

WESTERN INDIA REGIONAL COUNCIL OF ICAI

E-Filing of Income Tax Returns

Requirements by the Department

- ▶ to be truthful and prompt in meeting all legal obligations;
- ▶ to pay taxes in time;
- ▶ to obtain PAN and quote it in all documents and correspondence
- ▶ to obtain TAN for every unit and quote it in all documents and correspondence
- ▶ to quote correct tax payment/deduction particulars in tax returns to verify credits in tax credit statements
- ▶ to file complete & correct returns, within the due dates and in appropriate tax jurisdictions
- ▶ to quote correctly Bank Account Number, IFSC Code and other Bank details in the returns of income
- ▶ to intimate change of address to the tax authorities concerned
- ▶ to intimate any change in PAN particulars to designated agency & and
- ▶ to quote PAN of all deductees in the TDS Statements

Record Numbers of Returns Filed

Income Tax Department has received a record number of 3.42 crores e>Returns in the F.Y. 2014-15..

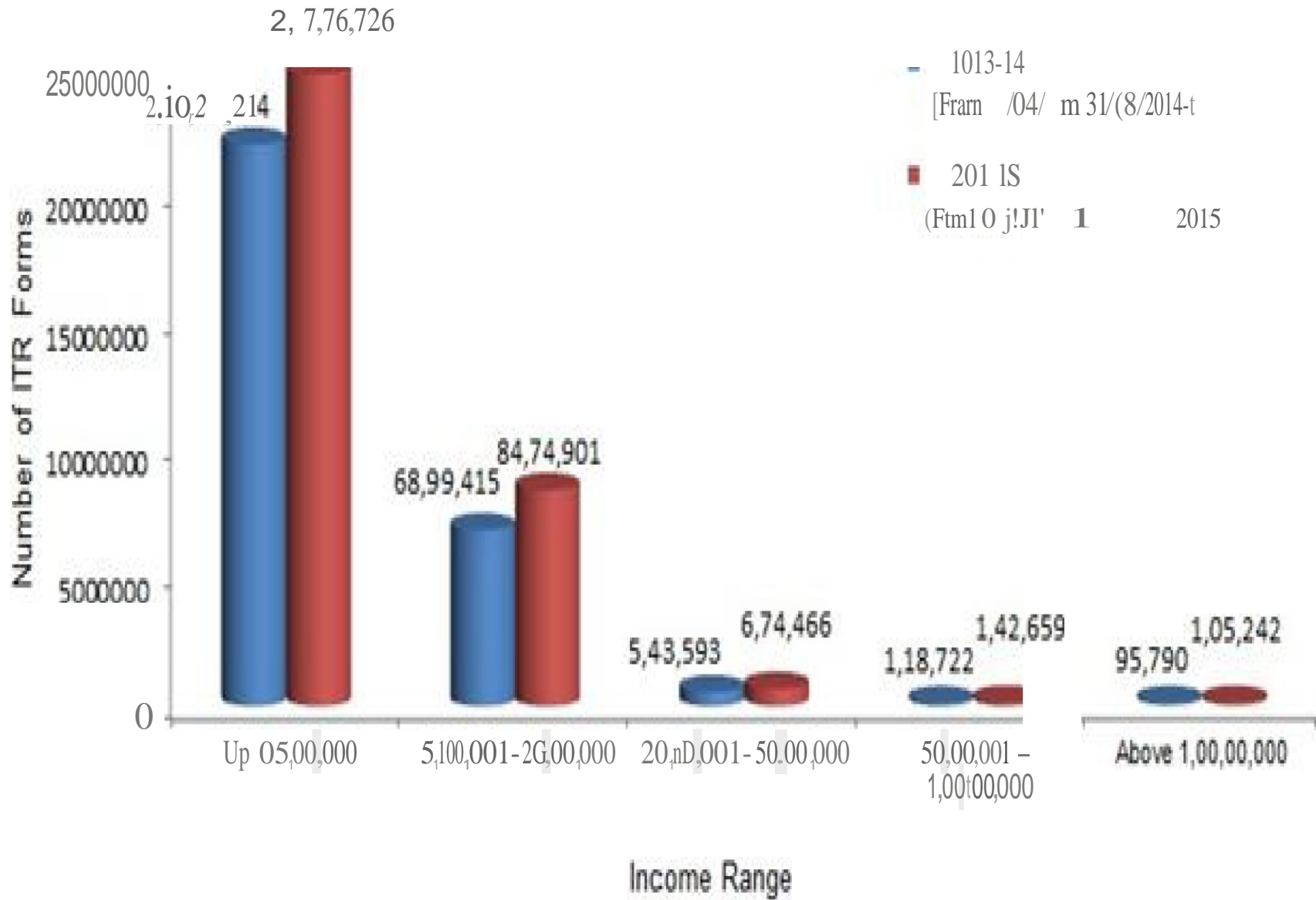
Department is planning to develop alternative solution for sending ITR-V then the process of sending ITR-V to Bangalore will be discontinued.

From Assessment Year 2014-15, ALL PARTNERSHIP FIRMS to compulsorily e-File;

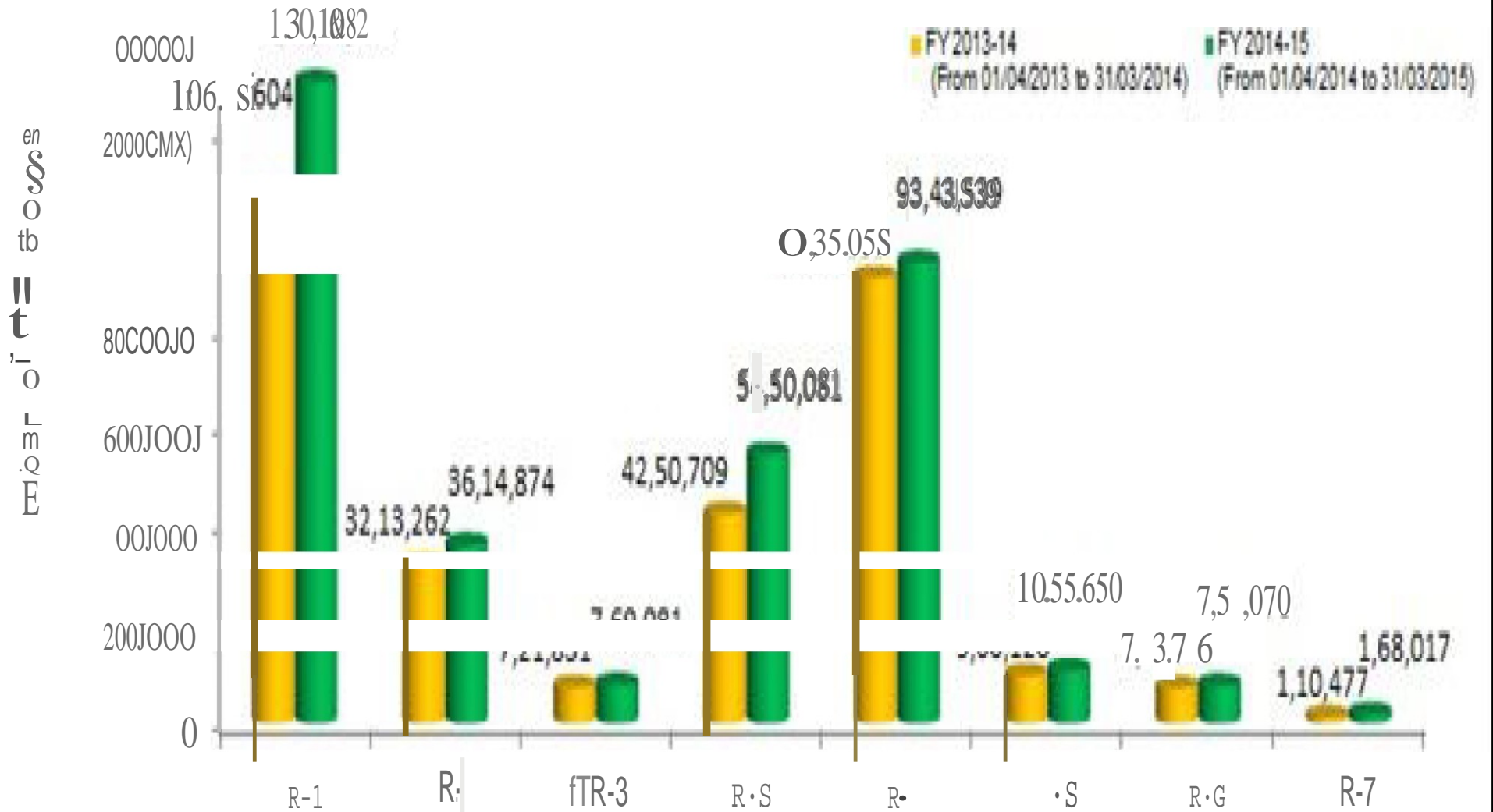
Returns Filed Summary

Year on Year Summary of e-Filed ITR Forms				
S.No.	Form	FY 2013-14 (From 01/04/2013 to 31/03/2014)	FY 2014-15 (From 01/04/2014 to 31/03/2015)	Growth (%)
1	ITR-1	10676604	13010682	21.86
2	ITR-2	3213262	3614874	12.50
3	ITR-3	721831	769081	6.55
4	ITR-4S	4250709	5450081	28.22
5	ITR-4	9035055	9343539	3.41
6	ITR-5	960120	1065650	10.99
7	ITR-6	713736	752070	5.37
8	ITR-7	110477	168017	52.08
Grand Total		29681794	34173994	15.13

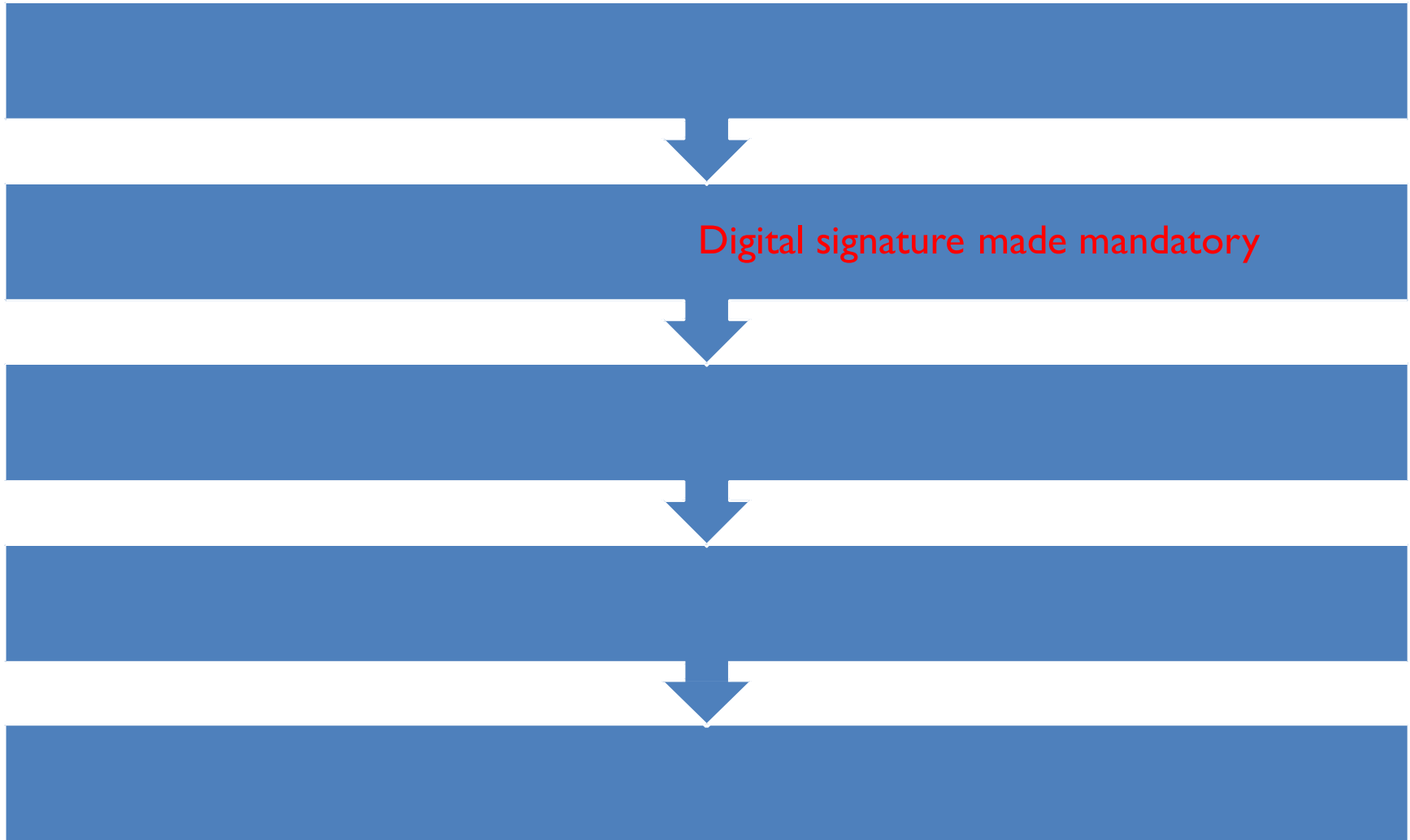
summary of Income Range Wise e-Filing Returns



