO BE e-VERIFIED.



e-PROCEEDING

GET ONLINE AND GET ON WITH LIFE.

e-PROCEEDING IS AN ELECTRONIC PLATFORM FOR CONDUCTING PROCEEDINGS IN AN END-TO-END MANNER. ALL THE NOTICES/INTIMATIONS/LETTERS FROM THE DEPARTMENT ARE MADE AVAILABLE UNDER e-PROCEEDINGS, WHERE THE ASSESSEE CAN VIEW AND SUBMIT THE RESPONSE, ALONG WITH ATTACHMENTS BY UPLOADING THE SAME ON THE e-FILING PORTAL. THIS NOT ONLY REDUCES COMPLIANCE BURDEN ON THE ASSESSEES SUBSTANTIALLY, BUT ALSO ENABLE SAFE STORAGE AND TRACKING OF ALL e-SUBMISSIONS MADE BY THE ASSESSEE, AND MAKE THE ENTIRE PROCESS PAPERLESS.



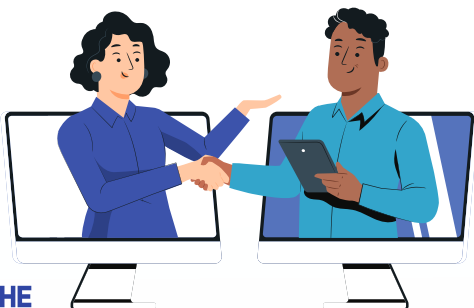
e-FILING VAULT

TO SHIELD YOUR e-FILING ACCOUNT AGAINST ANY FRAUDULENT ACTIVITY OR UNAUTHORISED ACCESS, e-FILING VAULT ADDS A SECOND LEVEL OF AUTHENTICATION, WHICH ENSURES HIGHER DEGREE OF SECURITY, COMPARED TO A SIMPLE USER ID AND PASSWORD.

HIGHER SECURITY OPTIONS ARE AVAILABLE FOR e-FILING LOGIN AND RESET PASSWORD, THROUGH MULTIPLE OPTIONS.

- NET BANKING
- AADHAAR OTP
- DIGITAL SIGNATURE CERTIFICATE (DSC)
- BANK ACCOUNT EVC
- DEMAT ACCOUNT EVC





THE GRIEVANCES CELL

A SINGLE WINDOW TO RAISE ALL YOUR GRIEVANCES THROUGH THE e-FILING PORTAL. THIS WINDOW ENABLES TAXPAYERS TO ADDRESS ANY CONCERN THAT ARISES DURING THE FILING PROCESS OR AFTER.

THE GRIEVANCES CELL SUPPORT TEAM

- | | |
|--|--|
| a Assessing Officer (ITO/ACIT) or Supervisory Hierarchy | b Centralized Processing Centre for TDS Returns (CPC-TDS) |
| c Centralized Processing Centre for Processing Status (CPC-ITR) | d e-Filing Website Team |
| e NSDL | f Directorate of Systems |
| | g UTIITSL |

YOU CAN RAISE GRIEVANCES THROUGH HOMEPAGE-> FOOTER-> GRIEVANCES OR POST LOGIN THROUGH GRIEVANCES -> SUBMIT GRIEVANCES



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Disclaimer: 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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