

## e-Filing of Income Tax Returns

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### What is e-Filing?

- The process of electronically filing Income tax returns through the internet is known as e-Filing.
- e-Filing of Returns/Forms is mandatory for :
  - A. In the case of an Individual/HUF
    - a) Where accounts are required to be audited under section 44AB ;
    - b) Where (a) is not applicable and
      - i. The return is furnished in ITR-3 or in ITR-4; or
      - ii. The individual/HUF being a resident (other than not ordinarily resident) has Assets, including financial interest in any entity, located outside India, or signing authority in any account located outside India, or income from any source outside India;
      - iii. Any relief in respect of tax paid outside India under section 90 or 90A or deduction under section 91 is claimed.
      - iv. Where an assessee is required to furnish an Audit Report specified under sections 10(23C) (iv), 10(23C) (v), 10(23C) (vi), 10(23C) (via), 10A, 10AA, 12A(1) (b), 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB, 115VW or give a notice under section 11(2)(a) shall e-File the same. These Audit Reports are to be e-Filed and any person required to obtain these Audit Reports are required to e-File the return.
      - v. Total income exceeds five lakh rupees or any refund is claimed (other than Super Senior Citizen furnishing ITR1 or ITR2)
    - c) In cases covered by (a) above, the return is required to be **e-Filed** under digital signature (DSC).
    - d) In cases covered by (b) above, the return is required to be **e-Filed** using any one of the three manners namely i) Digital Signature Certificate (DSC) or ii) Electronic Verification Code (EVC), or iii) Verification of the return in Form ITR-V.
  - B. In all cases of company the return is required to be e-Filed under digital signature(DSC)
  - C. In the case of a person required to file ITR-7:
    - a) For a political party the return is required to be e-Filed under digital signature (DSC)
    - b) In any other case of ITR 7, the return is required to be e-Filed using any one of the three manners namely i) DSC or ii) EVC or iii) ITR V
  - D. In case of Firm or Limited Liability Partnership or any person (other than a person mentioned in A, B & C above) who are required to file return in Form ITR-5
    - a) Where accounts are required to be audited under section 44AB, the return is required to be e-Filed under digital signature (DSC)
    - b) In any other case the return is required to be e-Filed using any one of the three manners namely i) DSC or ii) EVC or iii) ITR V.
  - E. A company and an assessee being individual or HUF who is liable to audit u/s 44AB are required to furnish Form BB (Return of Net Wealth) electronically using DSC.
  - F. Information to be furnished for payments, chargeable to tax, to a non-resident not being a company, or to a foreign company in Form 15CA.

# e-Filing of Income Tax Returns

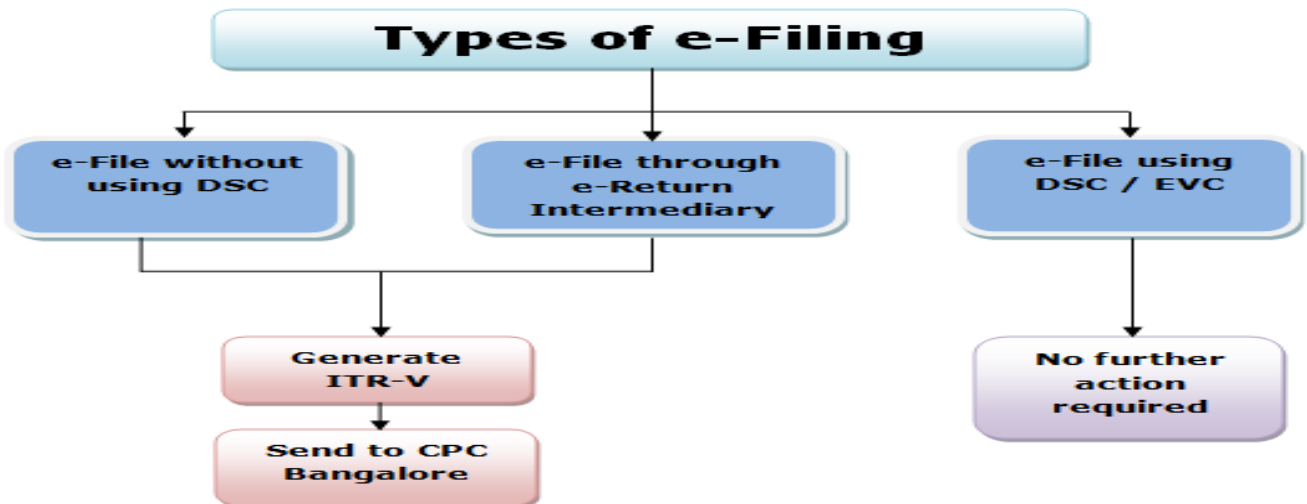
## Types of e-Filing

There are three ways to file Income Tax Returns electronically:

