# New Income Tax Portal e-Filing 2.0

Organized by **WIRC of ICAI - WICASA** for **CA Students**

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# Good things are on their Way..

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# Background on IT Portal

- www.incometax.gov.in – This is an official Portal of Income Tax Department (ITD).
- This portal was developed as a project mission under **National E-Governance Plan**.
- The objective of the portal is to provide a **single window access** to all the Income Tax related services
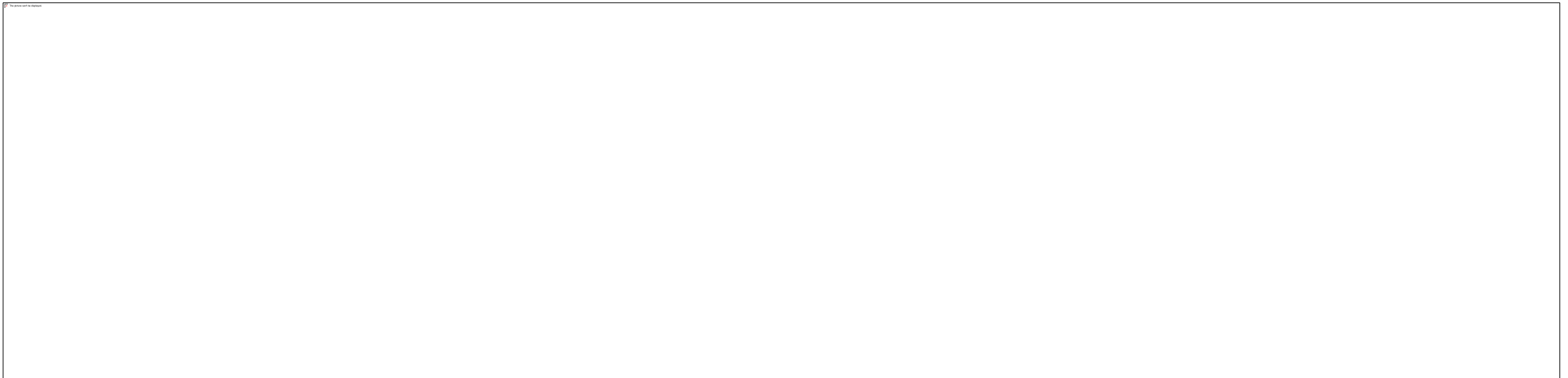
# Why New Portal
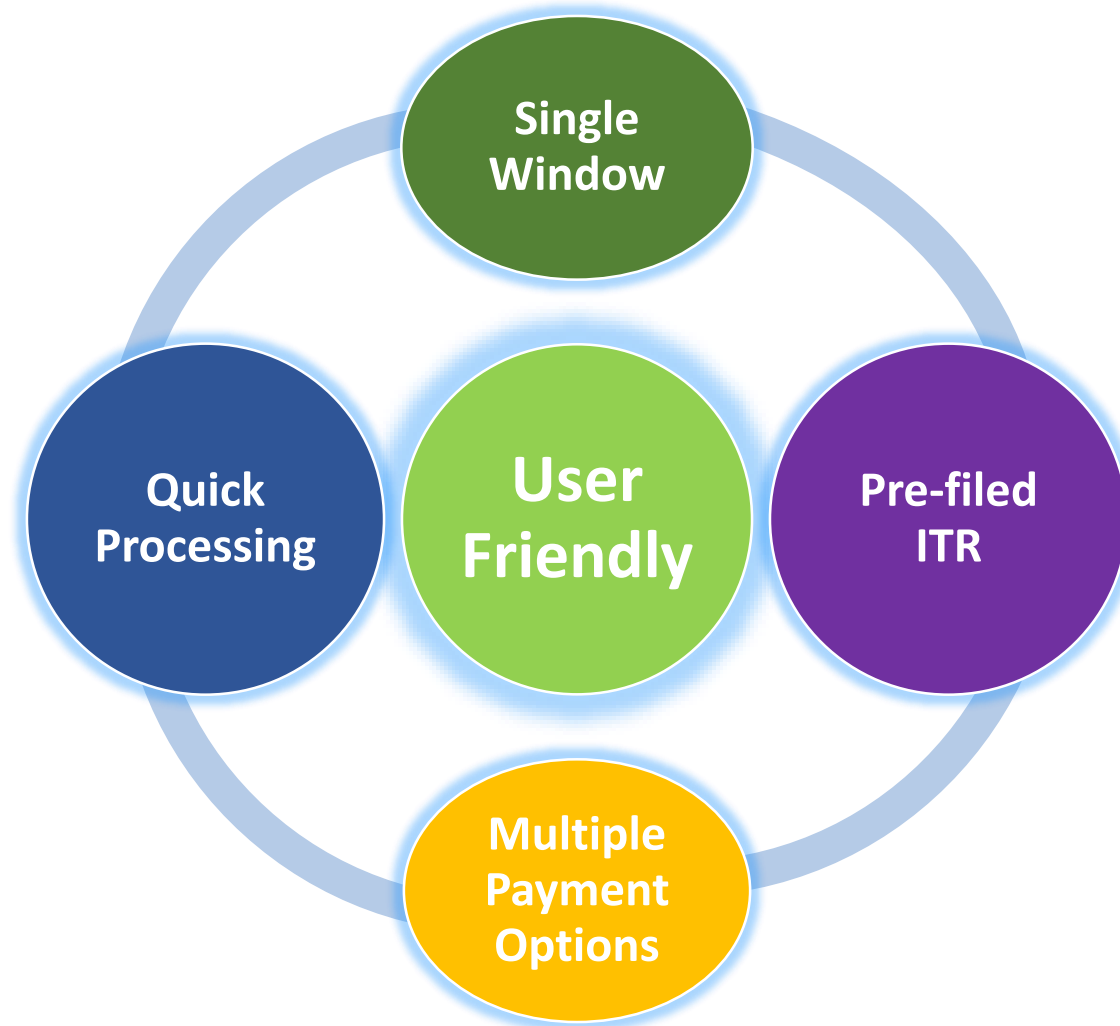
# How it Helps