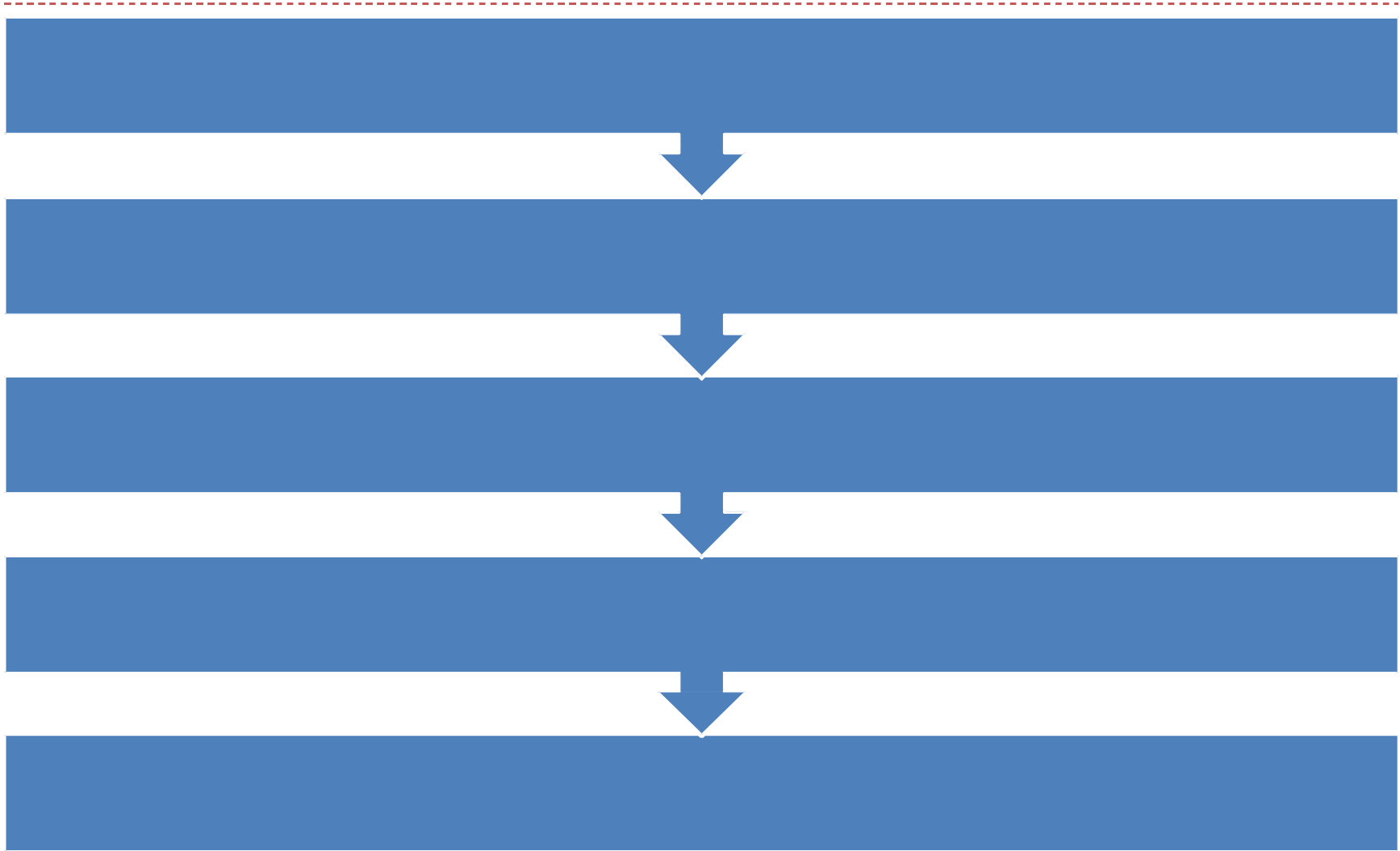
Year on Year Summary of Filed ITR Forms



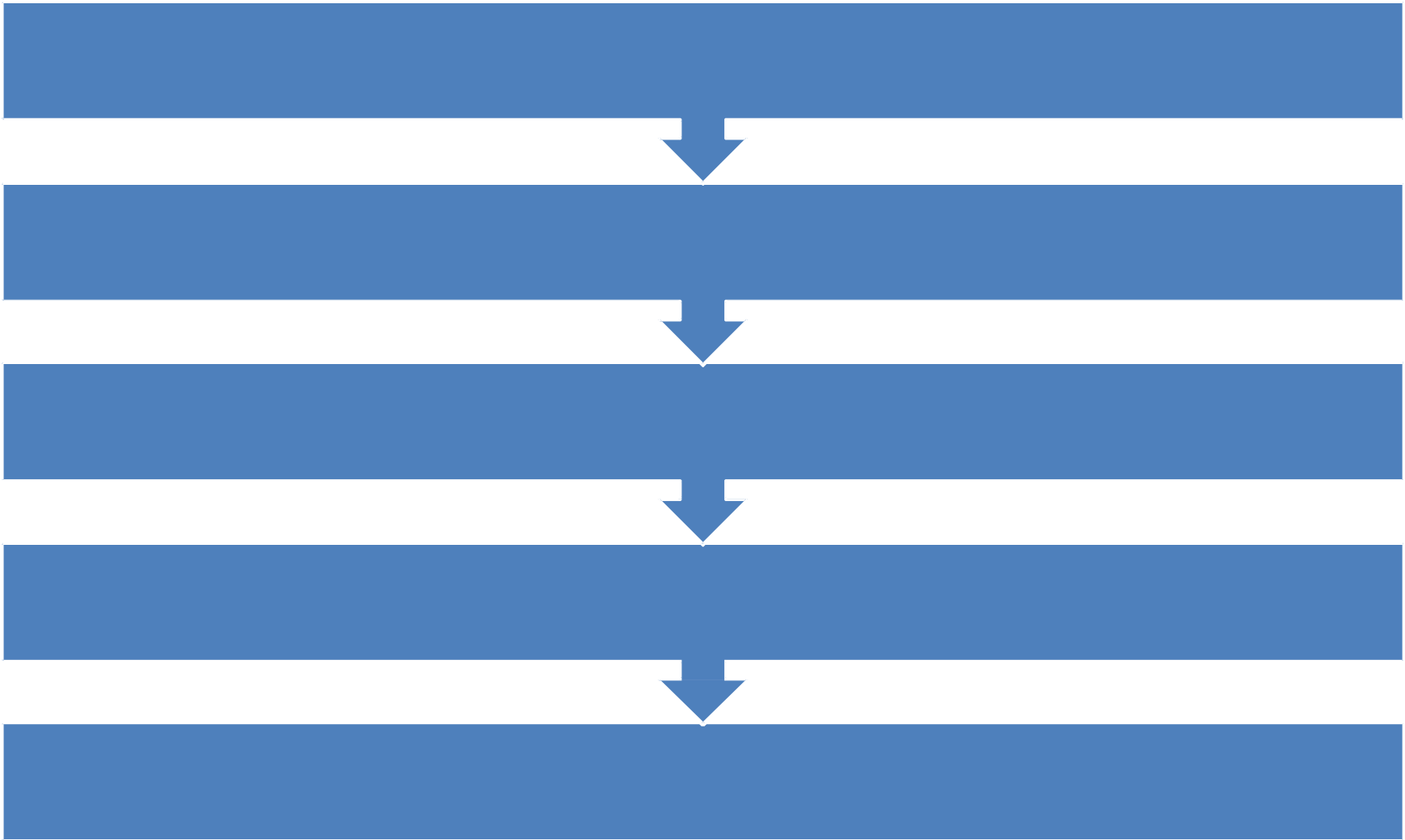
Who are required to file from AY 2014-15 (e-filing made mandatory)



Who are required to e-file for AY 2015-16



Who are required to e-file for AY 2015-16



WHICH ITR SHOULD BE SELECTED

FOR ITR-1 TO 4S						
S.No	Sources/Details of Income	Individual	Individual/HUF			
		ITR-1 (Sahaj)	ITR-2	ITR-3	ITR-4	ITR-4S (Sugam)
1	Income from Salary/Pension	▪	▪	▪	▪	
2	Income from Other Sources (only Interest Income or Family Pension)	▪	▪	▪	▪	
3	Income/Loss from Other Sources		▪	▪	▪	
4	Income/Loss from House Property	▪	▪	▪	▪	
5	Capital Gains/Loss on sale of investment/property		▪	▪	▪	
6	Partner in a Partnership Firm			▪	▪	
7	Income from Proprietary Business/Profession				▪	
8	Income from Presumptive Business					▪
9	Details of Foreign Assets		▪	▪	▪	

DUE DATES



PROVISIONS OF THE IT ACT

- To be filed before the end of one year from the relevant AY or completion of assessment whichever is earlier;
- Loss cannot be carried forward

