

## **FREQUENTLY ASKED QUESTIONS AND ANSWERS – Compiled by CA Rekha Dhamankar, Pune**

**1. Is the date of return gets automatically extends after extending the date of TAR?**

Answer : No

**2. Where audit is to be conducted u/s 92E, what is the last date of filling online Tax Audit Report?**

Answer : The due date for filing reports u/s 92E is not extended and remained same as 30<sup>th</sup> November 2014

**3. What is the date of filing of return in case of companies and assesses to whom tax audit u/s 44AB is not applicable?**

Answer : The date of filing of return in case of these assesseees is 30 September 2014.

**4. Is order issued by CBDT dated 20/08/2014 u/s 119 valid?**

Answer : yes it is valid

**5. What to do in case of Different DOBs as per ICAI records and PAN card?**

Answer : In case of mis-match in date of birth: The date of birth recorded in the ICAI, based on the educational records, will not be changed. In such cases the date of birth mentioned in PAN card needs to be rectified by the member concerned.

**6. Documents to be attached – whether signed copies or copies written sd/-**

Answer - Balance Sheet, Profit and Loss Account in Word, Excel Format, etc signed as “sd/-” can be converted in to ‘.pdf’ file and uploaded on the portal. However, the auditor should maintain the physically signed Audited Report in his records and ensure from that there is no difference between physical report and PDF file uploaded.

**7. audit conducted under section 44AD, 44BB, 44BBB & 44AE is required to be filed electronically?**

**Answer -** Sections 44AD, 44BB, 44BBB & 44AE provide that in specified cases the assessee is required to get his accounts audited and furnish the report of such audit as required under section 44AB. Therefore, e-filing is applicable to such audits also

**8. Is there any upper limit on the no. of audit reports which can be uploaded by a Chartered Accountant on e-filing portal?**

**Answer -** As per ICAI *Council Guidelines No.1-CA(7)/02/2008, dated 8th August,2008*, a member of the Institute in practice shall not accept, in a financial year, more than the 45 tax audit assignments under Section 44AB of the Income-tax Act, 1961. However, audits conducted under sections 44AD and 44AE shall not be included in this limit.

Since, the Income-tax Act,1961 does not provide any limit on number of tax audits assignments which can be undertaken by a Chartered Accountant the e-filing portal does not provide any restriction. However, members are required to comply with the prescribed ceiling limits.

**9. If tax audit report is issued and the ITR is filed prior to issuance of the Notification No. 34/2013, dated 01-05-2013 which mandates e-filing of audit reports. In such cases whether e-filing of audit reports is required?**

Answer - the rules prescribed therein shall be deemed to have come into force with effect from the 1st day of April, 2013. Accordingly, even if ITR has been filed prior to issuance of said Notification, Tax Audit report is required to be e-filed separately

**10. In case of e-filing of audit reports what is the date of audit report?**

Answer – The date of audit would be date on which the report was physically signed by the CA.

**11. Is it possible to e-file the ITR first and then e-file the audit report? – recommendatory?**

e-filing of ITR and Tax Audit report are independent actions. However, it is advisable to first upload tax audit report and then file IT return. I don't know how this can be recommendatory.

**12. What will be the date of Receipt of Audit Report / date of Uploading/ date of furnishing of audit report (Whether Date of filing by CA or date of Acceptance by Assessee)**

Answer - The date of uploading would be date on which the report is uploaded by the CA, subject to approval of Assessee. The same date would be treated by the ITD as date of receipt of audit report at their end.

**13. Guidance Note on tax audit u/s 44AB of the Income-tax Act, 1961” requires the tax auditor to mention his observations/reservations, however no space for putting notes or other comments.**

Answer – now you have to select the qualifications if any from the drop down list and against each of it the space is given to right comments. The space is 1000 characters for each qualification.

The other observations and notes can be given under this by selecting 'other' option. There is no limitation of how many other observations can be given. For each such observations also a limit of 1000 characters is given.

**14. Can revised tax audit report be filed? – has to mention the reasons-no space provided to mention the reasons.**

**Answer – Yes the CA can file revised tax audit report now.** He must mention in the revised report that the said report is a revised report and a reference should be made to the earlier report also. In the revised report, reasons for revising the report should also be mentioned. The e-filing portal allows uploading such Revised Audit Report by the CA for the same PAN and Assessment Year.

**However there is no space to write the reasons for revision of tax audit report.**

**15. ICAI wanted validations to be built in into various fields such as limits under Chapter VI A or where certain deductions can be claimed by Assessee of certain status.**

**Answer -** While the general feeling is that the CA's should themselves exercise caution, certain validations are being developed based on the recommendations of the sub-committee.

**16. Print outs of the report or report can be seen on the screen**

**Answer** – with new java utility print preview of the report is possible. Even we can print the reports.

**17. Whether import of other files possible?**

**Answer** : Draft report is saved by the name '.xml draft' and final xml file is saved in the name of '.xml'. import of any .xml file prepared from any software or version is possible in the utility provided by the department.