Gives latest information  / updates on IT portal website
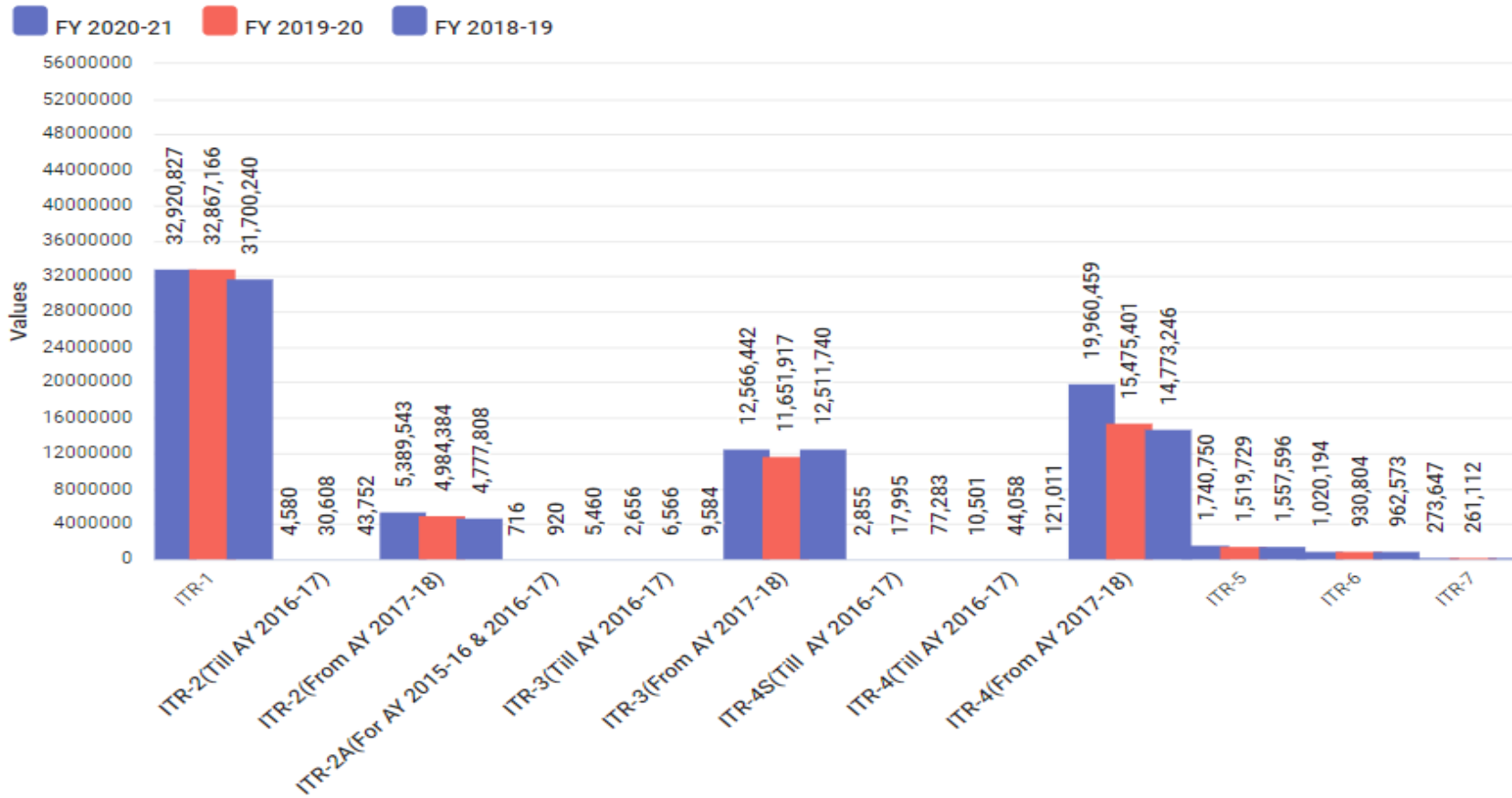
Easy self explanatory videos

Awarding Certificate of Appreciation

Pre-filed / Auto populated data readily available

# How it Helps

# Communication & Linkages

Day is not far where you order online multiple times and don't file or show a nominal income in Income Tax Return – which gets un-noticed by the IT department.

# Website Policies and Features

- Hyperlink Policy

- Privacy Policy

- Content Policy

# Website Policies and Features

- **Hyperlink Policy:**

  a) Link to External Websites:

  This portal provides hyperlink policy to other portals / locations or website on the internet. When you select a link to an external website you are linking this portal and are subject to the privacy and security policy of such external website.

  b) Links to this portal by other website:

  The department restricts linking to this portal or information hosted on this portal. Department does not permit web pages of this portal to be displayed or loaded on other websites.

# Website Policies and Features

- Privacy Policy:

  a) The department limits the collection, usage, disclosure and storage of information to so much that which reasonably serves the department's **lawful functions, administrative purposes, research and analysis, internal policy or other legally required process.**

  b) The department may gather certain information about the user including **IP address, domain names, browser type, operating systems, date and time**, etc.

  c) The department may disclose the information collected through this portal to discharge its functions in response to **Court's order, legal proceedings** or requirements of law enforcement **as may be required by the law.**

# Website Policies and Features

- Content Moderation and Approval Policy:

    a) The Content to be published on the website is contributed by the Content Manager in a consistent manner to maintain **uniformity and to bring in standardization**.

| Sr. No | Content | Contributor | Moderator | Approver |
|--------|---------|-------------|-----------|----------|
| 1 | News and Updates | Content Manager | Web Information Manager | ITD |
| 2 | Reports | Content Manager | Web Information Manager | ITD |
| 3 | Contact Details | Content Manager | Web Information Manager | ITD |
| 4 | User Manuals | Content Manager | Web Information Manager | ITD |
| 5 | About Us | Content Manager | Web Information Manager | ITD |

# Website Policies and Features

- Content Review Policy:

     The department endeavours to keep the content up-to-date. It defines the roles and responsibilities of the website content review and the manner in which it needs to be carried out.

| Sr. No. | Content | Frequency of Review | Approver |
|---------|---------|---------------------|----------|
| 1 | News and Updates | Immediate in case of event | Content Manager, ITD |
| 2 | Reports | Monthly | Content Manager, ITD |
| 3 | Contact Details | Immediate in case of event | Content Manager, ITD |
| 4 | User Manuals | Immediate in case of event | Content Manager, ITD |
| 5 | About Us | Immediate in case of event | Content Manager, ITD |

# Website Policies and Features

## Accessibility

The department is committed to ensuring that the portal is accessible to all users irrespective of the device type in use. The portal may be viewed from a variety of devices such as Desktop, Laptops, web enables Mobile devices, etc.

## Broad Features

➢ Icons

➢ Identification of file type and size

➢ Headings

➢ Titles

➢ Form Instructions and errors

➢ Customized Text Size

➢ Contrast Colour Scheme

# Normal default view

# Contrast Black and Color View

# Aadhaar Linking

As per CBDTs Circular No. 7, dated 30th March 2022, every person who has been allotted PAN and is eligible to obtain / holding Aadhaar Number is required to link PAN with Aadhaar at earliest.