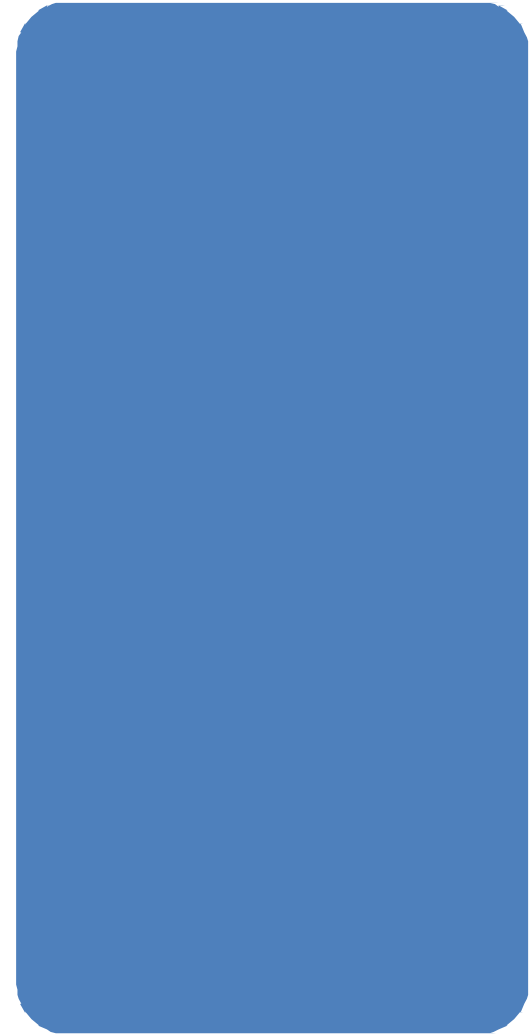
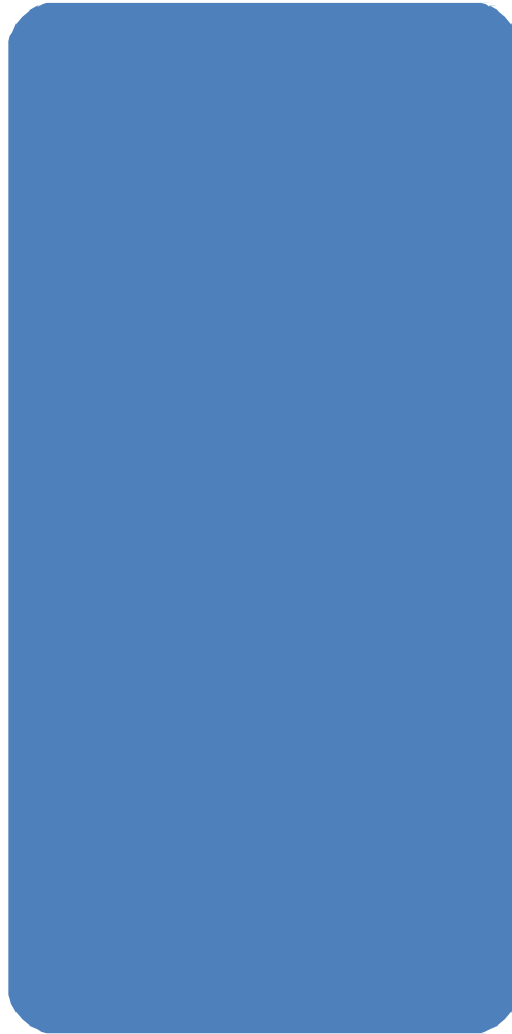
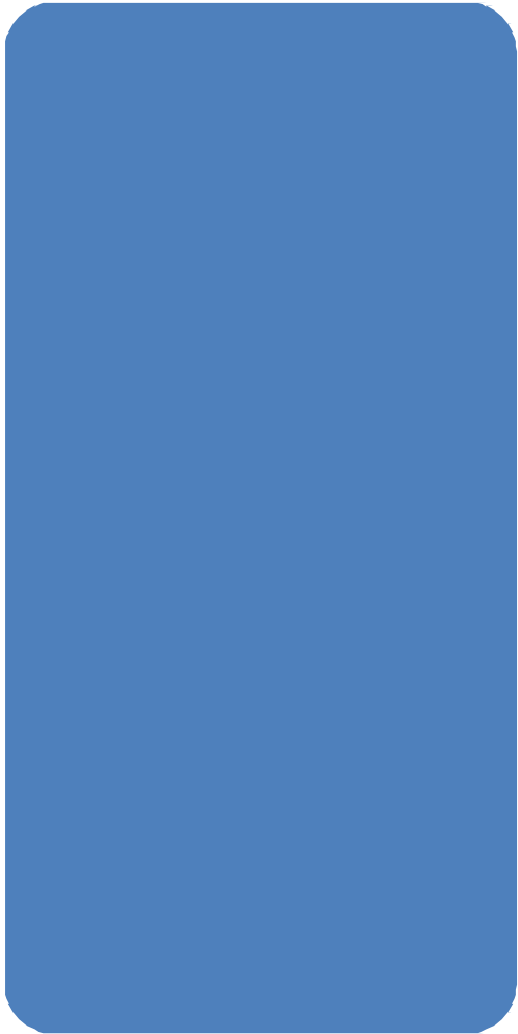
- To be filed before the end of one year from the relevant AY or completion of assessment whichever is earlier;
- Belated Return cannot be revised

PROVISIONS OF THE IT ACT

- Return treated as defective if
- All annexures/ columns in each head of income, computation of GTI and TI are not filled
- SA Tax u/s 140A has not been paid on or before the date of furnishing return
- Return signed by an unauthorised person; etc.

- Opportunity by AO to rectify the defect within 15 days
- Beyond 15 days, AO may condone the delay

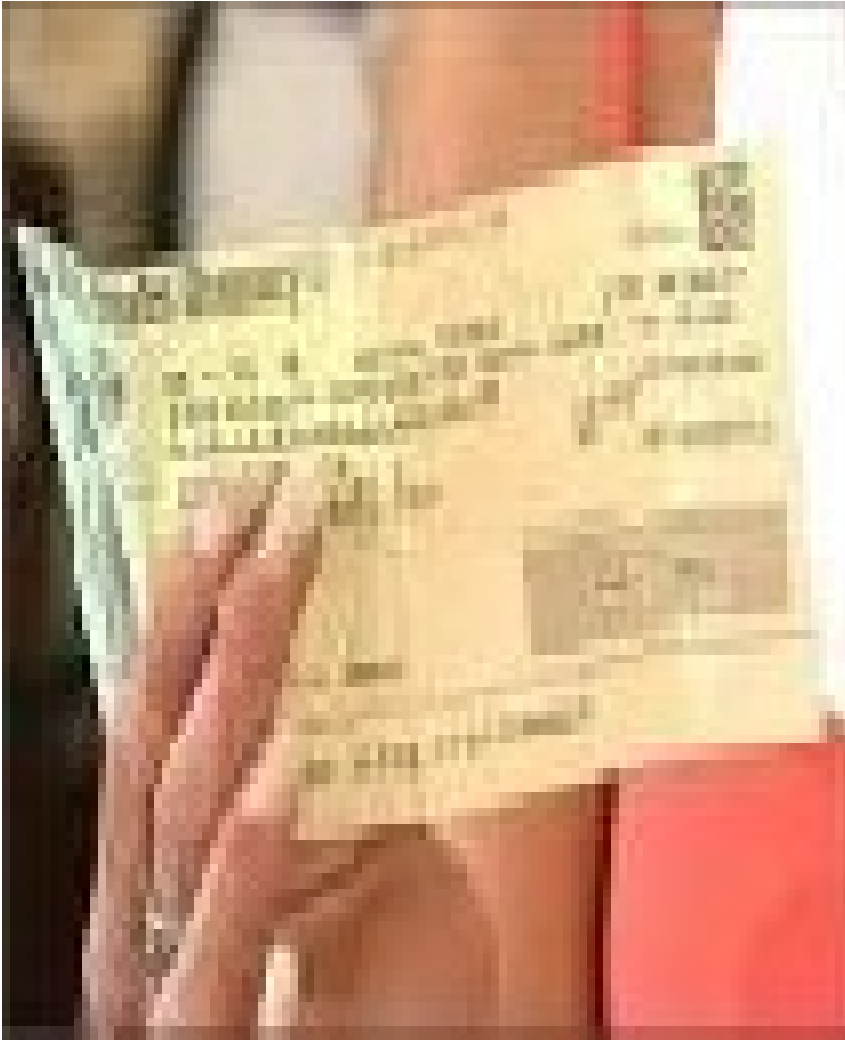
DEFECTIVE RETURNS UNDER E-FILING



CONSEQUENCES OF LATE FILING



Certain Changes in e-Filing for AY 2015-16




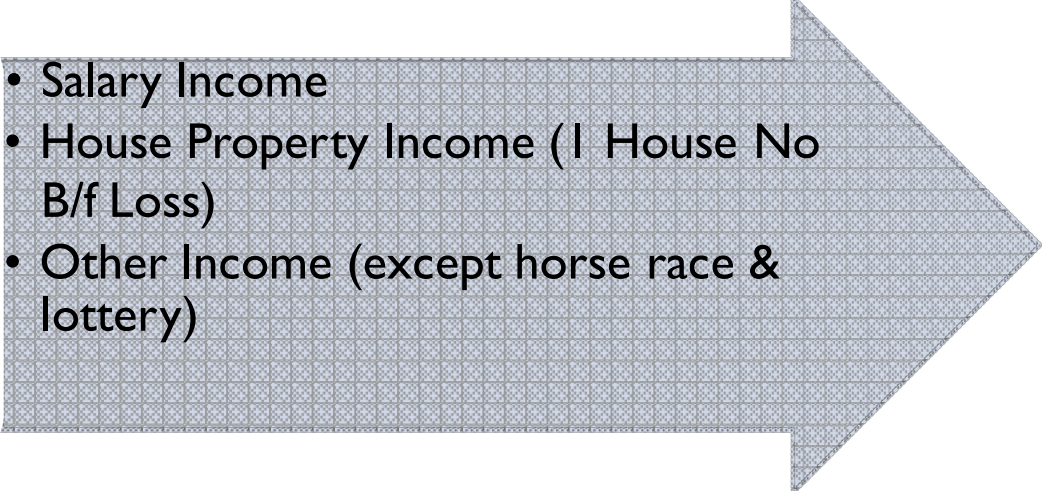
- ▶ If there is claim for Refund, online filing made mandatory;
- ▶ IFSC Code and CBS Account Number required to be quoted for Refund.
- ▶ EVC Code – System of discontinuing sending ITR-V to Bengaluru.


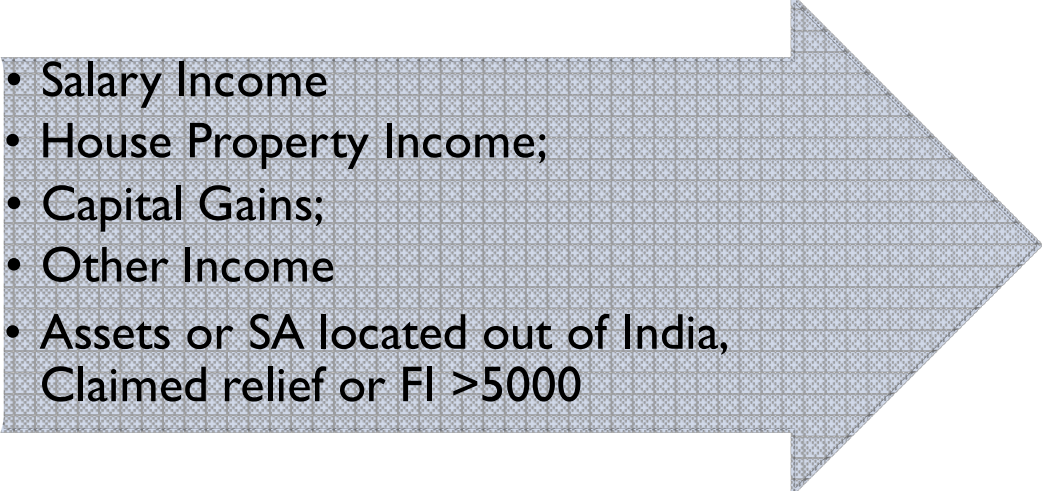
Certain Changes in e-Filing for AY 2015-16



- ▶ “electronic verification code” means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).’

