

# **Revised Income-tax Return Forms**



**4<sup>th</sup> AUGUST, 2015**

**CHAMBER OF TAX CONSULTANTS**

**CA AMEET PATEL**

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- Due Date extended
- Notification No. 49/2015/F.No.142/1/2015-TPL
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# **Due date of filing the ITRs**

**F.No.225/154/2015/ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

North Block, ITA.II Division  
New Delhi, the 10<sup>th</sup> June, 2015.

## **Order under section 119 of the Income-tax Act, 1961**

**Subject:- Extension of due date of filing return of income for Assessment Year 2015-16 – regarding.**

The Central Board of Direct Taxes, in exercise of powers conferred under section 119 of the Income-tax Act, 1961, hereby extends the 'due-date' for filing Returns of Income, in terms of clause (c) of Explanation 2 to sub-section (1) of section 139 of the Income-tax Act, 1961, for Assessment Year 2015-16 from **31<sup>st</sup> July, 2015 to 31<sup>st</sup> August, 2015** in respect of income tax assesseees concerned.

# Comparison of 2 Notifications

<b>Notification No. 41/2015/F.No.142/1/2015 Dated 15<sup>th</sup> April, 2015</b>	<b>Notification No. 49/2015/F.No.142/1/2015 Dated 22<sup>nd</sup> June, 2015</b>
Introduction of new ITR-2A as well as modified ITR-1, ITR-2 & ITR-4S notified	Final versions of ITR-1, ITR-2, ITR-2A & ITR-4S notified
Introduction of authentication via Electronic Verification Code	Electronic Verification Code option remains
Foreign Trips & Expenditure to be provided in the ITR	No Details of Foreign trips to be given. Only Passport number to be provided (& that too if available)
Details of all Bank Accounts including dormant accounts to be provided along with account balance and name of joint holder(s)	Only active bank account numbers, bank name and IFSC to be provided. Joint Holder name and account balance requirements deleted
Reporting of foreign assets (Only for Expats)	Reporting of foreign assets only if income generated from them (Only for Expats).

“(3) The return of income referred to in sub-rule (1) shall be furnished by a person mentioned in column (ii) of the Table below to whom the conditions specified in column (iii) apply, in the manner specified in column (iv) thereof:-

Table

Sl.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
1	Individual or Hindu undivided family	<p>(a) Accounts are required to be audited under section 44AB of the Act;</p> <p>(b) Where (a) is not applicable and,-</p> <p>(I) the return is furnished in Form No. ITR-3 or Form No. ITR-4; or</p> <p>(II) the person, being a resident, other than not ordinarily resident within the meaning of sub-section (6) of section 6, has, (A) assets (including financial interest in any entity) located outside India; or (B) signing authority in any account located outside India; or (C) income from any source outside India;</p> <p>(III) any relief, in respect of tax paid outside India, under section 90 or 90A or deduction of tax under section 91 is claimed; or</p> <p>(IV) any report of audit referred to in</p>	<p>Electronically under digital signature</p> <p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically under electronic verification code; or</p> <p>(C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.</p>

# Notification No.41/2015/F.No.142/1/2015

		<p>proviso to sub-rule (2) is required to be furnished electronically; or</p> <p>(V) total income assessable under the Act during the previous year of the person (other than the person, being an individual of the age of 80 years or more at any time during the previous year and furnishing the return in Form ITR-1 or ITR-2),-</p> <p>(i) exceeds five lakh rupees; or</p> <p>(ii) any refund is claimed in the return of income;</p>	
		(F) In any other case.	<p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically under electronic verification code; or</p> <p>(C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or</p> <p>(D) Paper form;</p>
2	Company	In all cases.	Electronically under digital signature.
3	A person required to furnish the return in Form ITR-7	(a) In case of a political party;	Electronically under digital signature;
		(b) In any other case	<p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically</p>

			under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.
4	Firm or limited liability partnership or any person (other than a person mentioned in Sl. 1 to 3 above) who is required to file return in Form ITR-5	(a) Accounts are required to be audited under section 44AB of the Act;	Electronically under digital signature;
		(b) In any other case.	(A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.

*Explanation.-* For the purposes of this sub-rule “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).’

2. In the Income-tax rules, 1962,—
- (1) in rule 12,—
- (a) in sub-rule (1),—
- (I) in clause (a), in the proviso, for clause (III), the following clause shall be substituted, namely: —
- “(III) has agricultural income, exceeding five thousand rupees;”;
- (II) after clause (b) the following clause shall be inserted, namely:-
- ‘(ba) in the case of a person being an individual not being an individual to whom clause (a) applies or a Hindu undivided family where the total income does not include any income chargeable to income-tax under the heads “Profits or gains of business or profession” and “Capital gains” and to whom the provisions of clause (I) and clause (II) of the proviso to clause (a) does not apply, be in Form No. ITR-2A and be verified in the manner indicated therein;’;



(III) in clause (ca), in the proviso, for clause (III), the following clause shall be substituted, namely: –

“(III) has agricultural income, exceeding five thousand rupees;”;

(b) in sub-rule (4), for the words, brackets, letters and figures “in the manners specified in clauses (i), (iii) and (iv) of sub-rule (3)”, the words, brackets, letters and figures “in the manners (other than the paper form) specified in column (iv) of the Table in sub-rule (3)” shall be substituted.

(2) in Appendix-II, for “Forms SAHAJ (ITR-1), ITR-2 and SUGAM (ITR-4S)” the “Forms SAHAJ (ITR-1), ITR-1, ITR-2A and SUGAM (ITR-4S)” shall be substituted, namely:-