**Option 1:** e-File without Digital Signature Certificate. In this case an **ITR-V** Form is generated. The Form should be printed, signed and submitted to CPC, Bangalore using Ordinary Post or Speed Post ONLY within 120 days from the date of e-Filing. There is no further action needed, if **ITR-V** Form is submitted.

**Option 2:** e-File the Income Tax Return through an e-Return Intermediary (ERI) with or without Digital Signature Certificate (DSC).

**Option 3:** Use Digital Signature Certificate (DSC) / EVC to e-File. There is no further action needed, if filed with a DSC / EVC.



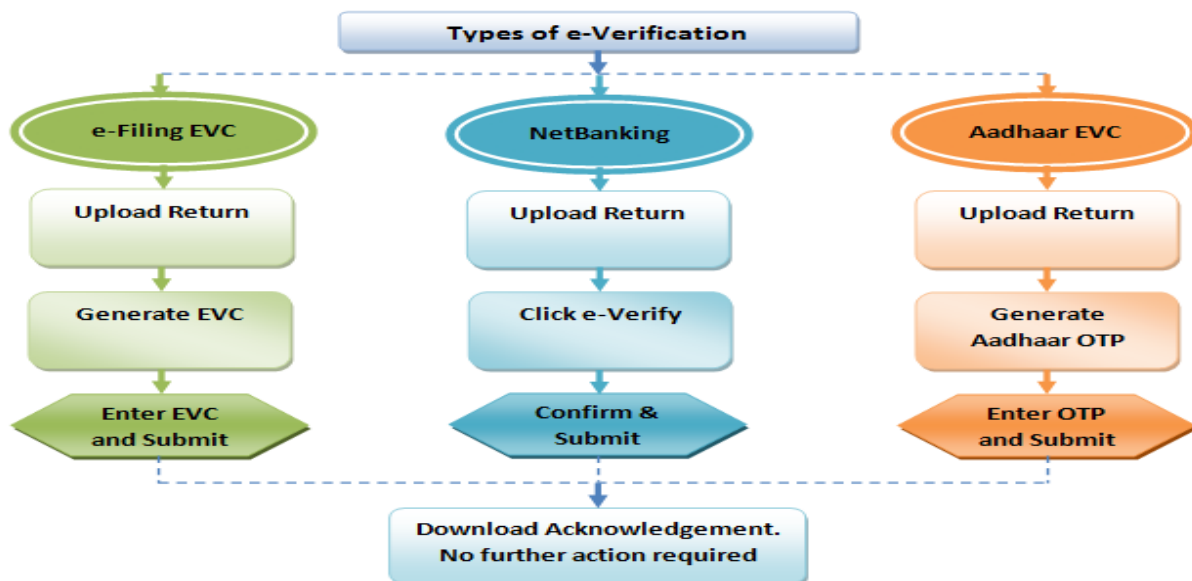
## Types of e-Verification of Returns

There are 3 options to electronically verify the returns

**Option 1:** e-Verification using e-Filing OTP (available only where total income is less than Rs5 lakh and ZERO Refund)

