Directorate of Systems
Central Board of Direct Taxes
Income Tax Department

Systems Handbook of

Frequently Asked Questions (FAQs)

May 2013

Contents

Foreword

We are changing the Income Tax world with technology. Many people see technology as the problem; but we would like to see it as the solution, as the enabler. With the focus on technology-driven tax administration, the Department is now able to improve the delivery of its public services, offer multiple channels of communication, individually tailored services, stronger local accountability and greater efficiency.

During the recent interactions in the Zonal Conferences, it was seen that while working on the ITD applications, our officers often have many doubts and questions- which require immediate solutions and answers. There is a need to assist the field formations in addressing these, to enable them to take full benefit of the computerization efforts of the Department. It is in this context that the Directorate General of Systems has brought out this booklet titled "Systems Handbook of Frequently Asked Questions (FAQs)", as a single reference guide to the common problems faced by our field officers.

I am very happy to see the efforts put in by the officers of the Directorate General of Systems to provide the answers to the issues raised by field officers, in this book. I congratulate the Directorate General of Systems in bringing out this book, which would go a long way in helping all officers in their day-to-day functioning.

24/5/13

(Dr. Sudha Sharma)
Member (L&C), CBDT

PAN

PAN

Q 1.   What action is to be taken when a PAN transfer request is entered by destination AO?

Destination AO enters PAN transfer request for action of source AO in whose jurisdiction PAN is presently lying. Source AO has to either allow or disallow the transfer request. If transfer request is allowed by the source AO, the request reaches to Source Range Incharge (in case PAN is under transfer within CIT charge) or Source CIT (in case PAN is under transfer across CIT charge / RCC) for their confirmation or otherwise, as the case may be.

Unless source officer takes timely decision on PAN transfer request entered by the destination AO, PAN will remain stuck up in transfer process.

The relevant instructions are AIS Instruction No. 49 & 53 which are available on ITAXNET through link Resources->Downloads->DIT_SYSTEMS->AIS Instructions.

Q 2.   Why PAN is stuck up in transfer process on account of validation failure?

Prescribed validations are checked by the system during execution of PAN transfer order. Validations are imposed during PAN transfer process for security reasons so that no fraud could happen after the PAN transfer.

If validations are successfully passed then PAN gets transferred. If validations fail then PAN does not get transferred and appropriate error message is thrown. Source AO has to take appropriate action according to Error message shown. After taking necessary action when transfer order is executed again then PAN gets transferred to desired destination. Validation failure can be relating to either AST application or AIS application.

Validation failures relating to AST are:

- Approval for Refund caging is pending.
- Rectification return is under processing.
- Return is under processing.
- Scrutiny proceedings are in progress
- Refund printing is pending etc.

Source AO has to take necessary action to complete the AST processing as shown in Error details.

Validation failures relating to AIS are:

- PAN is under de-duplication process.
- PAN is under core-updation process.
- PAN is already in transit.
- PAN is event marked as 'Fake'.

The issues can be resolved as under:

- In case PAN is under de-duplication process then the source AO/RCC has to first complete the de-duplication process.

- In case PAN is under core-updation process then RCC has to first clear the PAN under core-updation process.

- In case PAN is already in transit then RCC has to remove the PAN from duplicate PAN transfer order list.

- PAN, marked as Fake, is not transferred.

If there is any issue relating to de-duplication process of a particular group of PANs then the AO has to note down such PANs which have been grouped together for this purpose and "D-mark" them. D-marking will remove the PANs from de-duplication list.

Subsequent to the above D-marking, the AO has to take fresh action for transfer of PANs with similar details (allotted to same person) so that all such PANs are available in his jurisdiction as a group. After this, the AO should enter PAN(s) for deletion/de-activation through AIS application.

Q 3. How to manage request of restoration of deleted / de-activated PAN?

Ans. On receipt of request for restoration of PAN from an assessee whose PAN has been deleted / de-activated against his other retained PAN, the :-

- ➢ AO has to initiate Restoration process of deleted/de-activated PAN as per procedure defined in AIS Instruction No. 73 available on ITAXNET through link Resources->Downloads->DIT_SYSTEMS->AIS Instructions.

- ➢ Range head has to confirm the process initiated by the AO.

- ➢ RCC has to execute Restoration of PAN.

A co-Desk complaint may be lodged by AO / Range head / RCC if any difficulty is faced in implementation of above process.

Q 4. How to resolve cases of One PAN allotted to two persons?

Ans. Under this category, cases may be of following type :-

(i) Existing PAN has been allotted subsequently to some other person as well by RCC –

These type of grievances can be handled by respective RCCs. Details of processing in respect of a PAN found issued to two persons may be known from "Query on PANs allotted through Batch" screen. The AIS audit log may be obtained from the system and a proper analysis carried out to know which person has been allotted the original PAN and which person has been allotted the same PAN at a later stage. The PAN belongs to the person who has been allotted PAN earlier in time. Giving proper facts, Service providers UTIITSL/NSDL may be instructed to issue new PAN to the person to whom PAN was issued inadvertently at the later stage. RCC is to issue instruction to service provider to get back wrongly issued PAN card as well.

(ii) PAN is allotted to some other person by changing core-field data –

In some cases, core field data in AIS database, such as name of the PAN holder, father's name (in case of individual) and date of birth or Date of incorporation has been altogether replaced by Assessing Officers on system using their power to correct genuine mistakes/errors etc. These cases generally belong to the period prior to Jan. 2005. These changes, made by the AO, are at times malafide and in violation of the existing instructions, as identity of an existing PAN-holder stand substituted with that of an altogether different person.

Subsequently, a facility was provided vide AIS instruction no. 57 which is available on ITAXNET through link Resources->Downloads->DIT_SYSTEMS->AIS Instructions to restore PAN data where incorrect changes were made. Through this facility, Assessing Officers are able to undo changes found to have been done wrongly, during the period 01-06-2003 to 15-01-2005.

This facility is available through screen AIS->Maintenance->Undo Wrongly done changes. When this facility is run, it shows all changes in the core field data of a PAN, in the reverse chronological order for the above period.

If RCC observes any difficulty in resolving the case of one PAN allotted to two persons then the Directorate may be consulted for proper resolution.

Q 5.   What is the action to be taken on mismatch of Gender (Male-Female) and Title mismatch (Shri, Smt, Kumari)?

Ans. There may be cases in PAN database where Gender and title mismatch exist. Where Gender is of Male and Title is of Female or vice-versa, AO has been given the functionality to rectify the problem by changing the data through AIS application by taking path AIS->Maintenance->Assessee Details + PAN.

However, an application for change in PAN data has to be filed before PAN service provider where Gender and Title, both are wrongly entered in PAN database. For example Gender is 'Male' and Title is 'Shri' for a female PAN applicant.

Q 6.   Is Event Marking in AIS application essential?

Ans. All Events like Death, Amalgamation, Acquisition, Merger, Dissolution, Liquidation, Under Liquidation, Split and Partition etc. have to be compulsorily recorded in system by Assessing Officer through AIS application to keep Income Tax PAN Database updated.

AST

AST

Q 1.   How to issue Refund to Legal Heir?

Ans.   For issuing refund to legal heir, the refund status has to be in Unpaid status i.e. first the refund has to be issued in favor of deceased person. Thereafter, it will be eligible for issuing in favor of legal heir. For AST generated Refunds, Refund can be issued to legal heir through AST-->OTHERS-->REFUND RELEASE TO LEGAL HEIR→FOR AST GENERATED REFUNDS by entering the required details of legal heir and then taking approval for the same from Range.