Persons who failed to do so are liable to pay late fees, as under:

| | |
|---|---|
| Linked up to 30th June 2022 | Late Fees Rs. 500/- |
| Linked after 30th June 2022 | Late Fees Rs. 1000/- |

*Where to Pay????*

The same can be paid under **Challan 280** (on TIN NSDL website)

Payment is to be done under: **Minor Head 500 (Fee) & Major Head 0021 (Income Tax other than companies)** in a single challan.
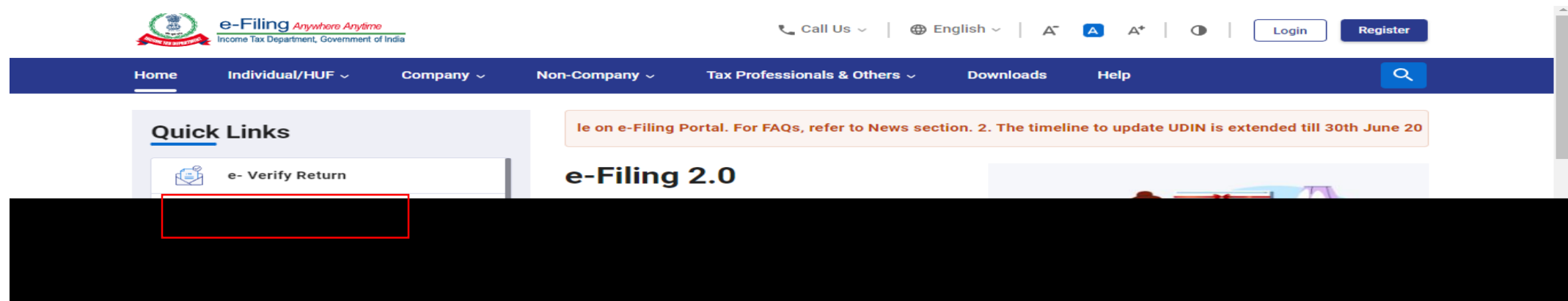
# Walkthrough of Portal

E-Filing of Income Tax Returns:

Step 1 – Login and go to e-file option

Step 2 – Select option Income Tax Returns and thereafter File Income Tax Returns
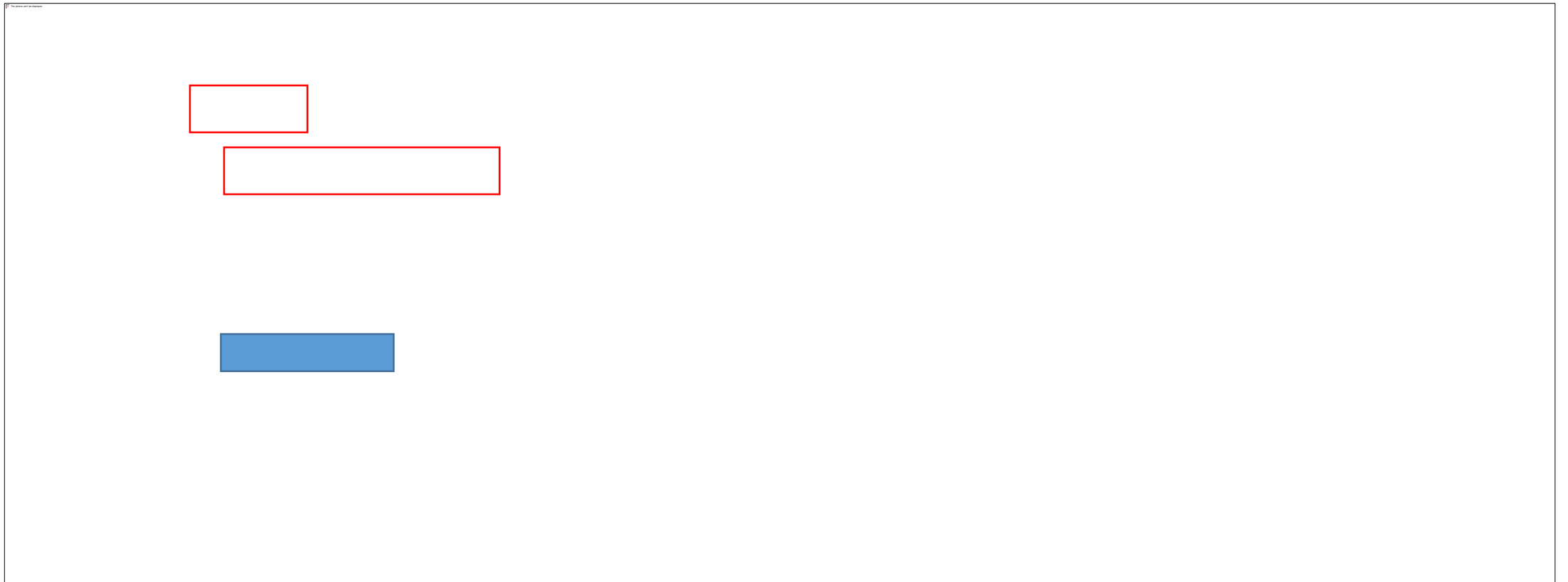
# Walkthrough of Portal

E-Filing of Income Tax Forms:

Step 1 – Login and go to e-file option

Step 2 – Select option Income Tax Forms and thereafter File Income Tax Forms
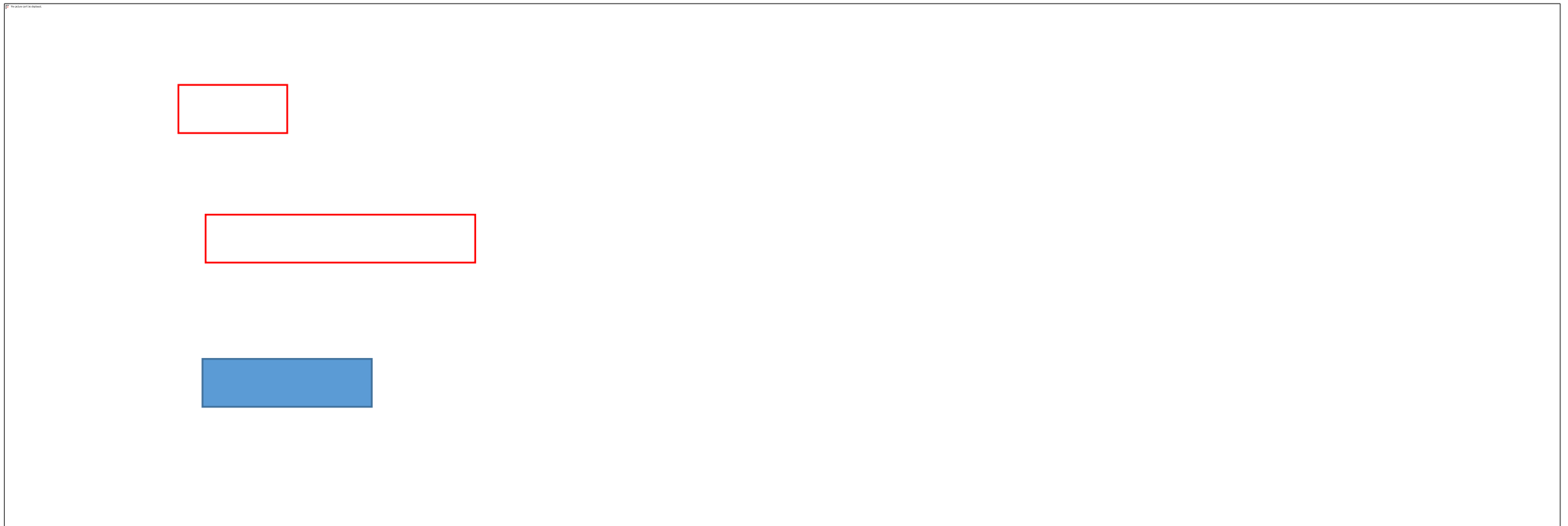
# Walkthrough of Portal

Authorisation of CA:

Step 1 – Login and go to **Authorised Partners**

Step 2 – Select 2nd option **My Chartered Accountant**

Step 3 – Enter Membership Number of CA and proceed

# Walkthrough of Portal
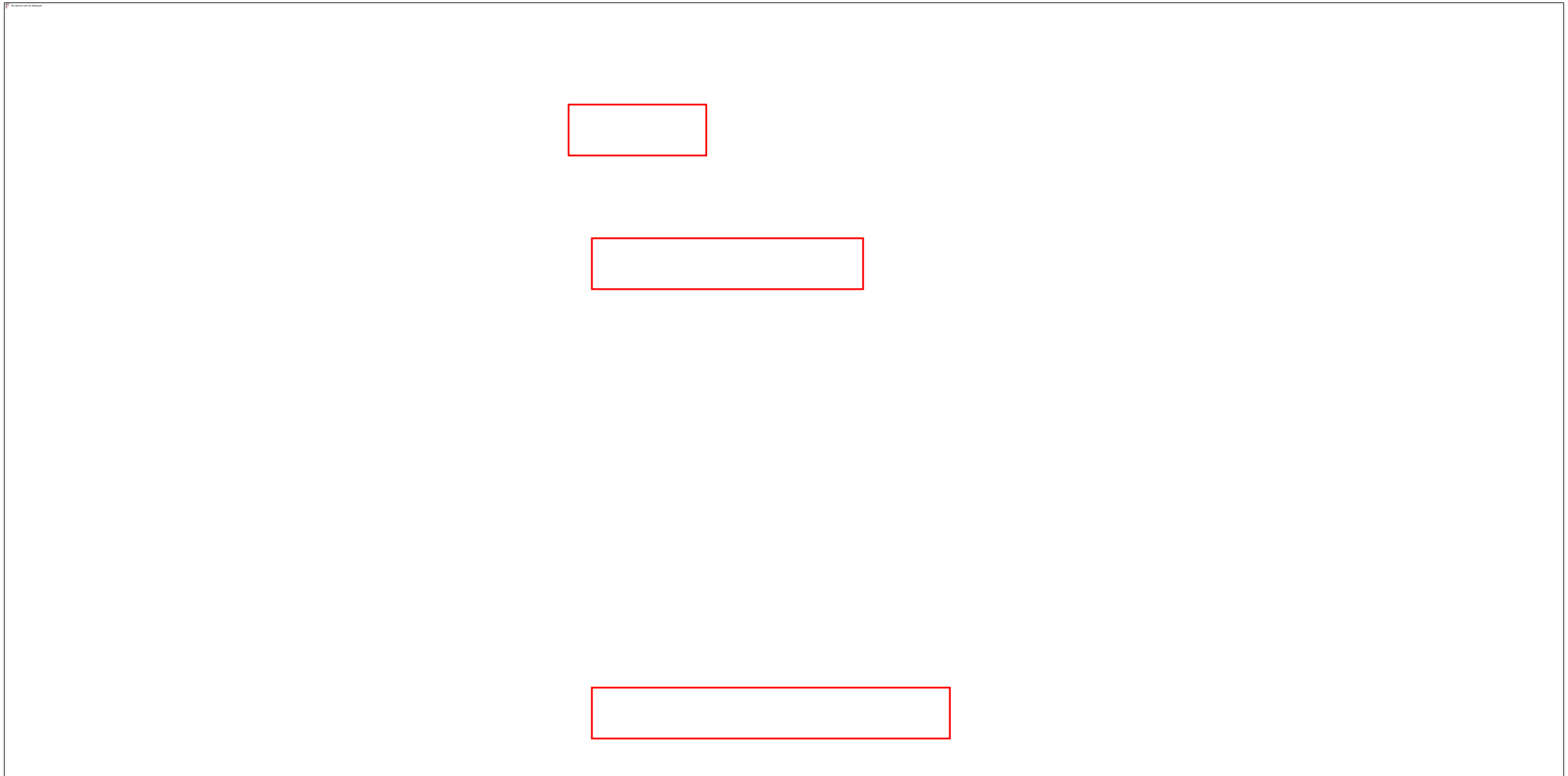
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# Walkthrough of Portal

