

New Income Tax Portal e-Filing 2.0

Organized by WIRC of ICAI - WICASA for CA Students

Presented By-
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(B.com, FCA, DISA, FAFD)

11th June, 2022

Good things are on their Way..

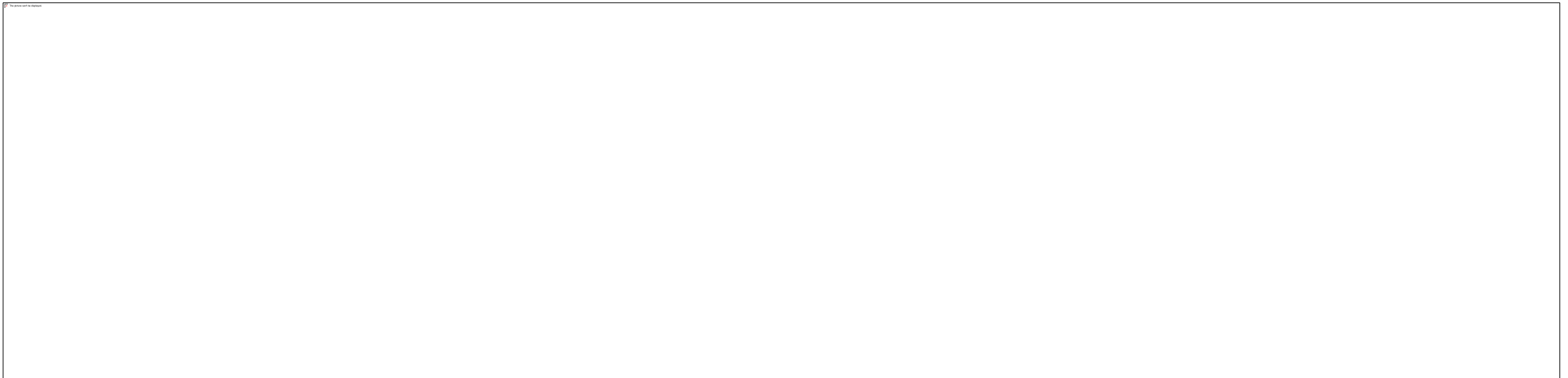


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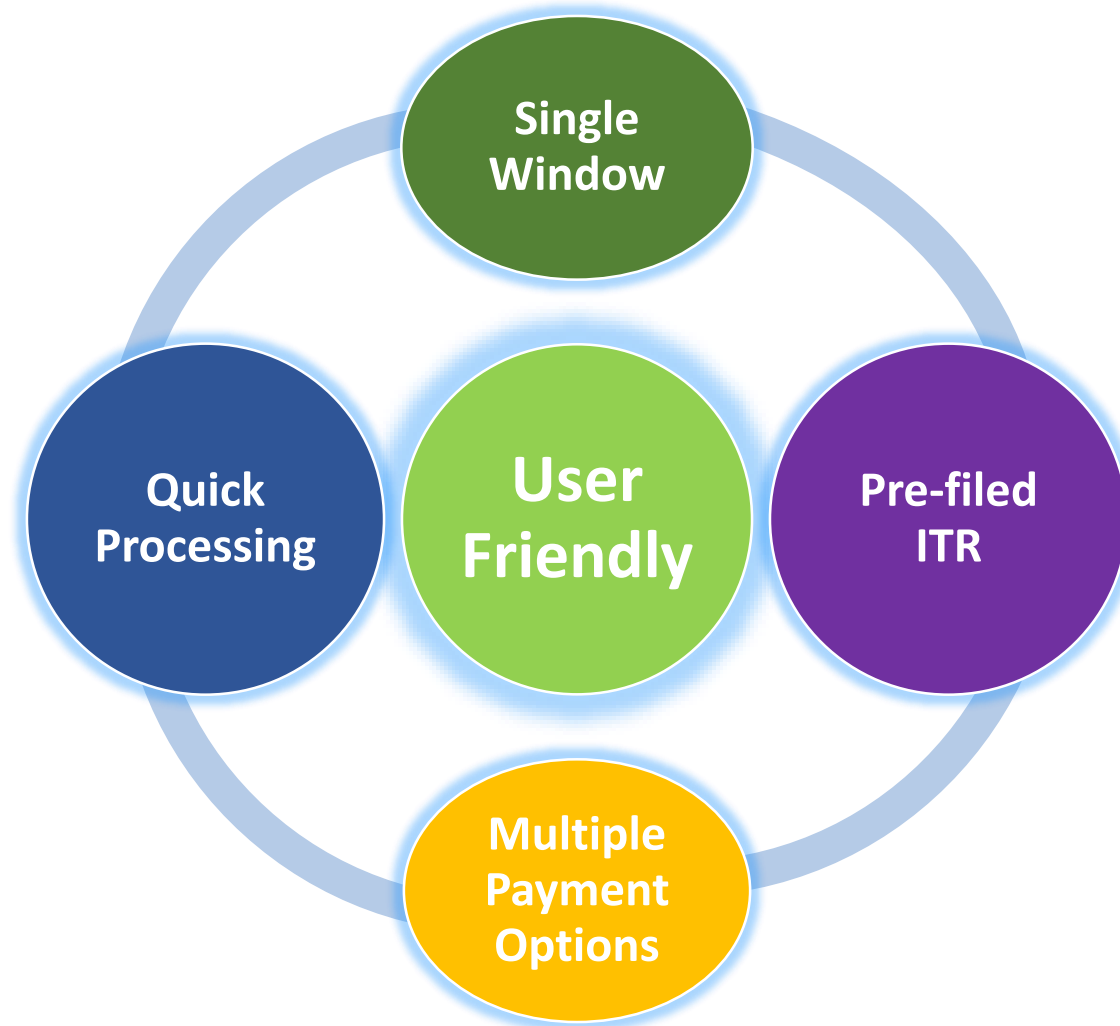
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Background on IT Portal