# Length of new ITR Forms

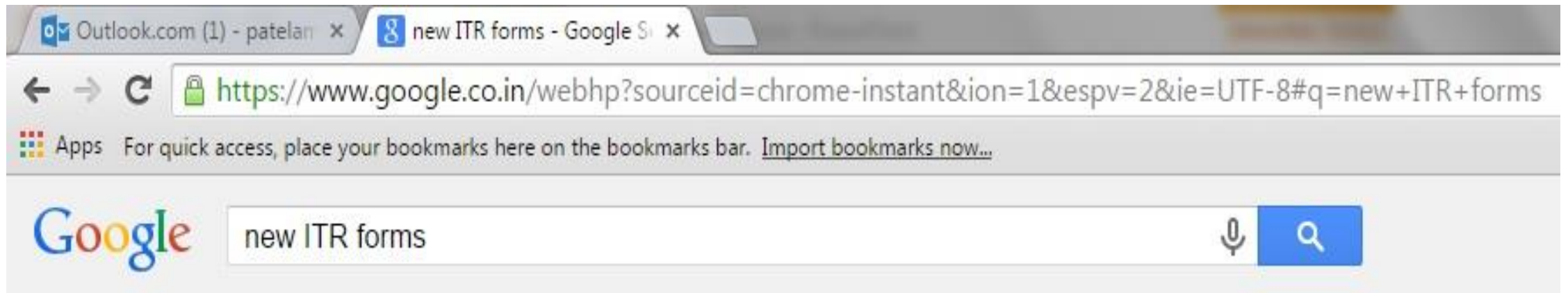
Particulars	ITR-1	ITR-2	ITR-2A	ITR-4S
Number of Pages				
Forms	3	3	3	4
Schedules	-	10	4	-
Total	3	13	7	4

# Length of new ITR Forms

Particulars	ITR-3	ITR-4	ITR-5	ITR-6	ITR-7
Number of Pages					
Forms	4	12	13	15	2
Schedules	11	19	17	18	1
Total	15	31	30	33	17

**Clear  
Winner!**

# New ITR Forms – Simplified?



About 1,78,00,000 results (0.76 seconds)

## In the news



### Income tax returns: Government notifies new and simplified ITR forms

Economic Times - 2 days ago

NEW DELHI: The Income Tax department has notified the new set of ITR forms, including a ...

Here's how the new income tax returns forms will simplify your tax life

**Well, sort of**

**For a common man,  
its quite easy to decide which form to use.  
Have a look:**

# Glossary of Terms for next few slides

Abbreviation Used	What it stands for
S	Salary
HP	House Property
CG	Capital Gains
BP	Business and Profession
OS	Other Sources
WL/RH	Income from Winning Lottery & Race Horses
AI	Agricultural income
FTC	Foreign tax credit
FA	Foreign Assets
SOI	Source of income outside India
PI	Presumptive Income

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	✓	✓	X	X	X	X	✓	X	✓	X	X	X	X	ITR 1
Individual	✓	✓	X	X	X	X	X	X	✓	X	X	X	X	ITR 1
Individual	✓	✓	X	X	X	X	✓	X	✓	X	✓	X	X	ITR 2
Individual	✓	✓	X	X	X	X	✓	X	X	✓	✓	X	X	ITR 2
Individual	✓	X	X	X	X	X	X	X	✓	X	X	X	X	ITR 1
Individual	✓	X	X	X	X	X	✓	X	✓	X	X	X	X	ITR 1
Individual	✓	✓	X	X	X	X	✓	X	X	✓	X	✓	X	ITR 2
Individual	✓	✓	X	X	X	X	✓	X	X	✓	X	X	✓	ITR 2

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI,> 5,000	FTC	FA	SOI	Which ITR to use
Individual	✓	✓	X	X	X	X	✓	X	✓	X	X	✓	X	ITR 2
Individual	✓	✓	X	X	X	X	✓	X	✓	X	X	X	✓	ITR 2
Individual	✓	X	✓	✓	X	X	✓	✓	✓	X	✓	✓	✓	ITR 2
Individual	✓	X	✓	✓	X	X	✓	✓	X	✓	✓	✓	✓	ITR 2
Individual	✓	X	✓	✓	X	X	✓	✓	X	✓	X	X	X	ITR 2
Individual	✓	X	✓	✓	X	X	✓	✓	✓	X	✓	✓	✓	ITR 2
Individual	✓	X	✓	✓	X	X	✓	✓	X	✓	✓	X	X	ITR 2
Individual	✓	X	✓	✓	X	X	✓	✓	X	✓	X	✓	X	ITR 2



# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	✓	X	✓	✓	X	X	✓	✓	X	✓	X	X	✓	ITR-2
Individual	✓	X	✓	✓	X	X	✓	✓	X	✓	X	X	✓	ITR-2
Individual	✓	✓	X	X	X	X	✓	X	X	✓	X	X	X	ITR-2A
Individual	✓	✓	X	X	X	X	✓	X	X	✓	X	X	X	ITR-2A
Individual	✓	X	✓	X	X	X	✓	✓	X	✓	X	X	X	ITR-2A
Individual	✓	X	✓	✓	X	X	✓	✓	✓	X	X	X	X	ITR-2A
Individual	✓	✓	X	X	X	X	X	X	X	✓	X	X	X	ITR-2A
Individual	✓	X	X	X	X	X	X	X	X	✓	X	X	X	ITR-2A

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	✓	X	✓	X	X	X	✓	X	✓	X	X	X	X	ITR-2A
Individual	✓	X	✓	X	X	X	✓	X	X	✓	X	X	X	ITR-2A
Individual	✓	✓	X	X	X	✓	✓	X	✓	X	X	X	X	ITR-4S
Individual	✓	X	X	X	X	✓	✓	X	✓	X	X	X	X	ITR-4S
Individual	✓	X	X	X	X	✓	X	X	✓	X	X	X	X	ITR-4S

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI< 5,000	AI> 5,000	FTC	FA	SOI	Which ITR to use
Individual	X	X	✓	✓	X	X	✓	✓	✓	X	✓	✓	✓	ITR-2
Individual	X	X	✓	✓	X	X	✓	✓	X	✓	✓	✓	✓	ITR-2
Individual	X	X	✓	✓	X	X	✓	✓	X	✓	X	X	X	ITR-2
Individual	X	X	✓	✓	X	X	✓	✓	✓	X	✓	✓	✓	ITR-2
Individual	X	X	✓	✓	X	X	✓	✓	✓	X	X	X	X	ITR-2
Individual	X	X	✓	✓	X	X	✓	✓	X	✓	✓	X	X	ITR-2

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	x	x	✓	✓	x	x	✓	✓	x	✓	x	✓	x	ITR 2
Individual	x	x	✓	✓	x	x	✓	✓	x	✓	x	x	✓	ITR 2
Individual	x	x	✓	✓	x	x	✓	✓	x	✓	x	x	✓	ITR 2
Individual	x	x	x	✓	x	✓	x	x	x	✓	x	x	x	ITR 4
Individual	x	x	x	✓	x	✓	x	x	✓	x	x	x	x	ITR 4
Individual	x	x	x	✓	x	✓	x	x	x	✓	✓	x	x	ITR 4
Individual	x	x	x	✓	x	✓	x	x	✓	x	✓	x	x	ITR 4