For CPC generated Refunds, Firstly, CPC sends details to AO. The AO has to enter the legal heir information through AST-->OTHERS-->REFUND RELEASE TO LEGAL HEIR→FOR CPC GENERATED REFUNDS. Thereafter CPC issues the refund to legal heir.

Please refer attached user manual for details.

Q 2.   How to issue the refunds blocked by DIT(S)-III?

Ans.   The refunds are blocked by DIT(S)-III in the following situations.

TDS credit to be validated

Extra Credit of challan

Suspected Refund case

For unblocking of such refunds are requests have to be submitted to DIT(S)-III, the procedure and proforma of which is given in AST Instruction No. 99.

Q 3.   How to issue the refunds blocked by OLTAS?

Ans.   In case a refund is sent as unpaid by Bank with reason code 15 (Cheque Refused), 16 (No such Address) or 17 (No such person) then the refund is blocked by OLTAS.

These refunds can be retransmitted only after the necessary action is taken by AO for unblocking this refund. These Refunds can be unblocked in the system though AST-->Processing--> Approval workflow---> Refund unblocking--->Refunds blocked by OLTAS--->Send request to unblock refund and approval has to be taken for the same from Range. After it is unblocked, the refund can be issued to the assessee.

Q 4.   What is the procedure of caging of refunds?

Ans.   Refunds can be caged in the system through AST→Others→Refund Caging. For high value refunds (equal or more than 1 lakh) , approval has to be taken for Refund Caging from Range through AST→Processing→Approval Workflow→Refund Caging Approval.

Please refer to AST instruction no 104 also.

Q 5.   Whether the TDS claimed in the return of income can be increased u/s 154?

Ans.   TDS amount can be increased u/s 154 by sending TDS approval request with updated TDS amount. A new screen will be opened during computation as "Claimed TDS correction". In that screen user needs to enter correct TDS amount in "Correct TDS claim as per return" field and click on submit button. This TDS approval request will be raised to Range.TDS approval request can be approved only once and TDS approval request cannot be resend once accepted. It cannot be cancelled after accepted by Range. This is a one time facility , hence should be utilized very carefully.

Q 6.   The refund is shown as 'Paid' in AST. Whether it has actually been paid?

Ans.   Those Refunds which have been paid through Refund banker, 'Paid' status in BCP means it is actually PAID to the assessee.

Those Refunds which were sent to the assessee through refund vouchers, 'Paid' status in BCP is shown as and when refund is printed through System. It does not necessarily mean it is PAID to the assessee. To verify whether it has been Paid or not, its data needs to be checked in OLTAS through OLTAS-->QUERIES-->OLTAS INSTRUCTION-31-->REFUND DETAILS.

Q 7.   Whether PAN migration can be denied, if the case has been selected for scrutiny?

Ans.   PAN migration is not denied if the case has been selected for scrutiny. But if the scrutiny proceedings are initiated in the System, then PAN cannot be migrated. In this situation   user either needs to delete the initiation or complete the proceedings for enabling migration of PAN.

Q 8.   How does the AO give effect to the order of CIT (A)?

Ans.   In ITD application give effect can be given in two ways:-

Give effect to other orders: In this AO can give effect to any order present in the system.

For such cases, AO can go through ITD→AST→Give Effect→Give Effect to other orders and save the details for PAN and assessment year and complete the proceedings

Give effect to Order: Once CIT(A) has entered the details for give effect then jurisdictional CIT needs to acknowledge the same by entering   Date Of Receiving through ITD→AST→Give Effect→Orders Received. After the date is entered AO can go through ITD→AST→Give Effect→ Give Effect to Orders and enter the details for PAN to complete the proceedings.

Q 9.   How does the AO give effect to the order of Settlement Commission?

Ans.   Through CIT/Range login user needs to go to ITD→AST→Appeal→Linked/Unlinked Other Appeals, select Settlement Commission from LOV, enter the details and save. Then through CIT login go to ITD→AST→Give Effect→Orders Received and enter the date of receiving for Settlement Commission. After then user can go to ITD→AST→ Give Effect and enter the details for PAN and assessment year to complete the proceedings.

Q 10. While passing a rectification order on the System, AO sees a messages "Sum of refund in OLTAS is more than the refund available in AST". What should AO do?

Ans.   The reason for such a message is that sum of refund amount existing in OLTAS is greater than the refunds appearing in AST for a particular PAN & AY. In this connection, OLTAS team has

circulated details of issuing bank details to respective CsIT for verification to be carried out at the level of AO in coordination with concerned bank/branch.

On verification AO shall discover the following two scenarios :

1) AO Accepts issuance of Manual refund

   Action: - Functionality will be provided in AST to take cognizance of issued manual refund in Ledger

2) The AO Finds that either PAN or A.Y. or both are incorrect or no such refund has been issued .

   Action: - Screen will be provided in OLTAS to provide the bank details. The AO can verify the facts from the banks and take suitable action.

Q 11. How can the AO correct the AY/Major Head/ Minor Head in challan?

Ans.   For changing of the AY/Major head/Minor Head challan POST flag must 'R' (Ready to post) and Consumed flag must be NULL

To change the asst year/minor head of this challan follow these steps:

- Login to PDC. Navigate to OLTAS-> Maintain Challan-> Challan Details.

- Select "Valid data requiring some correction by AO" option and query for the challan.

- Press the 'Correct records' button and make the required corrections in asst yr/minor head, enter remarks and save the record.

To change the PAN of the challan follow these steps:

- Go to OLTAS->Maintain Challan-> Challan Details.

- Enter the CIN select 'All' option and query for the desired challan.

- Enter valid PAN in 'TAN/PAN' and enter remarks and save.

Q 12. How can AO upload assessment orders manually passed earlier on the AST System?

Ans.   In AST there is provision of uploading the manually completed scrutiny cases into the system. The AO can upload the order only if the date of order pass is before 60 days from the current date (this is applicable for cases for assessment year greater than or equals to 2010).If the difference between the date of order pass and current date is more than 60 days ,the system would not allow the AO to upload the order in AST. For the cases where assessment year is less than 2010 (Older than 2010) there is no time limit for the uploading of order in AST.

For uploading order the AO will follow the following path:

AST->ASMT->ASSESSMENT PROCEEDINGS->UPLOAD PREVIOUS ASSESSMENT ORDERS->AO will query the pan and assessment year -> Then initiate the proceedings -> Enter the date of order passed(date in which the scrutiny case was completed manually)->click on adjustment demand and complete the proceedings

Q 13. How can AO re-issue the refund which was not paid to assessee?

Ans.   These Refunds can be reissued to the assessee by cancelling the existing cheque details in the system through AST→Others→Cancel Cheque and approval needs to be taken for cheque

cancellation from higher authority. After the cheque has been cancelled, the refund can be reissued to the assessee through the system.

Q 14. How can AO request CPC to transfer rectification rights?

Ans.   User needs to follow below mentioned Navigation Path- AST-->Processing->CPC Interface-->Request CPC to transfer Rectification rights to AO. Enter pan, year and other details.

Q 15. In case AO has processed a return by entering wrong AY. What is the remedy?

Ans.   If the return is already processed then AY cannot be changed.