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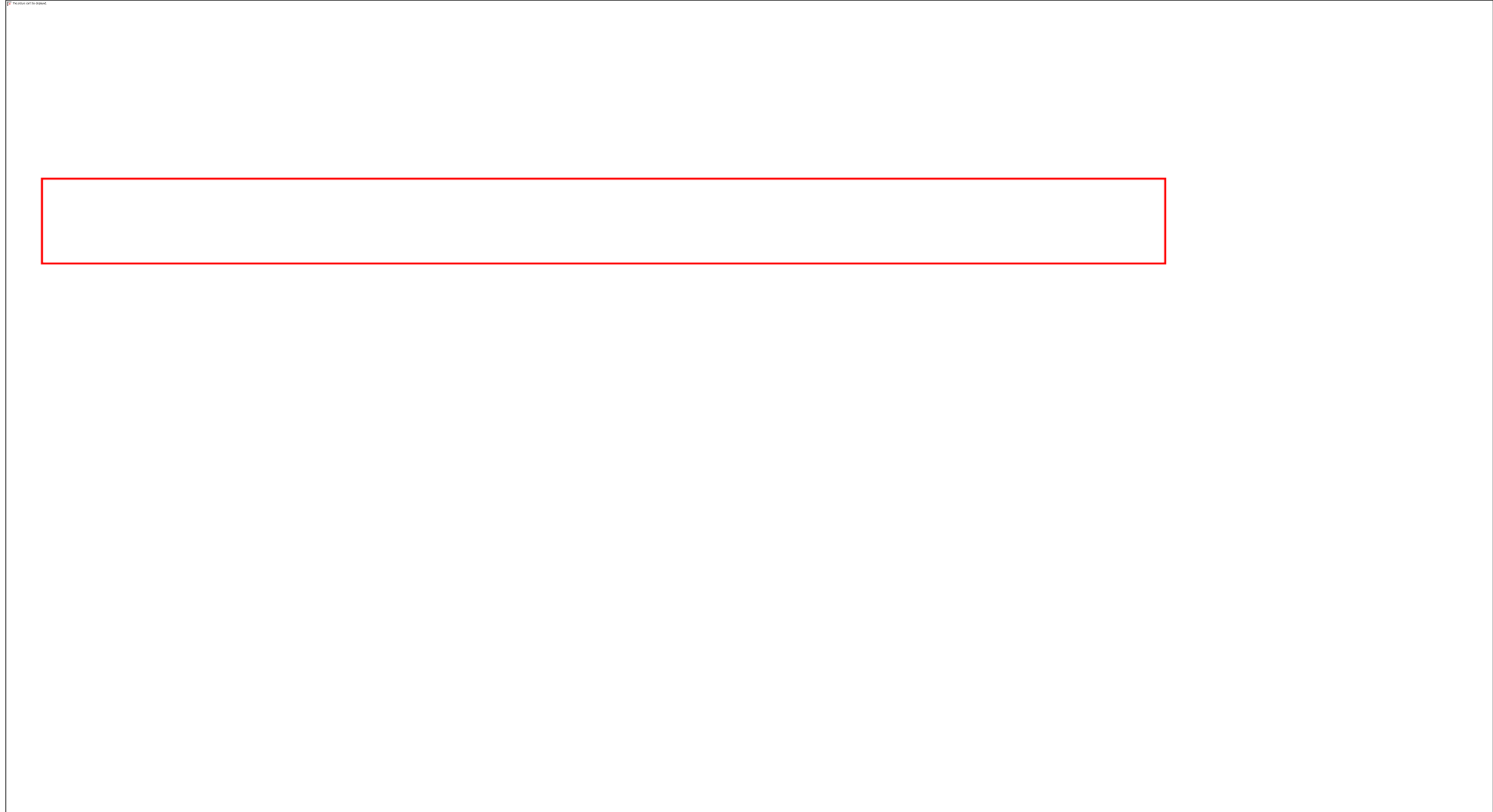
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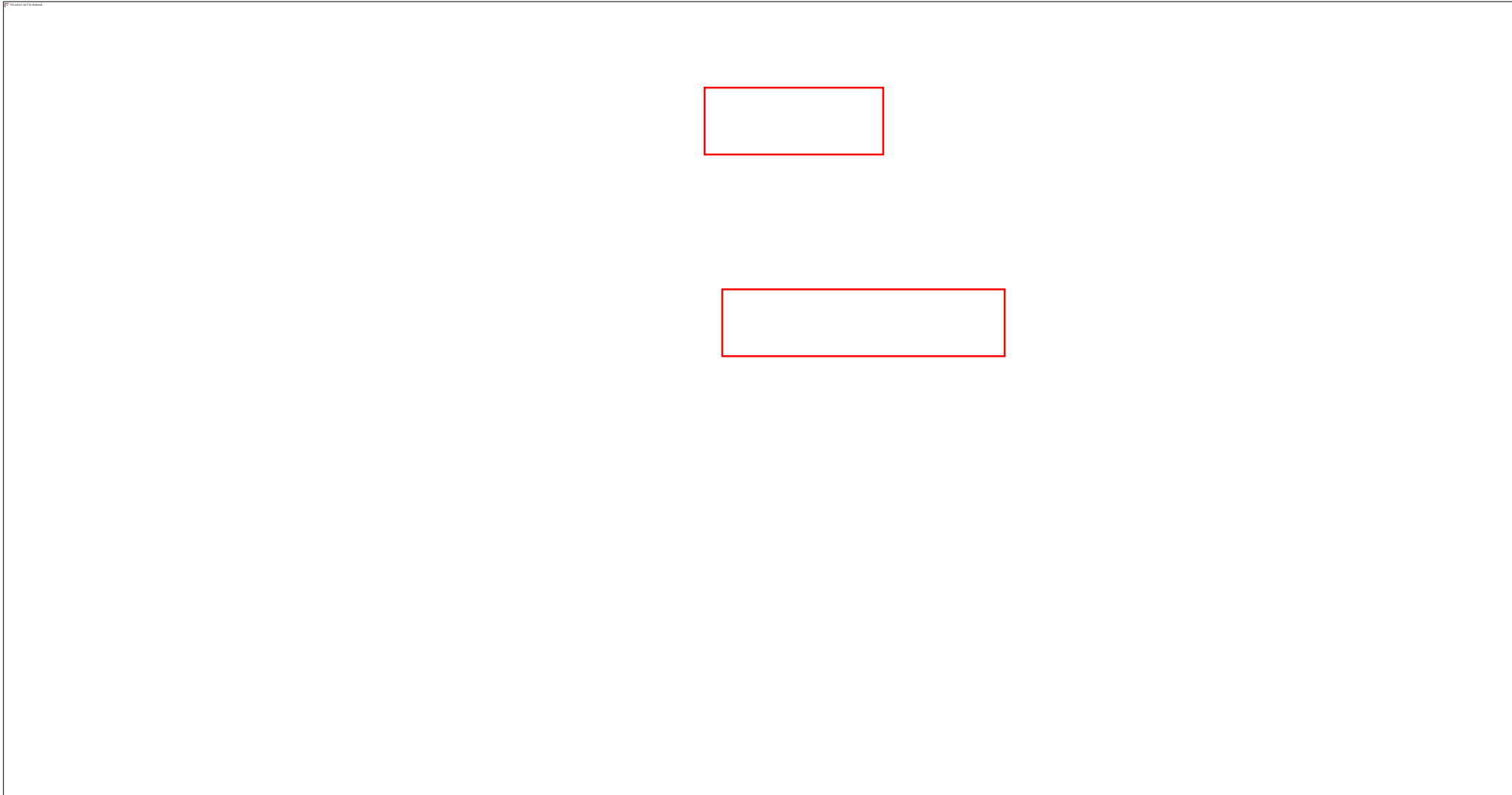
# Walkthrough of Portal

