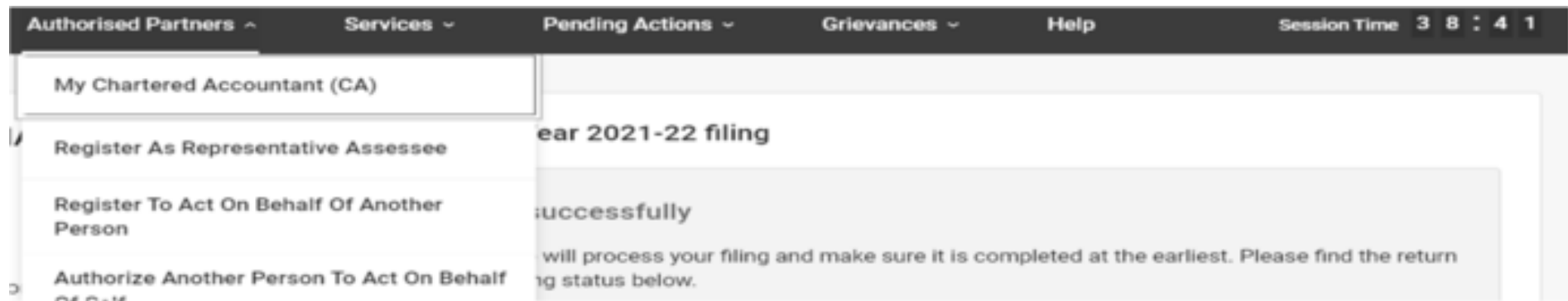




# Process of Uploading 3CD and Changes, Challenges & Requirements Ahead- Income Tax Returns & Web-portal WESTERN INDIA REGIONAL COUNCIL

# Procedure to Add CA & Assign Forms



# Client's Portal

**Assign Form(s)**

Membership Number Name of Chartered Accountant

Add one or more Form(s) \*

+ Add Form

Note : For assigning Forms 3CA-3CD, 3CB-3CD to CA, Go to e-File -> Income Tax Forms -> File Income Tax Forms -> Select Form 3CA-3CD, 3CB-3CD (available under 'Persons with Business/Professional Income')

Dashboard e-File Authorised Partners Services Pending Actions Grievances Help Session Time 3 9 : 1 6

Dashboard > Income Tax Returns > Income Tax Forms > File Income Tax Forms

- View Filed Forms
- View 15CA Bulk Filed Forms Status

File Inco

In-Progress Forms 1

Show All

# Client's Portal

Recently Filed	Persons with Business/ Professional Income	Persons without Business/ Professional Income	Persons not dependent on any Source of Income (Source of Income not relevant)
	<b>Special provisions for payment of tax by companies and certain persons other than a company (Form 29C)</b> Report under section 115JC of the Income-tax Act, 1961 for computing Adjusted Total Income and Alternate Minimum Tax of the person other than a company		<a href="#">File Now</a>
	<b>Profits and gains of business or profession (Form 3AC)</b> Audit Report under section 33AB(2)		<a href="#">File Now</a>
	<b>Profits and gains of business or profession (Form 3AD)</b> Audit Report under section 33ABA(2)		<a href="#">File Now</a>
	<b>Profits and gains of business or profession (Form 3AE)</b> Audit Report under section 35D(4)/35E(6) of the Income- tax Act, 1961		<a href="#">File Now</a>
	<b>Reports of Audit of accounts of persons carrying on business or profession (Form 3CB-3CD)</b> Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G		<a href="#">File Now</a>

# Client's Portal

PAN

Filing Type \*  
 Original  Revised

Assessment Year (A.Y) \*

- 2021-22
- 2020-21
- 2019-20
- 2018-19
- 2017-18
- 2016-17

Chartered Accountant (CA)

Membership Number

+ Add New CA

Supporting Documents (Balance Sheet/Profit and Loss/Others) ⓘ

📎 Attach File

PDF and ZIP (can contain only pdf) file format. 50mb max file size.

ⓘ Relevant Section and Rule

Section 44AB - Audit of accounts of certain persons carrying on business or profession

Rule 6G - Report of audit of accounts to be furnished under section 44AB

# Options to File Tax Audit Reports

The screenshot displays the e-Filing portal interface. At the top left, the logo of the Income Tax Department, Government of India, is visible alongside the text "e-Filing Anywhere Anytime". The top right corner contains utility links for "Call Us", "English", font size adjustments (A<sup>-</sup>, A, A<sup>+</sup>), and "Login" and "Register" buttons. The main navigation bar includes "Home", "Individual/HUF", "Company", "Non-Company", "Tax Professionals & Others", "Downloads", and "Help". The "Downloads" menu is active, and a sub-menu is open, listing "Income Tax Returns", "Income Tax Forms", and "DSC Management Utility". The "Income Tax Forms" option is selected, leading to a page titled "Common Offline Utilities". This page provides information about the utility for filing statutory income-tax forms (Form 3CA-CD & 3CB-CD) for AY 2021-22 and AY 2020-21. It includes details about the utility's size (91 MB), release dates (10-Sep-2021 and 09-Dec-2021), and the form schema (58 KB) with its release dates (26-Oct-2021 and 03-Dec-2021). A "Schema Change Document" (369 KB) is also available. A "Read General Instructions" link is present in the top right corner of the utility box.