WHICH ITR TO BE FILED FOR AY 2015-16 (INDIVIDUALS/HUF)

- 
- 
- Salary Income
 - House Property Income (I House No B/f Loss)
 - Other Income (except horse race & lottery)

- 
- 
- Salary Income
 - House Property Income;
 - Capital Gains;
 - Other Income
 - Assets or SA located out of India, Claimed relief or FI >5000

Certain Changes in e-Filing for AY 2015-16

Action
Changes
Things

- ▶ **Changes in ITR-I & ITR4-S**
 - ▶ Introduction of furnishing details of Aadhar Card in the Return of Income;
 - ▶ Details of All Bank Accounts with Bank Name, IFSC Code, Name of the Joint Holder along with closing bank balance to be given
- ▶ **Notified vide Notification No. 41/2015**

Certain Changes in e-Filing for AY 2015-16



► Changes in ITR-2

- Introduction of furnishing details of Adhar Card in the Return of Income;
- Details of Foreign Travel made during the year (For Resident and Non Resident) including Passport No, Issue Date, Name of the Country, No. of Time Travelled;
- Details of utilization of amount deposited in capital gain account scheme for years preceding to last two assessment years. Particulars asked include year of utilization, amount utilized, amount unutilized lying idle in capital gain account scheme till the date of filing of return of income.
- Details of All Bank Accounts with Bank Name, IFSC Code, Name of the Joint Holder along with closing bank balance to be given

Certain Changes in e-Filing for AY 2015-16



► Changes in ITR-2

- In case of LTCG & STCG not chargeable to tax to Non-resident on account of DTAA benefit, It is required to furnish Country name, Article of DTAA, TRC obtained or not;
- For Non-resident, Income from other sources, If any income chargeable to tax at special rate provided in DTAA, It is now required to provide details of Name of Country, Relevant article of DTAA, Rate of Tax, Whether TRC obtained or not?, Corresponding rate of tax under income tax Act;


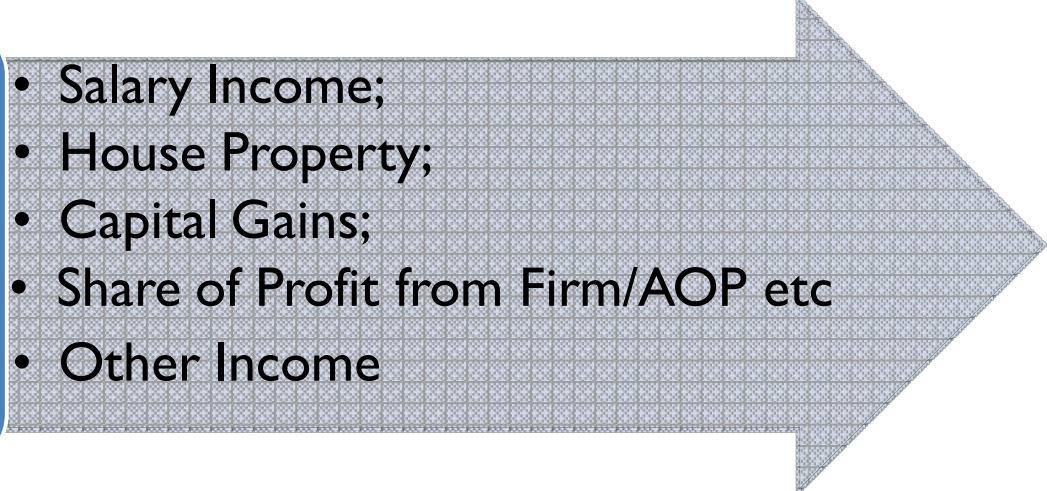
Certain Changes in e-Filing for AY 2015-16


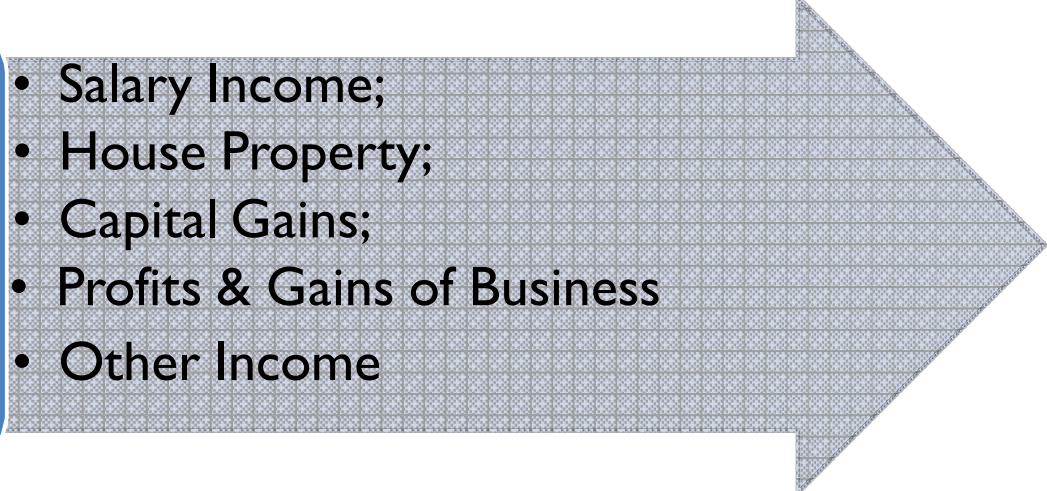


▶ Changes in ITR-2

- ▶ In schedule FA- Foreign assets disclosure, Following details added.
 - ▶ Foreign Bank accounts details: It is now further require to furnish Account number, account opening date, Interest/income accrued from such account, If any along with details of head of income and schedule under which such income is shown, if offered to tax in India.
 - ▶ In similar manner, details of income from Financial interest in any entity outside India along with details of income offered to tax in ITR-2 from such income.
 - ▶ Similar disclosure requirement is also required for Immovable property outside India, capital asset held outside India, trust held outside India -

WHICH ITR TO BE FILED FOR AY 2015-16 (INDIVIDUALS/HUF)

- 
- 
- Salary Income;
 - House Property;
 - Capital Gains;
 - Share of Profit from Firm/AOP etc
 - Other Income

- 
- 
- Salary Income;
 - House Property;
 - Capital Gains;
 - Profits & Gains of Business
 - Other Income

WHICH ITR TO BE FILED FOR AY 2015-16 (INDIVIDUALS/HUF)

ITR-4S
(Sugam)
(with or
without
digital
signature)

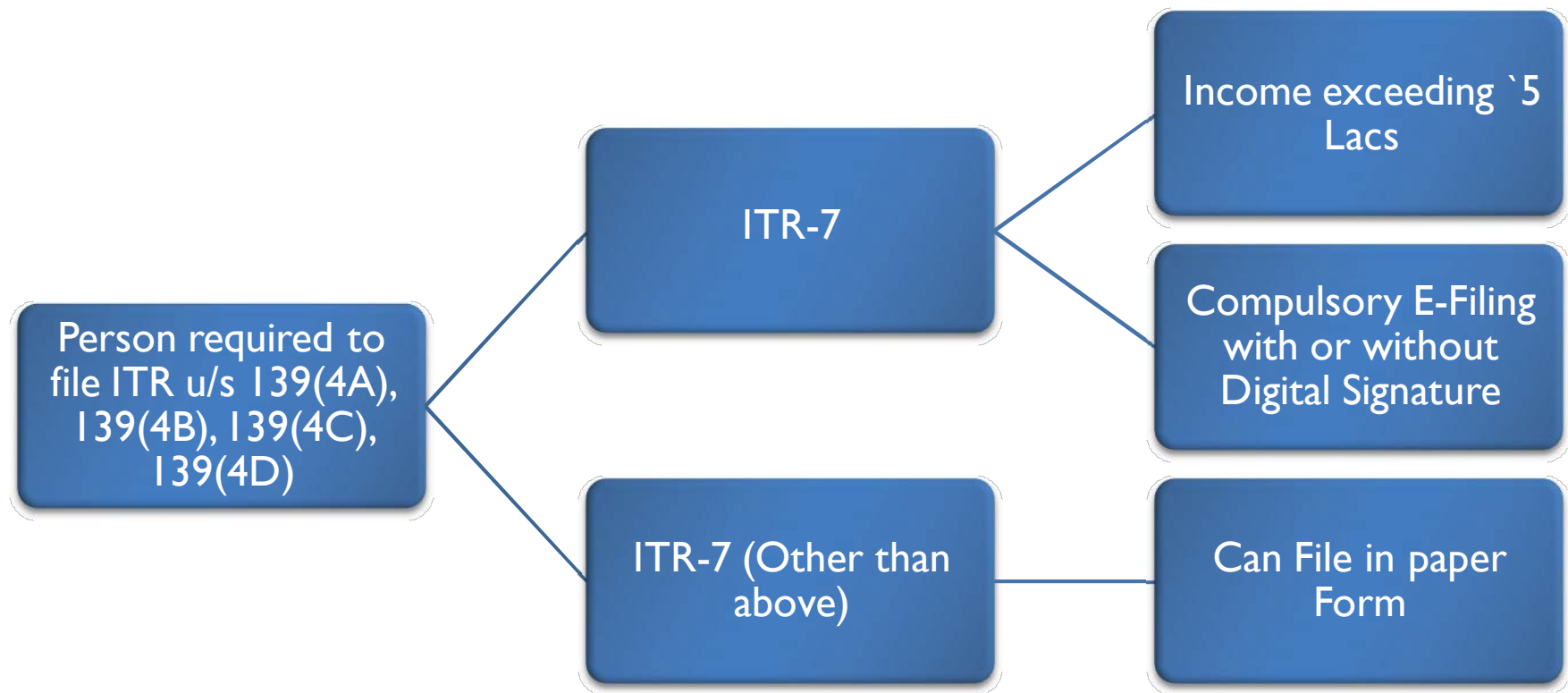
Salary Income;
House Property;
Capital Gains;
Profits & Gains of Business
(u/s 44AD/AE etc)
Other Income;
NO Assets or SA located out
of India, Claimed relief or FI
>5000

WHICH ITR TO BE FILED FOR AY 2015-16

- To be filed by Partnership Firm, LLP, AOP & Local Authority, irrespective of Income

- To be filed by Companies

Amendments for ITR-7 (For Trust)



IMPORTANT UPDATES

News & Updates

- **31/03/2015** **new!**

Returns for AY 2013-14 in certain cases with defect have been declared as invalid by CPC, Bangalore u/s 139(9) as the defect was not cured within the time provided in notice u/s.139(9). Such taxpayers can now file a fresh return u/s 139(4) in the e-Filing portal for AY 2013-14 on/before 31st March 2015. The taxpayers can utilize this opportunity at the earliest.

- **26/12/2014**

Important Announcement for ERI and Private Software Preparers. E-Filing is implementing Schematron for ITRs shortly. To know more, refer to the proposed rules and schema changes in "Change Document" under Schema Downloads --> Schema of ITR Forms For AY 2014-15.

- **11/12/2014**

The facility to provide response against outstanding tax demand is made available to the assessee in the e-Filing portal. After Login, select **e-File** then select **Response to Outstanding Tax Demand** and the most appropriate options may be selected to provide response.

11/12/2014

The facility to provide Grievance relating to the CPC is made available to the assessee in the e-Filing portal. After Login, select Helpdesk --> Submit Grievance--> CPC then from the drop down select Assessment Year, category and sub category of the grievance.

Similar facility for grievance relating to e-Filing can also be submitted. After Login, select Helpdesk--> Submit Grievance--> e-Filing then from the drop down select category, sub category, summary and description of the grievance.

IMPORTANT UPDATES FOR FOREIGN COMPANIES

Company/Firm

Q: The Principal Contact is a Foreigner/Non-resident and does not have a PAN and hence, not able to register in the new e-Filing Application. What should be done?

A: As per CBDT guidelines, Foreigners without PAN is allowed to be an authorized signatory and can file on behalf of the Company/Firm without a PAN encrypted DSC. The assessee Company is required to send an email to efilinghelpdesk@incometaxindia.gov.in mentioning details such as Name of the Company, PAN of the Company, Date of Incorporation, Name of the Principal Contact and DOB of the Principal Contact.

Q: While updating the Principal Contact details in the Profile, PAN field is not available. What to do?

A: The possible reason can be that the previous Principal Contact was a Foreigner without a PAN and might have been added as an exception case in the e-Filing application. To remove this exception, send an email to efilinghelpdesk@incometaxindia.gov.in mentioning details such as Name of the Company, PAN of the Company, Date of Incorporation, Name of the Principal Contact, PAN of the Principal Contact and DOB of the Principal Contact. The exempted details in the e-Filing application will be deleted and the Principal Contact will be able to register the PAN of the new Principal Contact.

Q: The Principal Contact of my Company/Firm is a foreigner and does not have a PAN. The Principal Contact has been updated without PAN in the Company/Firm profile of the e-Filing portal. The Digital Signature Certificate (DSC) of the Principal Contact is with a dummy PAN. When I try to upload/register the DSC, PAN mismatch error comes up. What to do?

A: Digital Signature Certificate with dummy PAN will not be accepted by the e-Filing application. In case the Principal Contact has been updated without PAN, Digital Signature Certificate without PAN encryption should be used. In case the Principal Contact is updated in the profile with a PAN, Digital Signature Certificate with the same PAN should be used.