# Process of filing Income Tax Return

**Applicability of Income Tax Return:**

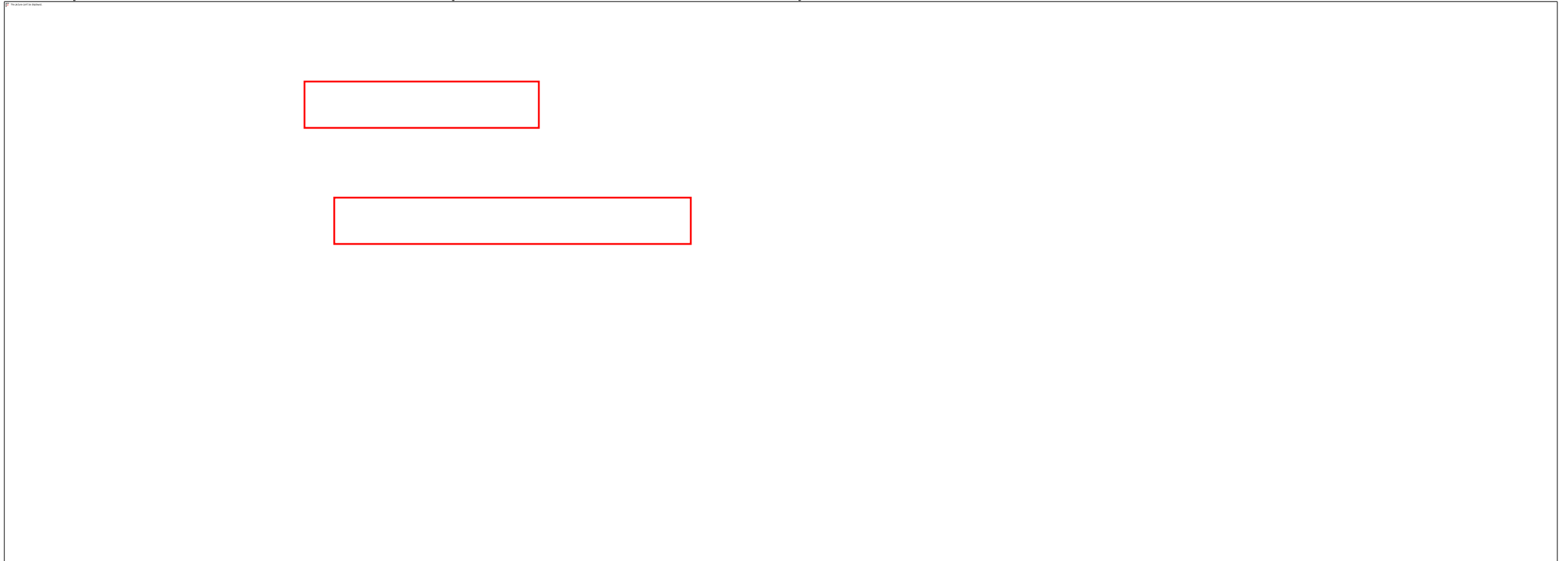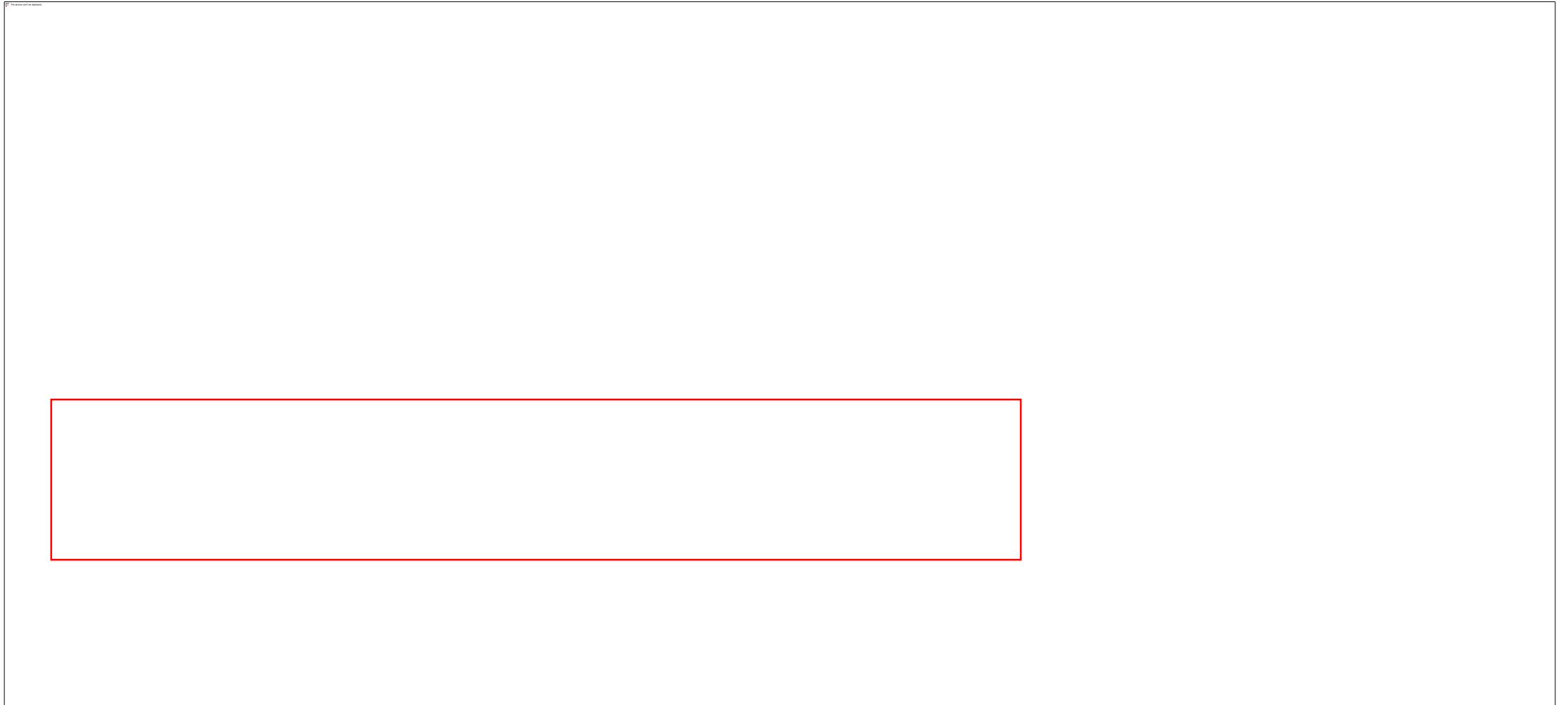| ITR Forms | Applicable to Whom | Income Head | Remarks |
|---|---|---|---|
| ITR-1 | Resident Individuals | Salary, IFHP (One House), IFOS | Total Income up to Rs. 50 lakhs Agriculture Income up to Rs. 5000 |
| ITR-2 | Individuals & HUFs | Salary, IFHP, CG, IFOS | - |
| ITR-3 | Individuals (Partners) & HUFs | Salary, IFHP, PGBP, CG, IFOS | - |
| ITR-4 | Individuals, HUFs & Firms | Presumptive Taxation u/s 44AD, 44ADA, 44AE | Total Income up to Rs. 50 lakhs Agriculture Income up to Rs. 5000 |
| ITR-6 | Companies (Other than those claiming exemption u/ 11) | IFHP, PGBP, CG, IFOS | - |
| ITR-7 | Trusts, Political Party, Research Assoc., News Agency, etc. | Specific Disclosures, IFHP, CG, PGBP, IFOS | 139(4A), 139(4B), 139(4C), 139(4D) |
| ITR-5 | Firms, LLP, AOP, BOI | IFHP, PGBP, CG, IFOS | - |