Income Tax Returns

Income Tax Forms

DSC Management Utility

Common Offline Utilities

Common Offline Utilities for filing Statutory Income-tax forms (Enabled for Form 3CA-CD & 3CB-CD)

The form is enabled for AY 2021-22 and AY 2020-21, prior years would be available shortly.

This version can be used for Tax Audits in cases not involving large number of records. The next version will have CSV import/upload to accommodate large number of records in various schedule of the form.

Form Utility (91 MB)

Date of first release of Form Utility 10-Sep-2021

Date of latest release of Form Utility 09-Dec-2021

Form Schema (58 KB)

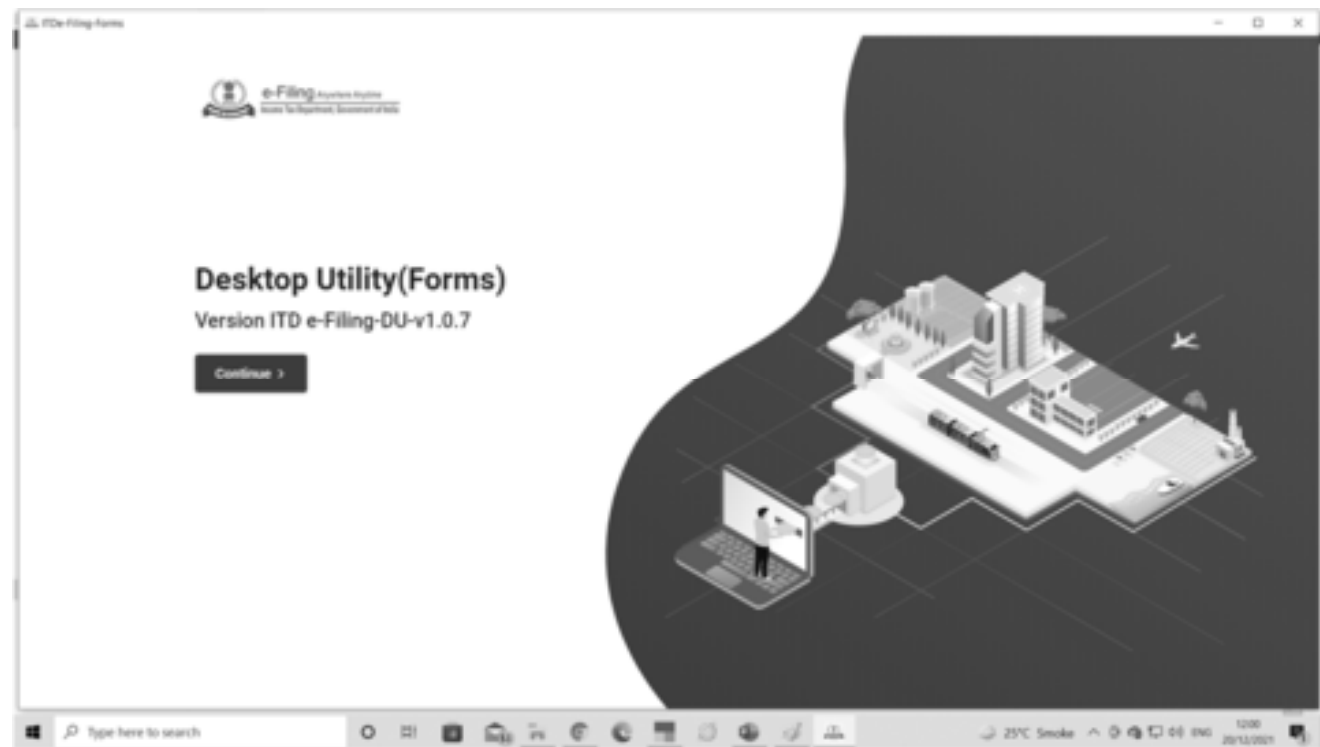
Date of first release of Form Schema 26-Oct-2021