- 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

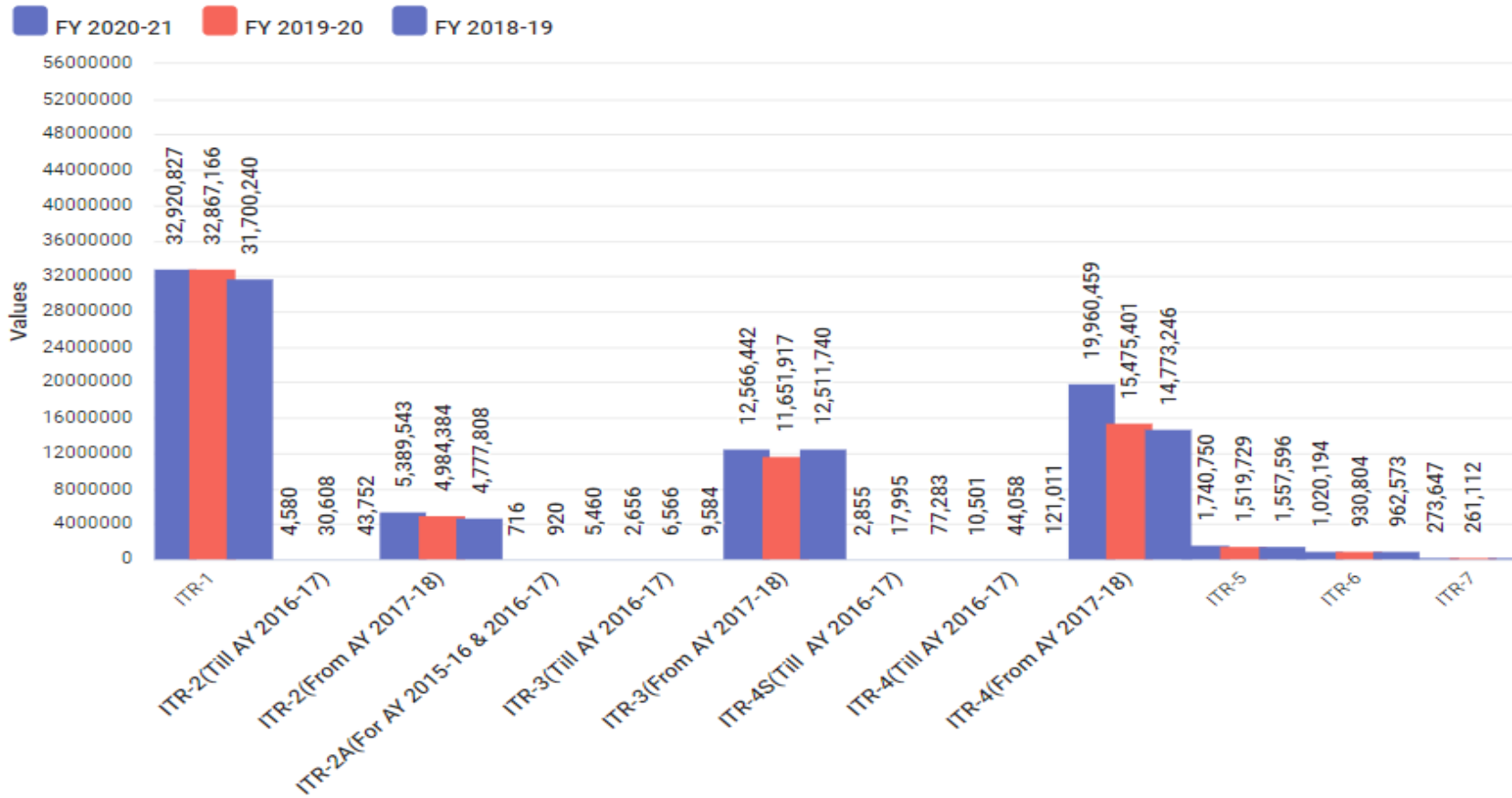
Awarding Certificate of Appreciation

Pre-filed / Auto populated data readily available

How it Helps



Summary of e-Filed ITR Forms(As on 31/03/2021)



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

The screenshot shows the homepage of the Income Tax e-Filing portal. At the top, the browser address bar displays 'incometax.gov.in/iec/foportal'. The header includes the e-Filing logo with the tagline 'Anywhere Anytime' and the text 'Income Tax Department, Government of India'. To the right of the logo are links for 'Call Us', 'English', and a font size selector (A⁻, A, A⁺), along with 'Login' and 'Register' buttons. A dark blue navigation bar contains menu items: 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help', with a search icon on the right. The main content area features a 'Quick Links' sidebar on the left with icons and text for: 'e-Verify Return', 'Link Aadhaar', 'e-Pay Tax', 'Income Tax Return (...)', 'Verify Your PAN', 'Know TAN Details', 'Tax Information...', and 'Link Aadhaar Status'. The central banner area has an orange notification box stating: '1. The Link Aadhaar service after payment of fee as per CBDT Circular No 7/2022 is now available on e-Filing P'. Below this is the 'e-Filing 2.0' section, which includes the text 'The all new portal with features that make e-Filing easier for you!' and a 'Guided tour of the portal' button. To the right of this text is an illustration of a woman sitting on a sofa, looking at a tablet. Below the illustration is a 'Latest Updates' section with a 'View All' link. It contains two update cards: one dated '01-Jun-2022' with a 'News' tag, and another dated '23-May-2022' with an 'e-Campaign' tag. The second update card contains the text: 'Dear AExxxxxx4D, File Form 10BD by 31st May 2022. Kindly ignore,'. A small circular profile picture of a man is visible in the bottom right corner of the page.

incometax.gov.in/iec/foportal

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

Call Us | English | A⁻ A A⁺ | Login Register

Home Individual/HUF Company Non-Company Tax Professionals & Others Downloads Help

Quick Links

- e-Verify Return
- Link Aadhaar
- e-Pay Tax
- Income Tax Return (...)
- Verify Your PAN
- Know TAN Details
- Tax Information...
- Link Aadhaar Status

1. The Link Aadhaar service after payment of fee as per CBDT Circular No 7/2022 is now available on e-Filing P

e-Filing 2.0

The all new portal with features that make e-Filing easier for you!

Guided tour of the portal

Latest Updates

Date : 01-Jun-2022 News
Click hyperlink for FAQs of upgraded Link Aadhaar service...

Date : 23-May-2022 e-Campaign
Dear AExxxxxx4D, File Form 10BD by 31st May 2022. Kindly ignore,

View All →

Contrast Black and Color View

The screenshot displays the Income Tax e-Filing portal interface. At the top, the URL is [incometax.gov.in/iec/foportal](https://www.incometax.gov.in/iec/foportal/). The header includes the e-Filing logo, navigation links for 'Call Us', 'English', font size adjusters (A⁻, A, A⁺), and a 'Contrast Black and Color View' toggle button (a square with a circle and a diagonal line), which is highlighted with a red box. To the right of the toggle are 'Login' and 'Register' buttons. Below the header is a main navigation menu with links for 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. A search icon is also present. The main content area features a 'Quick Links' sidebar with options like 'e-Verify Return', 'Link Aadhaar', 'e-Pay Tax', 'Income Tax Return', 'Verify Your PAN', 'Know TAN Details', 'Tax Information...', and 'Link Aadhaar Status'. A central banner for 'Filing your ITR...' includes a 'File your ITR' button and a video player showing 'PRE-FILLED FORMS AND EASY TO USE ITR UTILITY'. Below this is a 'Latest Updates' section with two news items: one dated 01-Jun-2022 about Link Aadhaar service and another dated 23-May-2022 about Form 10BD filing. A 'View All' link is provided for the updates. A user profile picture is visible in the bottom right corner.