The only remedy in the system is to rectify the wrong assessment by using functionalities made for invoking section 154. There could be two scenarios

a. **There is no original return for the AY**. In such a scenario, the 154 will be carried out to nullify the entire data of return including demand, if any. If any refund is issued, a demand notice will have to be issued to recover the same. If the same case has already been selected for scrutiny by process of CASS, the same will have to be filed by AO. The actual return, when being processed, will be entered as revised return.

b. **There was a original return for the AY but AO has over-written the data while processing**. In such a scenario, the 154 will be carried out to restore data of original return and any demand/ refund will be re-issued as per changed scenario.

If the same case has already been selected for scrutiny by process of CASS, the same will have to be considered by AO.

If, in the meantime, case gets time barred, AO has to use functionality provided for invoking section 119(2).

But if return is unprocessed and it is a paper return and it is not selected in scrutiny then return entry can be deleted and details can be entered again with correct AY.

Q 16. The AO has processed a return by entering wrong PAN. Can it be corrected?

Ans.   If the return is processed then PAN cannot be changed.

The only remedy in the system is to rectify the wrong assessment by using functionalities made for invoking section 154. There could be two scenarios

a. **There is no original return for that PAN for given AY**. In such a scenario, the 154 will be carried out to nullify the entire data of return including demand, if any. If any refund is issued, a demand notice will have to be issued to recover the same. If the same case has already been selected for scrutiny by process of CASS, the same will have to be filed by AO. The actual return, when being processed, will be entered as revised return.

b. **There was a original return for that PAN for that AY but AO has over-written the data while processing**. In such a scenario, the 154 will be carried out to restore data of original return and any demand/ refund will be re-issued as per changed scenario.

If the same case has already been selected for scrutiny by process of CASS, the same will have to be considered by AO.

If, in the meantime, case gets time barred, AO has to use functionality provided for invoking section 119(2).

There is a possibility of change of jurisdiction in the meantime, in which case each AO will be handling their own case ie 154 will be done by one AO and processing of original reurn will be done by other AO.

But if return is unprocessed and it is a paper return and it is not selected in scrutiny then return entry can be deleted and details can be entered again with correct AY.

Q 17. What is the path in ITD application to find out IRLA demands which are yet to be uploaded on CPC portal?

Ans.   Report can be generated through following navigation path

ITD→IRL→Reports→Contemporary and Current position of IRLA Demand

User need to select option "Yet to be uploaded on CPC Portal" to generate the report. Report is generated in .CSV format.

Q 18. What types of demands are required to be uploaded on CPC Portal?

Ans.   As per instruction# 82 issued by DIT(S), user need to upload demands on CPC Portal in case of following scenarios

   a) IRLA Demands generated prior 1.4.2010

   b) Manual/TMS demands

Q 19. What types of demands are not required to be uploaded on CPC Portal?

Ans.   User does not need to upload demands on CPC Portal in case of following scenarios

   a) IRLA Demands generated after 1.4.2010

   b) IRLA Demands prior 1.4.2010 if subsequent order has been passed after 1.4.2010

Q 20. How does user know about latest position of demand uploaded on CPC Portal?

Ans.   User can navigate following path in ITD

ITD→AST→Processing→CPC Interface→Status of Demand Uploaded by AO on CPC Portal

The data is being shown on this screen as per dump received by CPC on quarterly basis.

Q 21. What is the provision to NULLIFY any demand on CPC Portal in case orders has been rectified?

Ans.   If user is passing rectification order in AST then he/she can give DIN reference of demand uploaded on CPC portal and then same DIN will be shared with CPC as a previous DIN resulting nullifying of previous demand uploaded on CPC Portal.

If user is passing rectification order out of system then demand can be nullified after downloading-correction-uploading of xml file on CPC Portal.

Q 22. Can AO view the return filed through e-filing?

Ans: Yes. The AO can view the e-return in the following path.

AST→Report→MIS report --> Total e-file return on web server. Further, Form view of e-filed returns along with all the detailed schedules is also available through the AO e-filing portal.

Following are the frequently occurring PRs in AST—

1) If assessee furnished one paper return as Original (processed/unprocessed) and also filed one return electronically through E-filing system then both return will be marked as Original in system. AO has provision to mark one return as Revised in case other return is "In time" or mark one return as "Invalid" if other return is "Belated". Return may be marked as invalid through ITD→AST→Others→Mark Defective Screen.

2) If any proceeding is initiated in the system and user tries to initiate any other proceeding then error occurs as 'Previous un-posted application present'. In such case user either needs to delete or complete the first initiation.

3) User is unable to see the return in AST through assessee has e-filed the same. In such cases following may be the possibility- ITRV is not received by CPC therefore return is not transferred to AST yet.

4) On entering TDS details, unique constraint error comes. In such cases one more return is also filed for that particular PAN and assessment year in some other RCC. To proceed further user needs to get the previous entered return deleted.

5) On saving the return user gets the error that 'Return is with CPC'. In such cases return is in processing with CPC. Once processing is completed then processed data will be transferred to AST and user will be able to proceed further.

6) While adjusting the refund, user gets PAY01 error. In such cases PAY01 parameter is not set for that particular user. The user needs to contact AST Admin to set PAY01 parameter for him.

7) While processing the return user gets error 'Return already exists in TMS'. In such cases return already present in TMS. If return is unprocessed then return from TMS can be deleted. And if return is processed in TMS then the same cannot be processed in AST.

CPC Bangalore

CPC Bangalore

Interactive Voice Response System (IVRS)

Q 1.   What is the number to contact the CPC call centre?

Ans. The number is 18004252229 (Toll Free – India) and 080 22546500 (Toll No India & Abroad)

Q 2.   What are the working hours during which CPC call center can be contacted?

Ans. 8:00 A.M to 8:00 P.M Monday to Friday. IVRS is available 24/7.

Q 3.   What is the first option available on the IVR?

Ans. The first option available is to select the language preference.

Q 4.   The service is available in how many languages.

Ans. Service is available in 3 languages. English, Hindi and Kannada

Q 5.   What are the options the taxpayer has to select in order to speak in any of the available languages?

Ans. The tax payer can select any one of the below option to speak in the particular language

- English - option 1
- Hindi – option 2
- Kannada – option 3

Q 6.   Which is the option available after language selection in the IVR?

Ans. The next option is to know the pre processing and post processing status of his ITRV.

Q 7.   What are the various status update that we can get for an ITRV?

Ans. The tax payer can know the status of the below selection

- ITRV Processing status - option 1
- Refund status - option 2
- Rectification status - option 3
- Talk to an agent - option 9

Q 8.   What is basic information required to know the processing status in IVR?

Ans. E - Acknowledgement number followed by DOB/DOI (DD-MM-YYYY)

Q 9.   What is basic information required to know the refund status in IVR?

Ans.   Last numeric digit of the communication reference number followed by DOB/ DOI (DD-MM-YYYY)

Q 10.   What is basic information required to know the rectification status in IVR?

Ans.   Last numeric digit of the communication reference number followed by DOB/ DOI (DD-MM-YYYY)

Q 11.   What is basic information required to speak to an agent in IVR?

Ans. Four numeric digit of the PAN number followed by DOB/ DOI (DD-MM-YYYY)

Q 12.   Is there any option to go back to the previous menu or to speak to an agent after listening to the processing/refund/rectification status?

Ans. Yes, tax payer can select option 0 to go back to previous menu or 9 to speak to an agent.

Q 13.   How is the ticket created for a call if the solution is given and query is resolved?

Ans. The agent would create a L1 ticket on every call received and select status as resolved, if solution is provided and no escalation is required. The tickets are raised separately for each different PAN. In case of a subsequent call from the same PAN number, earlier tickets can be tracked through the TMS (Ticket Management System).

