



Changes on e-filing portal and Common issues while filing ITR



Agenda

- 1 Up-dation of ITR Forms for AY 2024-25
- 2 Changes in Bank Account Validation
- 3 Changes in Know Your Refund Status
- 4 Changes in Statutory Forms
- 5 Changes in e-proceedings
- 6 Common Issues in Resolution of Grievances
- 7 Questions and Answers



Up-dation of ITR Forms for AY 2024-25

- Income Tax Forms
- DSC Management Utility

2024-25

ITR Forms 1-6 available on the portal for AY 2024-25 in the three modes- Online- html and excel utility. ITR 7 to be released for Production by EOD.

Common Offline Utility (ITR 1 to ITR 4)
Common Offline Utility for filing Income-tax Returns ITR 1, ITR 2, ITR 3 and ITR 4 for the AY 2024-25.

[Utility](#) (version 1.1.1) (105 MB)
Date of release of latest version of utility 09-May-2024
Date of release of first version of utility 01-Apr-2024

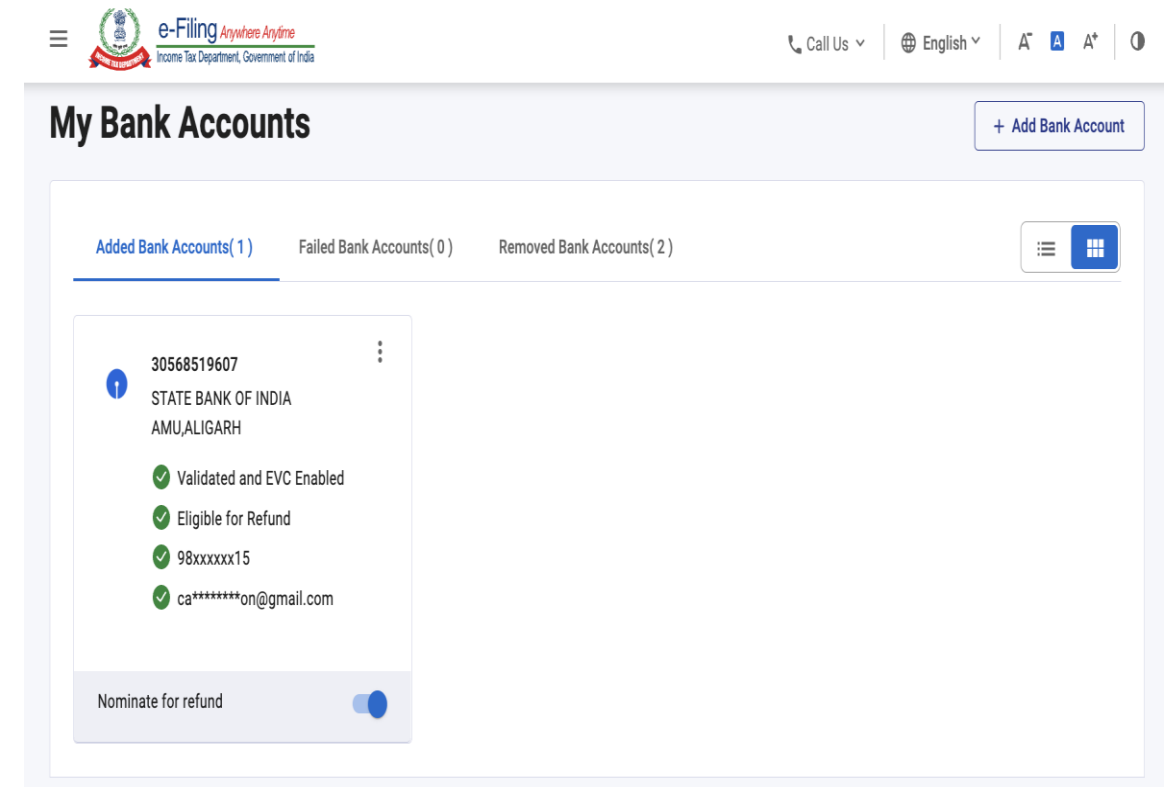
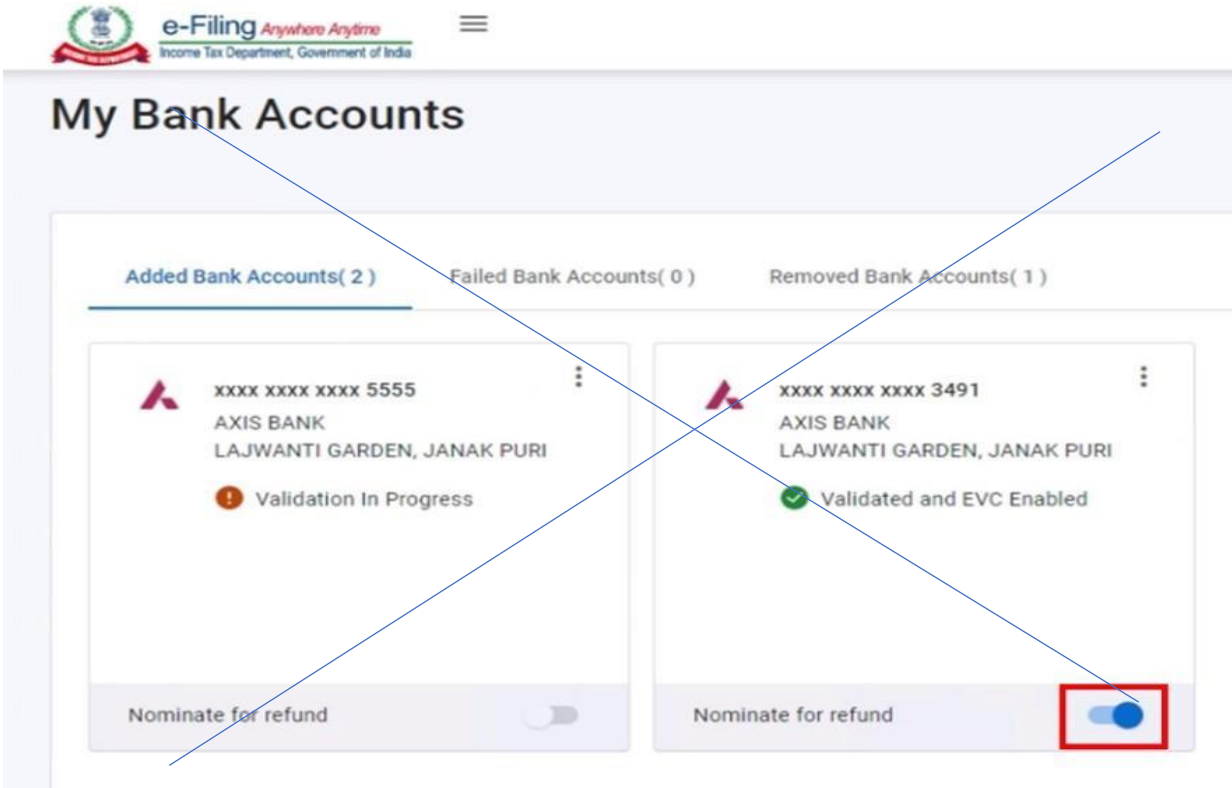
[Utility for MAC](#) (Version 1.1.1) (124 MB)
Date of release of first version of utility 31-May-2024

- > ITR 1
- > ITR 2
- > ITR 3
- > ITR 4
- > ITR 5
- > ITR 6



Changes in Functionalities- Bank Account Validation

- To ensure the smooth receipt of your Income Tax Refund, taxpayers are required to pre-validate bank account on the e-Filing portal. Income Tax refunds are issued to pre-validated bank accounts linked to PAN.
- From AY 2024-25 onwards, there are some minor changes in Prevalidate bank Account functionality: option of selection of bank account for credit of refund has been removed from ITR Forms. Refund will be credited to the pre-validated bank account of taxpayer (if multiple bank accounts are pre-validated then refund will be credited to one of the pre-validated bank accounts)



Verification of bank account with 6 digit OTP received on e-filing registered Mobile no. and E-mail id for Validation.