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.

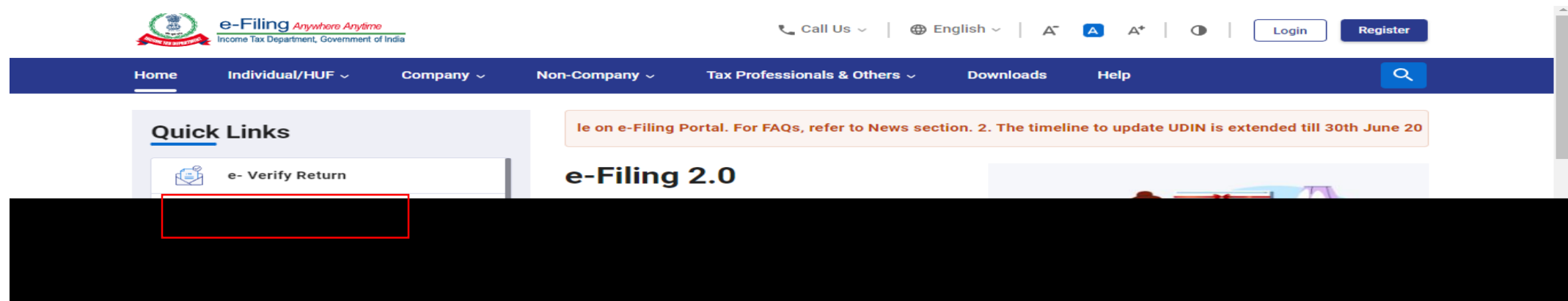
Persons who failed to do so are liable to pay late fees, as under:

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

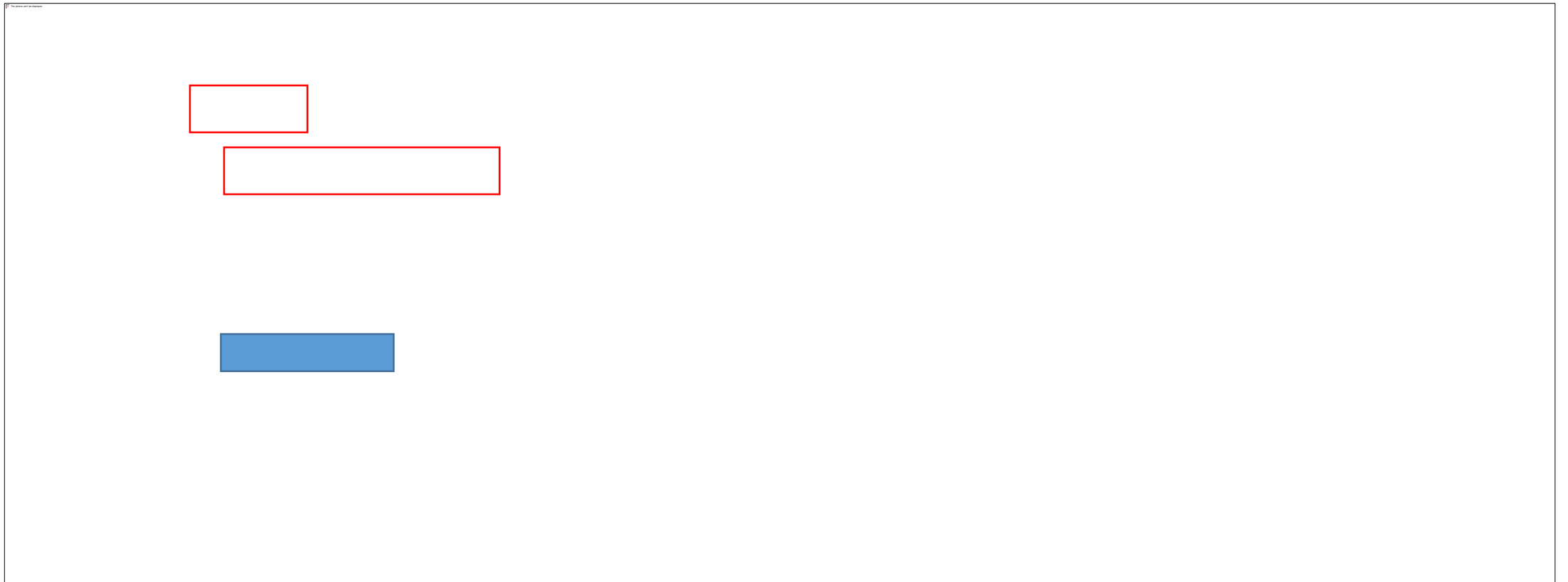


Walkthrough of Portal

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

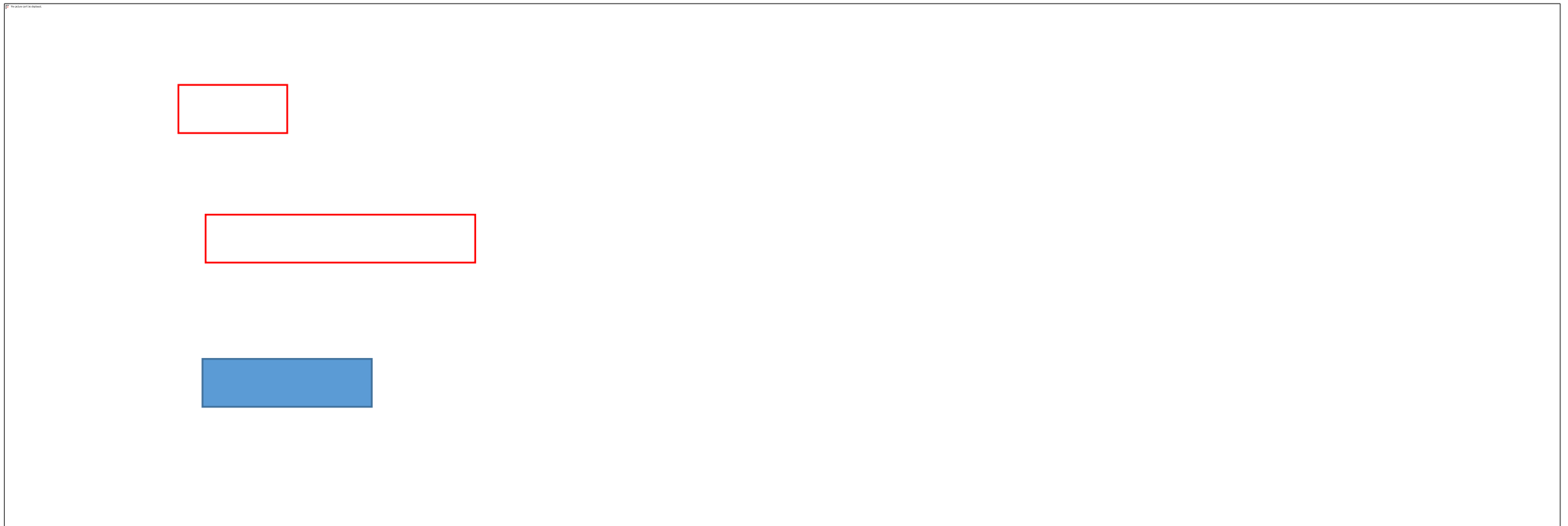


Walkthrough of Portal

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**



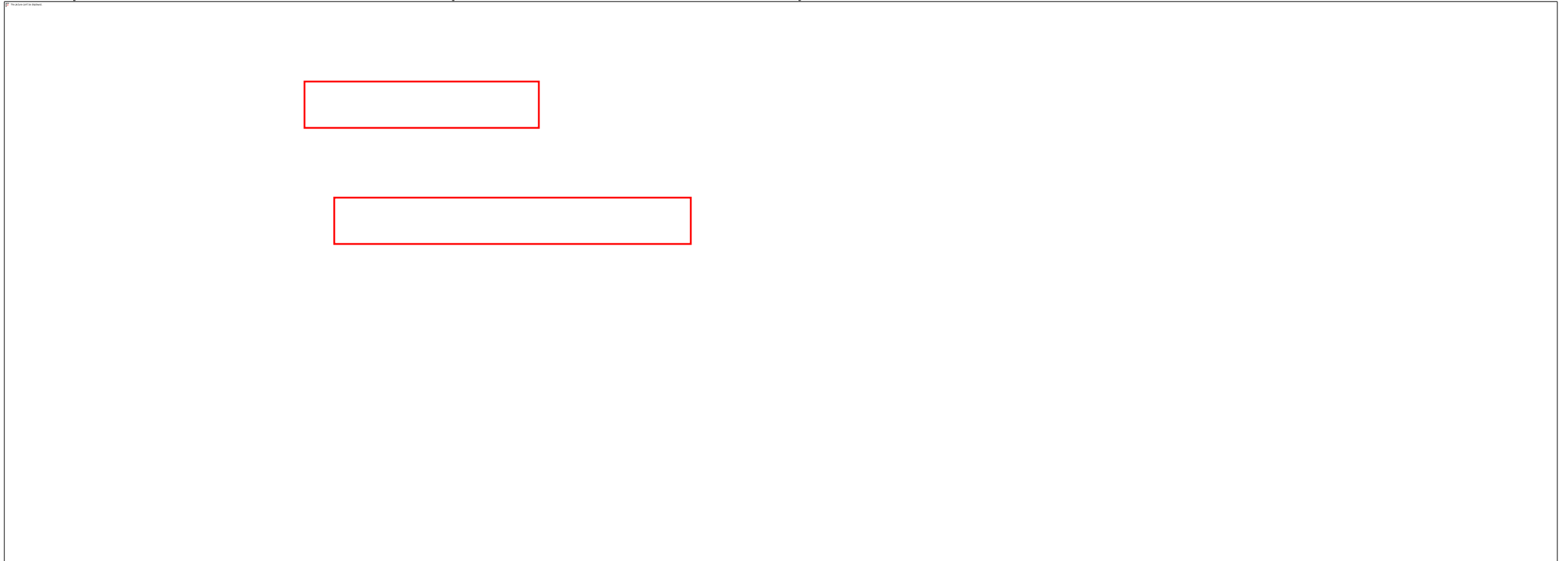
Walkthrough of Portal

Authorisation of CA:

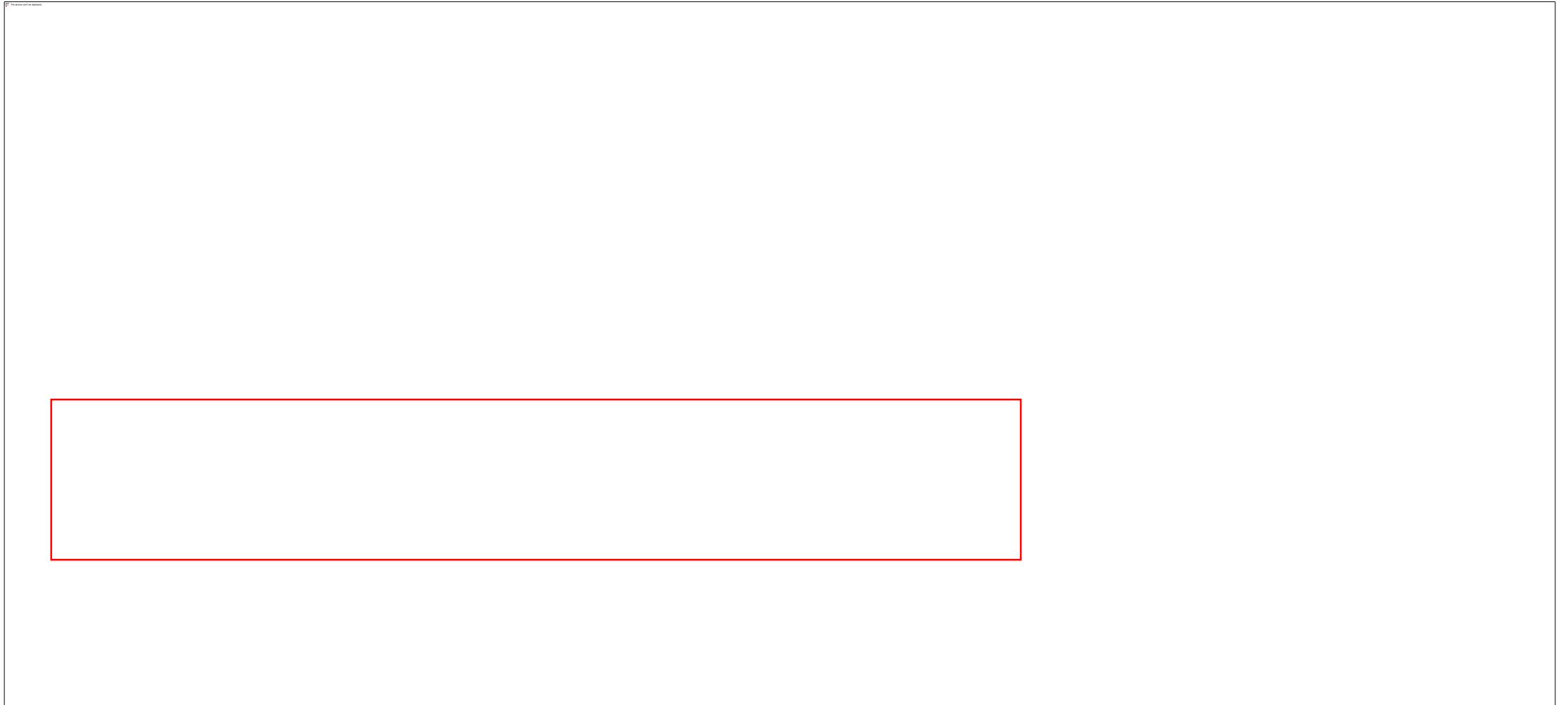
Step 1 – Login and go to **Authorised Partners**