New Look of Website

The screenshot shows the e-Filing website interface. At the top left is the Income Tax Department logo. The main header includes the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". Navigation links for "About Us", "Feedback", "Contact Us", and "Help" are on the right. A language selector for "हिन्दी" and font size options are also present. The main content area is divided into three sections: a left sidebar with user roles (TAX PAYER, TAX PROFESSIONAL, E RETURN INTERMEDIARY, BULK PAN VERIFICATION USER), a central green banner for "e-File Your Tax Return" with buttons for "View Form 26 AS", "Upload Return", and "Check Status", and a right sidebar for "New To e-Filing?" (Register Yourself) and "Registered User?" (Login Here, circled in red). A "Need Assistance?" section with the ASK number 1800 180 1961 is at the bottom right.

Services

- Submit Returns / Forms
- View Form 26AS (Tax Credit)
- Outstanding Tax Demand
- ITR-V Receipt Status
- CPC Refund Status
- Rectification Status
- Know Your Jurisdictional A.O.
- Know Your PAN

News & Updates

Income Tax Department proposes to introduce Electronic Signature for e-Filing of Income Tax Returns. Please provide your feedback to efiling_schema_utility@incometaxindia.gov.in. To know more, [Click here](#) . **(NEW)**

Foreign Companies/Firms having issues in registration should [Click here](#) or read the FAQ in HELP on the Home page. **(NEW)**

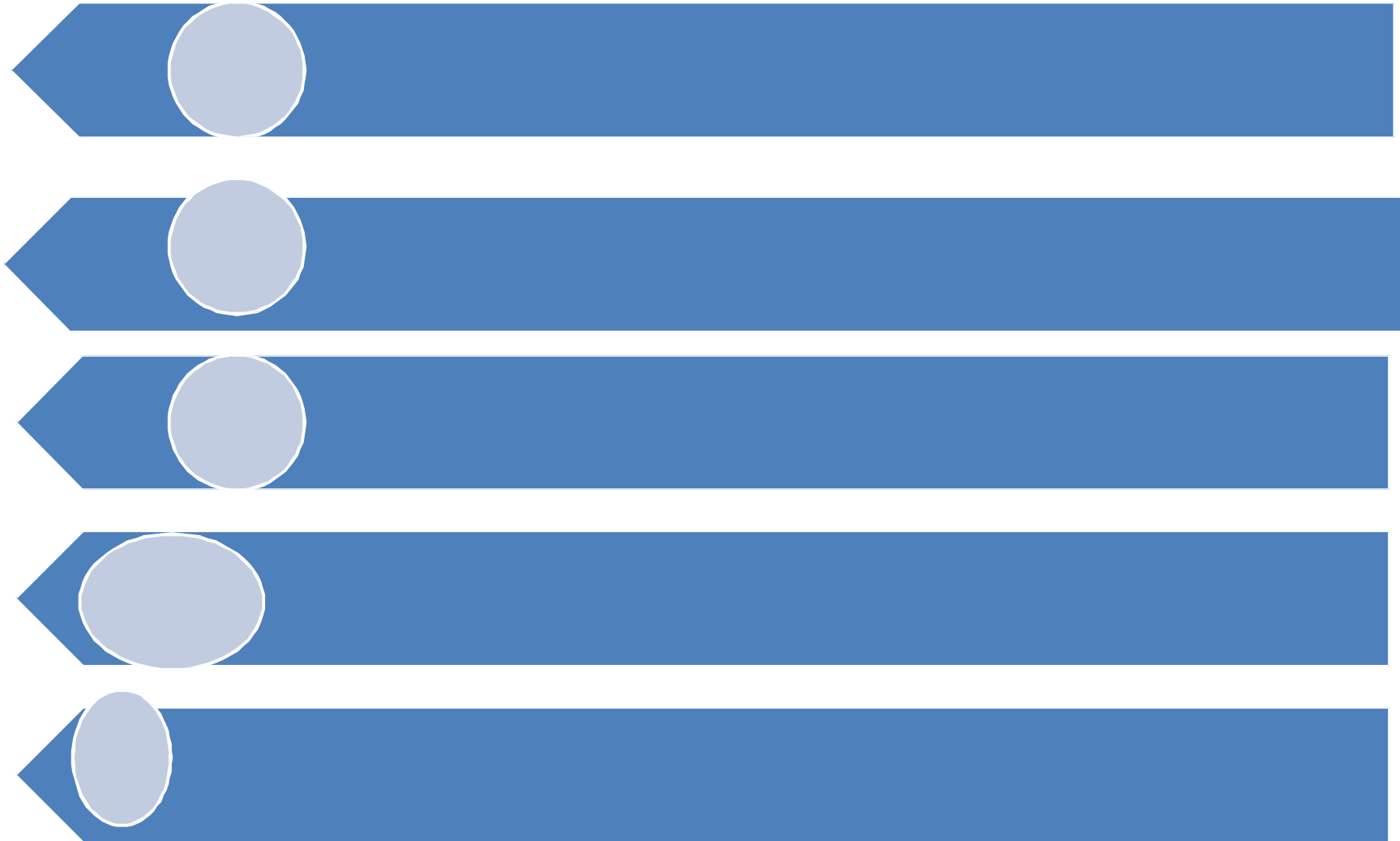
In case of a Foreign Company, if the authorized signatory is a non-resident foreigner, an e-mail may be sent to efilinghelpdesk@incometaxindia.gov.in with a subject "Non-resident Foreign Director (NRFD) update". **(NEW)**

All Tax Payers, other than Individuals, are requested to update Principal Contact details and update their Digital Signature Certificate (DSC). **(NFW)**

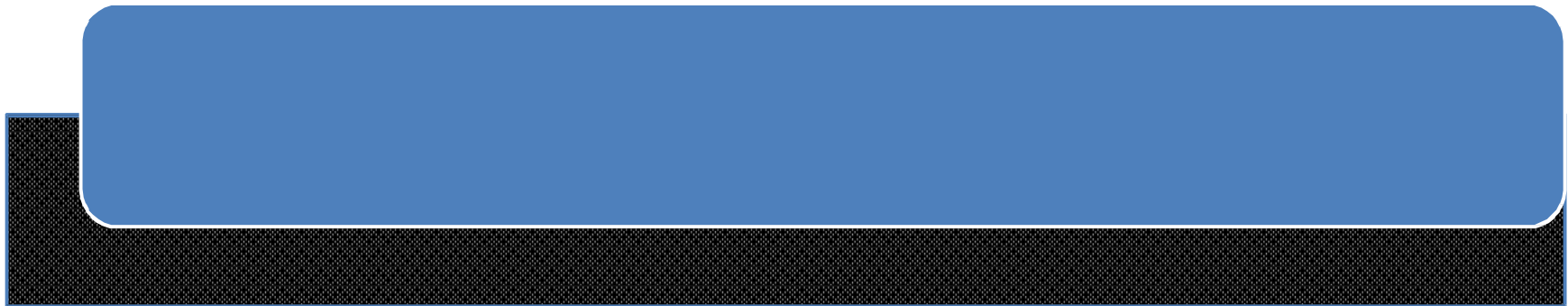
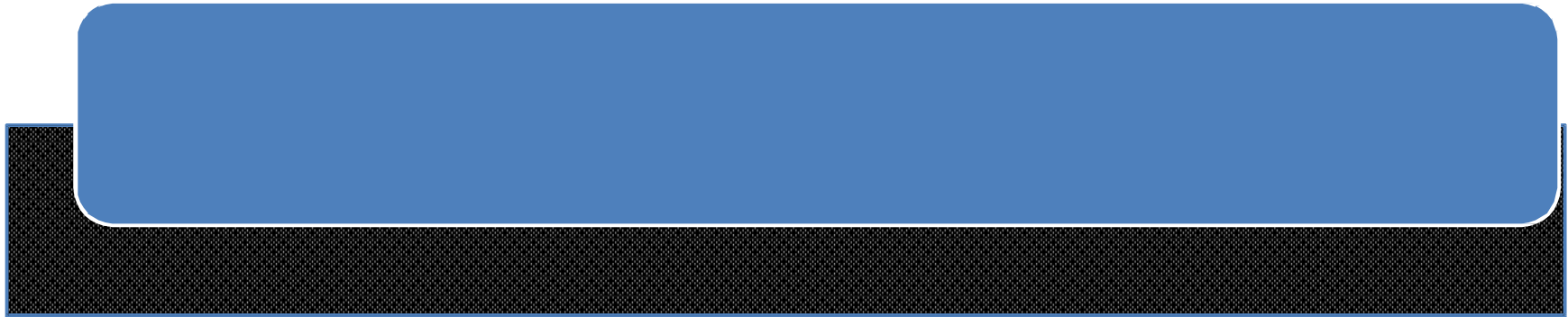
Downloads

- ITR 1
- ITR 2
- ITR 3
- ITR 4
- ITR 4S
- ITR 5
- ITR 6
- Other Forms

Additional Services in New Website



NEW FEATURES OF WEBSITE



Changes to be made in Settings



Updation of Contact Details

Please update your Contact Details



Important!

Please make sure you provide the correct Contact details -Mobile number and Email Id

1. The Contacts will be used for all future communications including reset of password.
2. Same mobile number can be used maximum by 4 assesses as their primary contact mobile number.
3. An OTP pin will be sent to each of the primary contacts. You should use both the pins to confirm/authenticate the contacts. OTP pins are valid for this session only.

Primary

Mobile Number *

9999999999

Email ID *

aaa@gmail.com

Secondary

Contact belongs to

Self



Mobile Number

8888888888

Email ID

bbb@gmail.com



Update

Skip

PIN MANDATORY

Please enter your Mobile PIN and Email PIN X

Mobile PIN

Email PIN

Confirm

CHANGES IN ITRS FROM AY 2014-15

- ▶ Liability of MAT for Electricity, Insurance and Banking Companies to be reported;
- ▶ Compulsory furnishing of PAN for Bad debts claimed in ITR-4;
- ▶ Return modified to introduce Section 92CD for APA;
- ▶ Detailed information of CG reporting in Return;
- ▶ Reporting of detail information for claims u/s 36 & 37;
- ▶ Intra head adjustment of Loss to be provided in detail;
- ▶ Reporting of Income head at concessional rates reporting enhanced;

CHANGES IN ITRS FROM AY 2014-15

- ▶ Date of furnishing of Audit Report made mandatory for TP/APA cases in ITR-4;
- ▶ Separate disclosure of sums paid to NR extended to ITR-4;
- ▶ Option for Section 87A rebate enabled in ITR;
- ▶ Private discretionary Trust to file ITR-5;
- ▶ ITR-7 to mention Reg. No., RA and section for claiming exemption. Trust to file application online for accumulation of unutilised portion of income;
- ▶ New Schedule VC inserted in ITR-7 for reporting of various voluntary donations received by the Trust.

OTHER CHANGES

- ▶ Refunds to be directly credited to the Bank Account;
- ▶ Section 88E deductions made available in the utility;
- ▶ Surcharge column introduced for applicable cases;
- ▶ Salaried tax payers to give full details of HRA and LTC claims in the Return;
- ▶ Corporate Assesses like LLP & Companies to mandatorily quote CIN and DIN of Directors;
- ▶ Section 43CA enabled for sale of other than capital assets;

OTHER CHANGES

- ▶ In case of Joint Ownership of House Property, PAN and other details of co-owners with percentage of holdings to be given in Schedule HP;
- ▶ Wealth Tax Returns made mandatory for Tax Audit Assesseees (Notification 32/2014 dated 23.6.2014)
 - ▶ Such assesses to file Form BB online with digital signature;
 - ▶ Return of Wealth to be filed despite of Wealth being below the taxable limit;
- ▶ Other Wealth Tax Assesseees can file Offline Form – e-filing not mandatory.
- ▶ Statement of Affairs mandatory for income above Rs. 25 Lacs

OTHER CHANGES IN ITR FORMS

- ▶ Drop Box given for Nature of Business to be selected;
- ▶ In Other Operating Revenues- Details to be keyed in manually;
- ▶ Other Expenses (Specific Nature and amount to be given);
- ▶ Bad Debts Claimed (PAN Number to be given if claim above Rs. 1Lakh is claimed);

Check List of the Documents & Software required



Java Runtime Version
7 update 6 or above

Annual Accounts
with relevant reports

Other documents

NEW JAVA UTILITY



Break Ups required in certain cases.