Verify, it's you

One Time Password (OTP) has been sent to your Mobile number 98xxxxxx15 and email id caxxxxxxxxx@gmail.com to verify your account

Enter the OTP *

OTP expires in 13m:34s

3 Attempts remaining

[Resend OTP](#) (Allowed only once)

< Cancel

Validate >





QUIZ TIME!!!

In how many modes can the ITR Forms be filed?

A

Two Modes

B

Three Modes
















Changes in Functionality- Know Your Refund Status



"Know Your Refund Status" functionality is shifted to Post-login from Pre-login Mode. The functionality is available after login to e-Filing portal by navigating through Services -> Know Your Refund Status.





e-filing portal Home Page

-  **Authenticate notice/ order issued by ITD**
-  **Know Your AO**
-  **TDS On Cash Withdrawal**
-  **Verify Service Request**
-  **Submit Information on Tax Evasion or Benami Property**
-  **Report Account Misuse**
-  **Income Tax Calculator**
-  **Know TAN Details**
-  **Tax Calendar**
-  **Tax Information & services**
-  **Comply to Notice**
-  **Download CSI File**
-  **Know your Refund Status**

Latest Updates

- Date : 10-Jun-2024** [News](#)
Excel Utility of ITR-5 for AY 2024-25 is now available fo...
- Date : 31-May-2024** [e-Campaign](#)
Failed cases for form 10BE for F.Y 2023-24-PAN: XXXXX-Reg
- Date : 31-May-2024** [News](#)
Offline and Online Utility of ITR-5 for AY 2024-25 is ava...
- Date : 31-May-2024** [e-Campaign](#)
Failed cases for form 10BE for F.Y 2023-24-PAN: XXXXX-Reg

Things To Know

- [How to ...Videos](#) | [Awareness Videos](#) | [Brochures](#)
-  [How to file ITR 2](#)
 -  [How to file Appeal under Income Tax Act, 1961 \(Form 35\)](#)
 -  [Benefits to Senior and Super Senior Citizen under Income Tax](#)
 -  [How to check refund status](#)
- [View All ->](#)

Message regarding shifting of Functionality



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English ▾

A⁻ A A⁺



Login

Register

Home

Individual/HUF ▾

Company ▾

Non-Company ▾

Tax Professionals & Others ▾

Downloads

Help

Dear Taxpayer, this "Know Your Refund Status" functionality is shifted to Post-login from Pre-login Mode. Please access this functionality after login to e-Filing portal by navigating through Services -> Know Your Refund Status.

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Changes in Statutory Forms

Tax Audit Report in Form 3CA-3CD and Form 3CB-CD updated for AY 2024-25

Downloads

Income Tax Returns

Income Tax Forms

DSC Management Utility

[Read General Instructions](#)

Common offline utility for Form 3CA-3CD and 3CB-3CD

Form 3CA-3CD: Audit report under section 44AB of the Income -tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law and Statement of Particulars required to be furnished under Section 44AB of the Income-tax Act, 1961

Form 3CB-3CD: 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 and Statement of Particulars required to be furnished under Section 44AB of the Income-tax Act, 1961

Edge browser installation is required before installing the utility.

[Form Utility](#) (Version 1.3.2) (112 MB)

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

Date of Latest release of Form Utility 23-Apr-2024

[Form Schema](#) (79 KB)

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

Date of latest release of Form Schema 23-Apr-2024

[Schema Change Document](#) (Version 2.1) (499 KB)





QUIZ TIME!!!

When is the tax payer liable to audit under section 44 AB:?

A

When the sales, turnover or gross receipts exceed the specified limits.

B

Assessee falls u/s 44 AD/44 ADA/44 AE/44 BB but not opting for offering income on presumptive basis.

C

Neither A nor B

D

Both A & B

Changes in Tax Audit Report for AY 2024-25

- CBDT has notified changes to the Form 3CD vide Notification No. 27/2024 /F. No. 370142/3/2024-TPL, dated 05-03-2024.

Clause 8a (Whether assessee has opted for the special tax regime with lower tax rates)

The Finance Act 2023 introduced an alternative tax scheme for manufacturing co-operative societies under Section 115BAE. Clause 8a adds the reference to Section 115BAE and requires the tax auditor to report “Whether the assessee has opted for taxation under section 115BA/ 115BAA / 115BAB / 115BAC /115BAD/115BAE”.

The screenshot shows the e-Filing portal interface for Desktop Utility(Forms). The form is titled '5. Status *' and includes the following fields:

- 5. Status ***: A dropdown menu with 'Individual' selected.
- 6. Previous Year from ***: A date field with '01 Apr 2023' and a calendar icon.
- Previous Year To ***: A date field with '31 Mar 2024' and a calendar icon.
- 7. Assessment year ***: A text field with '2024-25'.
- 8. Indicate the relevant clause of section 44AB under which the audit has been conducted ***: A button labeled '+ Add Details'.
- 8(a). Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE? ***: A dropdown menu with 'Select'.
- Section under which option exercised**: A dropdown menu with 'Select'.

At the bottom of the form, there are 'Cancel' and 'Save' buttons.

click anywhere on white page to join our WhatsApp group for upda

New Regime for Cooperative Societies

- Option for Section 115BAE is to be exercised by new manufacturing co-operative societies by e-filing Form 10-IFA on or before the due date specified under Section 139(1) for furnishing the first return of income for any previous year relevant to the assessment year commencing on or after the 1st day of April 2024 (AY 2024-25).

Clause 12 amended to include Presumptive Taxation on professional Income

- Amended Clause 12 requires the tax auditor to report “Whether the profit and loss account includes any profits and gains assessable on a presumptive basis, if yes, indicate the amount and the relevant sections (44AD, **44ADA**, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section)”.
- There was no mention of Section 44ADA in pre-amended Clause 12. Section 44ADA contains special provisions for computing the profits and gains of the profession on a presumptive basis.

Clause 12 (Reporting of profits assessable under presumptive tax schemes credited to P&L)

[Forms](#) > [Filing Income Tax Forms](#) > [Form No.3CA-3CD](#) > [Part A & B](#) > [Particular 12](#)

Part-B Particulars

Provide Statement of particulars in relevant Clauses

Clause 12

* Indicates mandatory fields

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? *

Select ▾

+ Add Details

Cancel

Save

Clause 18: Adjustment to WDV consequential to New Tax Regime

- With the amendment of Section 115BAC by the Finance Act, 2023, new tax regime is default regime with effect from the assessment year 2024-25.