Q 14.   If the solution is not provided at first point of contact then what is the procedure to create a ticket?

Ans. The agent would then create a ticket and assign to L2 group. L2 agents would investigate the case and update the solution. The L1 agent would inform the taxpayer to call back after 48 hours.

Q 15.   Is there any other group to which ticket can be assigned apart from L1 and L2?

Ans. Yes. The L2 agent can assign the ticket to the group L3 .These tickets are worked by tax experts and if they are not able to provide a solution then it is referred to Income Tax Department Officials. The L1 agent would inform the taxpayer to call back after 5 working days.

Q 16.   What are the reasons for the tax payer to be unable to connect to the call center?

Ans. There might be technical issue because of which the tax payer might not be able to connect. There is also a chance that all the 60 channels are occupied because of which the 61st caller might not be able to connect, in which case caller has to retry.

Q 17.   What are the different categories on which an agent can give information?

Ans. The agent can provide information on the below categories:

CALL CATEGORY	DESCRIPTION
ITR-V	Any query pertaining to ITRV receipt status.
Refund Re-Issue	Any query/requests pertaining to refund re-issue. Also for procedure related queries to contact e filing helpdesk
Refund	Any query pertaining to first time refund status.
ITR-P	Any query pertaining to Returns filed manually and processed at CPC.
Demand	Any query pertaining to the Demand raised by CPC.
Intimation	Any query pertaining to the communications (143 & 154) sent by CPC.
Others	Any General queries.
Online Rectification	Any query related to e-filed rectification.
Manual Rectification	Any query related to Manual rectification filed at CPC.
Transferred to AST	Any query pertaining to the Returns which were transferred to AST for processing and also the cases were rectification rights have been transferred to AST
Campaign	Any query pertaining to the campaigns sent from CPC.
Intimation Re-Send	Any enquiry pertaining to the intimation / campaign resend requests placed from CS or from website.

Q 18.   What is the escalation procedure followed?

Ans. If the tax payer is unhappy with solution given at the L1 agent level, or wants to speak to the next level then the call is escalated to a supervisor. If the tax payer wants to escalate it still further then the call is handled by Team Leader and that is the final level of escalation.

Receipt & Validation of ITRV

Q 1.   What are the points to be noted by the assessee while sending an ITRV to CPC?

Ans. ITR-V is required to be submitted to CPC, by the assessees who upload e-return without digital signature. The assessee needs to generate a printed copy of the ITRV, sign the ITRV and make sure the document is of good and readable quality in A4 size paper before sending to CPC. The original signed copy has to be sent in the address CPC, Post Bag No.1, Electronic City Post Office, Bangalore 560100. Except the signature, no other details to be written on the printed ITRV. The ITRV's should not be stapled or folded. Digitally signed ITRV's need not be sent to CPC.

Q 2.   What is the time frame for sending the ITRV?

Ans. The assessee can send the ITRV to CPC within 120 days from the date of E-Filing.

Q 3.   When will the assessee be informed on the receipt of ITRV?

Ans. Once the ITRV is received and validated in CPC, the assessee would be informed on the receipt of the same by ways of e-mail and SMS. Status is also available in the E-Filing "My Account" section.

Q 4.   When the ITRV has been submitted well within 120 days and however, the assessee still receives SMS & emails from ITD-CPC asking to submit the ITR-V, should these mails be ignored or is there anything the assessee needs to do?

Ans. Please do not ignore such reminders. It only means that the ITR-V is either rejected or not received by CPC yet. Hence the assessee will have to submit the copy of ITR-V once again. In this scenario, the E-filing status shows "not received".

Q 5.   The assessee has been receiving multiple emails & SMS pertaining to non-receipt of ITR-V. Why does the assessee receive multiple reminders?

Ans. On regular intervals, CPC sends reminders in the form of email & SMS to those assessees who have filed their ITR-V, but have not sent a valid physical copy to CPC within 120 days of e-filing. CPC sends up to 3 reminders to the assessees to submit the valid physical copy of ITR-V.

First: E-filing date plus 30 days, second: E-filing date plus 60 days & third: E-filing date plus 90 days. If assessee sends a valid ITR-V physical copy to CPC and the same is accepted, CPC will cease sending any further reminders.

Q 6.   Are any other documents required to be sent along with an ITRV?

Ans. The assessee needs to send only the signed ITRV to CPC. He does not have to send any annexures or documents along with the ITRV.

Q 7.   What are the ways by which an ITRV can be sent?

Ans. An ITRV can be sent by ordinary post, speed post or it can be dropped in the drop box available in CPC.

Q 8.   What are the reasons for rejection of an ITRV?

Ans. The reasons for rejection of an ITRV are either due to "Signature Missing" or "Poor Quality" of the ITRV document.

Q 9.   Would the assessee be informed if the ITRV has been rejected?

Ans. Yes, the assessee would be informed by e-mail and SMS when the ITRV is rejected. The status of rejection would also be updated in the E-Filing "My Account" section.

Q 10.   What does the assessee need to do when his ITRV has been rejected?

Ans. The assessee needs to generate another print of `the ITRV, sign the same in original and send it back to CPC within 120 days from the date of E-Filing.

Q 11.   Which e-mail id and mobile no. would be notified for information of ITRV status?

Ans. The assessee would be notified by the e-mail id and mobile number provided during the time of e- filing the returns.

Q 12.   What are the Do's & Don'ts while submitting ITRV's?

Ans. As given below:

- Please use Ink Jet /Laser printer to print the ITR-V Form. Use of Dot Matrix printer should be avoided.

- The ITR-V Form should be printed only in black ink. Do not use any other ink option to print ITR-V.

- Ensure that print out is clear and not light print/faded copy.

- Please do not print any water marks on ITR-V. The only permissible watermark is that of "Income tax Department" which is printed automatically on each ITR V.

- The document that is mailed to CPC should be signed in Original.

- Photocopy of signatures will not be accepted.

- The signatures or any handwritten text should not be written on Bar code.

- Bar code and numbers below barcode should be clearly visible.

- Only A4 size white paper should be used.

- Avoid typing anything on the reverse side of the paper.

- Perforated paper or any other size paper should be avoided.

- Do not use stapler on ITR-V Acknowledgement.

- In case, you are submitting Original and Revised Income Tax Returns, do not print them back to back. Use two separate papers for printing ITR-Vs separately.

- Please do not submit any annexures, covering letter, pre stamped envelopes, along with ITR-V.

- The ITR-V form is required to be sent to Post Bag No.1, Electronic City Post Office, Bengaluru, Karnataka-560100, by Ordinary or Speed Post (without Acknowledgment) ONLY

- ITR-Vs that do not conform to the above specifications may get rejected or acknowledgement of receipt may get delayed.

Processing of Income-tax Return

Q 1.   Which return will be processed if Original & Revised return are filed on the same date?

Ans. Revised return (since it's the latest return) will be processed if original return and revised return are filed on the same date.

Q 2.   I am a salaried employee and I have filed the original return on 30th July 2012 and ITR V for the same is not sent to CPC and on 10th August 2012, I have revised the return and sent ITR V to CPC, which return will be processed at CPC?

Ans. Return filed on 10th August will be processed as original return, as the ITR V has not been sent for the return uploaded on 30th July 2012.

Q 3.   Which return will be processed if revised return and Rectification are filed on the same date?

Ans. Revised return will be processed. Rectification application will be rejected.