**18. No facility of import of data from multiple formats (Excel etc.) so that the tedious data entry of depreciation schedule and other large schedules can be avoided – CSV formats**

**Answer** - For ITD to provide import facility for multiple formats may not be viable. However a standard CSV format for Depreciation schedule, TDS schedules are made available to permit import.

**19. What is CSV file and how to create it?**

**Answer** : CSV format it Coma Separated files. This is a format used in all web communications. This file can be created just by using save as function and selecting a type of file as CSV. The CSV formats from TAR can be exported to Excel, filled up and again uploaded in the TAR. If the formats are associated with excel then it can be exported in excel directly otherwise we need to open it and save as this in .xls or .xlsx formats.

**20. What is recommended system requirements for facilitating e-filing?**

**Answer** - To use the e-forms utility install Java Runtime Environment Version 7 update 6 and above (jre 1.7 is also known as jre version 7) – 32 bit. \_Operating System – Windows XP with Service Pack 3/ Windows 7/ Windows 8. Chrome and firefox browsers also work fine. But the settings are different for each. If cannot get uploaded it is suggested to upload using other browser. Class II or class III DSCs – 64 bit.

**21. Can the return be signed with .pfx file and whether use of such is valid?**

DSC with .pfx file is perfectly valid if its 64 bit and not expired. Now its not possible to get DSC with .pfx file (since now it has to be mandatorily token based).

**22. Should we sign Tax Audit Report on 30<sup>th</sup> November?**

**Answer** - As the word "before" has been used in sec. 44AB, we should not sign Tax Audit Report on 30<sup>th</sup> November. You should sign Tax Audit even on 30<sup>th</sup> November, even though it is said that the assessee is required to "obtain" Tax Audit Report before the due date i.e. 30<sup>th</sup> November.

**23. Can Income tax Return be e-filed on or after 30<sup>th</sup> Sept/Nov without TAR? And whether it would be treated defective if TAR is not attached to it?**

**Answer** – Ideally Online Tax Audit Report (TAR) should be submitted online before uploading Income Tax Return for proper compliance. However as per the changed rules for e filing – Rule 12 and section 139C and 139D, the ITR need not be attached with any documents or reports. Even e-filing scheme supports this.

**24. What to do if the email of activation link is not received by CA?**

**Answer** – Go to login page and enter your User ID i.e. ARCA(Mem. No.) e.g. ARCA300700 and enter your Password as given then click on "Resend Activation Link".

You will get a mail from the site. If it does not work then reset your Password by sending mail at [validate@incometaxindia.gov.in](mailto:validate@incometaxindia.gov.in)

**25. What to do In case of mis-match in name?**

**Answer** - The member can change his name by furnishing an Affidavit duly sworn before 1<sup>st</sup> class magistrate/notary public stating the correct name member desires to be recorded by ICAI.

**26. Can Income tax Return be e-filed after 30th September? However we will file Tax Audit Report within 30th September?**

**Answer** – Yes, but this return would be treated as belated return and which cannot be revised, interest u/s 234A would be levied.

**27. TAX AUDIT REPORT uploaded before 24/07/2014 need TO BE SUBMITTED ONLINE AGAIN?**

**Answer** – Not required.

**28. Confusion about the enrollment date**

**Answer** - Go to the ICAI home page / trace a member. Furnish information such as membership no and DOB and region. Give date as per enrollment date given on the data card of your information with the ICAI displayed.

**29. In case of partnership firm, the total of profit sharing ratio of all partners can be less than 100%**

**Answer** - *Consciously a decision has been taken not to put any validation in the Audit Report as it is not being processed.*

**30. What it to be done if Assessment order no. is not available?**

**Answer** – The requirement of mentioning the assessment order no is removed. Now we have to mention just section under which assessment was done and the date or order.

**31. What to do if the size of .pdf or .txt file is more than 50MB? – it can be zipped and attached or use pdfeditor**

**Answer** – it is said that the .zip file also can be uploaded. If the size is more than the specified limit use file compressor utility / file optimization utility to reduce the size. The best utility is primopdf.

**32. What are the scanning requirements?**

**Answer** – 300 dpi. Black and white

**33. System becomes very slow during working one-utility.**

**Answer** - Remove all old versions of Java to improve performance. Better use Google chrome. Can also use Mozilla Firefox.

**34. Fakepath problem – error “cannot read from fakepath file”**

**Answer** – this is commonly observed in Crome. If it comes please copy the .xml file in the folder ‘fakepath’ on C drive and from there upload it. Kindly check the name of folder is “fakepath” and not as fake path or change the browser and try uploading.

**35. Changes and modifications in .xml file**

Answer – if your return cannot be uploaded due to small mistake, you can rectify the same directly in .xml file. For this right click the .xml file, open it in notepad, find the field by Control F, change it m, save the file for changes and upload it. To have your 3cd updated with these changes you can import this .xml file to audit reports.

### **36. Schema error**

Answer - Please download new version of preparation and validation utility it will solve the schema error.

### **37. Error of – value of particular field – not proper or invalid**

Answer – There are some restrictions on each field. Such field controls are numeric, alphanumeric. Alphabetic, no special characters. If the error of 'invalid field details comes, check whether the amount is entered in paise or any special characters are entered or anything entered which is not allowed by the field level controls.