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	x	x	x	x	x	x	✓	x	✓	x	x	x	x	ITR 1
Individual	x	✓	x	x	x	x	✓	x	✓	x	x	x	x	ITR 1
Individual	x	x	x	x	x	x	✓	x	✓	x	x	x	x	ITR 1
Individual	x	✓	x	x	x	x	✓	x	✓	x	x	x	x	ITR 1
Individual	x	✓	x	x	x	x	✓	x	x	✓	x	✓	x	ITR 2
Individual	x	✓	x	x	x	x	✓	x	x	✓	x	x	✓	ITR 2
Individual	x	✓	x	x	x	x	✓	x	✓	x	✓	x	x	ITR 2

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	x	✓	x	x	x	x	✓	x	✓	x	x	✓	x	ITR 2
Individual	x	✓	x	x	x	x	✓	x	✓	x	x	x	✓	ITR 2
Individual	x	x	x	x	x	x	✓	x	x	✓	x	x	x	ITR 2A
Individual	x	✓	x	x	x	x	✓	x	x	✓	x	x	x	ITR 2A
Individual	x	x	✓	x	x	x	✓	✓	x	✓	x	x	x	ITR 2A
Individual	x	✓	x	x	x	✓	✓	x	✓	x	x	x	x	ITR 4S

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	x	x	x	x	x	✓	x	x	x	✓	x	x	x	ITR 4
Individual	x	x	x	x	x	✓	x	x	x	✓	✓	x	x	ITR 4
Individual	x	x	x	x	x	✓	x	x	✓	x	✓	x	x	ITR 4
Individual	x	x	x	x	x	✓	x	x	x	✓	x	✓	x	ITR 4
Individual	x	x	x	x	x	✓	x	x	✓	x	x	✓	x	ITR 4
Individual	x	x	x	x	x	✓	x	x	x	✓	x	x	✓	ITR 4
Individual	x	x	x	x	x	✓	x	x	✓	x	x	x	✓	ITR 4
Individual	x	x	x	x	x	✓	x	x	x	✓	x	x	x	ITR 4
Individual	x	x	x	x	x	✓	x	x	✓	x	x	x	x	ITR 4

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	X	X	✓	X	X	✓	X	X	X	✓	X	X	X	ITR 4
Individual	X	X	✓	X	X	✓	X	X	✓	X	X	X	X	ITR 4
Individual	X	X	X	X	X	✓	X	X	X	✓	X	✓	X	ITR 4
Individual	X	X	X	X	X	✓	X	X	✓	X	X	✓	X	ITR 4
Individual	X	X	✓	X	X	✓	X	X	X	✓	X	X	✓	ITR 4
Individual	X	X	✓	X	X	✓	X	X	✓	X	X	X	✓	ITR 4
Individual	X	X	X	X	X	✓	X	X	X	X	X	X	X	ITR 4S
Individual	X	X	X	X	X	✓	X	X	✓	X	X	X	X	ITR 4S
Individual	X	✓	X	X	X	✓	X	X	✓	X	X	X	X	ITR 4S



# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
Individual	x	x	✓	x	x	x	x	x	x	x	x	x	x	ITR-2
Individual	x	✓	x	x	x	x	x	x	x	x	x	x	x	ITR-1
Individual	x	✓	x	x	x	x	x	x	✓	x	x	x	x	ITR-1
Individual	x	✓	x	x	x	x	x	x	x	✓	x	x	x	ITR-2A
HUF	x	x	✓	✓	x	x	✓	✓	✓	x	✓	✓	✓	ITR-2
HUF	x	x	✓	✓	x	x	✓	✓	x	✓	✓	✓	✓	ITR-2
HUF	x	x	✓	✓	x	x	✓	✓	x	✓	x	x	x	ITR-2
HUF	x	x	✓	✓	x	x	✓	✓	✓	x	✓	✓	✓	ITR-2
HUF	x	x	✓	✓	x	x	✓	✓	x	✓	✓	x	x	ITR-2

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	✓	X	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	X	✓	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	X	✓	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	✓	X	✓	✓	✓	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	✓	✓	✓	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	X	X	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	✓	X	✓	✓	✓	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	✓	X	X	X	X	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	✓	X	X	ITR-2

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	✓	X	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	X	✓	ITR-2
HUF	X	X	✓	✓	X	X	✓	✓	X	✓	X	X	✓	ITR-2
HUF	X	✓	X	X	X	X	✓	X	X	✓	✓	X	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	X	✓	X	✓	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	X	✓	X	X	✓	ITR-2
HUF	X	✓	X	X	X	X	✓	X	✓	X	✓	X	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	✓	X	X	✓	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	✓	X	X	X	✓	ITR-2

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
HUF	X	✓	X	X	X	X	✓	X	X	➡	X	✓	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	X	➡	X	X	✓	ITR-2
HUF	X	✓	X	X	X	X	✓	X	✓	X	✓	X	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	✓	X	X	✓	X	ITR-2
HUF	X	✓	X	X	X	X	✓	X	✓	X	X	X	✓	ITR-2
HUF	X	✓	X	X	X	✓	✓	X	✓	X	X	X	X	ITR-4S
HUF	X	X	X	X	X	✓	✓	X	✓	X	X	X	X	ITR-4S
HUF	X	✓	X	X	X	✓	✓	X	✓	X	X	X	X	ITR-4S
HUF	X	X	X	✓	X	✓	X	X	X	✓	X	X	X	ITR-4

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
HUF	X	X	X	✓	X	✓	X	X	✓	X	X	X	X	ITR-4
HUF	X	X	X	✓	X	✓	X	X	X	✓	✓	X	X	ITR-4
HUF	X	X	X	✓	X	✓	X	X	✓	X	✓	X	X	ITR-4
HUF	X	X	✓	X	X	X	X	X	X	X	X	X	X	ITR-2
HUF	X	X	X	X	X	✓	X	X	X	✓	X	X	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	X	✓	X	X	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	X	✓	✓	X	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	✓	X	✓	X	X	ITR-4

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
HUF	X	X	X	X	X	✓	X	X	X	✓	X	✓	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	✓	X	X	✓	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	X	✓	X	X	✓	ITR-4
HUF	X	X	X	X	X	✓	X	X	✓	X	X	X	✓	ITR-4
HUF	X	X	X	X	X	✓	X	X	X	✓	X	X	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	✓	X	X	X	X	ITR-4
HUF	X	X	✓	X	X	✓	X	X	X	✓	X	X	X	ITR-4
HUF	X	X	✓	X	X	✓	X	X	✓	X	X	X	X	ITR-4