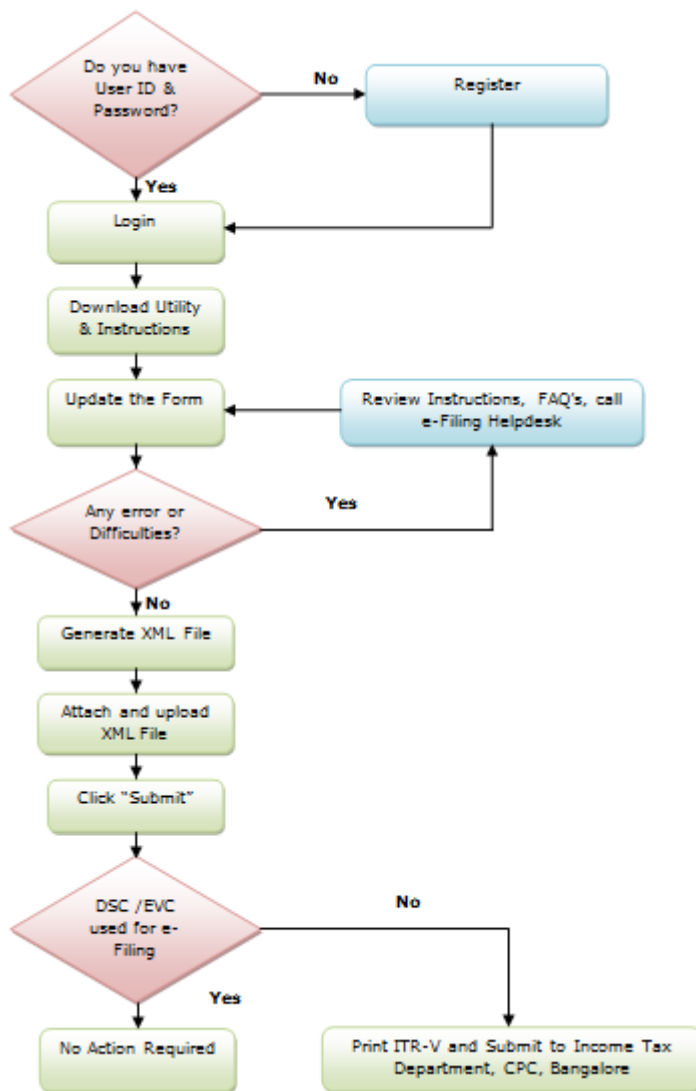
**Option 2:** e-Verification using NetBanking login

**Option 3:** e-Verification using Aadhaar OTP validation.



# e-Filing of Income Tax Returns

## e-Filing Process Flow



### Note:

- It is mandatory for Chartered Accountant to file Income Tax Forms using Digital Signature Certificate (DSC)
- The Digital Signature Certificate (DSC) used in e-Filing the Income Tax Return/Forms should be registered on e-Filing application.

### How to e-File?

To upload Income Tax Return:

**Step 1:** On homepage, GO TO 'Downloads' section and select applicable Income Tax Return Form of the relevant Assessment Year OR Login to e-Filing application and

**GO TO 'Downloads' → 'Income Tax Return Forms'** and select applicable Income Tax Return Form of the relevant Assessment Year.

**Step 2:** Download the excel utility of the Income Tax Return (ITR).

**Step 3:** Fill the excel utility and Validate. (You can pre-fill the Personal and Tax Information in your Income Tax Return. To pre-fill, Login to e-Filing application and

**GO TO → Downloads → Download Pre-filled XML** to the desired path/destination in your desktop/system. Open the Excel utility (ITR) and click the "Pre-fill" button. This will require you to select the path/destination where you have saved the XML and click OK. The details will

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be uploaded into your utility. You may edit the tax details, if needed).

**Step 4:** Generate an XML file and save in desired path/destination in your desktop/system.

**Step 5:** LOGIN to e-Filing application and **GO TO → e-File → Upload Return.**

**Step 6:** Select the Income Tax Return Form and the Assessment Year.

**Step 7:** Browse and Select the XML file

**Step 8:** Upload Digital Signature Certificate, if available and applicable.

**Step 9:** Click 'SUBMIT'.

**Step 10:** On successful upload, the return can be verified electronically.

**Step 11:** Four e-Verification options provided – Taxpayer can choose any one of the options provided to e-Verify the return:

- I already have an EVC to e-Verify the return
- I do not have an EVC and I would like to generate EVC to e-Verify my return
- I would like to generate Aadhaar OTP to e-Verify my return
- I would like to send ITR-V / I would e-Verify later