### **38. Printing of form before uploading**

Answer – in the latest utility, option to preview the report and printing the same is available even before uploading.

### **39. Complex business – and huge stock details/ details not available**

Answer - Kindly note that Quantitative details of only principle items is to be given. However, in my opinion, if details are not available,

- a) Write nil in online form 3CD &
- b) Report why quantitative details is not provided in the following two places:
  - i) In paper form 3CD &
  - ii) Notes to accounts
- c) The Following Statement Should Be Written In Paper Form 3CD As Well As Notes: "Due To Nature & Complexity of Business of Assessee, It Is Not Possible To Provide Quantitative Details"

### **40. Fixed Asset details/ details not available or huge**

Answer - In view of our time constraint, such fixed assets may be grouped into different blocks of assets and each of these groups can be further divided into 2 parts.

- i. Assets put to use on or before 2nd October: For ease of entry in online form 3CD, we will argue that all assets were put to use on 2nd October, wherever possible.
- ii. Assets put to use after 2nd October (eligible for half of depreciation): For ease of entry in online form 3CD, we will argue that all assets were put to use on 31st March, wherever possible. It is also advised to attach the working of calculation of depreciation under the Income Tax act, 1961 as a schedule so that breakup of each group is easily visible to the IT department. The above can be summarized in the following steps:

Step 1 - All fixed assets may be grouped into different blocks of assets.

Step 2 - Each of these groups can be further divided into 2 parts. (i) Assets put to use on or before 2nd October (ii) assets put to use after 2nd October (eligible for half of depreciation)

Step 3 - For assets brought on or before 2nd October, we can argue that those assets were put to use on 2nd October and accordingly relevant entries can be made in the online form 3CD.

Step 4 - For assets brought after 2nd October, we can argue that those assets were put to use on 31st March and accordingly relevant entries can be made in the online form 3CD.

Step 5 - It is also advised to attach the working of calculation of depreciation under the Income Tax act, 1961, as a schedule, so that breakup of each group is easily visible to the IT department.

**41. An individual has two businesses audited by two different tax auditors. How to submit Tax Audit Report?**

Answer - In my view, you can follow the below mentioned steps:

- a) Combine data of two Tax Audit Reports and submit as one
- b) If tax audit conducted by two CAs, any CA can submit.
- c) It is advised to attach physical copies of both Tax Audit Reports too, for disclosure of the fact.

**42. All Charitable Trust to E-file Income Tax Return?**

Answer - yes

**43. We have e-filed the audit report and also filed the ITR but up to that moment the audit report is not approved by the assessee. What will be the consequences of this mistake and what should be done from our side to rectify this mistake?**

Answer - Is it practically possible to E-file the ITR even before the approval of the audit report by the assessee? Yes and we have experienced it so it is also a shortcoming of the system since in that case the E-filing system should have given the "error signal" and in our case we E-filed the audit report and by mistake also filed the ITR on behalf of the assessee even before the approval of the audit report and it was accepted without showing any "error message" but when mistake was noticed by us we approved the audit report on behalf of the assessee.

**44. What is a password for open a downloaded form?**

Answer – password is PAN of assessee followed by date of birth/ incorporation without any space or characters in between.

**45. How to check for how many and which companies the audit reports are filed?**

Answer - Yes you can see it in your account. Go to My Account→ view client List and then you will get the List

**46. Is tax auditor responsible for delay in uploading of Tax Audit Report?**

Answer - Guidance Note on Tax Audit states that normally, it is the professional duty of the CA to ensure that the audit accepted by him is completed before the due date. Hence, yes, if delay is attributable to his part.

**47. How to Select of Different forms? Add CA?**

Answer – Few people gave the option of Add CA to upload another form. But I don't think it works. As per the uploading instructions given in the form, press control and select the forms as many as you required, all forms will get selected. There is problem with form 3CEB.

**48. ITR 7 – system compels to enter the data on the first page.**

Answer – You have to enter PAN and Status to go ahead to next page.

**49. Signature field disabled**

Check whether you have proper JRE version installed on your computer

**50. Error – system not responding, try again**

It is system related problem. It comes when there is some problem with the ITD server.

**51. No space to give details of TDS details**

These details need to be given under clause 27(b) under Chapter XVII B.

**52. Interchanging of the fields, dates, etc**

Please open and check the details in .xml for correctness

**53. Where the Acknowledgement no can get and use for uploading of the ITR**

You get the acknowledgement no by email also and from assessee's login ID. This no is required for uploading the return. Acknowledgement can be generated from "My Account" - > "My Returns / Forms". Click on the Return Ack. No. Assessee can download Audit Report, Receipt and Attachments and also Acknowledgement.

**54. Can the ITR form be downloaded**

No it is not **possible to download the ITR filed**

**55. Is notes to accounts, directors report and need to be attached**

Yes it is required.

**56. Is copy paste or import facility available from other formats**

No such facility is not available.