Description of the Block of Assets/Class of Assets *

Building @ 5% ▾

Rate of Depreciation

5

Opening WDV / Actual *

₹

! Error : Please enter the Opening WDV / Actual

Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)- please refer ⓘ message for applicable sections ⓘ

₹

Adjustment made to the written down value:

(ia) under proviso to section 115BAA(3) (for assessment year 2020-21 only);

(ib) under first proviso to section 115BAC(3)/115BAD(3) (for assessment year 2021-22 only);

(ic) under second proviso to section 115BAC(3) (for assessment year 2024-25 only).

Adjustment made to the written down value of Intang

₹

Adjusted written down value(A)

₹

0

Clause 32: Reference to Section 115BAE



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

Desktop
Utility(Forms)

Call Us

English

A⁻ A A⁺



ITD e-Filing-DU-v1.3.2
Utility Connected Online

Consequential to the insertion by the Finance Act,2023, of Section 115BAE dealing with Tax on certain new manufacturing co-operative societies) of the Income-Tax Act,1961 (“the Act”) with effect from the assessment year 2024-25.

32. a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

+ Add Details

Add Detail

i) Assessment Year *

ii) Nature of loss/allowance *

iii) Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) *

iv) All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE *

v) Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)



Rule 12 has been amended to allow individuals and HUF who are liable to tax audits under Section 44AB to verify the return of income through an electronic verification code. Earlier, they could verify the returns only through digital signature.



New Form Introduced- Form 10-IA



Introduction to Form 10-IA

With effect from AY 2024-24 (FY 2023-24) Form 10-IA has to be furnished when deduction u/s section 80DD/80U is claimed.

These sections cover expenses incurred to treat a dependent person (or self) with a disability/severe disability subject to pre-defined conditions. The deduction is the disability is certified by:

- A Neurologist having a degree of Doctor of Medicine (MD) in Neurology (in case of children, a Paediatric Neurologist having an equivalent degree); or
- A Civil Surgeon or Chief Medical Officer in a Government hospital.

Note: When the condition of disability is temporary and requires reassessment after a specified period, the certificate in Form no. 10-IA shall be valid for the period starting from the assessment year relevant to the previous year during which the certificate was issued and ending with the assessment year relevant to the previous year during which the Form 10 IA validity of the certificate expires

Filing form 10-IA

Dashboard

- Income Tax Returns >
- Income Tax Forms >**
- e-Pay Tax
- Submit Tax Evasion Petition or Benami Property holding

- File Income Tax Forms**
- View Filed Forms
- View 15CA Bulk Filed Forms Status

Welcome



akashguptagupta6396@gmail.com

Contact Details [Update](#)

Bank Account [Update](#)

Your account is not secure with e-vault [Secure Account](#)

Income & Tax Estimator 

> Tax Calendar 

Mar-2024

Note: In case "File Now" is selected, existing "Saved Draft" will get overridden, if any.

> Tax Deposit

> Recent Filed Returns

> Recent Forms Filed

Click the tile- Persons without Business/ Professional Income and Select Form 10-IA



Last Modified: 16:28:10 - 15 May 2024

Appeals (Form 35)

A.Y. 2024-25

PAN: DIZPG1073D

Last Modified: 02:24:25 - 08 May 2024

[Delete Draft](#) [Resume](#)

Persons with Business/
Professional Income

**Persons without Business/
Professional Income**

Persons not dependent on any Source of Income
(Source of Income not relevant)

Deductions to be made in computing total income (Form 10-IA)

Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U

[File Now](#)

Tax Exemptions and Reliefs (Form 10E)

Form for furnishing particulars of income under section 192(2A) for the year ending 31st March,20<..... >for claiming relief u/s 89 by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body

[File Now](#)

[< Back](#)

Select the Assessment Year

Dashboard > Income-tax Forms > Form 10-IA

Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U [Form No. 10-IA]

Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U. This Form is in compliance with sub-rule (2) of Rule 11A.

* Indicates mandatory fields

PAN
DIZPG1073D

Submission Mode
Online

Filing Type
Original

Assessment Year (A.Y) *

Select A.Y.

< Back

Continue >



Relevant Section and Rule

Section 80DD - Deduction in respect of maintenance including medical treatment of a dependant who is a person with disability

Section 80U - Deduction in case of a person with disability

Rule 11A - Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U

Enter the Certificate No., Date of issue and Name and address of medical authority, attach the Certificate and Submit


Certificate of the medical authority for purposes of section 80DD and section 80U [Form No. 10-IA]

Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U. This Form is in compliance with sub-rule (2) of Rule 11A.


Certificate No. *

Remaining Characters : 400

Date *

Please provide details of medical authority issuing the certificate

Name * 

Address of Institution/Government hospital *

Remaining Characters : 400



FORM NO. 10-IA
[See sub-rule (2) of rule 11A]

Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U

Certificate No. _____

Date : _____

This is to certify that Shri/Smt./Ms _____ son/daughter of Shri _____, age years _____ male/female* residing at _____, Registration No. _____ is a person with disability/severe disability* suffering from autism/cerebral palsy/multiple disability*.

2. This condition is progressive/non-progressive/likely to improve/not likely to improve*.

3. Reassessment is recommended/not recommended after a period of months/years*.

Sd/-

(Neurologist/Pediatric Neurologist/Civil Surgeon/
Chief Medical Officer*)

Name :

Address of Institution/Government hospital :

Qualification/designation of specialist :

SEAL

Signature/Thumb impression* of the patient

Note : *Strike out whichever is not applicable.



QUIZ TIME!!!

Which form is required to be filed to claim deduction U/S 80DD or 80U?