Q 4.   I have received the letter from CPC stating that my return is defective, what do I need to do?

Ans. The defect mentioned in the communication has to be rectified and a new xml has to be uploaded with the complete data. (Path: login to www. Incometaxindiaefiling.gov.in)

Q 5.   I have received the communication (M1) from CPC stating that there is a TDS mismatch of Rs 10,000 for the particular TAN, what do I need to do?

Ans. Please liaise with the deductor for correcting the same and after the same is done by the deductor check the credits in 26AS form.

Q 6.   The deductions claimed by me in the return have not been allowed by CPC, what is the reason and what should be done to rectify it?

Ans. Deductions are allowed on the basis of complete details furnished in the relevant schedules. Please refer to the intimation order which provides as annexure the complete schedules as entered by the assessee and as computed by CPC.

Q 7.   I have received the intimation from CPC wherein the depreciation claim is not allowed and demand has been raised on me. What do I need to do?

Ans. Please check whether the relevant schedules are filled and in Schedule BP the claim for depreciation rightly made. If not please file the rectification application duly making the necessary corrections.

Q 8.   What needs to do if Processing completed at CPC but details are not visible at AST system?

Ans. AO needs to raise a ticket in Codesk system and response will be provided with details.

Q 9.   Under what circumstances return will not be processed at CPC?

Ans. If the return has been selected for scrutiny and the notice u/s 143(2) is issued from AST, then the return will not be processed in CPC and will be transferred to AST.

Online Rectification Process

Q 1.   Can Tax Payer file for Rectification application through Paper mode?

Ans. Paper Rectifications will be accepted in CPC only for Paper returns the A.Y.2008-09 Processed in CPC. For returns filed electronically and Processed at CPC, the rectification application should be filed online only.

Q 2.   What are Pre-Requisites to file for Rectification request with CPC, Bangalore?

Ans. Pre – Requisites for Filing Rectification are as follows:

- Online Rectification will be considered provided Original Returns filed by the Tax Payer through Online.

- The Income Tax Return for the Assessment Year should have been processed in CPC, Bangalore.

- Intimation under Section 143(1) or an order Under Section 154 Passed by CPC, Bangalore for the E-filed Income Tax Returns should be available with Tax Payer.

Q 3.   What are the Steps involved in Filing Online Rectification?

 Ans. Following are the Steps involved in Filing Online Rectification:

Step 1: LOGIN to E-Filing Application and GO TO 'My Account', 'Rectification Request.'

Step 2: Select the Assessment Year from the drop down for which Online Rectification to be filed, enter Latest Communication Reference Number (As mentioned in CPC Order) and latest CPC Order Passed Date (As mentioned in CPC Order).

Step 3: Select the "Rectification Request Type":

* Tax Payer correcting Data for Tax Credit Mismatch only: Once Tax Payer clicks, three check boxes TDS, TDS and IT will be displayed. Tax Payer can select the check box for which the data needs to be corrected. Based on the selection, TDS, TCS and IT fields are displayed.

* Tax Payer is correcting the data in Rectification: Tax Payer needs to select the reason for Rectification, Schedules being Changed, Donations and details regarding Capital Gains if Upload XML.

* No further Data Correction required, Reprocess the Case : Once Tax Payer, three Check Tax Credit Mismatch, Gender Mismatch, Tax / Interest Mismatch will be displayed. Select the Check box where Reprocessing is required.

Step 4: Click on "Submit" button.

Step 5: On successful completion, an acknowledgement number got generated and sent for Processing to CPC, Bangalore.

Q 4.   Which CPC Number should I update while filing Online Rectification Request?

Ans. You need to update the Communication Reference Number as per the Latest Order / Intimation received from CPC Under Section 143(1) or 154.

Q 5.   Which Order Passed Date should I update while filing Online Rectification Request?

Ans.   You need to update the Order Passed Date as per the Latest Order / Intimation received from CPC Under Section 143(1) and 154.

Q 6.   I am getting error as "Incorrect details. Please enter details as per Latest Order" while filing Online Rectification, What should I do?

Ans.   This error occurs due to One of the following reasons:

- When you are entering below fields wrongly:

  * CPC Communication Reference Number

  * CPC Order Passed Date

  Ensure that you have updated the above fields correctly as per the CPC Order and also ensure that you have selected the Proper Assessment Year from the drop down.

- If a subsequent CPC Order exists , you have to file Rectification Request by using latest CPC Order Passed Date.

For Example: If you have received an Intimation from CPC on 14ᵗʰ September, 2011 and another on 11ᵗʰ January, 2012. You can file Rectification Request using the latest CPC Order Passed Date i.e. 11ᵗʰ January, 2012 for the relevant assessment year.

- If you have filed a Rectification Request for the relevant assessment year and the same has been rejected by CPC. Now if you are trying to file another rectification Request using the Old CPC Communication Reference Number, then this error message exists.

Q 7.   I want to file an Online Rectification under Section 154 for Tax Credit Mismatch ONLY, what should I do?

Ans.   In this scenario, there is no need to upload XML. Select the User Type as "Tax Payer correcting data for Tax Credit Mismatch Only" from the drop down and then update proper details with respect to TDS, TCS and IT. Submit the Request. No XML upload / Submission is required.

Q 8.   I want to file Online Rectification Under Section 154 to correct my data, what should I do?

Ans. In this scenarios, there is a need for a Tax Payer to upload XML. However, as per Provisions Under Section 154, Tax Payer can file Rectification for correction of mistakes which are apparent from the record.

Q 9.   I want to file Online Rectification Under Section 154 for Reprocessing by Income Tax Return, what should I do?

Ans. In this Scenarios, No XML upload is required. Select the User Type as "No further Data Correction is required, Reprocess the Case" and then select the respective check box such as Tax Credit Mismatch, Gender Mismatch OR Tax / Interest Mismatch accordingly.

Q 10.   How can I see the "Status of the Rectification Request"?

Ans. LOGIN and GO TO "My Account" and then GO TO "Rectification Status".

Q 11. My E-Filed Income Tax Return has been processed by CPC raising a demand OR less Refund, Whom should I approach for Rectification?

Ans. In case your Income Tax Return for the relevant assessment year is Processed by CPC, then Assessee can file Rectification with CPC. In case if the Rectification Request has already been transferred to AST, then Tax Payer has to file Rectification Application on Paper.

In order to know whether rights are with CPC or AO, the Tax Payer should LOGIN and GO TO "My Account" and then GO TO "My Returns / Forms" and Check the Status.

Q 12. If I have uploaded wrong Rectification Request, what is the Procedure for the Correction?

Ans. You can withdraw the Rectification Application within 7 days from the Date of Filing the Rectification Request. In order to withdraw the Rectification Application, LOGIN and GO TO "May Account" and then "Rectification Status".

Q 13. In case if I have filed Income Tax Return with One ITR, can I rectify the same with different ITR Form?

Ans. No, for the purpose of rectification, form type cannot be changed. To change form type, Assessee has to exercise option of "revision of Return".

Q 14. The demand raised by CPC has been paid by me, Do I need to file Rectification Request in order to nullify the Demand?

Ans. No. There is no need for you to file Rectification Request, the demand will be automatically reduced.

Q 15. For the A.Y.2009 – 10 I have Demand and for the A.Y.2010 – 11 I have arrived at Refund and that Refund has got adjusted with the Demand of A.Y.2009 – 10. Demand raised for the A.Y.2009 – 10 has been already paid off, what should I do in order to get refund which is wrongly adjusted?