**57. Online filling up of the forms**

There are two ways for preparing and submitting the form:

Offline Preparation and online submission (for Forms 3CA-3CD, Form 3CB-3CD, Form 3CEB, Form 29B, Form 6B, Form 10B, Form 10BB and ITR-7) 2. Online Preparation and submission (Other forms to be submitted)

There are some statutory Forms like Form 62 (amalgamated company), Form 63 (UTI), Form 63A (Mutual Funds other than UTI) and Form 64 (VC company or VC fund) which needs to be initiated by Assessee and reviewed by CA. On finding the Forms in order, CA will approve and an acknowledgment number is generated.

• **Steps to verify submitted Forms (other than ITR) of Assessee**

1.The CA should LOGIN to e-Filing application, GO TO Worklist and verify the Income Tax Form (other than ITR) submitted by the Assessee.

2.Upload Digital Signature Certificate.

3.Click 'SUBMIT'.

4.The Form is successfully submitted with e-Filing application. No further action is required.

- Data entry of additions to fixed assets and 40A(2)(b) items is likely to be very time consuming. The rate of depreciation needs manual updation - no validation exist for depreciation calculation. There are no validation controls for incorrect data input.

- For deductions from the block of assets, the User should select the option for “Deduct” and enter the sale value. The sale value needs to be entered as a positive figure. The software does not accept negative entries

**58. While uploading the Income Tax Return of the deceased, an error "PAN mentioned on Personal Information is invalid" is occurred. What to do?**

Answer: Please ensure that the PAN entered in the Verification section of the Income Tax Return is your (Legal heir) PAN and not of the deceased person. Also, if the Income Tax Return is being digitally signed, the PAN encrypted in the DSC must match with the PAN mentioned in the verification section.

**59. In case return is being signed by authorized signatory (principal contact), an error saying "PAN mentioned on Personal Information is invalid" has occurred while uploading the Income Tax Return. What to do?**

Answer: Everyone other than Individual must enter the PAN of the principal contact (authorized signatory) in the Verification section of the Income Tax Return. If the Income Tax Return is being digitally signed, the PAN encrypted in the DSC must match with the PAN mentioned in the verification section.

**60. While trying to e-File Income Tax Return using Digital Signature Certificate, the 'Select your .pfx file' or 'Select with your USB Token' buttons are not displayed or are not clickable.**

Answer: This occurs due to the following reasons:

1. Check if Java Runtime Environment 1.7 (JRE 7 update 6 or above) is installed in your PC. If it is not installed, click here to download.
2. If Java Runtime Environment 1.7 (JRE 7 update 6 or above) is installed in your PC and still you are unable to register DSC to e-Filing application, this is because the Java is disabled. GO TO Internet Options ? Advanced ? Settings. Enable the check-box for 'Java'.

**61. How can an Income Tax form filed by a Chartered Accountant on behalf of the assessee be rejected?**

Answer: LOGIN using your credentials and GO TO Work-list. Select the Income Tax Form you wish to reject, provide comments and click on the Reject button.

**62. How can I Add/Change a Chartered Accountant in my profile?**

Answer: LOGIN to e-Filing application and GO TO 'My Account' ? 'Add CA'. Enter the Membership Number of the CA, Form Name and Assessment Year. The Chartered Accountant must be registered with e-Filing application.

**63. Can a Chartered Accountant (CA) file Income Tax Forms like Audit Forms on behalf of the taxpayer?**

Answer: Yes.

**64. Can a Chartered Accountant (CA) file Income Tax Return on behalf of the Company?**

Answer: No. The person authorized by the company to file the Income Tax Return, can e-File the Income Tax Return of the company.



**65. Where do I save the downloaded the JAVA/ Excel utility? Can I delete them later?**

Answer: You can download the RPU on to your local computer/system. Once you fill the information in the utility and upload the XML file on the web-site, an Acknowledgment of the submission is generated. After receiving this intimation, the file can be saved. It is recommended that the XML file be retained for your records. The e-Filed XML file is also available post LOGIN in 'My Account' ? 'My Returns/Forms'.

**66. I have saved the XML file in my computer but while uploading system is giving the error "Cannot read the xml file" What should I do?**

Answer: Kindly set the Internet Explorer Security Settings to Low as per following steps :

a) In case of windows professional/vista, then Go to Control Panel ? Java ? General ? Settings Kindly uncheck the 'Keep Temporary Files on my computer' and click the 'Delete Files' button and press OK. Close your existing browser and open a new browser.

b) In case of Windows XP, then Go to Control Panel ? Other Control Panel Options ? Java ? General ? Settings Kindly uncheck the 'Keep Temporary Files on my computer " and click the 'Delete Files' button and press OK Close your existing browser and open a new browser.

**67. What is to be done if taxpayer gets NULL error, while uploading the XML file?**

Answer: This particular problem happens when -- special characters like & < > # are entered in Income Tax Return -- there is slow internet connection or network congestion, as the XML file is not read completely and henceforth it throws exception stating to upload proper XML.

Trying after sometime may resolve this problem. Kindly follow the following steps:

Set the Internet Explorer settings to Low. Go to Control Panel ? Java ? General ? Settings and uncheck the 'Keep Temporary Files on my computer'. Click the 'Delete Files' button and click OK. Close your existing browser and open a new browser and upload your xml file again.

**68. What to do when there is an Error in uploading the XML?**

Answer: The nature of problem will be highlighted. Rectify the error and try uploading the XML again. The nature of problem will be highlighted. Rectify the error and try uploading the XML again.