Share Application Money – Period of Outstanding;

Long Term Advances – Purpose Break ups;

Sum advanced to the related parties;

Payments made to Non residents for certain expenses like Salary, Fees, Royalty, Commission & Interest;

Bad Debts exceeding 1 Lakh Claimed requires PAN Details

MAJOR CHANGES IN E-FORMS (CAPITAL GAINS)

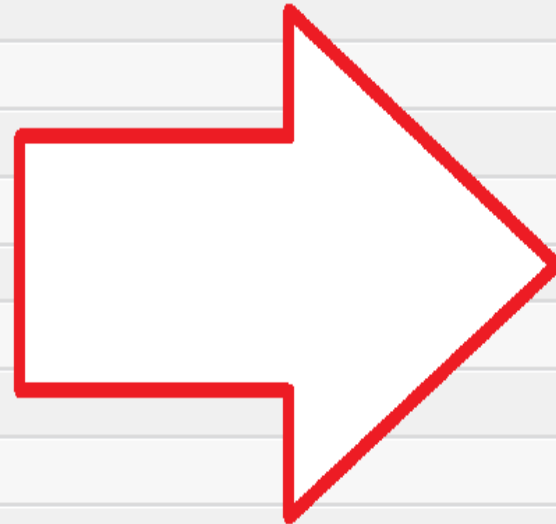
- ▶ Long Term Capital gains
- ▶ 1. From sale of land or building/ both
- ▶ 2. From slump sale
- ▶ 3. Sale of bonds/ debentures where indexation is not allowed
- ▶ 4. Securities etc. taxable @ 10% without indexation benefit and GDRs of Indian companies referred in sec 115ACA
- ▶ 5. Sale of shares/ debentures of Indian company by non-resident (Non-FII)
- ▶ 6. Non resident selling
 - ▶ 1. Unlisted securities
 - ▶ 2. Bonds/ GDRs u/s 115AC
 - ▶ 3. Securities by FIIs u/s 115AD
- ▶ 7. Sale of foreign asset by non-resident Indian (if opted for Ch. XII-A)

MAJOR CHANGES IN E-FORMS (CAPITAL GAINS)

- ▶ Particulars of capital gains required to be furnished (as per ITR-4):
 - ▶ A. Short Term Capital Gains
 - ▶ 1. From sale of land or building/ both
 - ▶ 2. From slump sale
 - ▶ 3. STT paid assets
 - ▶ 4. Sale of shares/ debentures of Indian company by non-resident (Non-FII)
 - ▶ 5. Sale of securities by non-resident FIIs (Sec 115AD)
 - ▶ 6. All other STCG not covered above

COMPUTED INFORMATIONS

7	Losses of current year to be set off against 6 (total of 2xii,3xii and 4xii of Schedule CYLA)	7	<input type="text" value="0"/>
8	Balance after set off current year losses (6 - 7)(total of column 5 of Schedule CYLA+5b)	8	<input type="text" value="0"/>
9	Brought forward losses to be set off against 8 (total of 2xiii, 3xiii and 4xiii of Schedule BFLA)	9	<input type="text" value="0"/>
10	Gross Total income (8 - 9) (5xiv of Schedule BFLA + 5b)	10	<input type="text" value="0"/>
11	Income chargeable to tax at special rate under section 111A, 112 etc. included in 10	11	<input type="text" value="0"/>
12	Deduction u/s 10A or 10AA (e of Sch. 10A + e of Sch. 10AA)	12	<input type="text" value="0"/>
13	Deductions under Chapter VI-A		
a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (10-11)]	13a	<input type="text" value="0"/>
b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (10-11-3iii)]	13b	<input type="text" value="0"/>
c	Total (13a + 13b) [limited upto (10-11)]	13c	<input type="text" value="0"/>
14	Total income (10 - 12 - 13c)	14	<input type="text" value="0"/>
15	Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	<input type="text" value="0"/>
16	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)	16	<input type="text" value="0"/>
17	Aggregate income (14-15+16) [applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	<input type="text" value="0"/>
18	Losses of current year to be carried forward (total of row xi of Schedule CFL)	18	<input type="text" value="0"/>



COMPUTED TAX LIABILITY BASED ON INFORMATION SUBMITTED

Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OI	QD	Part B - TI	Part B - TTI	Schedule S	Schedule HP	Schedule BP	Schedule	
Part B-TTI - Computation of tax liability on total income													
1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)						1a	<input type="text" value="0"/>				
	b	Surcharge on (a) (applicable if 3 of schedule AMT exceeds 1 crore)						1b	<input type="text" value="0"/>				
	c	Education Cess, including secondary and higher education cess on (1a+1b) above						1c	<input type="text" value="0"/>				
	d	Total Tax Payable on deemed total income (1a+1b+1c)						1d	<input type="text" value="0"/>				
2	Tax payable on total income												
	a	Tax at normal rates on 17 of Part B-TI				2a	<input type="text" value="0"/>						
	b	Tax at special rates (total of (ii) of Schedule-SI)				2b	<input type="text" value="0"/>						
	c	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]				2c	<input type="text" value="0"/>						
	d	Tax Payable on Total Income (2a + 2b - 2c)				2d	<input type="text" value="0"/>						
	e	Rebate u/s 87A (applicable if 14 of Part B-TI does not exceed 5 lakh)				2e	<input type="text" value="0"/>						
	f	Tax Payable after Rebate (2d-2e)				2f	<input type="text" value="0"/>						
	g	Surcharge on (2f) (applicable if 14 of part B TI exceeds 1 crores)				2g	<input type="text" value="0"/>						
	h	Education Cess, including secondary and higher education cess on (2f+2g)				2h	<input type="text" value="0"/>						
	i	Gross tax liability (2f+2g+2h)				2i	<input type="text" value="0"/>						

COMPUTED TDS

4	Credit under section 115JD of tax paid in earlier years (if 2i is more than 1d) (5 of Schedule AMTC)		4	0
5	Tax payable after credit under section 115JD (3-4)		5	0
6	Tax relief			
a	Section 89	6a		0
b	Section 90/ Section 90A (2 of Schedule TR)	6b		0
c	Section 91 (3 of Schedule TR)	6c		0
d	Total (6a + 6b + 6c)		6d	0
7	Net tax liability (5 – 6d)(enter zero if negative)		7	0
8	Interest payable			
a	For default in furnishing the return (section 234A)	8a		0
b	For default in payment of advance tax (section 234B)	8b		0
c	For deferment of advance tax (section 234C)	8c		0
d	Total Interest Payable (8a+8b+8c)		8d	0
9	Aggregate liability (7 + 8d)		9	0
10	Taxes Paid			
a	Advance Tax (from Schedule-IT)	10a		995000
b	TDS (total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2)	10b		838962

IFSC CODE MANDATORY

Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OI	QD	Part B - TI	Part B - TTI	Schedule S	Schedule HP	Schedule BP	Schedule DPM
10	Taxes Paid											
a	Advance Tax (from Schedule-IT)					10a		995000				
b	TDS (total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2)					10b		838962				
c	TCS (column 7 of Schedule-TCS)					10c		0				
d	Self Assessment Tax (from Schedule-IT)					10d		106792				
e	Total Taxes Paid (10a+10b+10c+10d)								10e		1940754	
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)								11		0	
Refund												
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)								12		1940750	
13	Enter your bank account number (The number should be 9 digits or more as per CBS system of the bank)*								13			
14	IFSC Code*								14			
15	Type of Account*								15		Select	
16	Do you have,- (i) any asset (including financial interest in any entity) located outside India or (ii) signing authority in any account located outside India? [applicable only in case of a resident]* [Ensure Schedule FA is filled up if the answer is Yes]										Select	

FEATURES OF NEW UTILITIES

7. It is preferable to have JRE version 1.7 and above installed on your machine.

8. [Click here](#) to see the IFSC Code sample



PAY

RUPEES

VAUOFOR Rs.. 10.00 LIT\$ & UNDER

Prefix:
1515500011

MULTI-CITY CHEQUE PayabiB alPar at All B<anches of SBI

9. Please [refer here](#) for further instructions .

10. Preview option is browser based and it will help to view/print the ITR. Set one of the below suggested browsers as default browser for the same.

- i. Google Chrome
- ii. Mozilla Firefox
- iii. Internet Explorer 9.0 and above

In case Internet Explorer 9.0, the standard to be set as 'Internet Explorer 9.0 Standard' (Press F12 -->Go to Document mode --> Choose Internet Explorer 9 Standards)

SEPARATE SCHEDULE FOR 80G CLAIM

Schedule CG	Schedule OS	Schedule CYLA	Schedule BFLA	Schedule CFL	Schedule UD	Schedule 10A	Schedule 10AA	Schedule 80G	Schedule 80	Schedule VI-A	Schedule AMT	Schedule AMTC
-------------	-------------	---------------	---------------	--------------	-------------	--------------	---------------	--------------	-------------	---------------	--------------	---------------

Schedule 80G - Details of donation entitled for deduction under Section 80G

A. Donations entitled for 100% deduction without qualifying limit

S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Total A							0	0

+ Add - X Delete

B. Donations entitled for 50% deduction without qualifying limit

S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Total B							0	0

+ Add - X Delete

C. Donations entitled for 100% deduction subject to qualifying limit

S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Total C							0	0

+ Add - X Delete

D. Donations entitled for 50% deduction subject to qualifying limit

S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation
	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	0

MODIFIED SECTION 80 DEDUCTIONS

Schedule VI-A - Deductions under Chapter VI-A (Section)			
1	Part B- Deduction in respect of certain payments		
	a	80C	0
	b	80CCC	0
	c	80CCD(1) (assessee's contribution)	0
	d	80CCD(2) (employer's contribution)	0
	e	80CCG	0
	f	80D	0
	g	80DD	0
	h	80DDB	0
	i	80E	0
	j	80EE	0
	k	80 G (Eligible Amount)	0
	l	80GG	0
	m	80GGC	0
	Total Deduction under Part B (total of a to m)		0
2	Part C- Deduction in respect of certain incomes		

TAX RELIEF DETAILS

Schedule FSI - Details of Income from outside India and tax relief									
Sl.No.	Country Code	Taxpayer Identification number	Sl.No.	Head of Income	Income from outside India(included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India(e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1	<input type="checkbox"/> Select ▼		i	Salary	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			ii	House Property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			iii	Business or Profession	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			iv	Capital Gains	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			v	Other Sources	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
						Total	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Note: Please refer to the instructions for filling out this schedule

TAX RELIEF DETAILS

Schedule 10AA | Schedule 80G | Schedule 80 | Schedule VI-A | Schedule AMT | Schedule AMTC | Schedule SPI | Schedule SI | Schedule IF | Schedule EI | Schedule IT | Schedule FSI | **Schedule TR** | Schedule FA

Schedule TR - Summary of tax relief claimed for taxes paid outside India

Sl.No.	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available(total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed(specify 90, 90A or 91)
	(a)	(b)	(c)	(d)	(e)
1	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	Select ▾
Total			<input type="text" value="0"/>	<input type="text" value="0"/>	
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2 <input type="text" value="0"/>
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3 <input type="text" value="0"/>
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4 Select ▾
4a	Amount of tax refunded				4a Select <input type="text"/>
4b	Assessment year in which tax relief allowed in India				4b Yes <input type="text"/>
					4b No <input type="text"/>

Note:Please refer to the instructions for filling out this schedule.