# Process of filing Income Tax Return

Download ITR Utility from Income Tax Portal – **Excel utility** is **discontinued**
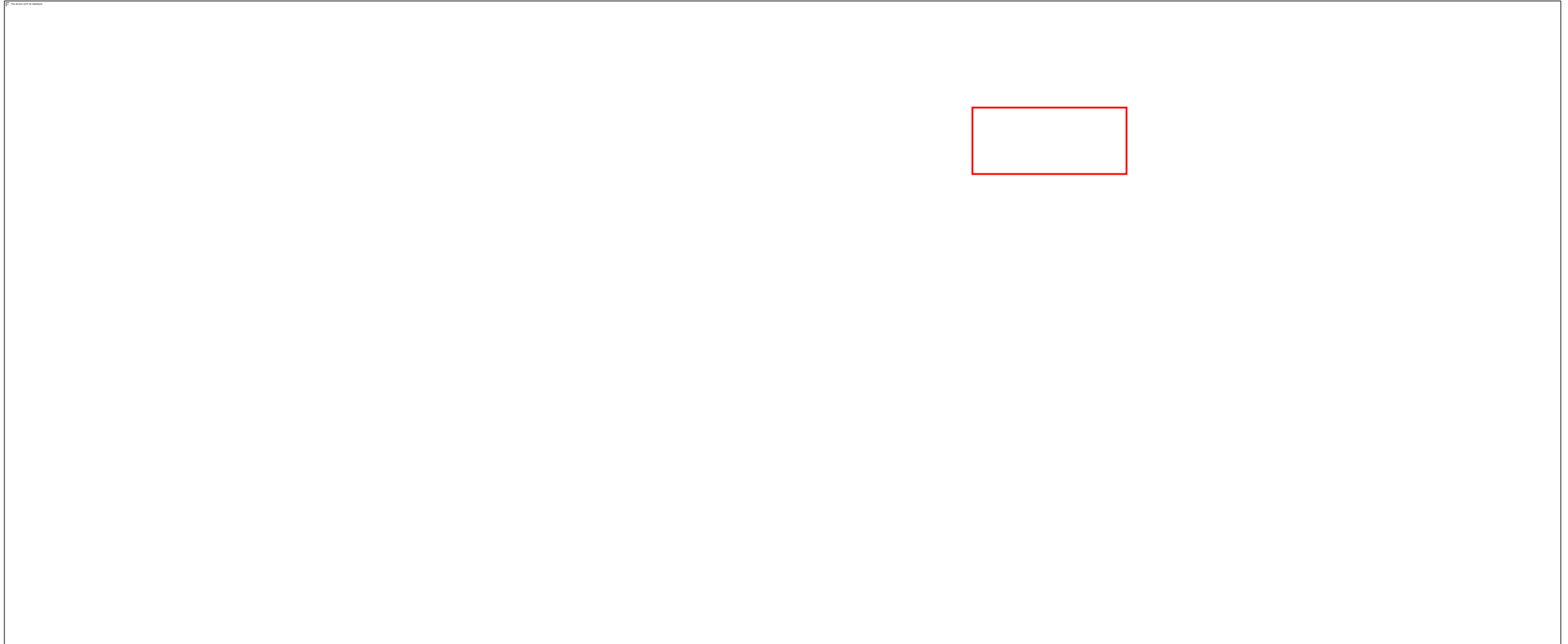
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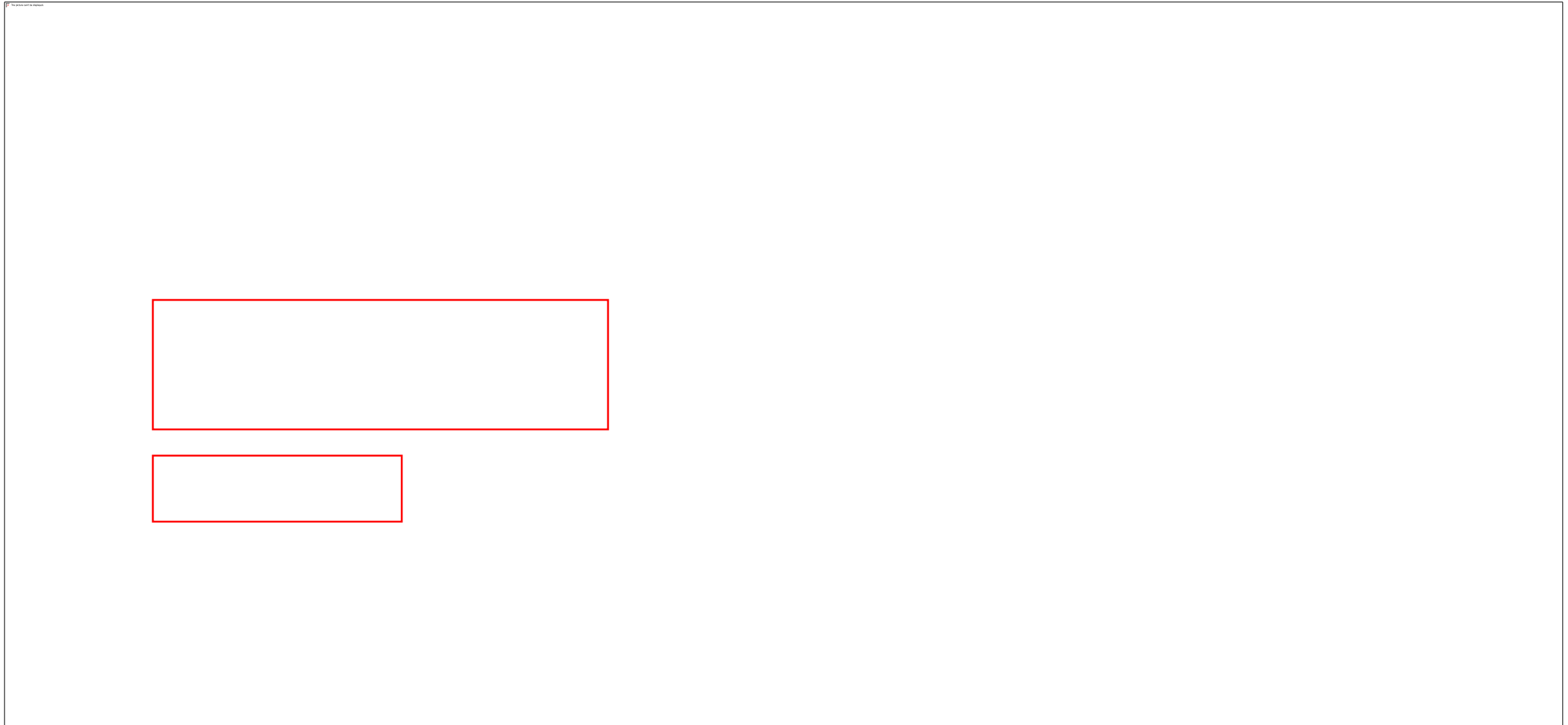
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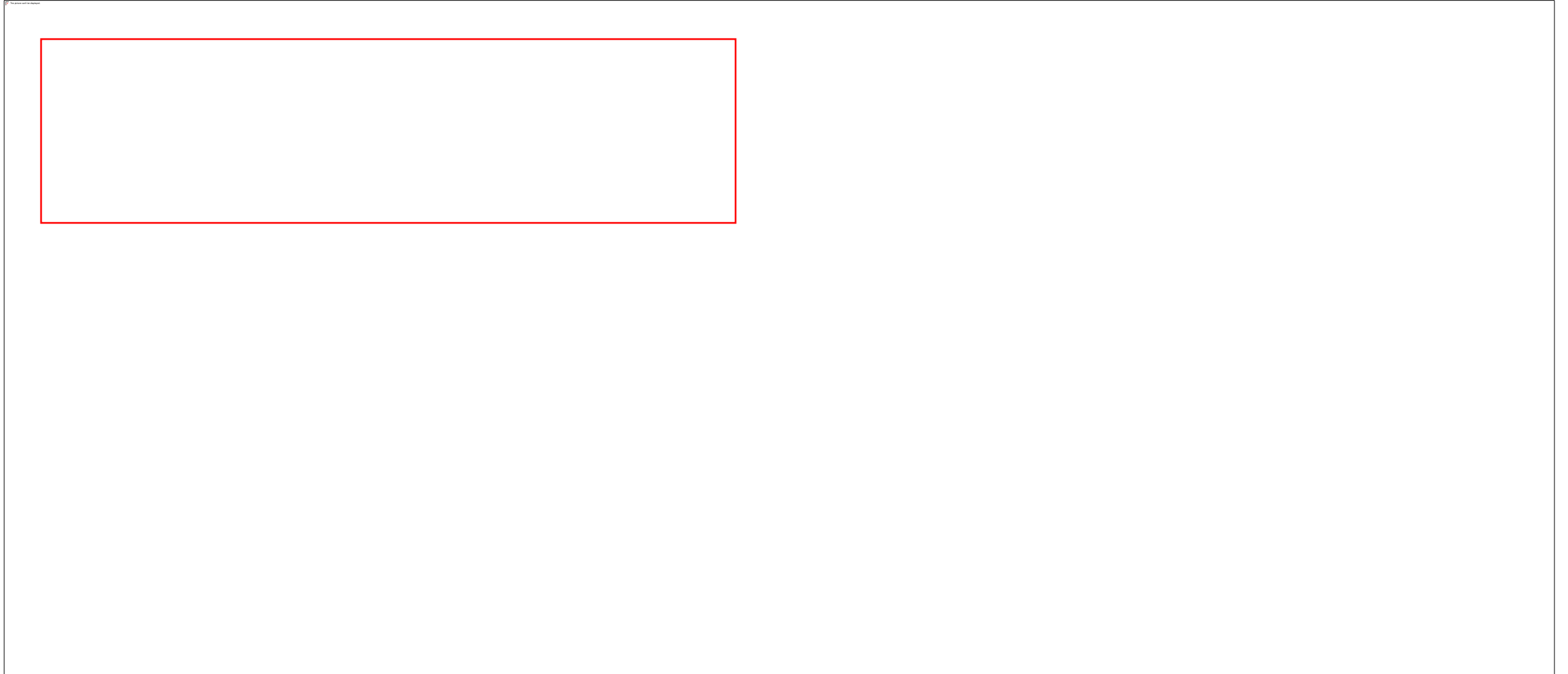
# Tax Audit