Date of latest release of Form Schema 03-Dec-2021

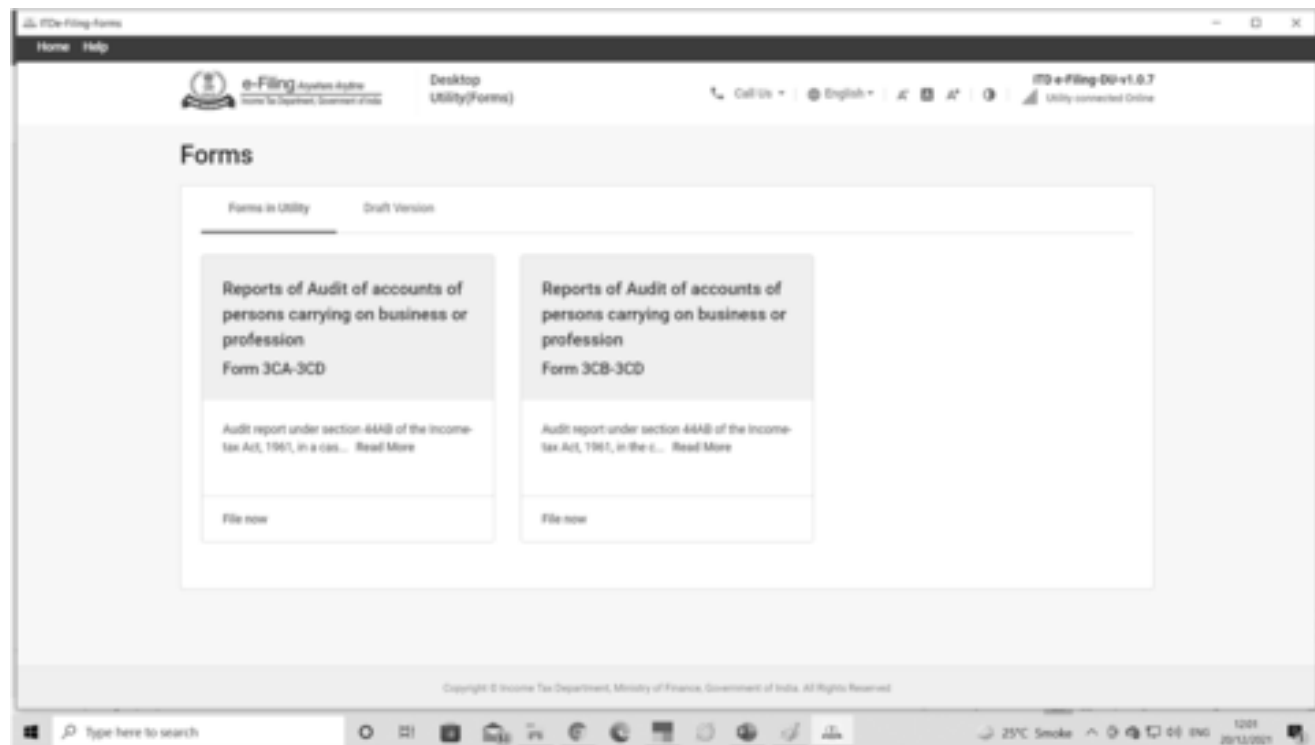
Schema Change Document (369 KB)