# Applicability of ITRs:

Tax Payer	S	HP (1)	HP (>1)	CG	BP	PI	OS	WL/RH	AI < 5,000	AI > 5,000	FTC	FA	SOI	Which ITR to use
HUF	X	X	X	X	X	✓	X	X	X	✓	X	✓	X	ITR-4
HUF	X	X	X	X	X	✓	X	X	✓	X	X	✓	X	ITR-4
HUF	X	X	✓	X	X	✓	X	X	X	✓	X	X	✓	ITR-4
HUF	X	X	✓	X	X	✓	X	X	✓	X	X	X	✓	ITR-4
HUF	X	X	X	X	X	✓	X	X	X	X	X	X	X	ITR-4S
HUF	X	X	X	X	X	✓	X	X	✓	X	X	X	X	ITR-4S
HUF	X	✓	X	X	X	✓	X	X	✓	X	X	X	X	ITR-4S
HUF	X	X	X	X	X	✓	X	X	⇒	X	X	X	X	ITR-4S

**JUST**

**133**

**Permutations & Combinations!**

**For 4 Forms**



# Manner of Filing ITR Forms

## Different modes of filing available

1. Paper Form or
2. Electronically using DSC or
3. Electronically using Electronic Verification Code or
4. Electronically without DSC/EVC and thereafter submitting the verification in ITR-V

# Manner of Filing ITR Forms

Type of Assessee	Situation	How to file
Individuals/HUF	Tax Audit applicable	E-filing with DSC
Individuals/HUF	ITR-3 / ITR-4	E-filing
Individuals/HUF	An individual claiming for foreign tax credit/ relief under section 90/90A/91	E-filing
Individuals/HUF	Any audit report to be filed	E-filing
Individuals/HUF	Tax payer below 80 years of age and claiming a refund or having total income more than INR 5,00,000	E-filing
Individuals/HUF	All other cases	E-filing or physical filing

# Manner of Filing ITR Forms

Type of Assessee	Situation	How to file
Companies	All cases	E-filing with DSC
Political Party	ITR-7	E-filing with DSC
Any other assessee	ITR-7	E-filing
Firm / LLP	Tax Audit applicable	E-filing with DSC
Firm / LLP	Any other case	E-filing
Any other person	ITR-5	E-filing

# **Electronic Verification Code**

*Explanation.-* For the purposes of this sub-rule “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).’

# Online Utilities available (as on 1<sup>st</sup> August)

ITR	Online Excel utility available?	Online Java utility available?
ITR-1	Yes	Yes
ITR-2	Yes	Yes
ITR-2A	Yes	Yes
ITR-4S	Yes	Yes
ITR-3	Yes	Yes
ITR-4	No	Yes
ITR-5	No	Yes
ITR-6	No	Yes
ITR-7	No	Yes

# Common Changes

- **New Fields:**

- Reporting of Aadhaar Card Number (if available) (in case of Individuals)
- Section under which Return is filed – u/s. 119(2)(b)
- Number of Bank Accounts held by the assessee in the previous year (other than dormant)
- Bank Name
- Option to provide the Bank account in which refund should be credited

# Common Changes

- **New Fields:**

- TDS on Salary , TDS on Income , Advance / Self Assessment Tax are part of ITR
- Deemed to be let out field added in schedule HP

# Changes in Schedule Capital Gain (CG)

Short Term Capital Gains earned by Foreign Institutional Investors/Foreign Portfolio Investors/Unit of Business trust is additionally included

<sup>2</sup> From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)

a	Full value of consideration	2a	
b	Deductions under section 48		
	i Cost of acquisition without indexation	bi	
	ii Cost of Improvement without indexation	bii	
	iii Expenditure wholly and exclusively in connection with transfer	biii	
	iv Total (i + ii + iii)	biv	
c	Balance (2a – biv)	2c	
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	2d	
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d)		



# Unutilized Capital Gains

0 Amount deemed to be short-term capital gains

a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?  
☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2011-12	54D/54G/54GA			
ii	2012-13	54B			

# Capital Gains exempt under DTAA



7 FOR NON-RESIDENTS- STCG included in A1-A6 but not chargeable to tax in India as per DTAA						
	Sl.	Country name, code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item no. A1 to A6 above in which included	Amount of STCG
	I				A1e/A2e/A3a/A3b/A4e/A5e/A6	
	II				A1e/A2e/A3a/A3b/A4e/A5e/A6	
	III	Total amount of STCG not chargeable to tax as per DTAA				



9	FOR NON-RESIDENTS- LTCG included in B1- B8 but not chargeable to tax in India as per DTAA					
	Sl.	Country name, code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item B1 to B8 above in which included	Amount of LTCG
	I				B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8	
	II				B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8	
	III	Total amount of LTCG not chargeable to tax as per DTAA				

# Income from Other Sources (For Non-Residents)

iii	FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA						
	Sl.	Country name, code	Article of DTAA	Rate of tax under DTAA	Whether TRC obtained?	Corresponding section of the Act which prescribes rate	Amount of income
	I						
	II						

# Corresponding Impact

**Schedule SI** Income chargeable to tax at special rates (*please see instructions No. 9 for rate of tax*)

SPECIAL RATE	SI No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)
	1	111A (STCG on shares/units on which STT paid)	<input type="checkbox"/>	15	(3iii of schedule BFLA)
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3iv of schedule BFLA)
	3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)
	5	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)
	6	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)
	7	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)
	8	115E (LTCG for non-resident indian on specified asset)	<input type="checkbox"/>	10	(part of 3vi of schedule BFLA)
	8	112 (LTCG on others)	<input type="checkbox"/>	20	(3vii of schedule BFLA)
	10	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(1fi of schedule OS)
	11	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fii of schedule OS)
	12	Chargeable under DTAA rate	<input type="checkbox"/>		(part of 1fiii of schedule OS)

# **FII/ FPI Tax return Mandatory**

- AAR - VNU International B.V [AAR No. 871 Of 2010]
  - Held mandatory filing of ITR even though exemption is claimed under DTAA
- The change in ITR-2 is applicable to all Non-Residents. Now, FPIs claiming treaty benefits and not having taxable income will have to file the return.
- ITR 5 & 6 specifically ask whether the assessee is an FPI & if yes, the SEBI Registration Number is to be provided