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

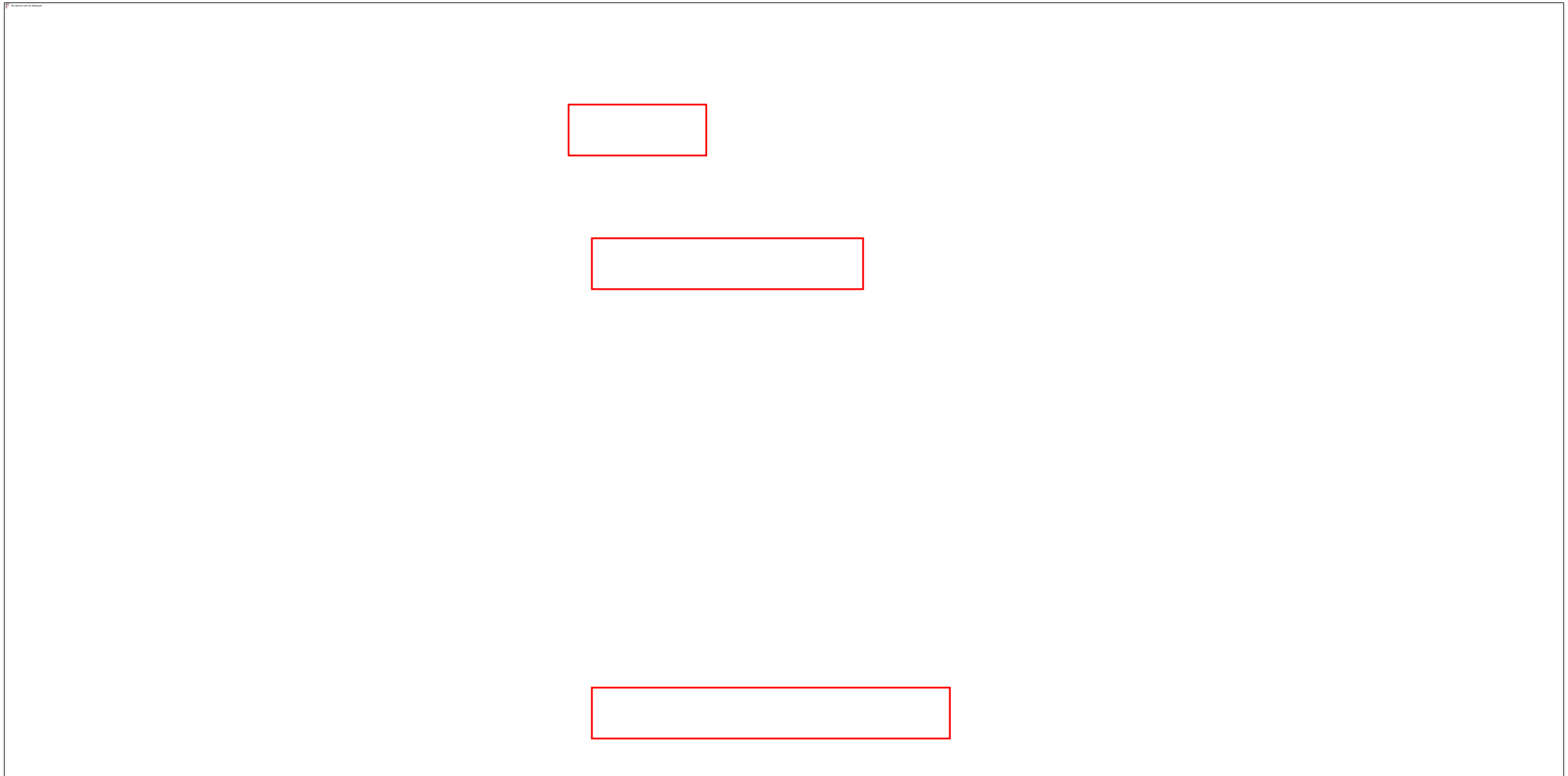
Step 3 – Enter Membership Number of CA and proceed