Read General Instructions

# Version Forms

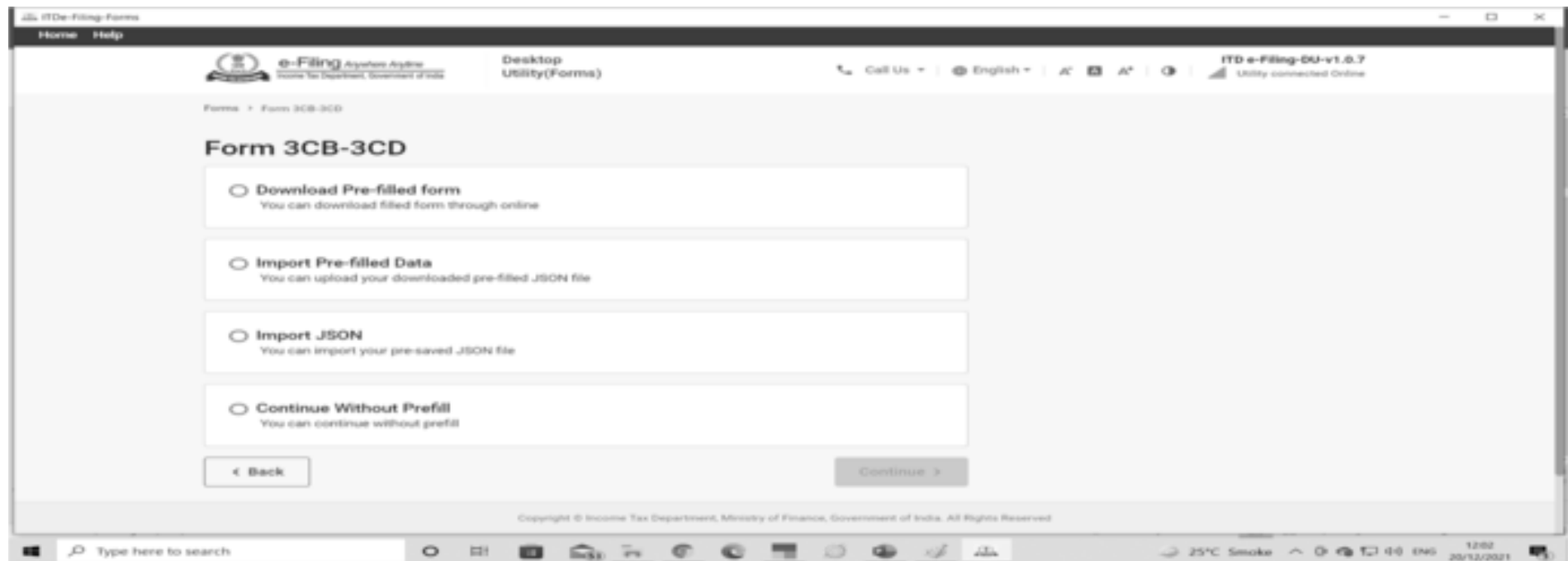


# Combine Utility





# Options Available



# After Uploading, Acceptance

For Your Action    For your Information

Uploaded Form Details (3)    Loading    View All

### Form 3CB-3CD ⓘ

<b>2021-22</b> Assessment Year	<ul style="list-style-type: none"><li>✓ 18-Nov-2021 Successfully e-verified</li><li>✓ 18-Nov-2021 Form Uploaded by CA</li><li>✓ 18-Nov-2021 Form Accepted by CA</li><li>✓ 18-Nov-2021 Form Assigned to CA</li></ul>	<p>PAN of Assessee : .</p> <p>Name of Assessee</p> <p>CA Name : .</p> <p>Filing Type : <b>Original</b></p> <p>Transaction Id : ITF000008997796</p>	<p><b>View Form</b></p> <p><b>Download Attachments</b></p>
-----------------------------------	---	--	--

# Changes in ITR Forms for AY 2021-22

- ITR – 1 and ITR – 4 cannot be filed in case of deferment of tax on ESOPs;
- Reporting of the amount deferred in respect of ESOPs (ITR-2 & ITR-3);
- ITR – 1 cannot be filed in case tax has been deducted under Section 194N;
- No option to carry forward TDS deducted under Section 194N;
- Consequential changes due to change in taxability of dividend Income

# Changes in ITR Forms for AY 2021-22

- Schedule OS (other sources)
  - *Deduction of expenses from dividend income*
  - *Dividend income chargeable to tax at special rate*
  - *Dividend Income of non-resident unit holders*
- Quarterly breakup of dividend income under ITR;
- Schedule DDT removed from ITR-6;
- Effect of marginal relief highlighted in the ITR;
- Increase in threshold limit for Tax Audit wherever applicable details to be filled up;

# Changes in ITR Forms for AY 2021-22

- Adjustment of unabsorbed depreciation if assessee has opted for Section 115BAC or 115BAD;
- Adjustment of carried forward losses if assessee has opted for Section 115BAC or 115BAD;
- Introduction of Section 80M;
- Exercise of option prescribed under section 115BAC;
- Clause-wise disclosure in respect of interest taxable under Section 115A read with Section 194LC;
- Increase in safe harbour limit prescribed under Section 50C;

# Changes in ITR Forms for AY 2021-22

- Exercise of option prescribed under section 115BAD;
- Date of cash donation in case of deduction under Section 80GGA;
- Reference of Form 16D has been inserted in Schedule of Tax payments;
- Undertakings not eligible for deductions removed from Schedule Section 80-IB;
- No separate reporting of income from life insurance business;
- Adjustment of unabsorbed depreciation and losses in case of assessee opting for Section 115BAA has been removed
- Nature of security to be furnished in Schedule 112A and Schedule 115AD

# Changes in ITR Forms for AY 2021-22

- Computation of cost of acquisition for Section 112A and 115AD;
- Schedule 5A requires assessee to furnish tax audit requirement of the spouse under sections 44AB or 92E;
- Ceiling to claim deduction under section 54EC specifically provided;
- Nature of business code to be mentioned if assessee is claiming deduction under Section 80P;
- Additional question for ensuring the compliance under Section 92E;
- Reference of distribution of accumulated loss by Investment fund has been removed;
- STCG other than those covered under section 111A can't be shown in Schedule PTI;
- No need to bifurcate carried forward losses into Pass through losses and Normal losses.