Ans. Apply for Rectification for the A.Y.2009 – 10.

Q 16. How many times can I file Rectification?

Ans. Legally, a return can be rectified any number of times before the expiry of four years from Original Order Passed Date.

Q 17. Deductions Under Chapter VIA has not been allowed while Processing the Income Tax Return by CPC?

Ans. Check whether relevant information is furnished by you in Schedule Chapter VIA as well as in Part BTI at the time of filing Income Tax Return. If Yes, select User type as "No further Data Correction is required, Reprocess the case". If No, upload new XML OR amend the latest XML after verifying the Order Passed by CPC.

Q 18. Deductions under Chapter VIA have not been allowed while processing the Income Tax Return by CPC as Normal Income not disclosed?

Ans. You have to file Revised Return in case if the Original Return is filed within the due date OR Time limit to file Revised Return is not exceeded. Rectification is the Process for correcting the mistakes which is apparent from the Records.

Q 19. Credit for Tax Payments has not been allowed by CPC at the time of Processing the Income Tax Return, what should I do?

Ans. First step is to check whether the details mentioned by you in Schedule TDS, TCS OR IT is correct or not. If Yes, select user type as "No further Data Correction is required, Reprocess the case". In No, upload new XML OR amend the latest XML after verifying the Order Passed by CPC.

In case if there is no issue with the Tax Credits in the earlier Income Tax Return, however the credit was not allowed in the latest Rectification Order Processed by CPC, then verify the Order passed by CPC and ensure the correctness of the data in the latest XML already processed by the CPC. If the data mentioned by you is correct, then select user type as "No further Data Correction is required, Reprocess the case". If No, then select user type as "Tax Payer correcting the Data for Tax Credit Mismatch ONLY" and then, enter proper details with respect to Schedule TDS, TCS and IT.

In case if you have entered the Schedules as per the details available in 26AS and OLTAS, however the credit is not provided in the Order Processed by CPC due to Credits not available in CPC and if you have received any Communication from CPC regarding the Transfer of Rights to AST, then you have to Contact Local AO for the same instead of filing Rectification with CPC.

Q 20. My Gender is not correctly considered in the Order Processed by CPC, what should I do?

Ans. First, verify the Gender in NSDL and in the Latest XML. If the Gender in NSDL is "MALE' then update the Gender as "FEMALE" in NSDL database before filing Online Rectification Request. Then select User Type as "No further Data Correction is required, Reprocess the case".

If the Gender is "FEMALE" in NSDL Database whereas Gender updated by you is "MALE" in the latest XML, then select User Type "Tax Payer correcting the Data in Rectification" and then correct the Gender.

Q 21. I have not updated the Status Under the head Personal Information in ITR 5/ incorrectly updated, what I should I do?

Ans. You have to select User Type "Tax Payer correcting the Data in Rectification" and then update the Status / correct the Status in XML and ensure there are no other issues in the latest XML already Processed by CPC.

Q 22. I have not updated the Domestic Flag Under the head Personal Information in ITR 6/ incorrectly updated, what I should I do?

Ans. You have to select User Type "Tax Payer correcting the Data in Rectification" and then update the Domestic Flag / correct the Domestic Flag in XML and ensure there are no other issues in the latest XML already Processed by CPC.

Q 23. I have not updated the Residential Status / incorrectly updated, What I should I do?

Ans. You have to select User Type "Tax Payer correcting the Data in Rectification" and then update the Residential Status / correct the Residential Status in XML and ensure there are no other issues in the latest XML already Processed by CPC.

Q 24. My Date of Birth has been wrongly considered in the Order Processed by CPC, What should I do?

Ans. First verify the Date of Birth in NSDL database as well as in the latest XML uploaded by you. In case if the Date of Birth entered by you is incorrect, then change the DOB in NSDL database before filing Online Rectification Request. Then, select User Type "No further Data Correction is required, Reprocess the Case" and then submit.

In case, if the DOB is correct in NSDL database whereas you have updated incorrect DOB in the latest XML uploaded by you, then select User Type "Tax Payer correcting the Data in Rectification" and change the DOB and submit.

Q 25. Credit for Relief Under Section 89,90 and 91 has not been allowed in the Order Processed by CPC, What should I do?

Ans. Select User Type "No Further Data Correction is required, Reprocess the case" and then select "Tax / Interest Mismatch Flag" then submit the Request and ensure there are no other issues in the latest order which was Processed by CPC.

Q 26. Rebate on Agricultural Income has been allowed as lesser as I have mentioned the Gender as "FEMALE" in the latest XML, however the Gender in NSDL database is "MALE", What should I do?

Ans. You are required to Change the Gender as "FEMALE" in NSDL database before filing Online Rectification Request. Then, select User type as "No further Data Correction is required, Reprocess the Case" and then select "Status Mismatch" and submit.

Q 27. Interest under Section 234A has been levied in the Order Processed by CPC, even though I have filed the Return within Due Date, What should I do?

Ans. First verify the Due Date and Date of Filing of the Return in the latest XML. If the Due Date / Date of Filing of the Return Original / Revised return is incorrect, then select "Tax Payer correcting the Data in Rectification" then correct Due Date / Date of Filing in the new XML and ensure there are no other issues in the Order Processed by CPC.

Q 28. Interest under Section 234B has been levied in the Order Processed by CPC, even though I have paid 90% of the Prepaid Taxes, What should I do?

Ans. First verify Is there is any mismatch in the Tax Credits in the Order Processed by CPC and also ensure the correctness of data in Schedule TDS, TCS and IT. If Yes, verify the Credits in 26AS and OLTAS and then select User Type "No further Data Correction is required, Reprocess the case" and then select "Tax Credit Mismatch" and then Submit.

In case if the details entered by you is incorrect, then select User Type "Tax Payer correcting the Data in Tax Credit ONLY" then enter details as per 26A / OLTAS and then submit.

Q 29. Interest Under Section 234C has been levied in the Order Processed by CPC, even though I have paid Advance Tax, What should I do?

Ans. Verify whether the Prepaid Taxes are paid within Due Date. If Yes, select user Type "No Further Data Correction is required, Reprocess the case" and then Submit.

Q 30. I have to Change my Heads of Income, Can I Rectification with the Changes?

Ans. Change of Income is not accepted in Rectification, hence you have to file a Revised Return Provided Original Return is filed within the Due Date OR Time limit to file Revised Return is not exceeded. Rectification is the Process for correcting the mistakes which is apparent from the Records.

Q 31. I have not claimed Current Year Losses in the Income Tax Return, can I file Rectification by claiming Current Year Losses?

Ans. Fresh / additional claim of loss cannot be accepted in Rectification, hence you have to file a Revised Return Provided Original Return is filed within the Due Date OR Time limit to file Revised Return is not exceeded.

Q 32. I have not claimed Deductions under Chapter VIA in the Income Tax Return, Can I file Rectification by claiming Deductions under Chapter VIA?

Ans. Fresh / additional claim of Deductions Under Chapter VIA cannot be accepted in Rectification, hence you have to file a Revised Return Provided Original Return is filed within the Due Date OR Time limit to file Revised Return is not exceeded.

Q 33. I have not claimed Brought Forward Year Losses in the Income Tax Return, Can I file Rectification by claiming Brought Forward Year Losses?

Ans. Fresh / additional claim of Brought Forward losses cannot be accepted in Rectification, hence you have to file a Revised Return Provided Original Return is filed within the Due Date OR Time limit to file Revised Return is not exceeded.