RECONCILIATION OF TDS

Schedule TDS1 Details of Tax Deducted at Source from Salary [As per FORM 16 issued by Employer(s)]										
Sl.No. (1)		Tax Deduction Account Number (TAN) of the Employer (2)*	Name of the Employer (3)*	Income chargeable under Salaries (4)*		Total tax deducted (5)*				
1	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>				
<input type="button" value="+ Add"/> <input type="button" value="- Delete"/>										
Note: Please enter total of column 5 of Schedule-TDS1, column 8 of Schedule-TDS2 and column 8 of Schedule-TDS3 in 10b of Part B-TTII										
Schedule TDS2 Details of Tax Deducted at Source on Income [As per FORM 16A issued by Deductor(s)]										
Sl.No.	Tax Deduction Account Number (TAN) of the Deductor*	Name of the Deductor*	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. Year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)		Amount out of (6) or (7) being carried forward*	
				Fin. Year in which deducted	Amount b/f		in own hands	in the hands of spouse, if section 5A is applicable		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	<input type="checkbox"/>	MUMH13311E	HEALTH METER SERVICES	<input type="text"/>	<input type="text"/>	<input type="text"/>	5618	5618	<input type="text"/>	0

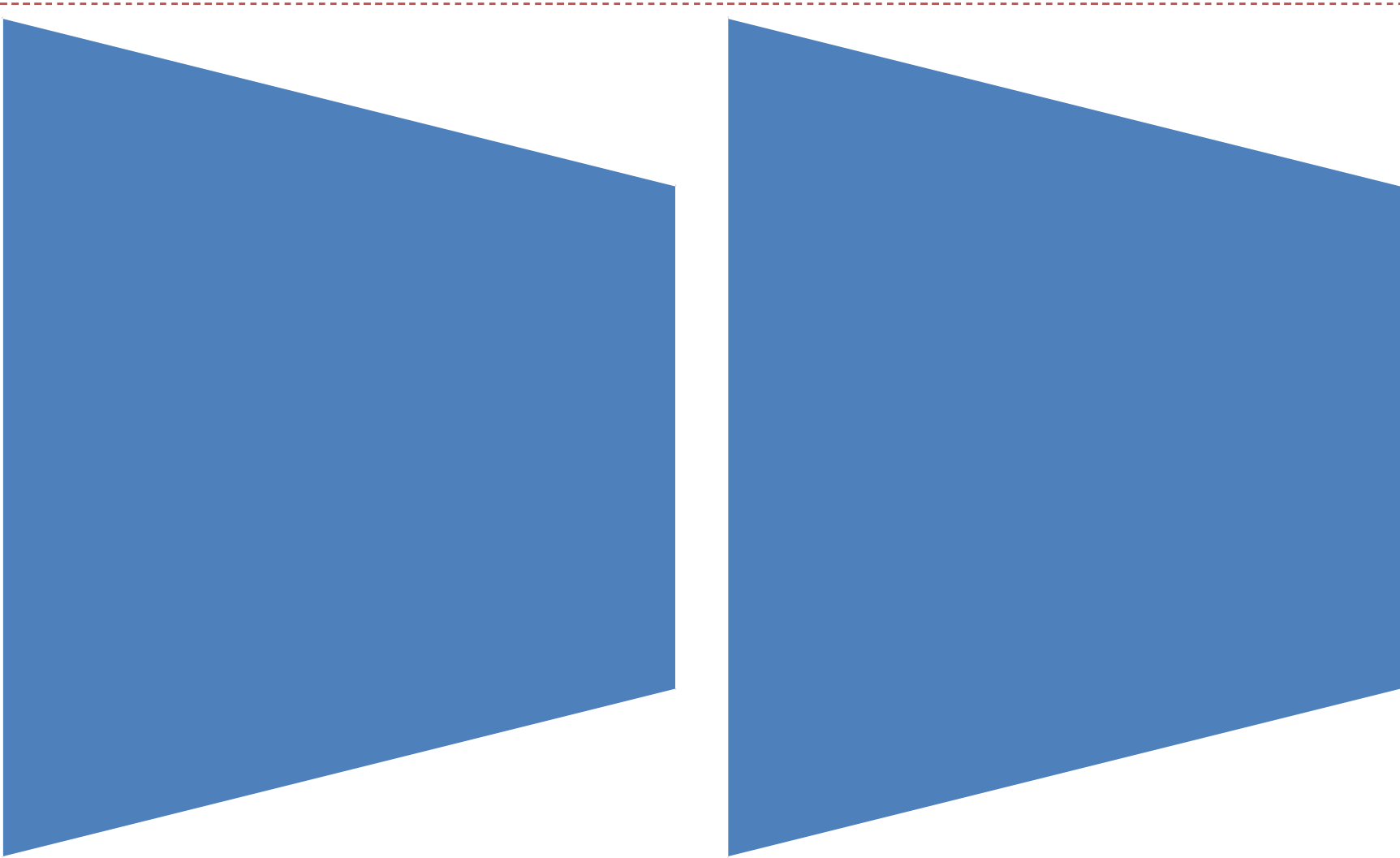
WARNING TO CORRECT VALIDATION ERRORS

The screenshot shows the ITR Utility software interface for AY 2014-15. The 'Submit' button in the top toolbar is highlighted with a red box. An 'Error' dialog box is open in the center, displaying the message: "ITR is validated with errors. Please verify/rectify from the right pane and proceed." with an 'Ok' button. On the right side, the 'Validation' pane is also highlighted with a red box, showing a list of errors:

- Country in tab: Personal Information is mandatory.
- Employer Category in tab: Personal Information is mandatory.
- Mobile number in tab: Personal Information is mandatory.
- Email Address in tab: Personal Information is mandatory.
- Residential Status in tab: Personal Information is mandatory.
- Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act? is

The main window displays 'Schedule AL - Asset and Liability at the end of the year (other than those included in Part A – BS) (Applicable in a case where total income exceeds Rs. 25 lakh)'. The table below shows the details of assets and liabilities.

A		Particulars of Asset	Amount (Cost)(₹)
1		Immovable Asset	
a		Land*	
b		Building*	
2		Movable Assets	
a		Financial Assets	
i		Bank (including all deposits)*	2ai
ii		Shares and securities*	2aii
iii		Insurance policies*	2aiii
iv		Loans and Advances given*	2aiv
v		Cash in hand*	2av
b		Jewellery, bullion etc.*	2b
c		Archaeological collections, drawings, painting, sculpture or any work of art*	2c
d		Vehicles, yachts, boats and aircrafts*	2d
3		Total*	3 0
B		Liability in relation to Assets at A*	B



Additional Sheets Introduced



- Unabsorbed Depreciation claim



- Set off of B/F MAT Credit



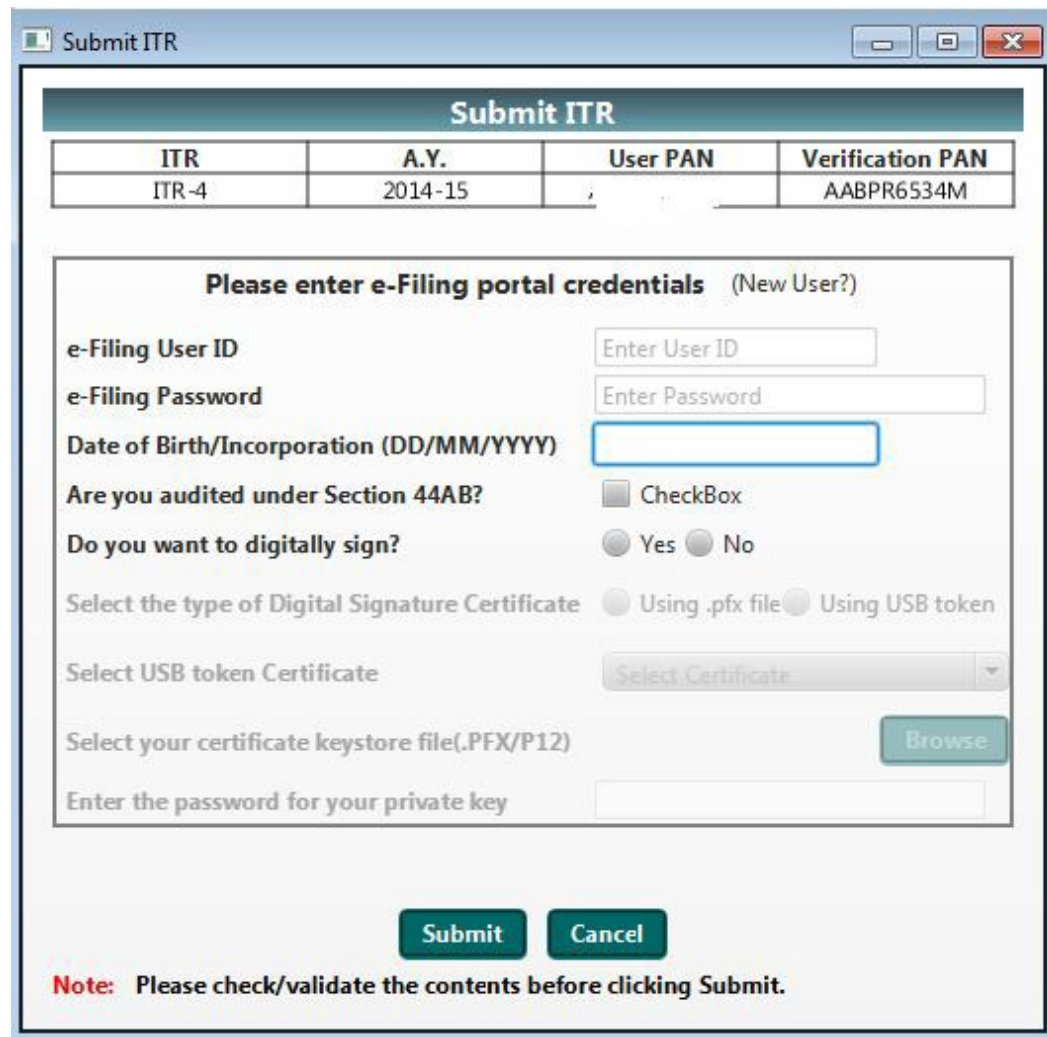
- Adjustment of Dividend Received against Declared

Additional Sheets Introduced

- Adjustment of Tax Paid in Foreign Country

- Details of Assets Held in Foreign Country & Financial Interest

DIRECT SUBMISSION OPTION



ITR	A.Y.	User PAN	Verification PAN
ITR-4	2014-15		AABPR6534M

Please enter e-Filing portal credentials (New User?)

e-Filing User ID

e-Filing Password

Date of Birth/Incorporation (DD/MM/YYYY)

Are you audited under Section 44AB? CheckBox

Do you want to digitally sign? Yes No

Select the type of Digital Signature Certificate Using .pfx file Using USB token

Select USB token Certificate

Select your certificate keystore file(.PFX/P12)

Enter the password for your private key

Note: Please check/validate the contents before clicking Submit.

BROWSER SETTINGS

Browser Settings

Income Tax Department recommends that you use the following browser specifications for the best view of <https://incometaxindiaefiling.gov.in> website. You may still be able to use the e-Filing website using other browsers and versions, but the pages may not display properly or you may experience difficulties to use all of the functionality.

- Mozilla Firefox (version 22.0, 21.0, 20.0 and above)
- Google Chrome (version 26.0.x, 27.0.x, 28.0.x and above)
- Internet Explorer (version 8.0, 9.0, 10.0 and above)
- Safari (version 4.0, 5.0 and above)

System Configuration:

OPERATING SYSTEM - Windows XP with Service Pack 3/Windows 7/Windows 8

System Configuration: OPERATING SYSTEM -

To delete cookies

Steps	Mozilla Firefox	Google Chrome	Microsoft Explorer	Safari
1	From the menu bar select Tools -> Options	Select Customize and control Google Chrome (the icon with 3 stacked horizontal lines) to the right of the address bar.	From the menu bar select Tools ->Delete browsing history	Click on the gear icon on Safari Browser (top right corner)
2	Select Privacy tab	Select Tools.	In the dialog that appears, select the checkboxes for the types of information that you want to remove.	Select Preferences.
3	Click on Clear Your recent history link and select the checkboxes for the types of information that you want to remove.	Select Clear browsing data.	Click on Delete	Select Privacy tab
4	Use the menu at the top to select the amount of data that you want to delete. Select Everything.	In the dialog that appears, select the checkboxes for the types of information that you want to remove.		Click on Remove All Website Data.
5	Click on Clear Now	Use the menu at the top to select the amount of data that you want to delete. Select beginning of time to delete everything.		Click on Remove Now.