A

Form 10 A

B

Form 10 IA

C

Form 10 IEA

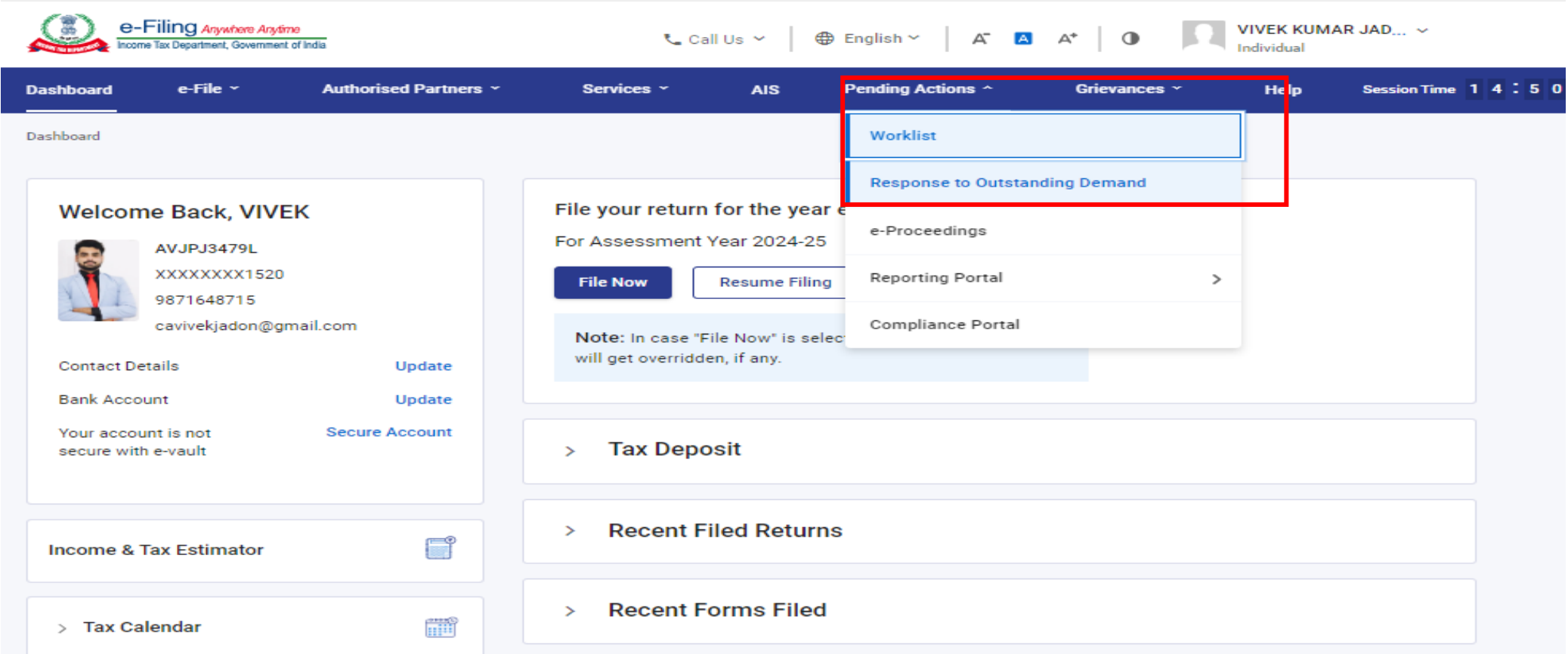
D

Form 10 AA



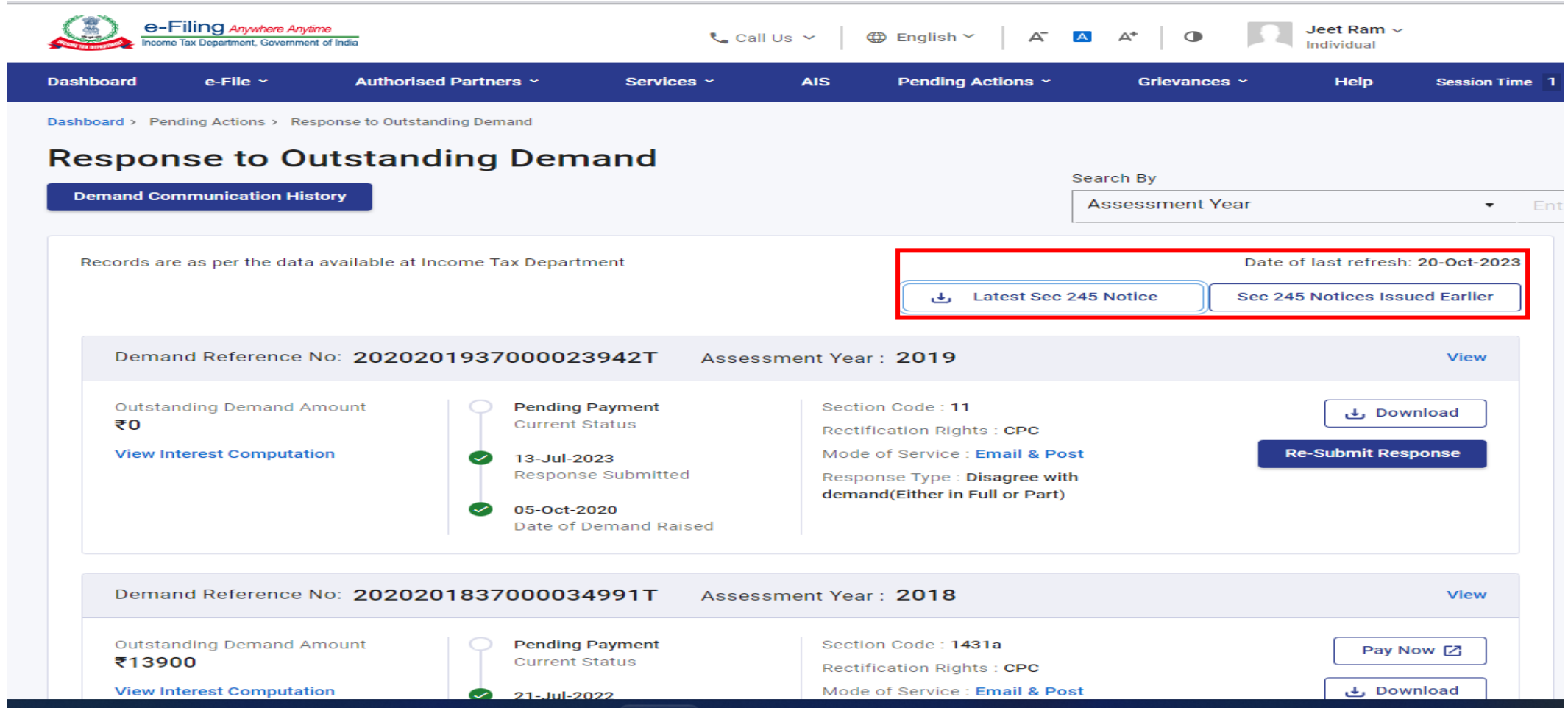
Changes in e-Proceedings

Option of download Sec 245/245(1) notices moved under Response to Outstanding Demand.



The screenshot shows the e-Filing portal interface for a user named VIVEK KUMAR JADON. The top navigation bar includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', and 'Help'. The 'Pending Actions' menu is expanded, showing options like 'Worklist', 'Response to Outstanding Demand', 'e-Proceedings', 'Reporting Portal', and 'Compliance Portal'. The 'Response to Outstanding Demand' option is highlighted with a red box. The main dashboard area displays a welcome message, contact details, and various service tiles such as 'File your return for the year', 'Tax Deposit', 'Recent Filed Returns', and 'Recent Forms Filed'.

On response to outstanding demand page Taxpayer can also download the latest and earlier section 245 notices by clicking on buttons “Latest section 245 notice” or “Section 245 Notice issued earlier”



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

Call Us | English | A A+ | Jeet Ram Individual

Dashboard | e-File | Authorised Partners | Services | AIS | Pending Actions | Grievances | Help | Session Time 1

Dashboard > Pending Actions > Response to Outstanding Demand

Response to Outstanding Demand

Demand Communication History

Search By: Assessment Year

Records are as per the data available at Income Tax Department

Date of last refresh: 20-Oct-2023

[Download Latest Sec 245 Notice](#) | [Sec 245 Notices Issued Earlier](#)

| Demand Reference No: | Assessment Year: | Action |
|----------------------|------------------|----------------------|
| 2020201937000023942T | 2019 | View |
| 2020201837000034991T | 2018 | View |

2020201937000023942T | Assessment Year: 2019

Outstanding Demand Amount: ₹0

[View Interest Computation](#)

Pending Payment Current Status

- 13-Jul-2023 Response Submitted
- 05-Oct-2020 Date of Demand Raised

Section Code: 11
Rectification Rights: CPC
Mode of Service: Email & Post
Response Type: Disagree with demand(Either in Full or Part)

[Download](#) | [Re-Submit Response](#)

2020201837000034991T | Assessment Year: 2018

Outstanding Demand Amount: ₹13900

[View Interest Computation](#)

Pending Payment Current Status

- 21-Jul-2022

Section Code: 1431a
Rectification Rights: CPC
Mode of Service: Email & Post





[Pay Now](#) | [Download](#)

For downloading the notices issues earlier Tax payer can select the Financial Year for which he/she wants to download the notice and click on download button.