# Exempt Income (Agricultural Income)

4	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)
	ii	Expenditure incurred on agriculture
	iii	Unabsorbed agricultural loss of previous eight assessment years
	iv	Net Agricultural income for the year (i – ii – iii) ( <i>enter nil if loss</i> )
5	Others, including exempt income of minor child	

# Additional details – Foreign Assets (Sch FA)

## Applicable only for Residents

1. Foreign Bank Account details – new fields added:
  - Account Holder Name
  - Status: Owner/Beneficiary
  - Account opening Date
  - Interest accrued in the account
  - Interest taxable and offered in this return

Interest taxable and offered in this return		
Amount	Schedule where offered	Item number of schedule
(10)	(11)	(12)

# Additional details – Foreign Assets (Sch FA)

## 2. Financial Interest in any Foreign Entity – new fields added :

- Nature of interest – Beneficial Owner/ Beneficiary/ Direct;
- Date since held;
- Income accrued from such interest;
- Nature of Income;

Income taxable and offered in this return		
Amount	Schedule where offered	Item number of schedule
(10)	(11)	(12)



# Additional details – Foreign Assets (Sch FA)

## 3. Immovable Property - new fields added :

- Beneficial Owner/ Beneficiary/ Direct;
- Date of Acquisition;
- Income derived from property;
- Nature of Income;

Income taxable and offered in this return		
Amount	Schedule where offered	Item number of schedule
(10)	(11)	(12)

# Additional details – Foreign Assets (Sch FA)

## 4. Any other Capital Asset – new fields added

- Beneficial Owner/ Beneficiary/ Direct
- Date of Acquisition
- Income derived from property
- Nature of Income

Income taxable and offered in this return		
Amount	Schedule where offered	Item number of schedule
(10)	(11)	(12)

# Additional details – Foreign Assets (Sch FA)

## 5. Accounts in which you have signing authorities (including any beneficial interest)

- Whether Income accrued is taxable in your hands

If (7) is yes, Income offered in this return		
Amount	Schedule where offered	Item number of schedule
(9)	(10)	(11)

What about method of accounting followed? Will it have any impact?

# Additional details – Foreign Assets (Sch FA)

## 6. Details Of Trust:

- Date since position held;
- Whether income derived is taxable in your hands

If (8) is yes, Income offered in this return		
Amount	Schedule where offered	Item number of schedule
(10)	(11)	(12)

# Additional details – Foreign Assets (Sch FA)

- Any Other Income

G	Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession							
	Sl No	Country Name and code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return	
							Amount	Item number of schedule
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(i)							
	(ii)							

# **Changes Specific To ITR-1**

- New field added - Name of the premise/building
- Exempt income excluding agricultural income more than Rs. 5,000/- to be reported

# **Newly Introduced Form ITR-2A**

Is a simplified version of ITR-2

Applicable for Individuals & HUFs only

- Who do not have any Capital Gains or Foreign Assets

Unlike ITR-2, it contains only 4 pages of Schedules

## **NEW FIELDS ADDED:**

- Date of Formation of HUF
- Passport Number (if available)

# Changes Specific to ITR-2

- Date of formation of HUF specifically added (earlier only DOB was there)
- Passport number (if available)
- Separate Schedules do not form a part of the Form
- Computation of Income – CG details added as under

## 3 Capital gains

<b>a</b>	<b>Short term</b>			
	<b>i</b>	<b>Short term chargeable @15% (7ii of item E of Sch CG)</b>	<b>ai</b>	
	<b>ii</b>	<b>Short term chargeable @30% (7iii of item E of Sch CG)</b>	<b>aii</b>	
	<b>iii</b>	<b>Short term chargeable at applicable rate (7iv of item E of Sch CG)</b>	<b>aiii</b>	
	<b>iv</b>	<b>Total Short term (ai + aii + aiii)</b>	<b>3aiv</b>	
<b>b</b>	<b>Long-term</b>			
	<b>i</b>	<b>Long term chargeable @10% (7v of item E of Sch CG)</b>	<b>bi</b>	
	<b>ii</b>	<b>Long term chargeable @20% (7vi of item E of Sch CG)</b>	<b>bii</b>	
	<b>iii</b>	<b>Total Long-term (bi + bii) (enter nil if loss)</b>	<b>3biii</b>	



# Changes Specific to ITR-4

## NEW FIELDS ADDED:

- Date of formation of HUF specifically added (earlier only DOB was there)
- In the Schedule of Alternate Minimum Tax (Schedule AMT), a new row has been added to reduce Section 35AD deduction from the computation of adjusted total income in line with amendment made last year vide Finance (No. 2) Act, 2014

# Changes Specific to ITR-4S

## NEW FIELDS ADDED:

- Date of Formation of HUF specifically added (earlier only DOB was there)
- Name of premise/ building/village
- Exempt income excluding agricultural income more than Rs. 5,000/- to be reported

# Changes Specific to ITR-5

## NEW FIELDS ADDED:

- FII and FPI are required to furnish their SEBI registration number in the new form
- Columns for rate of interest on capital & amount of remuneration paid are added in item E - Partners /Membership / Trust information under Part A-Gen (General)
- Impact of the above is seen in Item No. 38 of Part A – P&L (total shown in Part A-Gen should tally with the amount entered here)
- Bifurcation of interest paid to Resident / Non-resident to be given in Item No. 44 of Part A of P&L with further break up of amount paid to Partners & Others

# Changes Specific to ITR-6

## NEW FIELDS ADDED:

- FII and FPI are required to furnish their SEBI registration number in the new form
- In Part A-OI (Other Information), in Item No. 7 (Amounts debited to P&L to the extent disallowable u/s. 37), Expenditure incurred on CSR is to be reported
- In the Schedule BP, deduction under section 32AC is to be separately disclosed (Item No. 27)

# Changes Specific to ITR-7

## NEW FIELDS ADDED:

- Section 139(4E) added for mentioning under which section the return has been furnished
- In the Schedule of Alternate Minimum Tax (Schedule AMT), a new row has been added to reduce Section 35AD deduction from the computation of adjusted total income in line with amendment made last year vide Finance (No. 2) Act, 2014

# Common Changes for ITR-3 to ITR-7

## IN THE VERIFICATION:

- A new line has been added:
- Where return is filed under section 92CD (Advance Pricing Agreement), the assessee now has to further certify that :

***“I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with”***

# Importance of Verification

## VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ holding  
permanent account number \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in  
the return and schedules thereto is **correct and complete** and that the amount of total income and other particulars shown therein are truly  
stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous  
year relevant to the Assessment Year **2015-16**.