# To Access New Portal

- Portal now to be accessed from [www.incometax.gov.in](http://www.incometax.gov.in);
- Update Profile;
- Update Digital Signature;
- Add Authorized Representative for approval of Return in case of persons other than Individual;
- Validate Bank Accounts;
- Secure Access Message can be changed;
- Optional Details may be updated;





# Why new Portal?



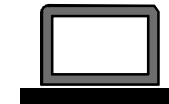
Interface for CA  
and other agencies



Interactive  
Software



Quicker Refunds



Single Window

# How will this help?

**Mobile friendly**

**Explanatory Videos**

**Guided path for the users all around**

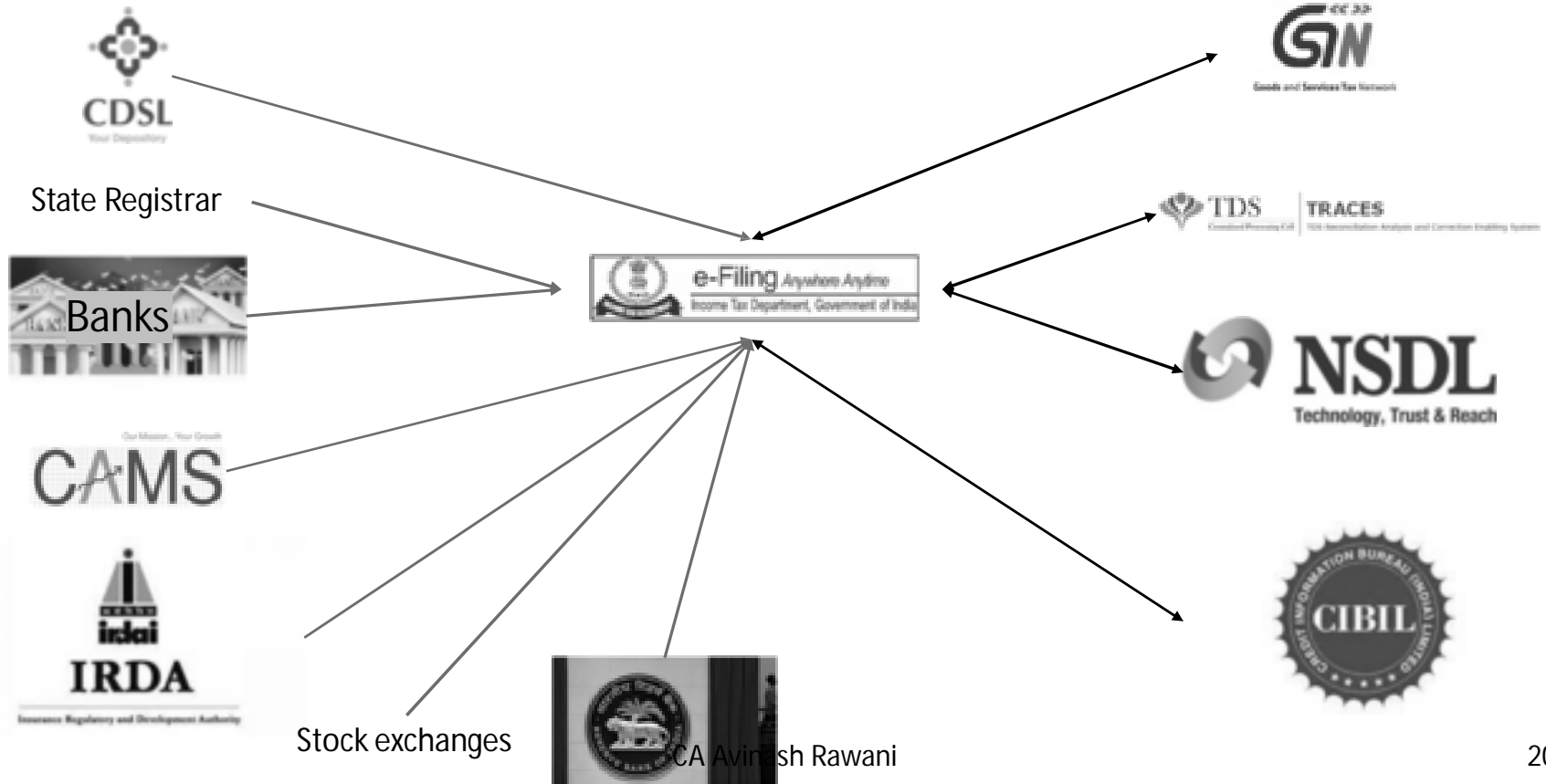
**Auto populated items**

- Bank interest figures
- Stock Exchange deals as reported by the stock brokers / exchanges
- Sale details of securities in the capital gain section in the ITR
- Details of deductible expenses like insurance premium, PPF contribution, etc.