Walkthrough of Portal



Walkthrough of Portal



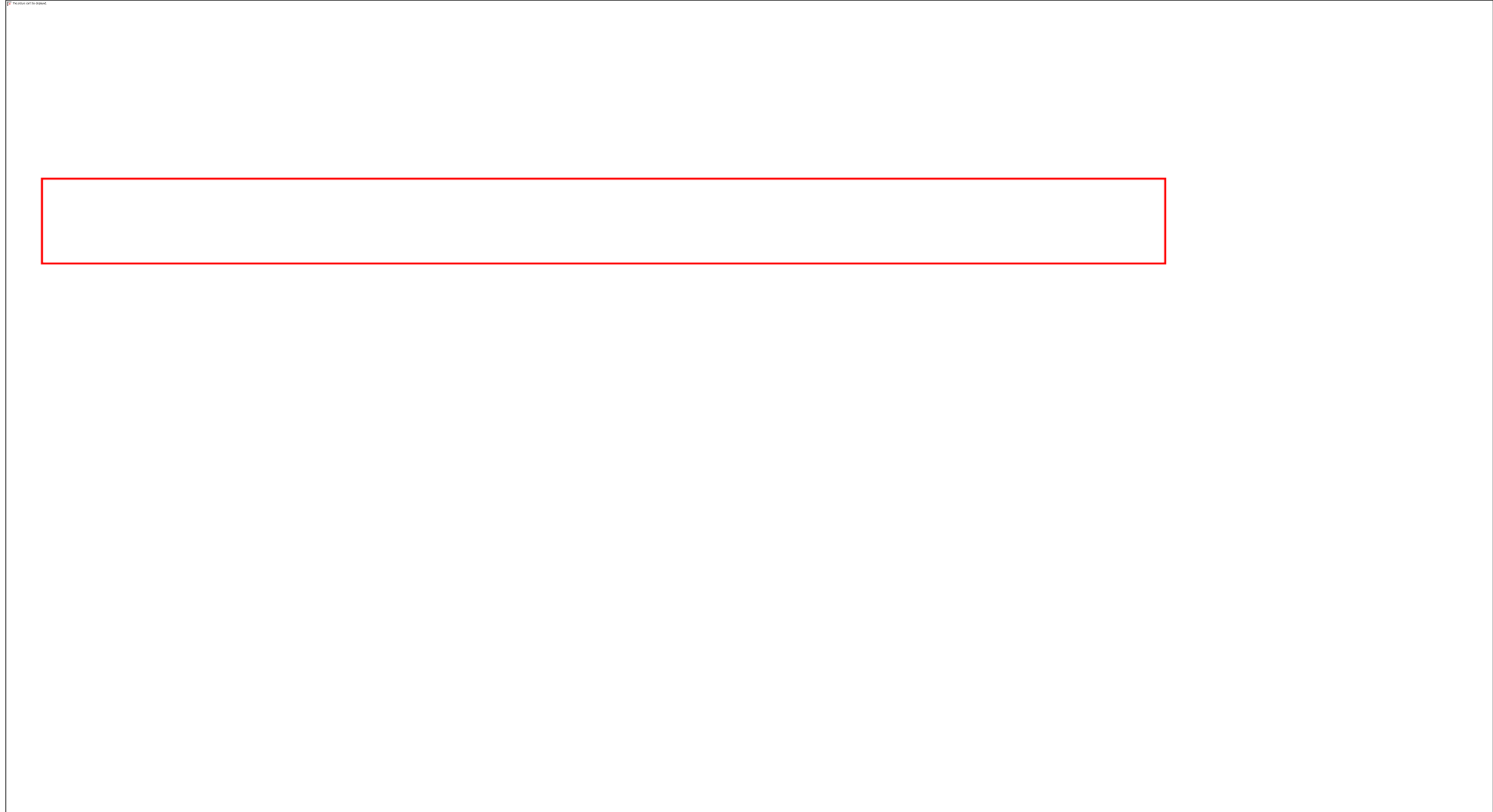
Walkthrough of Portal



Walkthrough of Portal



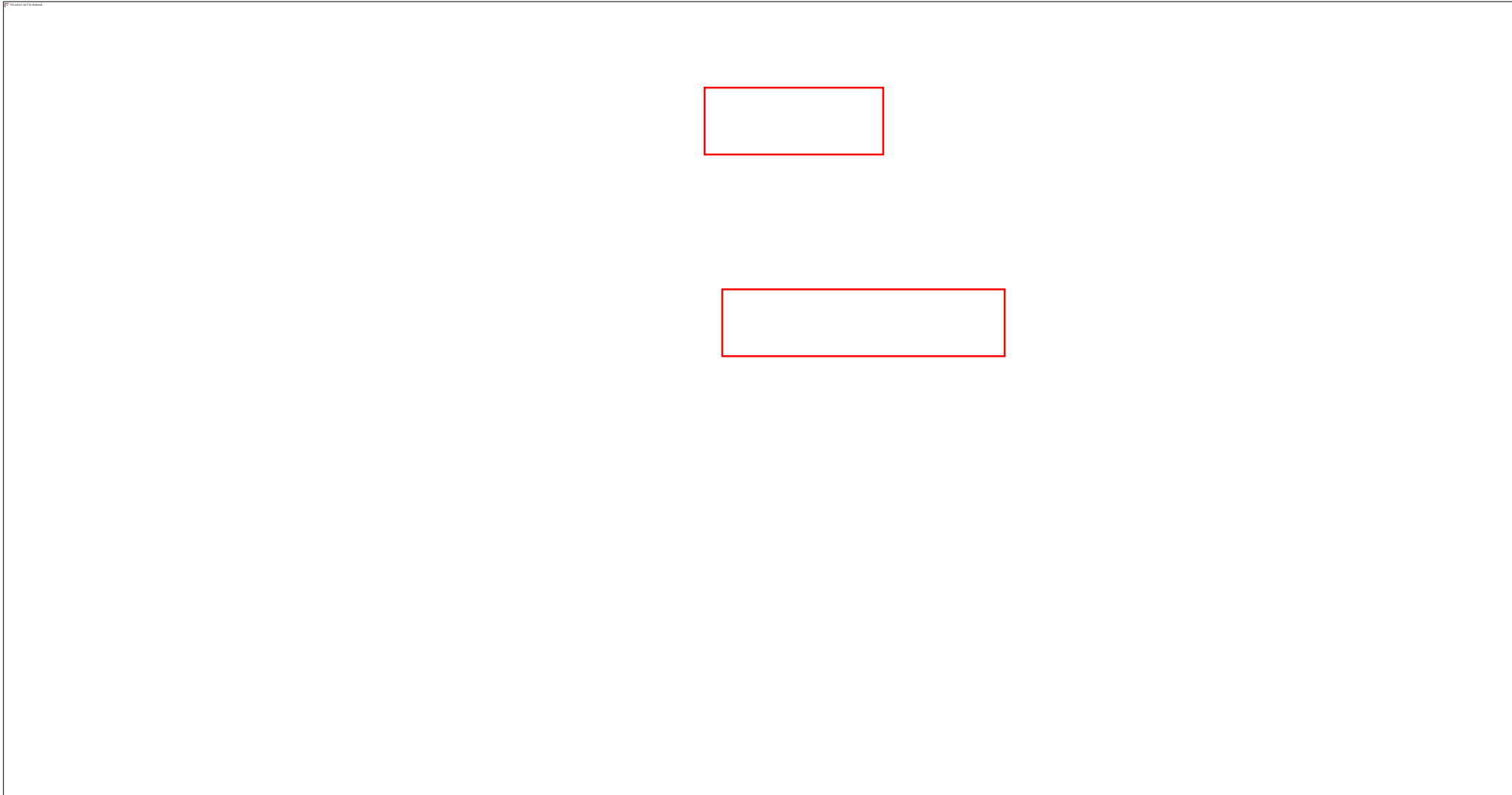
Walkthrough of Portal



Walkthrough of Portal



Walkthrough of Portal



Walkthrough of Portal



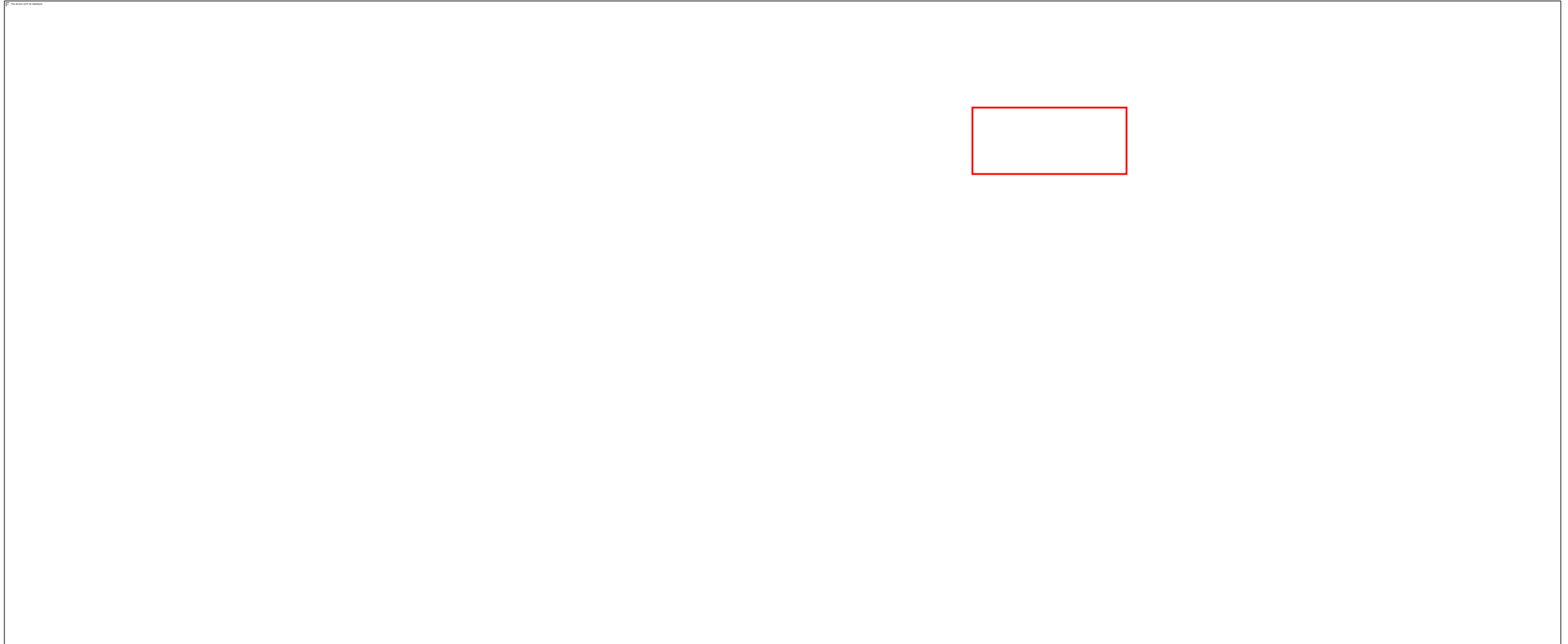
Process of filing Income Tax Return

Applicability of Income Tax Return:

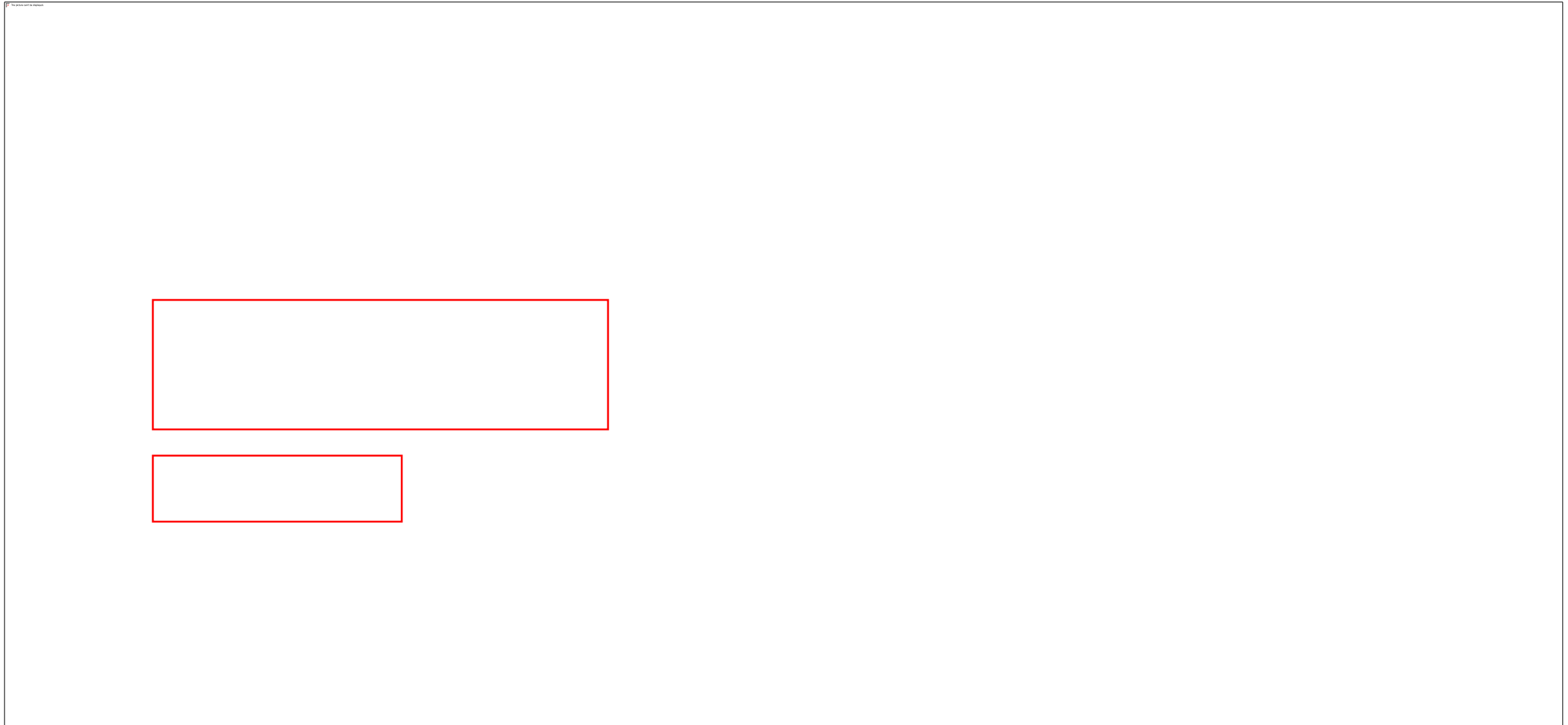
ITR Forms	Applicable to Whom	Income Head	Remarks
ITR-1	Resident Individuals	Salary, IFHP (One House), IFOS	Total Income up to Rs. 50 lakhs Agriculture Income up to Rs. 5000
ITR-2	Individuals & HUFs	Salary, IFHP, CG, IFOS	-
ITR-3	Individuals (Partners) & HUFs	Salary, IFHP, PGBP, CG, IFOS	-
ITR-4	Individuals, 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**