Place

Date

Sign here →

# Importance of Verification

## VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, holding permanent account number \_\_\_\_\_  
solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and  
that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act,  
1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year 2015-16.

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement  
have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Place

Date

Sign here →



# Prosecution for furnishing incorrect information

Section	Particulars	Extent of Prosecution
Section 277	<p>For knowingly making false statement in verification or delivery of false account, etc where :</p> <p>(a) tax sought to be evaded exceeds Rs. 25 lakhs</p> <p>(b) In other cases</p>	<p>Rigorous imprisonment :</p> <p>(a) 6 months to 7 years</p> <p>(b) 3 months to 2 years</p>

# Issues with ITR forms ..

- Aadhaar Card / Passport Number if available but not provided – what is the consequence?
- ITR Forms are only for AY 2015-16 ... new forms expected next year & the year thereafter and .....

# E-Filing with the help of EVC

Notification No. 41 d. 15<sup>th</sup> April, 2015 amended Rule 12 of the Income-tax Rules, 1962.

This Rule lays down the procedure for filing the return and lists the forms to be filled up. **The amendment brought into the Rule, for the first time, the concept of Electronic Verification Code (EVC).** Through the said notification, sub Rule 3 of Rule 12 has been substituted with a new sub Rule. In this sub Rule, a revised table has been notified. The mode of filing the returns for various categories of tax payers has been listed in this table. One of the modes is “Transmitting the data in the return electronically under electronic verification code”.

# The following categories of tax payers can use this mode for e-filing the return

Type of Assessee	Situation
Individuals / HUF	When the return is to be filed in ITR-3 / ITR-4
Individuals / HUF	When foreign tax credit / relief under section 90/90A/91 is claimed
Individual / HUF	When the Resident & Ordinarily Resident assessee holds a foreign asset or has a signing authority in a bank account outside India or has income from any source outside India
Individuals / HUF	Any audit report to be filed (other than tax audit report)
Individuals / HUF	Tax payer below 80 years of age and claiming a refund or having total income more than INR 5,00,000
Individuals / HUF	All other cases
Any tax payer other than a political party	When the return is to be filed in ITR-7
Firm / LLP	When the return is to be filed in ITR-5 (other than one where tax audit is applicable)

# What is EVC?

In the amended sub rule 3, an Explanation clarifies that *“For the purposes of this sub-rule “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).”*

On 13<sup>th</sup> July, 2015, the CBDT has issued yet another notification (No. 2/2015) through the Directorate of Income-tax (Systems) laying down the procedures, data structure and standards for Electronic Verification Code.

As per the latest notification, the **EVC will be a 10 digit alpha numeric number.**

There are 4 ways of generating the EVC:

1. After logging into the e-filing website through net banking
2. After Aadhaar authentication using Aadhaar One Time Password (OTP)
3. Using the Automatic Teller Machine (ATM) of a bank
4. Through the e-filing website which will send the EVC to the registered email ID and mobile number of the tax payer

# Generating EVC through Net Banking

Go to your net banking page, log in and find the e-tax link.

PRIVY LEAGUE |  **kotak**  
Kotak Mahindra Bank

Welcome  
CRN: \*\*\*1032 | [Profile](#) | [Change Pa](#)  
[Optima Customer](#) | [Feedback](#) | [Privilege](#)

Home | Banking | Insurance | Credit Card APPLY | Netcard | BillPay/Recharge | More ▾

eTAX

State Tax

Direct Tax

Indirect Tax

Transaction History

eTAX Registration

PAN/TAN Registration

E-Filing (Income Tax)

Special Transactions

e-Filing (Income Tax)

You can file your tax returns by simply selecting your bank account and click on submit:

Account No.

PAN

☒ I have read and agree to [Terms & Conditions](#) and would like to Login to e-Filing portal of Income Tax Department of Government of India.

Submit

# Generating EVC through Net Banking

You will be taken to [www.incometaxindiaefiling.gov.in](https://www.incometaxindiaefiling.gov.in) which gives you various options for generating EVC

The screenshot displays the e-Filing portal of the Income Tax Department, Government of India. The browser window title is "Dashboard - Google Chrome". The address bar shows the URL: <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/MyAccountHome.html>. The page features the e-Filing logo and the text "Anywhere Anytime". A navigation menu includes links for Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A "Quick Link" sidebar lists various services like Quick e-File ITR, Upload Return, View Form, Rectification, Tax Calculation, Download, E-Pay Tax, e-Filing, and ITR V-D. A "Message" box in the center provides instructions on generating an EVC:

- Step 1** Go to e-File menu.
- Step 2** Click on Generate EVC link.
- Step 3** Generated EVC will be sent to your registered Email ID and Mobile Number.
- Step 4** You can use this EVC to e-Verify your return.

The footer contains links for Hyperlinking Policy, RTI, Grievance, IRS Officers Online, UTITSL, NSDL, Income Tax Public Relations, Department of Income Tax, Terms of Use, Privacy Policy, and Site Map. The site is owned by the Income Tax Department, Government of India. The bottom of the screen shows a Windows taskbar with various application icons and a system clock indicating 10:25 on 01-08-2015.



# Generating EVC through Net Banking

The screenshot displays the e-Filing portal of the Income Tax Department, Government of India. The user is logged in as AMEET NAVINCHANDRA PATEL (Individual). The 'e-File' menu is highlighted, and the 'Generate EVC' option is circled in red. The 'Quick Link' section on the left lists various services, including 'Quick e-File ITR', 'Upload Return', 'View Form 26AS (Tax Credit)', 'Rectification Request', 'Tax Calculator', 'Download ITR', 'E-Pay Tax', 'e-Filing - Dos & Don'ts', and 'ITR V - Dos & Don'ts'. The 'e-File' dropdown menu includes options like 'Upload Return', 'Prepare and Submit Online ITR', 'e-File in response to Notice u/s 139(9)', 'Change ITR Form Particulars', 'Prepare and Submit Online Form (Other than ITR)', 'e-Verify Return', 'Generate EVC', 'Upload Form BB (Return of Net Wealth)', 'Response to Outstanding Tax Demand', and 'Upload Form 6 (for undisclosed foreign asset)'. An 'IMPORTANT !!!' notice at the bottom states: 'Correct Email ID and Mobile Number against your profile. These are used for all communications. To update the details, please go to the menu "Profile Settings/My Profile"'. The footer contains links for 'Hyperlinking Policy', 'RTI', 'Grievance', 'IRS Officers Online', 'UTITSL', 'NSDL', 'Income Tax Public Relations', 'Department of Income Tax', 'Terms of Use', 'Privacy Policy', and 'Site Map'. The site is owned by the Income Tax Department, Government of India.