One side Communication

# APIs / ITDREIN

Two side Communication



CA Avinash Rawani

## Sitemap

### Home

Login

Register

e-Verify return

Link Aadhaar

Check refund status

e-Pay tax

User manuals

Downloads

Verify Your PAN

Know TAN details

News & e- Campaigns

Videos

### Individual / HUF

#### Salaried Employees

Guidance to file Tax Return

Return / Forms applicable to me

Tax slabs

Deductions on which I can get tax benefit

Update my profile details

Assisted filing

Downloads

#### Business/Profession

Guidance to file Tax Return

Return / Forms applicable to me

Tax slabs

Deductions on which I can get tax benefit

Update my profile details

Assisted filing

Downloads

#### Senior / Super Senior Citizen

Guidance to file Tax Return

Return / Forms applicable to me

Tax slabs

Deductions on which I can get tax benefit

Update my profile details

Assisted filing

Downloads

#### Non Resident

Guidance to file Tax Return

Return / Forms applicable to me

Tax slabs

Deductions on which I can get tax benefit

Update my profile details

Assisted filing

Downloads

# New Changes

The screenshot displays the e-Filing portal interface. At the top, there is a header with the e-Filing logo, navigation links for 'Call Us', 'English', and 'Login/Register', and a search bar. The main navigation bar includes 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. The 'Individual/HUF' dropdown menu is open, listing categories like 'Salaried Employees', 'Business/Profession', 'Senior / Super Senior Citizen', 'Non Resident', and 'Hindu Undivided Family (HUF)'. A sub-menu is visible for 'Salaried Employees', containing options such as 'Guidance to file Tax Return', 'Return / Forms applicable to me', 'Tax slabs', 'Deductions on which I can get tax benefit', 'Update my profile details', 'Assisted filing', and 'Downloads'. A white arrow points to the 'Assisted filing' option. Below the menu, there are sections for 'File Grievances & respond to e-proceedings' and a 'Download Brochure' link. A 'TaxGenie' chatbot window is also present in the bottom right corner.

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22

### Tax Professionals & Others

#### Chartered Accountants

Registration

Service Available

#### e-Return Intermediaries

API Specifications

#### External Agency

Registration

Service Available

#### Tax Deductor & Collector

Registration

Service Available

### Downloads

Challans

DSC Management Utility

ITD Mobile App

Income Tax Returns

Income Tax Returns

### Using e-Filing Portal

Website Policies

Accessibility Statement

Site Map

Browser Support

### Contact Us

Helpdesk Numbers

Grievances

View Grievance

Feedback

Help



# Services for Chartered Accountants

- File Statutory Forms (once you are added as a CA by a taxpayer and you have accepted the request)
- e-verify the forms assigned to you by taxpayer
- Upload bulk form (Form 15CB)
- View filed Statutory Forms
- View & Submit Grievances
- Set higher security Login options through Profile
- Register DSC

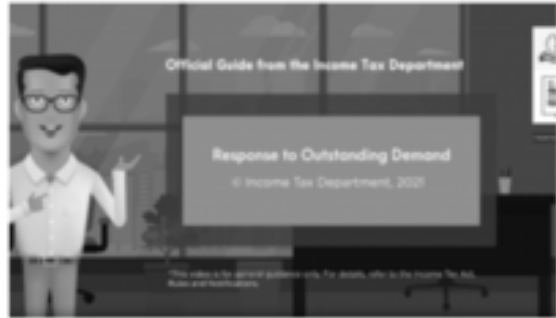
Note: All the filing by a CA must be with a valid DSC



# Learn with Us

- Taxpayer -
- Individual
- Company
- Non Company
- Tax Professionals and Others
- e-Filing Services +
- Statutory Forms +
- How to ... Videos**
- Social Media +
- Do's & Dont's
- Time on Scanning Documents

