



Income Tax Department

Central Board of Direct Taxes



**How to Revise
an ITR filed
on e-Filing Portal ?**



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 3 months prior to the end of relevant Assessment Year (A.Y.) or before the completion of assessment, whichever is earlier.

A Revised Return can be filed in online as well as offline mode. Following are the steps to file the Revised Return Online:

A. Prepare and Submit Online:

(For ITR - 1 to 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), Password & Confirm your secure access message and click 'Login'.
3. Click on the 'e-File' menu and click 'Income Tax Return', then click on "File Income Tax Return".
4. On Income Tax Return Page:
 - Select 'Assessment Year' and the filing mode as Online and click on Continue.
 - Click on "Start New Filing".
 - Select the Status applicable to you and click Continue.
 - Select the relevant ITR Form and click Proceed.
 - Click on "Let's get started".
 - Select the reason for filing the Income Tax return.
5. In the Online ITR Form in Return Summary under "Personal Information"/ General information Tab, select the 'Return Filing Section' as 'Revised return under section 139(5)' (if it's not auto selected).
6. Enter the 'Acknowledgement Number' and 'Date of filing' of original return (if not pre-filled).

Note:

It is mandatory to enter a 15-digit Acknowledgement 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). The below table contains few of the examples:

Acknowledgement Number of the Paper Return	Acknowledgement Number to be entered while e-Filing the Revised Return
7	7000000000000000
7654000123	765400012300000
765432100123456	765432100123456

- Fill or correct the relevant details in the online ITR form and submit the ITR.
- e-Verify the returns for faster processing and quicker refunds or send the ITR-V through speed post to "Centralized Processing Centre, Income Tax Department, Bengaluru - 560500" within 30 days of filing the return.

B. Prepare Return Offline and Upload JSON (for all ITRs):

Following are the steps to file the Revised Return through Offline mode:

- Go to the Income Tax e-Filing portal, 'www.incometax.gov.in'
- Download the appropriate ITR offline utility from the downloads section from Home Page.
- Extract the downloaded utility into a separate folder and open the Utility from the extracted folder (For more information and prerequisites, refer the 'Read 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 > Income Tax Return > View Filed Returns. All the Filed ITRs are listed, click on the 'JSON' link of appropriate ITR to download the same.

- In the ITR offline utility, you can continue with downloading the pre-filled data or Import prefilled data or Import draft ITR filed in online mode. Remaining steps are same as filing of Revised ITR in online mode (Refer para A).

Note:

It is mandatory (if not pre-filled) to enter a 15-digit Acknowledgement 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 examples, please refer the 'Table' under the 'Note' of the previous section.

- Fill or correct the relevant details and generate the JSON.

6. Login to e-Filing portal by entering User ID (PAN), Password, confirm your secure access message and click 'Login'.
7. Go to 'e-File' menu > 'Income Tax Return' > File Income Tax Return.
8. On Income Tax Return Page:
 - Select 'Assessment Year', "Filing type" as revised return, "Mode of filing" as Offline, select Yes/No for audit applicability then select 'ITR form Number' and click Continue.
 - Click on Attach file and upload the JSON.
 - Click on 'Continue'.
9. After uploading the JSON on the e-Filing portal, e-verify the returns for faster processing and quicker refunds or send the ITR-V through speed post to "Centralized Processing Centre, Income Tax Department, Bengaluru-560500" within 30 days of filing the return.

Note:

1. To know the 'Acknowledgement Number' and 'Date of Filing of Original Return', go to 'e-File' menu > Income Tax Return > View Filed Returns and Choose relevant 'Income Tax Returns' to view the acknowledgement number.
2. Please ensure that the verification of Original return is completed before filing the revised return.



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