Sec 245(1) notices issued earlier ✕

Issued in Financial Year

2021-22

| | |
|---|--|
| AAAPA3501D_87120002_2020-11-04-13-08-24-935.zip | Download  |
| AAAPA3501D_874652530_2019-01-18-16-23-49-803.zip | Download  |
| AAAPA3501D_1240007014_2018-05-21-17-04-59-445.zip | Download  |
| AAAPA3501D_209003534_2018-06-25-18-47-06-352.zip | Download  |



New Form 34BC Introduced



e-Dispute Resolution Scheme, 2022

- The dispute resolution fora that small and medium taxpayers can opt to approach are the Dispute Resolution Committees to be constituted by the Central Government u/s 245MA read with Rule 44DAA.
- Small and medium taxpayers [those whose returned income is Rs. 50 lakhs or less [if return filed] who fulfil specified conditions can avail dispute resolution in respect of specified orders by making application to DRC.
- The Central Government has, vide Notification No. 27/2022 [S.O. 1642(E)], dated 5-4-2022], notified the new e-Dispute Resolution Scheme, under section 245MA. The Notification came into force with effect from 5-4-2022.
- Dispute Resolution Committee(DRC) is different from Dispute Resolution Panel (DRP) constituted u/s 144C.



Form 34BC- Taxpayer to login on Income Tax Portal and Navigate to e-file → Income Tax Forms → File Income Tax Forms → Form 34BC

In case there is dispute arising from any variation in the "specified order" (defined in Rule 44DAD), then taxpayer can file an application to the Dispute Resolution Committee (DRC) by submitting duly filled Form 34BC online on the e-Filing portal subject to fulfillment of specified conditions (defined in Rule 44DAD).

The screenshot displays the 'Application to dispute committee under 245' page on the Income Tax Portal. A modal window titled 'Things you should know before filing' is open, providing key information about the form. The page includes a 'Let's Get Started' button, a list of documents to be submitted, and links to provisions of law.

Things you should know before filing

- This form is required to be file in case there is dispute arising from any variation in the "specified order" (defined in Section 245MA) and shall be moved to Dispute resolution committee established for this purpose.
- Every application in connection with resolution of dispute shall be accompanied by a fee of one thousand rupees.
- the application shall be filed in the Form No. 34BC referred to in rule 44DAB: (a) within such time from the date of constitution of the Dispute Resolution Committee, as may be specified by the Board, for cases where appeal has already been filed and is pending before the Commissioner (Appeals) or (b) within one month from the date of receipt of specified order, in any other case
- Every application is accompanied by payment of an application fee which is required to be paid before filing of Form 34BC
- E-verification of Form 34BC is mandatory either through DSC or EVC.

Documents / Information list to be submitted

- Copy of order/Intimation by A.O
- Demand Notice

[View More](#)

Provisions of law

- [Know about Section 245MA](#)
- [Know about Rule 44DAB](#)

Documents Required

Dashboard > Income-tax Forms > Form 34BC

Application to dispute committee under 245

An application to the Dispute Resolution Committee by the person, who opts for dispute resolution in respect of dispute arising from any variation in tax who fulfills the specified conditions. This Form



[< Back](#) [Let's Get Started](#)

Documents / Information list to help you file faster

- Copy of order/Intimation by A.O
- Demand Notice
- Details of application fees paid
- Details of pending application to Dispute resolution committee
- Details of Taxes Paid
- Statement of Facts, Grounds of Application & Documentary Evidence
- Detail of tax paid on returned income

[View More](#)

Provisions of law

-  [Know about Section 245MA](#) [🔗](#)
-  [Know about Rule 44DAB](#) [🔗](#)

[Close](#)

Order against which Application is filed Panel Screen'. Section 143(3) is added in the section dropdown

Dashboard > Income-tax Forms > Form 34BC

Order against which Application is filed

Please provide Order against which Application is filed

* Indicates mandatory fields

1. Assessment year in connection with which the application is preferred/ Enter financial year in case Application is filed against an order where assessment year is not relevant

Assessment Year

Financial Year

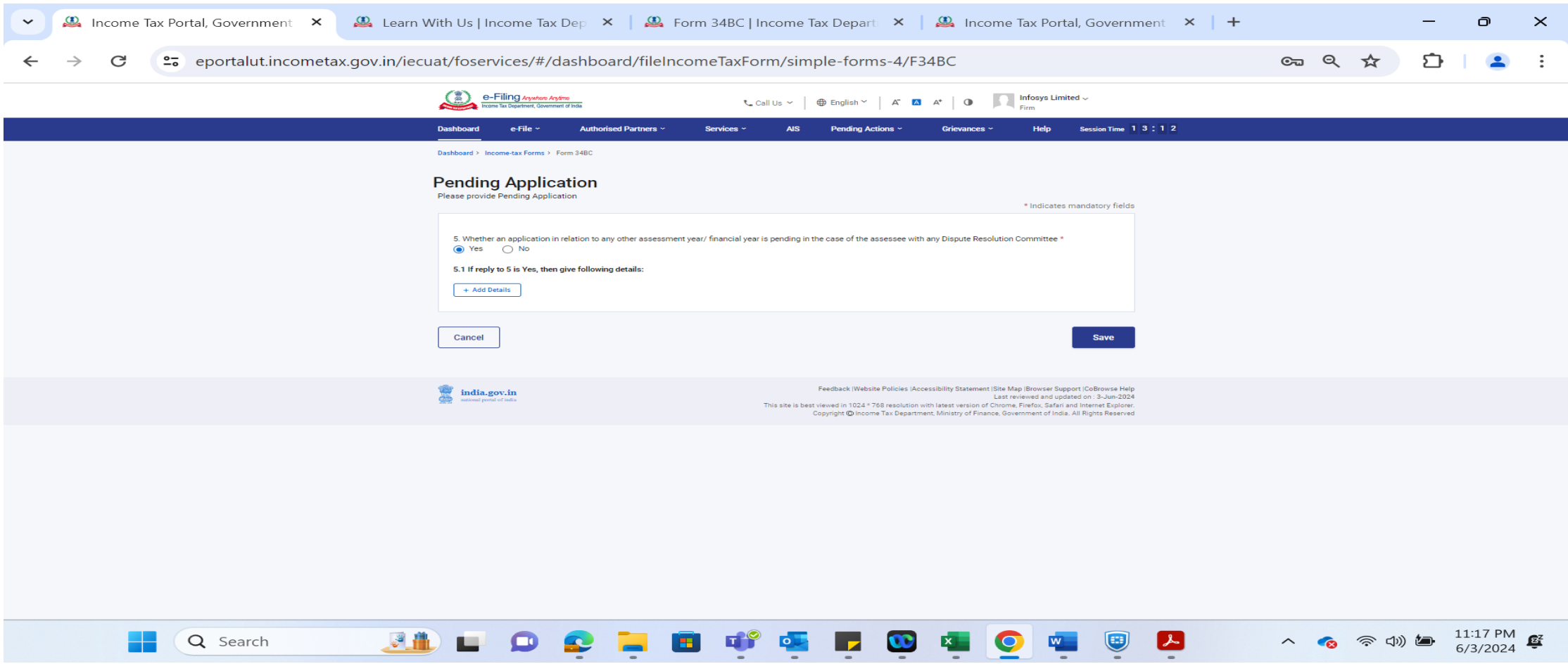
2. Details of specified order against which application is filed

(a) Section and sub-section of the Income-tax Act, 1961 *

| Select |
|---------|
| 144C(1) |
| 143(1) |
| 143(3) |
| 147 |
| 200A(1) |

3. Income-tax Authority passing the specified order *

Add details' button is added and Section 143(3) is added under section and sub-section dropdown.