Dashboard - Google Chrome

Directorate of Income Tax (Government of India) [IN] <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/MyAccountHome.html;jsessionid=vjm4V8RHZ1FTHGVN1vJg0LmBqXpGPJNb3ykk8jY1L>

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**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

Welcome **AMEET NAVINCHANDRA PATEL** (Individual)  
Last Login: 13/07/2015 14:21:50 [Logout](#)

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**Quick Link**

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

**e-File**

- Upload Return
- Prepare and Submit Online ITR
- e-File in response to Notice u/s 139(9)
- Change ITR Form Particulars
- Prepare and Submit Online Form (Other than ITR)
- e-Verify Return
- Generate EVC**
- Upload Form BB (Return of Net Wealth)
- Response to Outstanding Tax Demand
- Upload Form 6 (for undisclosed foreign asset)

**IMPORTANT !!!**

Correct Email ID and Mobile Number against your profile. These are used for all communications.

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10:26  
01-08-2015


# Generating EVC through Net Banking

My Account - Google Chrome

Directorate of Income Tax (Government of India) [IN] <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/GenerateEvcLink.html?ID=-1325550212>

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Welcome  (Individual)  
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**Quick Link**

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

**EVC Generated Successfully**

EVC has been generated successfully and sent to your registered Mobile Number  and Email ID .

Kindly use this EVC to e-Verify your return.

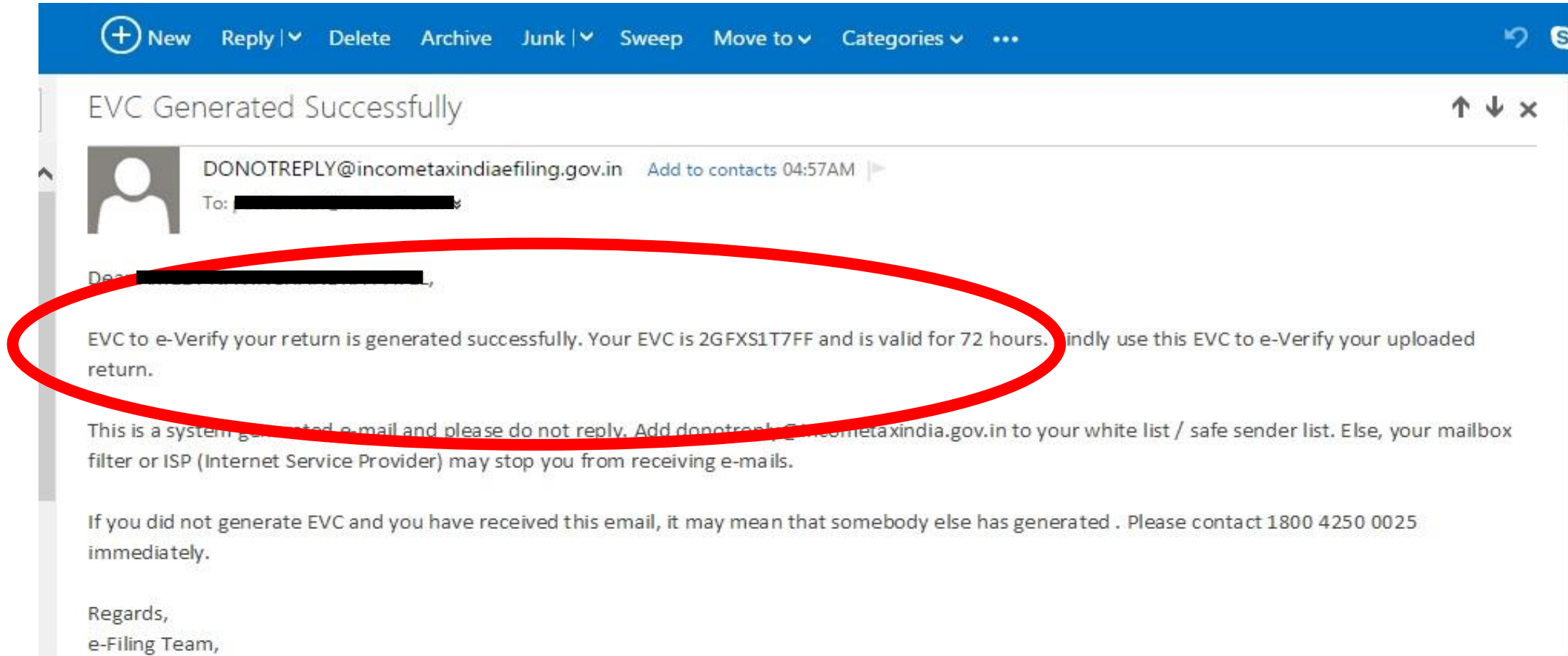
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**india.gov.in**  
The national portal of India