## Videos

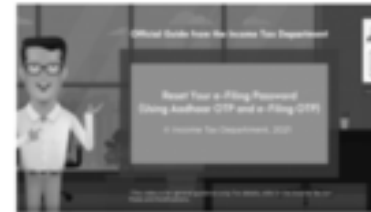


**How to respond to a defective notice under section 139(9) received from ITD?**

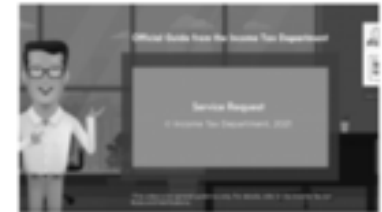
19-Mar-2021



**Register Yourself** | 20-May-2021



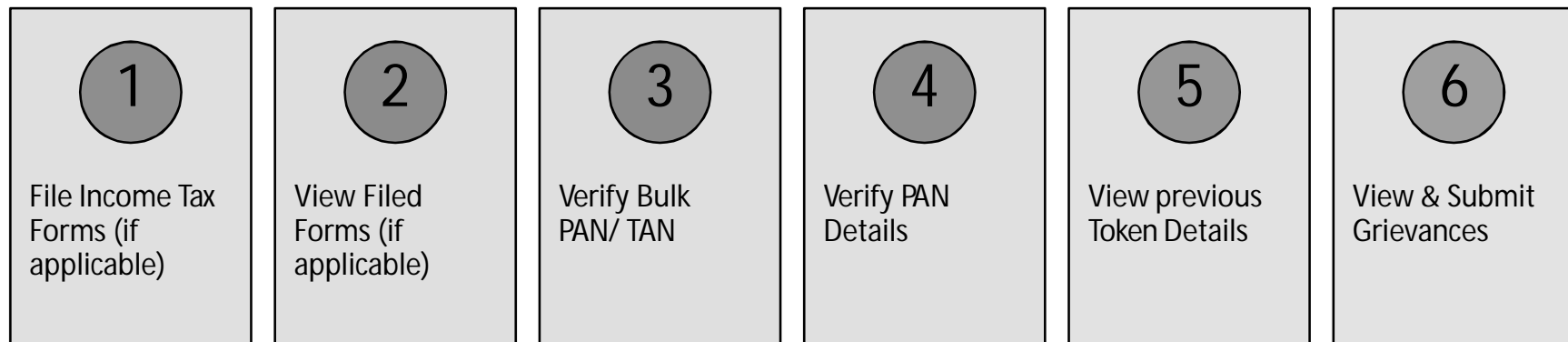
**Reset your password** | 19-Mar-2021



**Raise Service requests** | 19-Mar-2021

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## For other agency



What is not  
so great?

Sluggish speed

Data is not getting saved online

Verification for Sec. 206 AB

Huge text documentation and help

Prime differences between Json and XML

**Ease of Use**

**Security; Spead**

JSON	XML
JSON object has a type	XML data is typeless
JSON types: string, number, array, Boolean	All XML data should be string
Data is readily accessible as JSON objects	XML data needs to be parsed.
JSON is supported by most browsers.	Cross-browser XML parsing can be tricky
JSON has no display capabilities.	XML offers the capability to display data because it is a markup language.
JSON supports only text and number data type.	XML support various data types such as number, text, images, charts, graphs, etc. It also provides options for transferring the structure or format of the data with actual data.
Retrieving value is easy	Retrieving value is difficult
Supported by many Ajax toolkit	Not fully supported by Ajax toolkit
A fully automated way of deserializing/serializing JavaScript.	Developers have to write JavaScript code to serialize/de-serialize from XML
Native support for object.	The object has to be express by conventions - mostly missed use of attributes and elements.
It supports only UTF-8 encoding.	It supports various encoding.
It doesn't support comments.	It supports comments.
JSON files are easy to read as compared to XML.	XML documents are relatively more difficult to read and interpret.
It does not provide any support for namespaces.	It supports namespaces.
It is less secured.	It is more secure than JSON.

# Challenges...

- Profile Updation;
- Password Reset- No changes in Options;
- Digital Signature - Emsigner;
- Filing of Forms and Approval;
- Bank Account Validation Mandatory;
- Prefilled Utility and Form 26AS verification confirmation;
- Website Issues- Greatest Concern;
- Software Updation

# Software Requirements

- Desktop Browser
  - Microsoft Edge (88, 89, 90)
  - Chrome (88, 89, 90)
  - Firefox/Mozilla (88, 87, 86)
  - Opera (66,67,68)
  - Internet explorer ( 11)
- Operating System
  - Windows 7.x or above, Linux and Mac
- Other Points
  - Cascading Style Sheet (CSS) - used to render User Interface look and feel of the portal. Disabling this will not provide appropriate user experience.
  - JavaScript - used to provide enhanced user experience in using User Interface controls. Disabling this will not allow user to perform any transaction in the portal.
  - Cookie - used to store personalized information of user. Disabling this will not allow user to login and perform any transaction in the portal.
- Valid class 2 or class 3 Digital Signature Certificate (DSC) obtained from a DSC provider.

# Future Ahead..

All key portal functions on desktop will be available on Mobile App which will be enabled subsequently. The taxpayer can access the app via a mobile network at any point of time

A taxpayer can see all the interactions, uploads and pending actions in a single dashboard along with the follow-up actions

New E-portal for tax payment system will be enabled subsequently with multiple new payment options using net banking, UPI, Credit Card and RTGS/NEFT from any account of taxpayer in any bank

Social Media Connect Available on Twitter and Facebook for addressing the Issues of the Tax payers. Grievances can be raised on Helpdesk and dedicated Numbers are available to handle the Grievances.