The screenshot displays the Income Tax Portal interface. At the top, there are browser tabs for 'Income Tax Portal, Government of India', 'Learn With Us | Income Tax Dep...', 'Form 34BC | Income Tax Depart...', and another 'Income Tax Portal, Government of India' tab. The address bar shows the URL: `portalut.incometax.gov.in/iecuat/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-4/F34BC`. The page header includes the 'e-Filing Anywhere Anytime' logo, 'Call Us', 'English', and 'Infosys Limited Firm'.

The main navigation bar contains: Dashboard, e-File, Authorised Partners, Services, AIS, Pending Actions, Grievances, and Help. The session time is 13:12.

The breadcrumb trail is: Dashboard > Income-tax Forms > Form 34BC.

Pending Application

Please provide Pending Application

* Indicates mandatory fields

5. Whether an application in relation to any other assessment year/ financial year is pending in the case of the assessee with any Dispute Resolution Committee *

Yes No

5.1 If reply to 5 is Yes, then give following details:

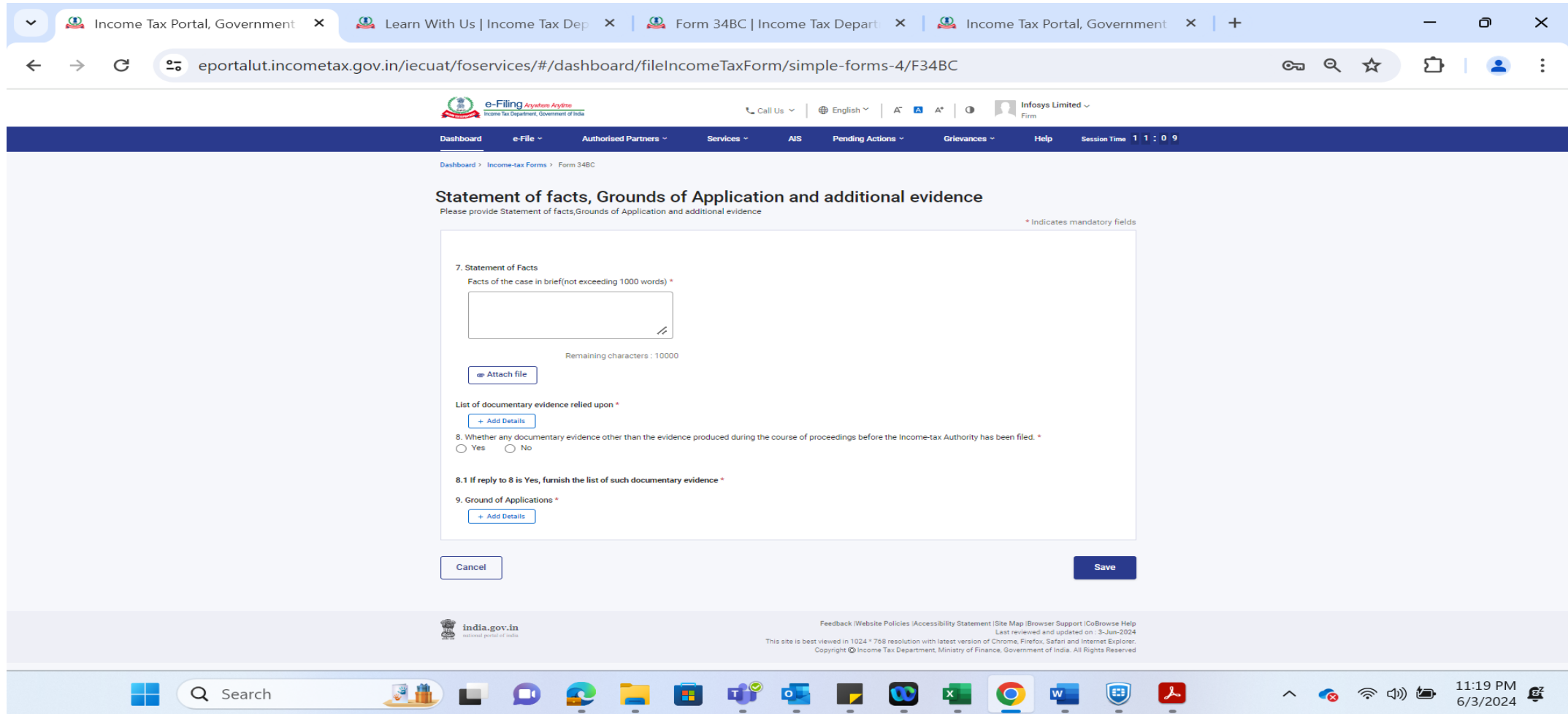
[+ Add Details](#)

[Cancel](#) [Save](#)

Footer: [india.gov.in](#) | Feedback | Website Policies | Accessibility Statement | Site Map | Browser Support | CoBrowse Help | Last reviewed and updated on: 3-Jun-2024 | Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved.

Windows taskbar at the bottom shows the search bar, taskbar icons for various applications, and system tray icons including the date and time: 11:17 PM, 6/3/2024.

Statement of facts, Grounds of Application and additional evidence



The screenshot displays the Income Tax Portal interface for filing Form 34BC. The browser address bar shows the URL: `eportalut.incometax.gov.in/iecuat/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-4/F34BC`. The page header includes the 'e-Filing Anywhere Anytime' logo and navigation options like 'Call Us', 'English', and 'Infosys Limited Firm'. The main navigation bar contains links for 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', and 'Help', along with a 'Session Time' indicator showing '1 1 : 0 9'.

The main content area is titled 'Statement of facts, Grounds of Application and additional evidence' and includes the instruction: 'Please provide Statement of facts, Grounds of Application and additional evidence'. A note indicates that an asterisk (*) denotes mandatory fields.