Tax Audit involves expression of the tax auditor's opinion on the correctness of certain factual details furnished by the assessee to the Income Tax authorities to enable correct assessment of total income.

## Form 3CA-3CD

- It is applicable in case of a person who is required by or under any law to get its account audited.

## Form 3CA-3CD

- It is applicable in case of a person not being a person referred above i.e. where accounts are not required to be audited under any other law.

# Tax Audit

By Assessee - Step 1: Login into e-filing income tax portal
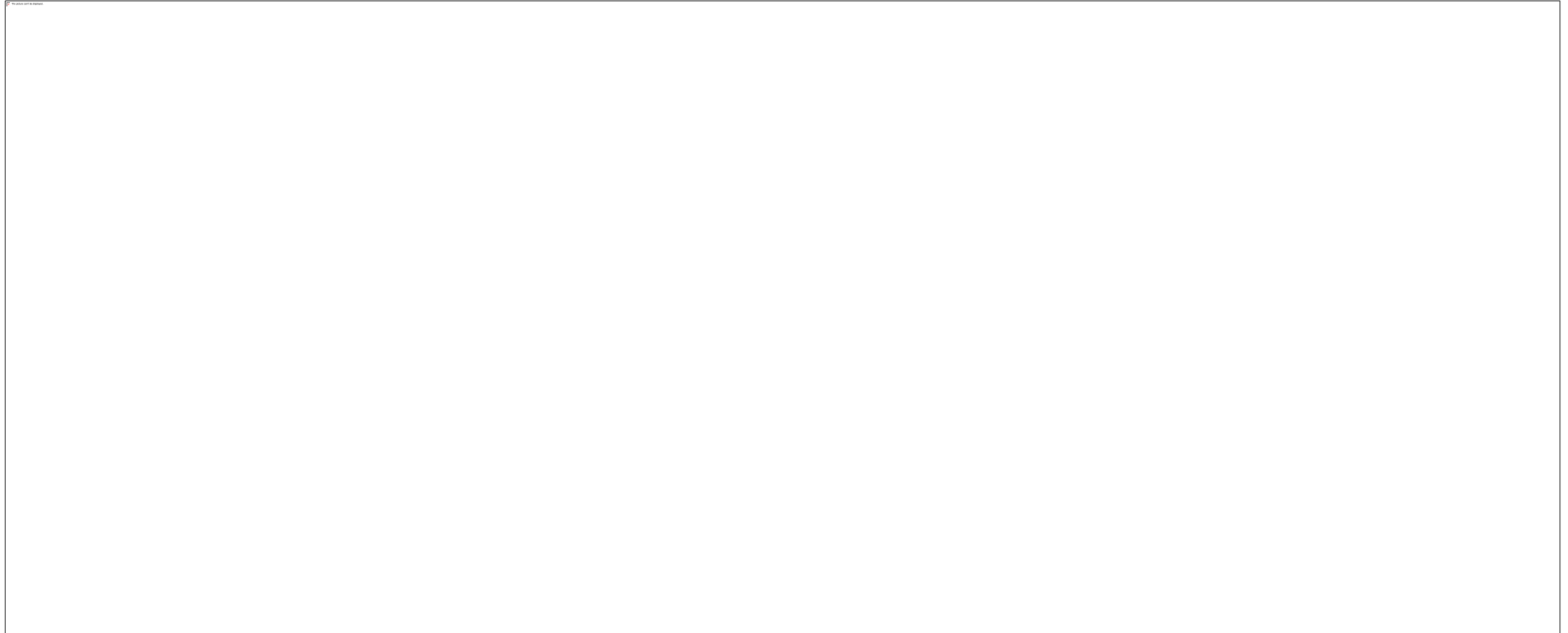
# Tax Audit

Step 2: Click e-file > Income Tax Forms > File Income Tax Forms

# Tax Audit

Step 3: Under Person with Business / Professional Income > Form 3CA-3CD

# Tax Audit

Step 4: Select filing type > Assessment Year > Assign CA

# Tax Audit

By CA - Step 1: Login to e-filing Portal using CA login ID

# Tax Audit

By CA - Step 2: Select tab > Pending Actions > Worklist

# Tax Audit

By CA - Step 3: Under For your Action tab > select option Accept against Form 3CA-3CD



If we select Reject option we need to provide reason for rejection. Once its accepted a Transaction ID is generated.

# Tax Audit

By CA - Step 4: Under Worklist > Pending for filing tab > click file form

# Tax Audit

By CA - Step 5: Download the offline utility and file using offline utility. Once done upload the JSON file created using the offline utility. Attach necessary documents.

# Tax Audit

By CA - Step 6: Update Unique Document Identification Number (UDIN) and proceed. After this e-verification is to be done using valid DSC.

# Tax Audit

By CA - Step 7: Once e-verification is done, a successful message appears along with Transaction ID. A confirmation message is also received.

# Tax Audit

By Assessee - Step 1: On Dashboard > select Pending Actions > Worklist

# Tax Audit

By Assessee - Step 2: On Worklist > Pending actions > click Acceptance



If we select Reject option we need to provide reason for rejection. Once its accepted e-verification is to be done with valid DSC

# Challenges Faced

Security of Data and its usage

Unable to Save Data

Unable to register DSC

Unable to raise refund re-issue request and status of refund amount?

Unable to process request for Intimation

Response to Defective Return

# Way Forward..

**Data Mining**
- Data Management
- Data Analysis

**Artificial Intelligence**
- Performance of Task
- Problem Solving

**Transparency and Linkages**
- Gradual Increase in Data Sharing
- Increase in connection