Q 34. I have not claimed Relief Under Section 89,90 and 91 in the Income Tax Return, Can I file Rectification by claiming Relief Under Section 89,90 and 91?

Ans. Fresh/additional claim of Relief Under Section 89,90 and 91 cannot be accepted in Rectification, hence you have to file a Revised Return Provided Original Return is filed within the Due Date OR Time limit to file Revised Return is not exceeded.

Refund & Refund Re-issue

Q 1.   What are the modes of giving refund in IT returns filed online?

Ans. Income Tax Department processes the IT returns filed online by the Taxpayer at CPC, Bangalore, and after processing will result in a Refund (or) Demand (or) NDNR (No Refund No Demand). If the Taxpayer is entitled for Refund, then he will receive it in either of the following two 2 modes: Cheque, ECS (Electronic Clearance System)

Q 2.   What are all the validations to get the Refund through ECS?

Ans. The validations to get the Refund through ECS are as given below:

1. The Account no. submitted by the Assessee should be valid Account No.

2. Refund should not be already in Paid or sent status.

3. MICR should be valid and cannot start from 000. This is taken care by existing validation wherein validity of MICR code is checked for NET REFUND records (as provided by the master from Refund Banker Interface team)

4. There should not be any alpha or special character in the account number field. It can CONTAIN only numbers

5. Refund amount should be <= 50,000.

6. The assessee may call the CPC Call Centre 18004252229 for the Status of Refunds.

Q 3.   What are the necessary validations required in order to get the Refund through cheque?

Ans. The validations to get the Refund through cheque are as given below:

1. Refund Amount should be >= 100. Account Number of length 1 to 17 characters will be accepted (both inclusive)

2. Refund should not be already in Paid or sent status.

3. There should be a <u>minimum of 1 numeric digit (1-9) in the Account Number Implies (Account number having only alphabets or alphabets and special characters should be rejected</u>)

4. If a refund fails ECS validations, then it would be sent through Cheque.

5. The assessee may call the CPC Call Centre 18004252229 for the Status of Refunds.

Q 4.   What should I do, if my Refund is failed due to change in my Communication Address or change in the A/c details?

Ans.   For the change in Address and all address related issues. Taxpayer has to Login to http://incometaxindiaefiling.gov.in and login to his A\c where in the login id will be his PAN Number and Password is which is created by him when logging in for the first time.

Taxpayer can make necessary changes and he himself can send a request online hence it will be processed further. Below are the steps the Tax payer has to follow in order to re-issue his refund through e filing

- Assessee should first type the PAN no and AY of the Refund failure

- Key in the communication Reference no

- Then the refund sequence number which consists of 10 digits only.

    (Note: Assessee can find the communication reference no and refund sequence no from the communication letter received by the assessee for the failure of his refund)

- And the date of Birth of the assessee

- Then he gets an option to choose if he wants the refund through ECS or PAPER. Assessee should choose the above option only if the validations mentioned above are satisfied for ECS and PAPER

- E-fling also gives an option for the assessee to change the Bank A/c no simultaneously if assessee opts yes

- Then he can update his New bank Ac no with MICR code and also the type of A/c

- Then there is a drop down for the assessee to choose the address where he wants the refund to be delivered

- The drop gives an option for ITR address, Pan address and New address

- If assessee selects either ITR or PAN address he will not have to type the address as it picks the data from the system updated by the assesse at the time of filing

- If assessee selects New address then he will have to update the new address in the table

- Below are some points to remember while updating the New address in E-filing

    o   Mandatory fields like Address 1 , State, City , Pin to be updated without fail

    o   To enter the address within the given space.

Q 5.   How to place and refund re-issue request for refunds which have failed for AY 2009 and later?

Ans. If the refund has failed for AY 2009 and onwards, the assessee can place a refund re-issue request in two modes:

a)   Place a request on e-filing site as follows:

      i)   Log on to https://incometaxindiaefiling.gov.in with your User ID and Password

ii) Go to My Account section and select Refund Re-issue Request and enter the following details:

iii) CPC Reference No. – This is the Communication Reference No. available on the first page of Intimation u/s 143(1)/Rectification Order u/s 154. This No. will be of the format CPC/1011/P2/xxxxxxxxxx where xxxxxxxxxx represents a ten digit number .do not use reference number of this letter as it will not be a valid entry, refer to the order u/s 143(1) or 154 only.

iv) Refund Sequence No. – This number is available in the first page or in the table Refund Particulars above the Notes, in the above mentioned orders. It will be a ten digit number like 1234567890

v) Date of Birth – The Date of Birth should be the same as mentioned on your PAN Card

b) Send a response sheet with the changes required. Assessee can download the response sheet from the e-filing site or can just send a letter to CPC along with the details to re-issue his refund.

Mandatory points to be noted while sending a Response Sheet:

❖ Signature of the Tax Payer on the Response Sheet is Mandatory.

❖ Original Cancelled Cheque should be enclosed, Photocopied cheque is not accepted.

❖ The Original cancelled cheque should have printed or handwritten A/C no on it.

❖ A/C number and MICR code on the Response Sheet should be as on Cheque.

❖ Overwritten A/C no and Dual A/C no on the cheque are not accepted.

❖ Signature on the Response Sheet and the cancelled Cheque should be same.

❖ Address to be mentioned where the refund to be delivered

Q 6.   What steps assessee has to take in case the account no submitted is wrong?

Ans. If the assessee has submitted a wrong account no. and the refund has been paid, the assesse would have to contact the Refund Banker, SBI, Mumbai,   Call center 18004259760, for getting the refund to the correct account no. In case, the refund is not paid and failed, the assessee can place a refund re-issue request online, with the new account details for AY 2009 and onwards. For AY 2008, the assessee would have to send a duly filled Response Sheet and send to CPC along with an Original Cancelled Cheque.

Q 7.   What steps assessee has to take in case of refunds which have failed due to "Foreign Address"?

Ans. Where the refunds have failed due to "Foreign Address", the assessee can place a request on e-filing site with the new Indian Address as below:

• Log on https://www.incometaxindiaefiling.gov.in with your user id and password and update your new address in 'Profile Setting'.

• Go to My Account section and select Refund Re-issue Request

• Re-issue request to a new address/ address as mentioned in your PAN database

Q 8.   What steps Legal Heir has to take to claim the Refund?

Ans.   The Legal Heir has to send the request to CPC claiming the Refund. The request will be accepted at CPC and sent to AO for verification. L1 communication would be sent to Legal Heir once the request is transferred to AO for verification. Simultaneously, L2 is also sent to the address of the assessee. AO would verify the necessary documents and update the relevant fields and send back to CPC. The Refund is processed at CPC and sent to Legal Heir.

Q 9.   What communication is sent to assessee for refund failures and the remedial actions to be taken by assessee?

Ans. When a refund is failed, G3 communication is sent to the assessee giving the reasons for failure of the refund. On receipt of the communication, the assessee can place a request for re-issue either on e-filing site or send a response sheet to CPC.

Q 10. What are the validations for placing a refund re-issue request on e-filing site?

Ans. While placing the request online, following are the validations:

a. CPC Reference No. – If incorrect reference no is given, the request is rejected

b. Refund Sequence No. – There is no validation at e-filing site but would be rejected at CPC if the sequence no is incorrect

c. Date of Birth – Request will be rejected in case of incorrect information

Q 11. Is any SMS sent on sending the Refund?

Ans. An SMS is sent to the assessee once a confirmation is received from Refund Banker on the receipt of the refund advice.