**69. While uploading the Income Tax Return, I am getting an error "The XML Schema is invalid. Please upload the XML in the correct schema". What does this error mean?**

Answer: This error occurs when you might have tampered with the XML generated from the RPU. Ensure that you upload the XML as it is generated from the RPU. Also, ensure that you have downloaded and generated the XML from the 'Return Preparation Software' of the relevant Assessment Year and relevant Form type. The same Assessment Year and Form type must be selected while uploading the Income Tax Return Form.

**70. While making data entry in some fields in the utility provided by the Department, the error message appears: "Password protected".**

Answer: The field gives the error message 'Password Protected' in case when the person using the utility tries to enter the value in the field which is auto-calculated or the field which is auto populated from the other schedules.

**71. Validate', 'Calculate Tax', 'Generate' buttons are not working in Return Preparation software provided by the Department.**

Answer: Macros should be enabled in the Return Preparation Software. Below are the steps to enable Macros: 1. For Excel 2003 users: Click on TOOLS menu and select ? OPTIONS ? SECURITY ? Macro Security must be set to Medium or Low. 2. For Excel 2007 and Excel 2010 users: Click on the OFFICE button on the top left corner of the application and click

**72. What is a Schema?**

Answer: A schema refers to the collection of database objects associated with a particular database. Any user who files e-return will have to create an XML file based on the schema. A simple analogy would be that the schema represents a letter template where the user enters the addressee details, name, salutation, body text etc which then completes the document which is the equivalent of an XML file. The template ensures uniformity and standardization of the format of the letter in the same way that the schema provides a structure to the XML file.

On uploading the file on to the system, a unique database object is created in the Income tax Department system. If you are using the services of the Utilities available at the e-Filing website, or any other Utility capable of generating an e-return XML for these forms, you need not download the schema or be worried about it. The Schema is made available to those individuals, software companies and organizations who wish to use this code to help create their own software utility for filling up these forms.

**73. What is XML?**

Answer: XML stands for Extensible Markup Language. It is a general purpose markup language designed especially for Web documents. XML is a way of describing data and it allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations. Any Utility which creates an e-return XML will be a file with an extension .xml. This is the file that must be uploaded to the ITD e-filing website.

**74. Is it necessary that I use the RPU created by Income tax Department? Can I use some other utility?**

Answer: Yes. The e-Return Preparation Software provided at the ITD e-filing website are free for anyone to use in order to create the e-return XML file. End users are also free to use any other utility created by other software providers, as long as the XML output conforms to the XML Schema which has been posted at the e-Filing website.

**75. Is it mandatory to register on e-Filing application to e-File my Income Tax Return?**

Answer: Yes.

**76. What is the Return Preparation Software?**

Answer: The ITD e-filing website has provided User Friendly utilities in Excel/ JAVA format for free download. These may be used by the individuals or organizations to file their returns electronically. These utilities are called the 'Return Preparation Software'. The input to the "Return Preparation Software" will be the actual data that taxpayer need to fill while preparing return of income.

**77. Question: I don't understand the process of e-Filing. What should I do?**

Answer: To understand the procedure to e-File Income Tax Returns, GO TO 'e-File' on the home page of the ITD e-filing web site OR GO TO 'Help' ? 'How to e-File' on the homepage.

**78. Whether it is mandatory to upload a scanned copy of signed Balance Sheet, P&L and other documents?**

Answer : Balance Sheet, Profit and Loss Account in Word, Excel Format, etc signed as "sd/-" can be converted in to '.pdf' file and uploaded on the portal. However, the auditor should maintain the physically signed Audited Report in his records and ensure from that there is no difference between physical report and PDF file uploaded.

**79. I have forgotten my password. What is to be done to retrieve it ?**

Answer: Click on the forget password link from the login page in ITD e-filing website. In the password reset page, one of the following can be selected by the taxpayers:

Enter PAN, DOB

1) Enter the answer to the secret question , taxpayer has entered in the registration details.  
OR

2) Enter the A.Y. and acknowledgement number of any of earlier e-filed return by the taxpayer since A.Y. 2007-08 and bank account details as given in the return.

3) Login through your net banking account

4) update DSC

Enter the new password twice and also the CAPTCHA CODE appearing on the screen. Click on Reset Password/ Validate to reset the password of your user id.

Further if do not have either, send a email request from registered email-id, which taxpayer has entered in the registration profile, to [validate@incometaxindia.gov.in](mailto:validate@incometaxindia.gov.in) having following details 1) PAN, 2) Name of the assessee as appearing in the PAN card, 3) Date of Birth / Date of incorporation, 4) Name of the Father as appearing in the PAN card 5) Address 6) Mobile number 7) Registered email id. The ITD will send its response via email.