**Note:**

- You can upload the returns after you have registered in e-Filing.
- To e-File using Digital Signature Certificate (DSC), the DSC should be registered in the application. (To register DSC, you should LOGIN and **GO TO → Profile Settings → Register Digital Signature Certificate**)
- If the Income Tax Return is uploaded with DSC (digitally signed) or EVC (electronically verified), on generation of "Acknowledgement", the Return Filing process is complete. The return will be further processed and the Assessee will be notified accordingly. Please check your emails on these notifications
- If the return is not uploaded with a DSC (digitally signed) or EVC (electronically verified), on successful upload of e-Return, an ITR-V Form will be generated. This is an Acknowledgement cum Verification form. A duly verified ITR-V form should be signed and submitted to CPC, Post Bag No. 1, Electronic City Post Office, Bangalore - 560100 by Ordinary Post or Speed Post (without Acknowledgment) ONLY, within 120 days from the date of e-Filing.
- On receipt of the ITR-V at CPC, the return will be further processed and the Assessee will be notified accordingly. Please check your emails on these notifications

### **Prepare and Submit ITR1/ITR 4S Online:**

The taxpayer has the option of submitting ITR 1/ITR 4S by way of Uploading XML OR by Online submission

**Step 1:** Login to e-Filing application

**Step 2:** **GO TO 'e-File' → 'Prepare and Submit ITR Online'**

**Step 3:** Select the Income Tax Return Form ITR 1/ITR 4S and the Assessment Year.

**Step 4:** Fill in the details and click the SUBMIT button

**Step 5:** On successful submission, the return can be verified electronically.

**Step 6:** Four e-Verification options provided – Taxpayer can choose any one of the options provided to e-Verify the return:

- I already have an EVC to e-Verify the return
- I do not have an EVC and I would like to generate EVC to e-Verify my return
- I would like to generate Aadhaar OTP to e-Verify my return
- I would like to send ITR-V / I would e-Verify later

**Note:**

- The Income Tax Return, ITR 1/ITR 4S Online, can be submitted using a Digital Signature Certificate (DSC) or Electronic Verification Code (EVC).
- To e-File using DSC, it should be registered in the e-Filing application.
- If the Income Tax Return is digitally signed or electronically verified, on generation of "Acknowledgement" the Return Filing process is complete. The return will be further

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processed and the Assessee will be notified accordingly. Please check your emails on these notifications

- If the return is not e-Filed with a DSC (digitally signed) or EVC (electronically verified), an ITR-V Form will be generated. This is an Acknowledgement cum Verification form. A duly verified ITR-V form should be signed and submitted to CPC, Post Bag No. 1, Electronic City Post Office, Bangalore - 560100 by Ordinary Post or Speed Post (without Acknowledgment) ONLY, within 120 days from the date of e-Filing.
- On receipt of the ITR-V at CPC, the return will be further processed and the Assessee will be notified accordingly. Please check your emails on these notifications

### **To upload Income Tax Form (Other than Income Tax Returns) by Tax Professional:**

**Step 1:** GO TO 'Downloads' section and select applicable Income Tax Form of the relevant Assessment Year OR Login to e-Filing application and GO TO 'Downloads'-->'Download Forms' and select applicable Income Tax Form of the relevant Assessment Year.

**Step 2:** Download the excel utility of the Income Tax Form.

**Step 3:** Fill the excel utility and Validate.

**Step 4:** Generate an XML file and save in desired path/destination in your desktop/system.

**Step 5:** LOGIN to e-Filing application and **GO TO → e-File → Upload Form.**

**Step 6:** Select the Income Tax Form and the Assessment Year.

**Step 7:** Browse and Select the XML file

**Step 8:** Upload Digital Signature Certificate.

**Step 9:** Click 'SUBMIT'.

**Step 10:** On successful upload, the Income Tax Form is sent to Assessee's workflow for acceptance.

**Step 11:** The Assessee should LOGIN to e-Filing application, GO TO Worklist and accept/reject the Income Tax Form.

**Step 12:** On Approval, the Form is successfully submitted with e-Filing application. No further action is required.

**Step 13:** If rejected, the Tax Professional can prepare and e-File the Income Tax Form again by following the above mentioned steps.

#### **Note:**

- You can upload the Forms after you have registered in e-Filing.
- Assessee can "Add CA", using My Account menu, after login.
- To e-File using Digital Signature Certificate (DSC), the DSC should be registered in the application. (To register DSC, you should LOGIN and **GO TO → Profile Settings → Register Digital Signature Certificate**)
- The Form will be further processed and the Assessee will be intimated accordingly. Please check your emails on these intimations.

**To view the presentation on how to e-File, GO TO Help → e-Filing → Presentation**