# Annual Information Statement

- CBDT vide Notification dated May 28, 2020 has amended Form 26AS vide Sec 285BB of Income Tax Act, 1961 r.w.r.114-I of Income Tax Rules, 1962 w.e.f. 01.06.2020.
- It can be viewed on Compliance Portal
- The format of Annual Information Statement is as under:
  - **Part A**
    - Permanent Account Number, Aadhaar Number, Name, Date of Birth/ Incorporation/ Formation, Mobile No., Email Address, Address.
  - **Part B**
    - 1. Information relating to tax deducted or collected at source.
    - 2. Information relating to specified financial transaction (SFT)
    - 3. Information relating to payment of taxes
    - 4. Information relating to demand and refund
    - 5. Information relating to pending proceedings
    - 6. Information relating to completed proceedings
    - 7. Any other information in relation to sub-rule (2) of rule 114-I



# Annual Information Statement

- Salient Features of new AIS are as under:
  - Inclusion of new information (interest, dividend, securities transactions, mutual fund transactions, foreign remittance information etc.)
  - Use of Data Analytics to populate PAN in non-PAN data for inclusion in AIS.
  - Deduplication of information and generation of a simplified Taxpayer Information Summary (TIS) for ease of filing return (pre-filing will be enabled in a phased manner).
  - Taxpayer will be able to submit online feedback on the information displayed in AIS and also download information in PDF, JSON, CSV formats.
  - AIS Utility will enable taxpayer to view AIS and upload feedback in offline manner.
  - AIS Mobile Application will enable taxpayer to view AIS and upload feedback on mobile.

# Annual Information Statement

- The key information sources, approach for AIS processing and AIS summary preparation is explained in following paragraphs.
- 1. Salary
- 2. Rent received
- 3. Dividend
- 4. Interest from savings bank
- 5. Interest from deposit
- 6. Interest from others
- 7. Interest from income tax refund
- 8. Rent on plant & machinery
- 9. Winnings from lottery or crossword puzzle u/s 115BB
- 10. Winnings from horse race u/s 115BB
- 11. Receipt of accumulated balance of PF from employer u/s 111
- 12. Interest from infrastructure debt fund u/s 115A(1)(a)(iia)
- 13. Interest from specified company by a non-resident u/s 115A(1)(a)(iiaa)
- 14. Interest on bonds and government securities
- 15. Income in respect of units of non-resident u/s 115A(1)(a)(iiab)
- 16. Income and long-term capital gain from units by an offshore fund u/s 115AB(1)(b)
- 17. Income and long-term capital gain from foreign currency bonds or shares of Indian companies' u/s 115AC
- 18. Income of foreign institutional investors from securities u/s 115AD(1)(i)
- 19. Insurance commission
- 20. Receipts from life insurance policy

# Annual Information Statement

- The key information sources, approach for AIS processing and AIS summary preparation is explained in following paragraphs.
- 21. Withdrawal of deposits under national savings scheme
- 22. Receipt of commission etc. on sale of lottery tickets
- 23. Income from investment in securitization trust
- 24. Income on account of repurchase of units by MF/UTI
- 25. Interest or dividend or other sums payable to government
- 26. Sale of land or building
- 27. Receipts for transfer of immovable property
- 28. Sale of vehicle
- 29. Sale of securities and units of mutual fund
- 30. Off market debit transactions
- 31. Off market credit transactions
- 32. Business receipts- [Section 194C, Section 194M, Section 194J, Section 194H, Section 194O]
- 33. Business expenses – [Section 206C etc]
- 34. Rent payment
- 35. Miscellaneous payment
- 36. Cash deposits
- 37. Cash withdrawals
- 38. Cash payments
- 39. Outward foreign remittance/purchase of foreign currency
- 40. Receipt of foreign remittance

# Annual Information Statement

- The key information sources, approach for AIS processing and AIS summary preparation is explained in following paragraphs.
- 41. Payment to non-resident sportsmen or sports association u/s 115BBA
- 42. Foreign travel
- 43. Purchase of immovable property
- 44. Purchase of vehicle
- 45. Purchase of time deposits
- 46. Purchase of securities and units of mutual funds
- 47. Credit/Debit card
- 48. Balance in account
- 49. Income distributed by business trust
- 50. Income distributed by investment fund

# Annual Information Statement

- The AIS information level feedback can be used for providing following inputs:
  - Information is correct
  - Income is not taxable
  - Information is not fully correct: This functionality can be used to modify rent details
  - Information relates to other PAN/Year
  - Information is duplicate/included in other information
  - Information is denied
- The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).



# Doubts & Queries

- Any Questions
- Thank You

*All Changes are preceded by Chaos. . .*



*Thank  
you*



Compiled by

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