Process of filing Income Tax Return



Process of filing Income Tax Return



Process of filing Income Tax Return



Process of filing Income Tax Return



Process of filing Income Tax Return



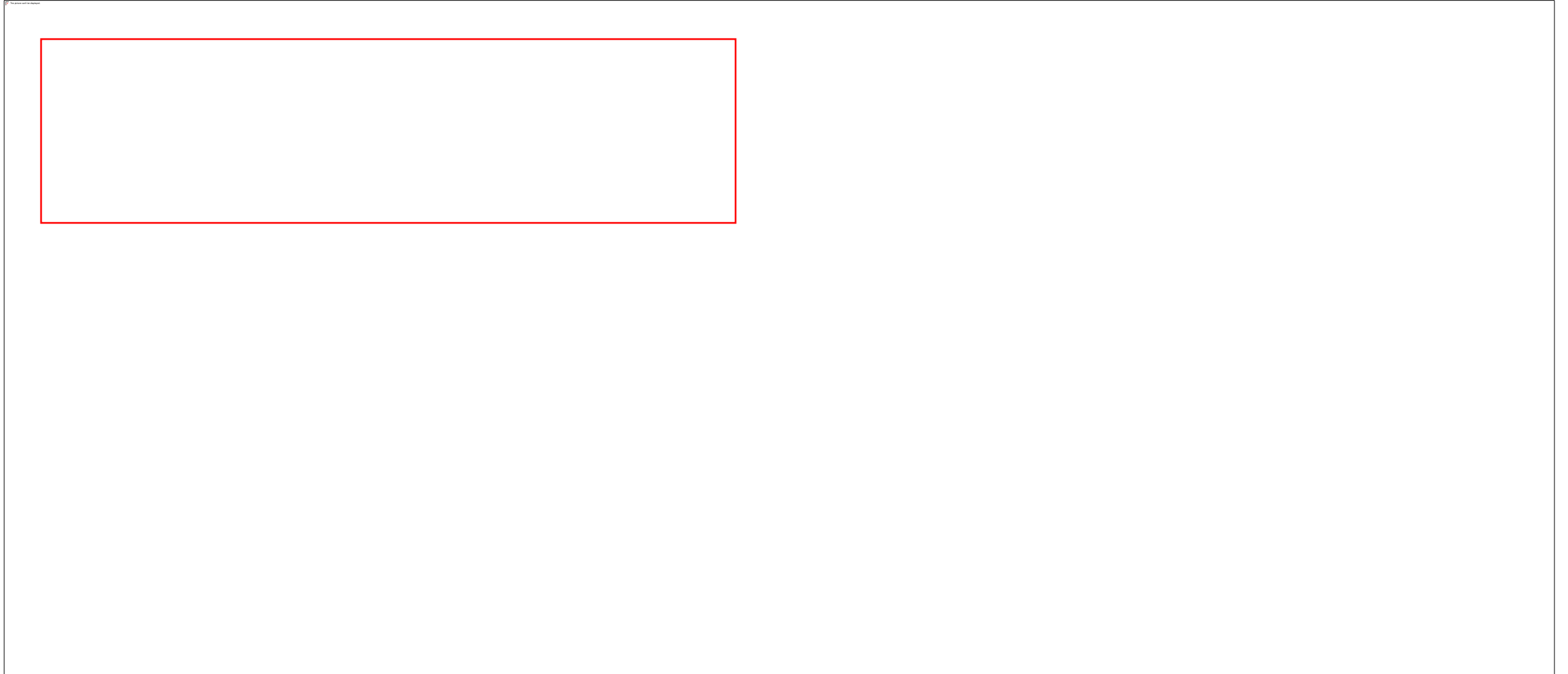
Process of filing Income Tax Return



Process of filing Income Tax Return



Process of filing Income Tax Return



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

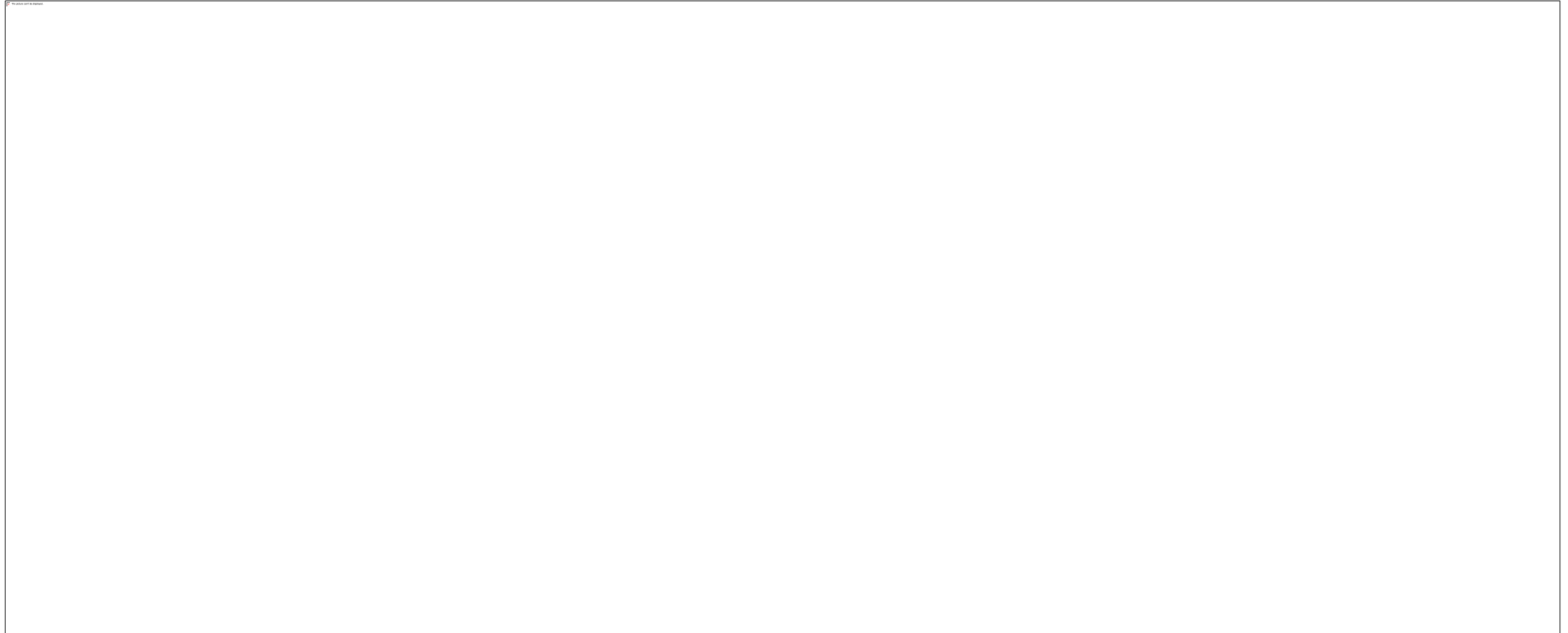
- It is applicable in case of a person who is required by or under any law to get its account audited.

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..