ENABLING JAVA SCRIPT

Steps	Mozilla Firefox	Google Chrome	Microsoft Explorer	Safari
1	From the menu bar select Tools ->> Options.	Select Customize and control Google Chrome (the icon with 3 stacked horizontal lines) to the right of the address bar.	Click on the gear icon on the Internet Explorer Browser (top right corner)	Click on the gear icon on Safari Browser (top right corner)
2	Select the Content icon. Check the "Load images automatically".	From the drop-down menu, select Settings	Select Internet Options.	Select Preferences.
3	Select "Enable JavaScript" and "Enable Java" checkboxes.	At the bottom of the page, click Show advanced settings	Click Security tab.	Select Security.
4	Click OK button.	Under Privacy, select the Content settings	Select Custom level and scroll down for Scripting section.	Then select Enable Java Script.
5		Under the JavaScript heading, select the Allow all sites to run JavaScript radio button	Enable Active Scripting.	
6			Click OK.	

JRE 1.7 update 13 and above (32 bit) is required to run applets for Digital Signatures and offline forms to work.
 You may download this at <http://java.com/en/download/manual.jsp>

CANNOT READ XML FILE

Q 1) I cannot read the file for signing while uploading XML. What should I do?

A: This problem is due to your Internet Explorer browser settings. Please do the following,

- In Internet Explorer-> Tools ->Internet Option ->Security -> Custom Level-> you should enable "Include local directory Path when uploading file to the server".
- Create a folder in the "C" Drive called "fakepath" (c:\fakepath) and copy the xml files to this folder. Restart the Browser and you will be able to upload the file.

Q 2) I have saved the XML file in my computer, but while uploading, system is giving an error "Cannot read the XML file"? What should I do ?

A: Kindly set the Internet Explorer Security Settings to Low. Please follow the below steps:

- In case of Windows Vista/Windows 7, Go To Start-->Control Panel--> Programs--> Java--> General tab.
- Click on "Settings" button in 'Temporary Internet Files'.
- 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.

CANNOT READ XML FILE

Q 3) The web page is expired while uploading a DSC, What should I do ?

A: Java Runtime Environment V 1.6 or above, needs to be installed in your machine.

Q 4) DSC "session expired" issue and offline forms utility.

A: JRE 1.7 update 6 and above (32 bit) is required to run applets for Digital Signatures and offline forms to work.

VARIOUS PENALTIES UNDER IT ACT

- ▶ Section 43. Penalty for damage to computer, computer system, etc.-
- ▶ If any person without permission of the owner or any other person who is in charge of a computer, computer system or computer network,- accesses or secures access to such computer, computer system or computer network downloads, copies or extracts any data, computer data base information from such computer, computer system or computer network including information or data held or stored in any removable storage medium, Introduces or causes to be introduced any computer contaminant or computer virus into any computer, computer system or computer network;
- ▶ damages or causes to be damaged and computer, computer system or computer network, data, computer database or any other programmes residing in such computer, computer system or computer network;
- ▶ disrupts or causes disruption of any computer, computer system or computer network;
- ▶ denies or causes the denial of access to any person authorised to access any computer, computer system or computer network by any means;
- ▶ provides any assistance to any person to facilitate access to a computer, computer system or computer network in contravention of the provisions of this Act, rules or regulations made thereunder;
- ▶ charges the services availed of by a person to the account of another person by tampering with or manipulating any computer, computer system or compute network he shall be liable to pay damages by way of compensation not exceeding one crore rupees to the person so affected.

VARIOUS PENALTIES UNDER IT ACT

- ▶ Explanation.-For the purposes of this section.- (i) “computer contaminant” means any set of computer instructions that are designed –
 - ▶ (a) to modify, destroy, record, transmit data or programme residing within a computer, computer system or computer network; or
 - ▶ (b) by any means to usurp the normal operation of the computer, computer system, or computer network;
- ▶ (ii) “computer database” means a representation of information,
 - ▶ knowledge, facts, concepts or instructions in text, image, audio, video that are being prepared or have been prepared in a formalised manner or have been produced by a computer, computer system or computer network and are intended for use in a computer, computer system or computer network;
- ▶ (iii) “computer virus” means any computer instruction, information, data or programme that destroys, damages, degrades adversely affects the performance of a computer resources or attaches itself to another itself to another computer resources and operates when a programme, data or instruction is executed or some other event takes place in that computer resource;
- ▶ (iv) “damage” means to destroy, alter, delete, add, modify or re-arrange any computer resource by any means

VARIOUS PENALTIES UNDER IT ACT

- ▶ Sec 45. Residuary penalty.-
- ▶ Whoever contravenes any rules or regulations made under this Act, for the contravention of which no penalty has been separately provided, shall be liable to pay a compensation not exceeding twenty-five thousand rupees to the person affected by such contravention or a penalty not exceeding twenty-five thousand rupees.

VARIOUS PENALTIES UNDER IT ACT

- ▶ 66 A Punishment for sending offensive messages through communication service, etc. (Introduced vide ITAA 2008)

Any person who sends, by means of a computer resource or a communication device,

- a) any information that is grossly offensive or has menacing character; or
- ▶ b) any information which he knows to be false, but for the purpose of causing annoyance, inconvenience, danger, obstruction, insult, injury, criminal intimidation, enmity, hatred, or ill will, persistently makes by making use of such computer resource or communication device,
- ▶ c) any electronic mail or electronic mail message for the purpose of causing annoyance or inconvenience or to deceive or to mislead the addressee or recipient about the origin of such messages (Inserted vide ITAA 2008) shall be punishable with imprisonment for a term which may extend to two three years and with fine.
Explanation: For the purposes of this section, terms "Electronic mail" and "Electronic Mail Message" means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message]

VARIOUS PENALTIES UNDER IT ACT

- ▶ **66C Punishment for identity theft.
(Inserted Vide ITA 2008)**
- ▶ Whoever, fraudulently or dishonestly make use of the electronic signature, password or any other unique identification feature of any other person, shall be punished with imprisonment of either description for a term which may extend to three years and shall also be liable to fine which may extend to rupees one lakh.]

VARIOUS PENALTIES UNDER IT ACT

- ▶ [66D Punishment for cheating by personation by using computer resource (Inserted Vide ITA 2008)
- ▶ Whoever, by means of any communication device or computer resource cheats by personation, shall be punished with imprisonment of either description for a term which may extend to three years and shall also be liable to fine which may extend to one lakh rupees.]

Avoid Last Days...



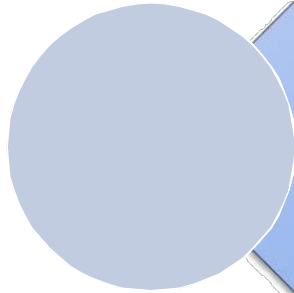
COMPARITIVE FIGURES (Last Minute Filings)

	Year 2012-13	Year 2013-14	Increase
Number of Registered Users	3.06 Crores	3.90 Crores	27.45%
Peak Rate of Returns per day	11.63 Lakhs	16.82 Lakhs	44.62%
Peak Rate of Returns per hour	0.97 Lakhs	1.55 Lakhs	59.79%
Peak Rate of Returns per minute	2303	2901	25.96%
Percentage of Returns received after office hours	34.464	52.572	-
Percentage of Returns filed using Departments utility	34.56%	50%	-

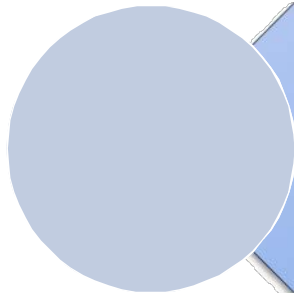


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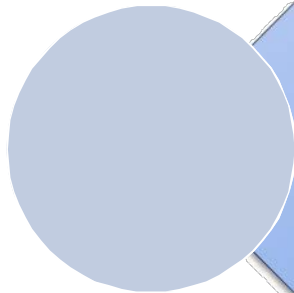
Some Useful Tips



Returns generated from private software should not be considered as blindly accurate and final;



Validation Utilities provided by ITD is more or less control oriented. Final Computation needs to be physically verified before filing;



Do not try to over-ride the utilities provided to suit the same as per the requirements since these are control based

Some Useful Tips



Returns are generally prepared by Staff and uploaded, ensure its correctness before uploading;

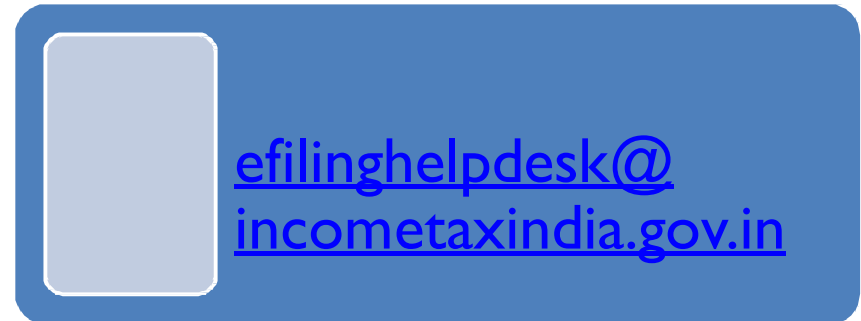


Ensure sufficient and accurate back up is available for future requirements..
Not to depend much on the system, better to have one hard copy;



Delete the workings created from time to time to ensure that the latest figures are only available which were used for the returns filing.

Any Further Help Required



New Call Centre Numbers

**Need
Assistance?**

For Income tax related
queries

ASK : 1800 180 1961

For Rectification and
Refund

CPC : 1800 425 2229

For e-Filing of Returns

e-Filing : 1800 4250 0025

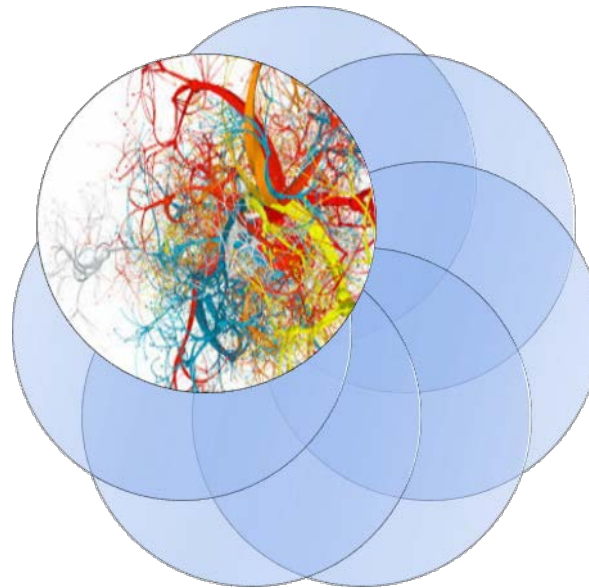
E-Assessments





Another Cause of Concern`

It's a Data Centre of all the information collected and information is cent percent reliable;



CPC acts as a preserver of the Information.

Data given by the Assessee shall be preserved for life time.



- ▶ Department has noticed that incorrect information filing is resulting in delay of processing of Returns;



Forgiveness

Applying computer technology is simply finding the right wrench to pound in the correct screw.

A mistake in Tax Returns can be corrected by paying penalties and result in monetary loss but the non-correction of Mistakes made in Relationship in TIME will ruin your entire LIFE... Correction of Both.. earlier the BETTER

A MISTAKE should always be taken as a Mistake and not as MY Mistake or HIS Mistake as it leads to difference in the Hearts..Let us correct it in TIME



Doubts & Queries

▶ Any Questions

▶ Thank You



THANKS ONCE AGAIN

Compiled by CA Avinash Rawani

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