**80. What to do if there is an "INTERNAL ERROR" at the time of registration?**

Answer. Kindly try again and if the problem persist, kindly send a email request to [efiling@incometaxindia.gov.in](mailto:efiling@incometaxindia.gov.in) with the following details required for registration PAN First

Name Middle Name Last Name Date of Birth/Date of Incorporation Father's First Name  
Father's Middle Name Father's Last Name Address Phone Address Email id

**81. In case, taxpayer has entered the wrong email-id during registration and taxpayer is not able to activate its user id, what is to be done by taxpayer to activate the account ?**

Answer. Kindly send an e-mail request to [validate@incometaxindia.gov.in](mailto:validate@incometaxindia.gov.in) for activation of your user-id with the following details required for registration PAN First Name Middle Name Last Name Date of Birth/Date of Incorporation Father's First Name Father's Middle Name Father's Last Name 4 Address Phone Address Email id

Once the user-id is activated by the ITD, kindly login on the ITD e-filing website and go to My Account to update the email-id, mobile number, answer to the secret question etc. to avoid this problem in future.

**82. What to do if the PINs for Login Not received? Is the restriction of use any email ID for 10 times continues?**

Answer: you have to keep trying if you don't get the PINs. Its better to get the logins activated now since now its much easier to get the pins since there is no load. You can give new email id and mobile no. to get the PINs. One email and mobile no. can be used for only 10 times. Preferably the contact no and email of clients should be given.

**83. Can a LEGAL HEIR file the return of the deceased assessee for compulsory DSC cases ?**

Answer. Yes. First, the legal heir has to obtain a DSC in his own capacity. The DSC of the legal heir, so obtained can be registered in the ITD e-filing website as follows:

The details of Legal heir and the deceased assessee, such as :

PAN First Name Middle Name Last Name Date of Birth Father's First Name Father's Middle Name Father's Last Name Mobile Number

Have to be sent through e-mail to [efiling.administrator@incometaxindia.gov.in](mailto:efiling.administrator@incometaxindia.gov.in) along with the documentary evidences (in scanned format) i.e. death certificate of the deceased assessee. After receiving these details by the e-filing administrator, the Legal heir's PAN will be linked to the deceased assessee and a confirmation email will be sent to email id of the Legal heir and then only, the return of the deceased assessee can be filed electronically by Legal heir.

**84. Challan of payment of Advance Tax or Self Assessment Tax does not contain correct PAN or Assessment Year. Will the claim be allowed?**

Answer: No. You are advised to get it corrected by making written request to Branch of Bank from where payment has been made upto 15 days of payment and thereafter to your AO. Detailed challan correction mechanism is available at [http://incometaxindia.gov.in/archive/LeftMenu\\_ChallanCorrectionMechanism\\_26082011.pdf](http://incometaxindia.gov.in/archive/LeftMenu_ChallanCorrectionMechanism_26082011.pdf)

**85. Whether the address given in the PAN database (as per ITD e-filing website) is to be quoted or the current address which may be different from the PAN database address, can also be quoted?**

Answer: The assessee has to quote the current address on the return forms. In case, the address on the PAN database is no longer valid, the taxpayer may contact NSDL/UTI for change of address.

**86. Should Registration be made in the name of the Company or can a director register in his name and file the returns of the company from his user id?**

Answer: No. A company's PAN is required to be registered on ITD e-filing website for uploading the return of the company.

**87. Is it mandatory to enter Bank Account details in case of foreign companies?**

Answer. The bank account details are mandatory in case of foreign companies due to the reason that if they are doing any transaction in India, they have to have the Bank Account in India.

**88. What is a Digital Signature?**

Answer: A digital signature authenticates electronic documents in a similar manner a handwritten signature authenticates printed documents. This signature cannot be forged and it asserts that a named person wrote or otherwise agreed to the document to which the signature is attached. The recipient of a digitally signed message can verify that the message originated from the person whose signature is attached to the document and that the message has not been altered either intentionally or accidentally since it was signed. Also, the signer of a document cannot later disown it by claiming that the signature was forged. In other words, digital signatures enable the "authentication" and "non-repudiation" of digital messages, assuring the recipient of a digital message of both the identity of the sender and the integrity of the message.

A digital signature is issued by a Certification Authority (CA) and is signed with the CA's private key. A digital signature typically contains the: Owner's public key, the Owner's name, Expiration date of the public key, the Name of the issuer (the CA that issued the Digital ID), Serial number of the digital signature, and the digital signature of the issuer. Digital signatures deploy the Public Key Infrastructure (PKI) technology

If you file electronically using digital signature you do not have to submit a physical copy of the return. Even if you do not have a digital signature, you can still e-File the returns. However, you must also physically submit the printed copy of the filled up Form along with the copy of the Provisional Acknowledgement Number of your e-Return.

**89. How legal is a Digital signature?**

Answer: India is one of the select band of nations that has the Digital Signature Legislation in place. This Act grants digital signatures that have been issued by a licensed Certifying Authority in India the same status as a physical signature. Digital signatures deploy the Public Key Infrastructure (PKI) technology. Its perfectly legal and secure to sign the documents with DSC.

**90. If an individual doesn't have a Digital Signature, does this mean he/she cannot file the return online?**

Answer: For non-auditable cases, DSC is not mandatory. If the DSC is used while uploading the return, the return will be treated as legally filed immediately after uploading. However in case, an individual does not have a DSC, he/she can still file the return electronically, but, in this case, a signed copy of ITR-V has to be sent to ITD CPC, Bengaluru within stipulated time. After receiving the signed copy of ITR-V at ITD CPC, return will be treated as legally filed.