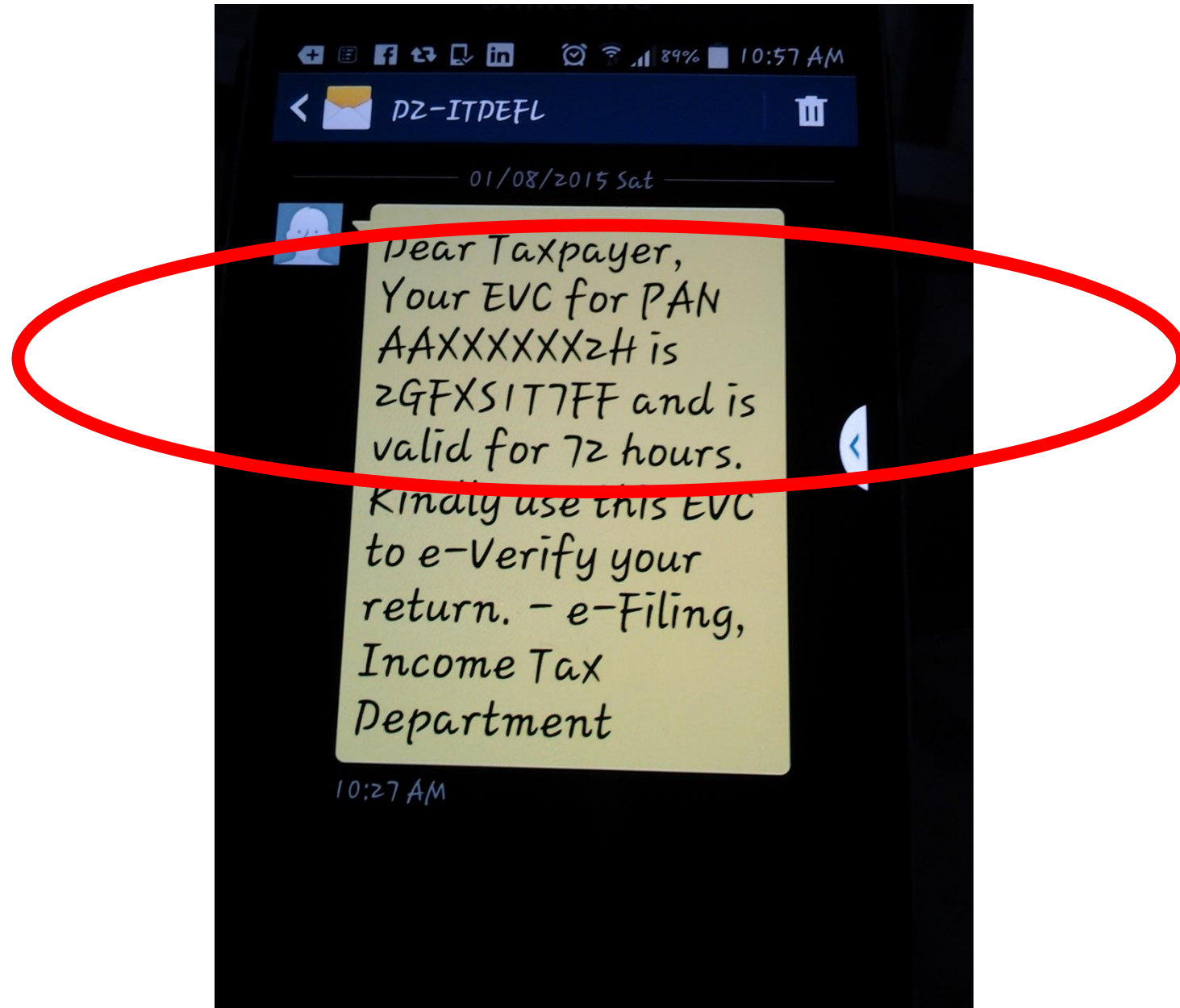
Site owned by  
Income Tax Department, Government of India

10:27  
01-08-2015

# And the EVC comes to your email Inbox



# And also to your mobile phone as an SMS





# Generating EVC through Aadhaar Card

First you need to link your Aadhaar Card to the e-filing “My Account”. For this, log onto [www.incometaxindiaefiling.gov.in](https://incometaxindiaefiling.gov.in) and the following pop up appears.

The screenshot shows a web browser window with the URL <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/MyAccountHome.html?ID=-1571122445>. A pop-up window titled "Link Aadhaar" is displayed. It contains a green banner with a thumbs-up icon and the text: "Once Aadhaar-PAN linking is completed, you can e-Verify your return using Aadhaar, if your mobile is registered with Aadhaar." Below this, the "Steps to Link your Aadhaar to PAN:" are listed:

- Step 1:** Please verify if the Name, Date of Birth, Gender as per Aadhaar card matches the details as per your PAN data. Enter your Aadhaar Number in the text box provided below and Click on "Link Now" button.
- Step 2:** Income Tax Department will validate your Name, Date of Birth, Gender as per PAN and Aadhaar Number with UIDAI. Please note that if the details do not match, the Aadhaar Number will NOT be linked to your PAN.
- Step 3:** Once the validation is successful, your Aadhaar will be successfully linked to your PAN.

The form fields are as follows:

- Name as per PAN details:** [Redacted]
- Date of Birth as per PAN details:** [Redacted]
- Gender as per PAN details:** Female
- Aadhaar Number \*:** [Redacted] (with a red error message: "Please enter your Aadhaar Number.")
- Captcha Code:** [Redacted]
- Image:** 635240
- Enter the number as in above image \*:** [Redacted]

At the bottom of the form are two buttons: "LINK NOW" and "LATER". The footer of the page includes the "india.gov.in" logo and the text "Income Tax Department, Government of India".

And once you use the EVC to file the ITR, the acknowledgement looks like this

COMPUTATION OF TAX AND TAX THEREON	5	Interest payable				5	0
	6	Total tax and interest payable				6	0
	7	Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	12654	
			c	TCS	7c	0	
			d	Self Assessment Tax	7d	0	
			e	Total Taxes Paid (7a+7b+7c+7d)		7e	
	8	Tax Payable (6-7e)				8	0
	9	Re-fund (7e-6)				9	12650
	10	Ex-empt Income	Agriculture		10	23148	
Others							

The return has been electronically uploaded on 29-07-2015 from IP address 27.5.153.217 and has been electronically verified by [REDACTED] in the capacity of [REDACTED] having PAN [REDACTED] on 29-07-2015 18:26:33 from IP address [REDACTED] at MUMBAI using Electronic Verification Code 2U9XS9WAXI generated through Aadhaar OTP mode.

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# Validity period of EVC

Mode of Generation	Validity Period
After logging in to the e-filing website through net banking	72 hours
After Aadhaar authentication using Aadhaar One Time Password (OTP)	<b>10 minutes</b>
Using the Automatic Teller Machine (ATM) of a bank	72 hours
Through the e-filing website which will send the EVC to the registered email ID and mobile number of the tax payer	72 hours

# **Due date of filing the ITRs**

Now, the months of August and September are going to be extremely exciting for tax payers and tax professionals

**Thakela & Co.  
Chartered Accountants**





# To conclude

The notification of the new ITR forms was delayed for so long

What purpose did the delay serve?

Is anybody in the CBDT answerable?

# THANK YOU

**AMEET N. PATEL**

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Partner,

**Manohar Chowdhry & Associates**

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Coimbatore, Kochi, Madurai, Mangaluru, Vizag, Vijaywada

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