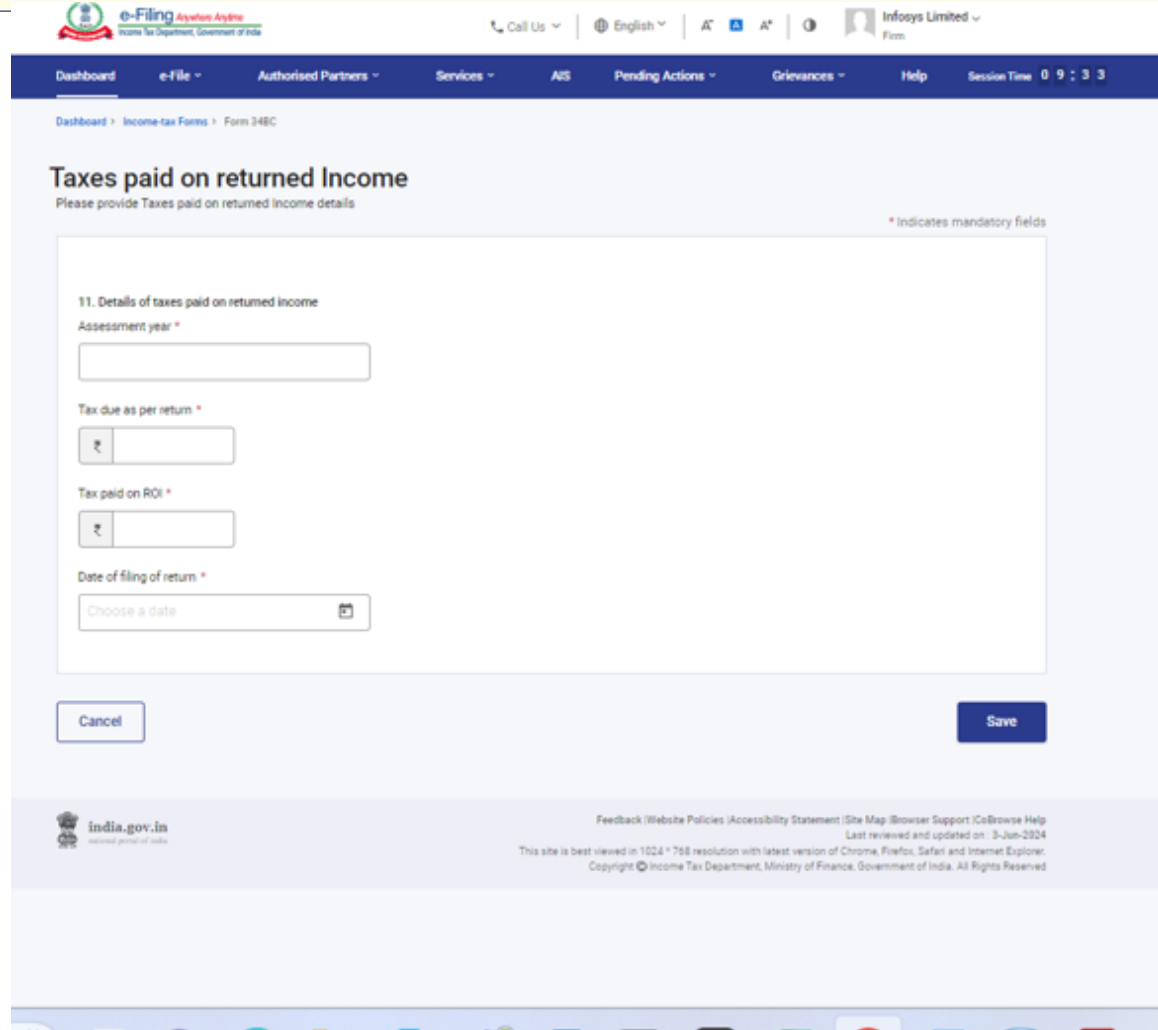
The form contains the following sections:

- 7. Statement of Facts**: A text area for 'Facts of the case in brief(not exceeding 1000 words)'. Below the text area, it shows 'Remaining characters : 10000' and an 'Attach file' button.
- List of documentary evidence relied upon**: A section with a '+ Add Details' button.
- 8. Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed.**: Radio buttons for 'Yes' and 'No'.
- 8.1 If reply to 8 is Yes, furnish the list of such documentary evidence**: A section with a '+ Add Details' button.
- 9. Ground of Applications**: A section with a '+ Add Details' button.

At the bottom of the form, there are 'Cancel' and 'Save' buttons. The footer of the page includes the 'india.gov.in' logo, a feedback link, and a copyright notice for the Income Tax Department, Ministry of Finance, Government of India.

The Windows taskbar at the bottom shows the system tray with the date and time: '11:19 PM 6/3/2024'. The taskbar also displays various application icons including Windows, Search, File Explorer, and Microsoft Office applications.

Tax Paid on Returned Income




The screenshot shows the e-Filing portal interface for Form 348C. The page title is "Taxes paid on returned Income" with a sub-instruction: "Please provide Taxes paid on returned Income details". A note indicates that an asterisk (*) denotes mandatory fields. The form contains the following sections:


- 11. Details of taxes paid on returned income**
- Assessment year ***: A text input field.
- Tax due as per return ***: A text input field with a rupee symbol (₹) on the left.
- Tax paid on ROI ***: A text input field with a rupee symbol (₹) on the left.
- Date of filing of return ***: A date picker field with the text "Choose a date" and a calendar icon.

At the bottom of the form area, there are two buttons: "Cancel" and "Save".

The footer of the page includes the "india.gov.in" logo, a feedback link, and a copyright notice: "Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved".

Verification

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[Dashboard](#) > [Income-tax Forms](#) > [Form 34BC](#)

Verification

Please provide Verification

* Indicates mandatory fields

Note: To update contact details, visit [My Profile](#)

12. Registered email ID/ address to which notices may be sent to the assessee :


Infosys Limited, Uniworld Towers, Sector 48
Gurgaon, Air Force S.O,
GURGAON, Haryana, INDIA, 122005

*

PAN TRCPS3423E do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row 8.1 above has been filed.

IP Address: 10.144.19.238 Place *

Date: 03-Jun-2024

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Common Issues while filing ITR



RETURN RELATED GRIEVANCES



Failure in processing of validly filed return of income (not processed within the due date) due to some technical reason not attributable to the assessee

As per Board's Instruction No 5 of 2018 dated **21st Aug 2018** – window was provided till **30th Nov 2021**.
To be approved by CCIT – To be communicated to Systems – Systems will enable processing of such returns.
Since time has not been extended beyond 30th Nov 2021, such cases are to be referred to the Board through proper channel.

06th December 2023

Notification: CBDT extends the deadline for processing claimed refund ITRs for AYs 2018–19 to 2020–21 until January 31, 2024



Condonation of delay u/s 119 (2)(b) of I. T. Act for filing return of income beyond the due date

- As per **Board Circular No 9/2015 dated 09-06-2015** modified by **Circular No 7/2023 dated 31st May 2023** Monetary limits prescribed.
- Condonation application should be made within 6 years from the end of the AY for which refund / loss is claimed.
- There should be a claim of refund or carry forward of losses to entertain such claims.



2. On consideration, the monetary limits specified in Para No. 2 of the Circular are modified as under:

(i) The Principal Commissioners of Income-tax/Commissioners of Income-tax (Pr. CsIT/CsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims is not more than Rs.50 lakhs for any one assessment year.

(ii) The Chief Commissioners of Income-tax (CCsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs.50 lakhs but is not more than Rs.2 crores for any one assessment year.

(iii) The Principal Chief Commissioners of Income-tax (Pr. CCsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs.2 crores but is not more than Rs.3 crores for any one assessment year.

(iv) The applications/claims for amounts exceeding Rs.3 crores shall be considered by the Board.

3. The above revised monetary limits for applications/claims in respect of the competent authorities specified hereinabove shall be applicable to the applications/ claims filed on and after **01-06-2023**.