**91. Process of renewed DSC?**

As per new guidelines DSC Class II or class III can be renewed without documents if the process of renewal completed before the expiry date of the DSC. Since the documents are valid just of 3 years, it can be renewed only for remaining period of time. Now its mandatory to have Token based signatures with 64 bit. If you have .pfx file it can be used if valid. If you have token with you, it need not be purchased again.

**92. Company name has been changed in the income tax database but still on the e-filing website, previous name is shown after logging in, Why?**

Answer. An email may be sent to [efiling.administrator@incometaxindia.gov.in](mailto:efiling.administrator@incometaxindia.gov.in) for change of name in the e-filing website also.

**93. Sometimes the downloaded acknowledgement no. can't be opened due Difference in DOB/ DOI. What to do?**

Answer : it may happen that due to date of birth of given in the PAN and that given in the ROI don't match. We need to rectify the DOB either in PAN or return.

**94. If the Original e-return is invalid because of non-receipt of ITR-V, can I file Original return once again?**

Answer. If the Original Return has been rejected at CPC due to any reason :

(a) Case I : 120 days period (with extension, if any) has not elapsed – The assessee is required to send a signed copy of ITR-V again to “Income Tax Department – CPC, Post Bag No - 1, Electronic City Post Office, Bengaluru - 560100, Karnataka” within 120 days of uploading the return by ordinary post or speed post only. Don't file original return again during this period.

(b) Case II : 120 days period (with extension, if any) has elapsed : The assessee is required to file a revised return, however, the revised return filed now will be treated as Original return.

**95. The Demand entries communicated by ITD CPC in my case are erroneous and ITD CPC has adjusted these demands against my refund. Whom to contact to clarify the correct position of demand?**

Answer. These demands have been intimated by the Jurisdictional Assessing Officer to the CPC and accordingly refund has been adjusted by the CPC. You are advised to contact the jurisdictional Assessing Officer with all the documentary evidences to get the mistake rectified. The adjusted refund can be issued only by the Assessing Officer after verification of demand and taxes for the demand year. Do not approach the CPC for the same. As per the guidelines issued by the High courts in this regard if any refund is adjusted against demand without intimation u/s 245 of the Income-tax Act and before giving a hearing is void.

**96. If assessee has uploaded wrong rectification request, what is process of correction of rectification.**

Answer : Assessee can withdraw rectification within 7 days of upload, if assessee has uploaded wrong rectification request.

**97. Under which conditions, assessee needs to contact CPC Bangalore?**

Answer : Assessee needs to contact CPC in case of refund and intimation related matters.

**98. My e-return has been processed by CPC raising a demand or with less refund. Whom do I need to approach for rectification.**

Answer: So long as your processed e-return for relevant Assessment Year is still with CPC, the online rectification application may be made on website. However, in case, your processed e-return has been transferred to your Assessing Officer, then, you need to approach AO with rectification application on paper.

For knowing the location of processed e-return (whether with CPC or the AO), the taxpayer is advised to login to the website using his/her user id and password and go to „Services – CPC Processing Status“. The process status of return can be checked for a given assessment year.

**99. Revision of return – how many times – if filed before due date and belated – can it be revised after getting intimation u/s 143(1)**

Answer : Return if filed on or before the due date can be revised any no. of times. However if filed late then cannot be revised. The return can be revised even after receiving an intimation u/s 143(1) since this intimation is not an assessment order.

**100. What should I do, if my Refund is failed due to change in my Communication Address?**

For the change in Address and all address related issues. Taxpayer has to Login to <http://incometaxindiaefiling.gov.in>.

a. Login to the above website, where in the login id will be the PAN Number and Password is which is created when logging in for the first time. b. Now go to My account tab and select ( 143/1 , Refund Re-issue, 154 ).

c. Refund re-issue address has a drop down arrow where you can select to which address the refund cheque needs to be dispatched.

d. There are few validations for verification details, so all the details entering should be same as per the Intimation.

e. The mandatory fields( includes verification details) to be filled in are: CPC Reference number, AY( Assessment year), Refund Sequence number, Total Refund amount, Gross total income, Net amount refundable, DOB(Date Of Birth).

f. IF there is any change of name, it can be changed in Refund Re-issue specification changes, just click the radio button which says: Name as in PAN.

g. Click on save and submit button to complete it.

**101. What should I do, if my Refund is failed due to error in A/c number or Change in the A/c details?**

a. Tax Payer needs to download the “Response Sheet” from the Income Tax website([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) ) and take a printout of the same.

- b. If intimation is received, then the Response sheet will be sent along with it.
- c. Fill in the necessary fields in the Response sheet, **Original Cancelled Cheque** should be enclosed with it as a proof.
- d. Incase if there is no cheque, Passbook front page/Bank statement with seal and signature is accepted.

**102. Mandatory points to be noted while sending a Response Sheet:**

- a. Signature of the Tax Payer on the Response Sheet is Mandatory.
- b. Original Cancelled Cheque should be enclosed, Photocopied cheque is not accepted.
- c. The Original cancelled cheque should have printed or handwritten A/C no on it.
- d. A/C number and MICR code on the Response Sheet should be as on Cheque.
- e. Overwritten A/C no and Dual A/C no on the cheque are not accepted.
- f. Signature on the Response Sheet and the cancelled Cheque should be same.

**103. Data Inconsistency issues which need to be avoided for accurate processing.**

- 1. Set off of brought forward loss claimed, but Schedules BFLA / CFL not filled ..... Year of loss not indicated in CFL.
- 2. Profit before tax (at serial No. 43 of Sch. P & L Account) differs from Profit from business at serial 1 of Sch. B P
- 3. Depreciation claimed in Sch. BP – but Sch. DEP / DPM / DOA not filled in / Depreciation debited in Sch. P & L Account not added back in Sl. 11 of Sch. BP.
- 4. Special benefit for female claimed – Gender in PAN database is Male.
- 5. MAT credit claimed in Part B-TTI – Schedule MAT C not filled.
- 6. Loss from business claimed at Sl. No. 1 of sch.- BP, but no loss computed in sch. P & L.
- 7. Income from business considered twice : Assessee fills both Sch- P & L and Col: 51 (for no-account cases).
- 8. Loss from House Property claimed in Part B-TI, but the column “ Annual lettable value / Rent received” is left blank in sch. HP (System presumes it as SOP, and allows interest to the extent of Rs.1.5 lakhs).
- 9. Difference in incomes shown in Part B-TI and the respective Schedules ( Sch. BP / HP / CG / OS etc) .
- 10. Assessee has not filled up Sl. 4 of Sch. BP – ( for incomes u/s 44AD – 44DA), But has entered the figures in sl. 33(i) to 33(ix) in sch. BP.
- 11. In Sch. BP Sl. 2 assessee reduces in “Net Profit or loss from speculative business”, but does not fill up Part B. (computation of income from speculative business) in sch. BP.
- 12. In Sch. Part A-OI, assessee fills in amounts against Sl. No. 6/7/8/9/11 (Any amount debited to P & L account of previous year, but disallowable u/s 36/37/40/40A/43B respectively. But the same are not added back in sch. BP.
- 13. In Sch. P & L account against Sl. No.3 j (Any other income) assessee enters negative value. System ignores the negative sign and considered it as positive income.
- 14. Set off of speculation loss against income from non – speculative business.
- 15. Set off of brought forward HP loss claimed while there is no income from HP in current year.
- 16. Tax credit claimed in Part B-TTI, without filling up Schedules TDS-1, Schedule TDS-2, and Schedule IT.



17. Deduction u/s 80P claimed – But status information in sch. “Personal information” does not indicate Co-operative Society. 4<sup>th</sup> character of PAN is for local authority.
18. In Part B-TI - CG loss claimed, but Schedule CG not filled / sale consideration and cost of acquisition not provided.
19. Trust / Society registered u/s 12A using ITR-5.
20. AOP not provided the percentage of shares of members- liable to be taxed at MMR as shares indeterminate.
21. Deductions u/s 80IA, IB, IC etc. Without filling up Schedule.
22. Due date of filing indicated as 30<sup>th</sup> September. Audit Flag u/s 44AB marked ‘N’.
23. Domestic rate of tax claimed but Domestic status flag set to N.
24. In Sch. CG. STCG (others) have been offered, but in Sch. SI, assessee indicates the same income as STCG (111A). Leads to taxation under both categories.

**104. I am unable to register as CA as there is difference in name/date of birth as per ICAI and PAN data. What to do?**

Answer : It is requested to file form 49 amendment and get data rectified in PAN immediately. Kindly also note that the day you receive a SMS that your pan amendment has been approved, you will be able to register at site whether you actually receive PAN or not.

**105. .Please advice in case of partnership firm can only one partner sign all the reports?**

Answer : a) Clause 12 Of Part I of Schedule I of Chartered Accountants Act allow a partner to sign on behalf of (i) Other Partner (ii) Firm b) Sign can be either digital or physical c) In my view, one partner can sign form 3CD etc. keeping in view the limit of 45 audits per partner.

[Clause 12 of Part I of Schedule I of Chartered Accountants Act states that “A CA in practice will be guilty if he allows a person not being a member of the institute in practice, or a member not being his partner to sign on his behalf or on behalf of his firm, any balance-sheet, P&L a/c, report or financial statements”]

**106. Can online filed Tax Audit Report be revised?**

Answer : A Tax Audit Report which has not been approved by assessee can be revised. However after it has been approved by the assessee, it should not be revised. However, there is no restriction by the utility, as of now, to upload revised xml. So we should take due care, so that correct data is uploaded in the first instance itself. However, members may kindly note that, all the xml files uploaded will be there in their domain.

**107. I have uploaded 5 returns without uploading tax audit as it was required to submit offline at that time. Should we submit these again online?**

Answer : No, you are not required to submit IT Return online again. However, kindly ensure that Tax audit Report is duly uploaded within due date.

**108. What If The Assessee Does Not Approve The Audit Report Submitted Before The Due Date**

Answer : It may be presumed that no tar has been submitted by assessee.