4. The other guidelines prescribed in Circular No. 09 of 2015 dated 09-06-2015 shall remain unchanged.



Claim of foreign tax credit in ROI

- Residents are allowed credit for any tax paid outside India by way of deduction or otherwise. Credit only for Tax Surcharge and Cess and not against Interest, Fee or Penalty.
- Form 67 to be furnished before the due date for filing ROI.
- There is no provision for condonation of delay in filing Form 67 by the Assessing Officer and the alternative remedy to file such an application before PCIT/CCIT/CBDT should be explored.

Form 67 due date for AY 2023-24

- The Central Board of Direct Taxes (CBDT) revised Rule 128 to provide that Form 67 can be filed on or before the end of an assessment year if the return of income for that year was filed within the time stipulated in Section 139(1) or Section 139(4).
- If the assessee has filed an updated return under Section 139(8A), Form 67 (related to income included in the updated return) must be filed on or before the date of filing of the updated return.
- The modification takes effect on April 1, 2022, and so applies to all FTC claims submitted during the fiscal year 2022-2023



Defective returns not processed and for that AO are not able to passed the order.

- The assessee will receive a detailed communication regarding the defective return filed along with the defects to be rectified.
- The assessee has to go to his E-filing Portal and rectify the defects mentioned by CPC and re-submit for processing.



Non receipt of Intimation order u/s 143(1)

The assessee can download intimation order from E-filing portal following path.

Login to **E-Filing Portal** → **E-File** → **View Filed Returns** → click on **Download Intimation Order**.



REFUND RELATED GRIEVANCES



Non-receipt of refund: Refund is determined for a particular A.Y. but there are outstanding demands for different A.Y.s or the same A.Y. under different sections (Penalty, 220(2) etc.)

Assessee has to submit response to the outstanding demand: Path: www.incometax.gov.in ->Login->Pending Actions-> Response to outstanding demand.

JAO also has to submit his response to the outstanding demand: Confirmation of demand through ITBA – recovery- menu- demand analysis- select recoverability status (A.Y. wise)- submit to CPC.



Non-receipt of refund: No outstanding demand but refund hold for 245

- Reason for refund failure such as PAN and Bank account name mismatch, invalid bank account number or IFSC Code (due to merger of banks) etc., is stated in the CPC communication.
- The assessee may be requested to update the relevant details in e-filing portal and then raise refund reissue request through his e-filing account login- services- create refund re-issue request.
- In such cases, no action is pending at the JAO end.



Non-receipt of refund: Refund determined; bank account validated by the assessee but refund failure.

- Assessee may be advised to update the bank account details once again: Delete the validated bank account and again add validated bank account through his e-filing account.
- JAO to also update the bank details: Add assessee bank account through ITBA common function- menu- maintain bank account details and then inform assessee to raise refund re issue request through his e-filing account login- services- create refund re-issue request.



Refund determined but wrongly adjusted against an incorrect demand.

- Verify the details to ascertain whether the refund is adjusted against incorrect outstanding demand.
- If required, AO can pass rectification order.
- Upto A.Y. 2015- 16 rectification order can be passed in ITD for the A.Y. against which refund is adjusted.
- If the respective order for A.Y. is not passed through ITD / 400 Challan is not reflected while giving tax credits, then use manual order upload functionality in ITBA.
- For Assessment year 2016-17 onwards, pass Rectification order in ITBA for the A.Y. against which refund is adjusted. Up to AY 2020-21, Web Service is available. If 400 Challan is not reflected while giving tax credits, then use manual order upload functionality in ITBA. Path: **Assessment- Menu- Manual order upload**

Once manual order is uploaded then check for accounting status under list of manual orders. If accounting status is “accounting closed by CPC”, then only order is passed. In case of errors, raise ITBA Helpdesk ticket with error screenshots. Path: Assessment- Menu- List of manual orders.



Withholding/release of refund: (amended section 245(2) of IT Act, 1961 from 01.04.2023 as per finance act-2023)

Section 245(2) of the IT Act, 1961 allows assessing officer to withhold refund of the assessee with prior approval of the PCIT related to ITR selected for scrutiny through CASS.

Since CASS cases are handled by FAOs under faceless assessment, the FAO needs to take prior administrative approval of the PCIT(AU) and then communicate to JAO for withholding or release of refund. Communication from FAO will be received in official mail as well as ITBA- Faceless enquiry- Work list.

Once JAO receives communication from FAO, the JAO needs to take necessary action for withholding/ release of refund through ITBA – ITR Processing – Return Receipt Register-View RRR entries.



QUIZ TIME!!!

In which section can an assessee download intimation under section 245(2)?

A Response to Outstanding Demand

B Intimation is sent only through email

C e-proceedings

D All the above



Refunds adjusted against correct outstanding demand, but the balance refund not released to assessee.

The AO needs to pass fresh rectification order for the year against which the refund challan is adjusted. Upto A.Y. 2015-16 rectification order can be passed in ITD for the A.Y. against which refund is adjusted. If the respective order for A.Y. is not passed through ITD / 400 Challan is not reflected while giving tax credits, then use manual order upload functionality in ITBA.

For Assessment year 2016-17 onwards, pass Rectification order in ITBA for the A.Y. against which refund is adjusted. Up to AY 2020-21, Web Service is available. If 400 Challan is not reflected while giving tax credits, then use manual order upload functionality in ITBA. Path: **Assessment- Menu- Manual order upload**

Once manual order is uploaded then check for accounting status under list of manual orders. If accounting status is “accounting closed by CPC”, then only order is passed. In case of errors, raise ITBA Helpdesk ticket with error screenshots. Path: Assessment- Menu- List of manual orders.



Order u/s 154 passed determining refund through manual order uploading in ITBA but assessee has not received refund.

Once manual order is uploaded then check for accounting status under list of manual orders available in assessment module → Menu → List of Manual orders. Check for the status. If accounting status is “accounting closed by CPC”, then only order is passed. In case of errors, raise ITBA Helpdesk ticket with error screenshots.



Refund determined in intimation for AY:2008-09 but assessee has not received refund.

The Assessing Officer has to ascertain the reason for non-credit of refund. The reason may be as under

(a) The refund was adjusted against any outstanding demand: If the intimation order was passed in ITD, it can be checked in ITD(AST)—Processing. If the refund was adjusted correctly, the same can be intimated to assessee. If the refund was adjusted wrongly, rectification order for the AY in which refund was adjusted has to be passed.

(b) Refund not credited due to invalid bank account/non-encashment of cheque in time hence refund got blocked: The refund status can be checked from ITD(BCP) and reason has to be ascertained. Then AO has to validate the bank account or advise the assessee to raise refund reissue request accordingly.



Validation of Bank accounts in 1.0 and CPC 2.0 are different.

AO can only add bank accounts. The refunds will be credited only to validated bank accounts, which the assessee has to validate through his e-filing portal.

In Common function module → Menu → Maintain bank account details → Enter PAN → Click Add row and save the bank details Tick the column → Indicate the Bank a/c which you prefer to get refund credit.



Refund adjusted against outstanding demand for previous years. The assessee produces copies of challan regarding payment, but challans are not reflected in ITBA-OLTAS module.

Raise ITBA helpdesk ticket with Challan Details- BSR Code, Challan Sl. No. and Challan Deposit Date.
Once challans are reflected, pass rectification order.



Now Floor is open for Questions

One-stop solution
for all your tax needs

THANK YOU