Q 12.   How to check refund status in tin-nsdl site?

Ans. As given below:

a. Log on to http://tin-nsdl.com/

b. Click on "Status of Tax Refunds"

c. Click on "Click to check status of refunds paid"

d. Enter PAN and AY

e. Status of Refund would be displayed on the screen along with the Speed Post No for tracking if the refund cheque has been dispatched.

Communications sent by CPC

Q 1.   What is the different type of communication letters sent out of CPC?

Ans. CPC sends communication which can broadly be categorized in two categories

i.   Orders passed by CPC

    a. Intimation Orders w.r.t . your income tax return or rectification application filed with the intent of rectifying any mistake in the Order.

    b. Notice u/s 245 giving an opportunity of being heard to the assesse

    c. Order issued intimating core defects in the return of Income filed.

    d. Notice of Rejection of Rectification Application

ii.   Other communications

    a. Intimation Letter for Demand Follow-up

    b. Intimation Letter for Refund failure

    c. Communication confirming receipt of ITR-V

    d. Reminder on account of Non-receipt of ITR-V

    e. Communication giving details of status of refund

    f. Communication to tax payer intimating transfer of processing/ rectification rights to field assessing officer.

    g. Intimation to tax payer once his Income Tax Return has been taken for Suo Moto Rectification.

    h. Intimation to tax payer detailing tax mis-match in the income tax return filed by him.

    i. Intimation to tax payer confirming the receipt of application for substituting Legal Heirs name.

Q 2.   I have submitted my ITR-V well within 120 days; however, I still receive SMS & emails from CPC asking me to submit my ITR-V. Should I ignore this email or is there anything I need to do?

Ans. Please do not ignore such reminders. It only means that your ITR-V is either rejected or not received by CPC yet.

You can check your status of the ITR-V submitted by logging into your Efiling account. Alternatively, you can also can CPC Customer Service Toll Free number 18004252229 to check the status.

If you find your ITR-V is not received by CPC yet, please submit the physical copy of ITR-V once again.

Q 3.   I have been receiving multiple emails & SMS pertaining to non-receipt of ITR-V. Why do I receive multiple reminders?

Ans. On regular intervals, CPC sends reminders in the form of email & SMS to those assessees who have filed their ITR-V, but have not sent a valid physical copy to CPC within 120 days of Efiling. CPC sends up to 3 reminders to the assessees to submit the valid physical copy of ITR-V .

First: Efiling date plus 30 days,

Second: Efiling date plus 60 days

Third: Efiling date plus 90 days.

Occasionally, this communication is also sent as a one-time campaign either notifying on the extension of the due date (if any) or just a reminder on non-receipt of ITR-V, and this will be sent outside the 3 reminders as mentioned above.

If assessee sends a valid ITR-V physical copy to CPC and the same is accepted, CPC will cease sending any further reminders.

Q 4.   To which email ID & mobile number are communications sent by CPC?

Ans. CPC fetches the email ID & mobile number from the information provided by the assessee while filing the return. This information is used to send communications letters pertaining to orders and various other communications

Q 5.   After the processing of my return is completed in CPC, how will I be notified?

Ans. After the processing of ITR-V is completed in CPC, assessees are intimated with the communications letters (orders) in the form of

      a. Email,

      b. SMS (notification only) &

      c. Print (for emails which fail / bounced and orders which result in demand)

Q 6.   I have not provided a valid email address and / or mobile number while filing my return, how will I rectify this?

Ans. CPC sends orders and various other communications to the email ID & mobile number provided in the ITR. If this happens to be an invalid / incorrect or email ID or mobile number doesn't exist, then the email and/or SMS would fail; however, if the email ID and/or mobile number provided by the assessee is valid, but doesn't belong to the assessee, then all emails & SMS would still go out to the same email ID & mobile number given in the ITR-V.

In order to update the mobile no. or email ID, assessee will have to login to their Efiling account and make the necessary corrections, and then place a resend intimation request to get the orders to the updated email ID.

Alternatively, assessees can call CPC Customer Service Toll free no. 18004252229 and request for a resend request.

Q 7.   If my mailbox is full and have not received the intimation by email, how else can I get the intimation letter?

Ans. If your mailbox is full, you will not receive any email communication from CPC and it would result in "delivery failure" or "bounced mail". Under such circumstances, assessees will receive the orders by print.

For all order us/s 143(1) having outstanding demand, intimation is served to assessees by both email & print, along with the notification SMS.

For refund & no demand, no refund cases (NDNR) of orders u/s 143(1), assessees who have given a valid email ID & mobile number will receive the intimation by email & notification via SMS.

For all types of orders u/s 154, intimations are sent by both email & print.

Q 8.   What is the procedure to place an intimation resend request?

Ans. There are two ways an assessee can place an intimation resend request –

a. Efiling - Assessee can use the Efiling site to place a resend request.

b. CPC Customer Service - Assessee can call CPC toll free no. 18004252229 and request for a resend request.

Note: Resend requests can be placed for Income Tax Returns processed out of CPC only. There is no limit to place a resend request by email; however, an assessee can place a maximum of 2 times for print intimation (by post).

Through Efiling, an assessee can place intimation requests for orders only; however, CPC Customer Service team can take resend requests from assessees pertaining to all communications processed out of CPC.

Q 9.   I have received the SMS, but have not received my intimation/order by email yet. When will I receive this?

Ans. If an assessee has not provided a valid email address while filing the ITR-V, the email would fail (bounce) and the order will be sent by print.

It is recommended that you check your spam/trash mailbox often to check whether the email sent from CPC is moved to this place. This happens due to company's or administrator's setting and if you have the privilege to add this email to the trusted source, all future communications from CPC would directly come to your inbox.

You will not be able to see the PDF attachment (communication letter) if you keep the communication sent by CPC in your Spam/trash mailbox. In order to view the attachment, you need to move this email to your inbox first and further, add this email ID as a trusted source list to receive all future communications directly to your inbox.

You can also call CPC Call Center no. 18004252229 for further queries.

Q 10. I have received following communication, what should be my next course of action?

Ans. As given below:

Nature of Communication	Next Course of Action
Demand Follow-up Notice	1. Verify the demand as per the follow-up notice with the intimation order you would have received earlier. 2. Amounts should match, if need further clarification; call up CPC helpdesk 3. If satisfied with response, pay the amount. If not satisfied, you have the option of filing rectification application seeking rectification of mistake in order passed by CPC.
Notice u/s 245 giving an opportunity of being heard to the assese when refund due to the assese is sought to be adjusted against any previous outstanding demand.	1. Validate the contents of notice with the intimation Order you would receive in response your income tax return for the relevant assessment year; If you do not have copy of your intimation Order, reach out to your assessing officer, who can furnish copy of same. 2. If you are satisfied with the order, give your consent in writing to your assessing order concurring to this adjustment. 4. If you are not satisfied with the Order, please file a rectification application seeking revision of order raising demand.
Tax Mis-Match Communication	1. This communication is issued to tax payer when there is a mis-match between the tax credits claimed (Tax Deducted at source or Self-Assessment Tax deposited in bank or Tax Collected at source) by him & credits available with CPC as declared by the tax deductor or details received thru the bank. 2. This mis-match can be on account of mistake committed by the tax payer while filing income tax return or deductor or non-filing of TDS return by tax deductor. 3. If there is typo error made by you while filing your income tax return, you have the option of filing a revised return or on receipt of intimation order from CPC, you can also file a rectification application, seeking rectification of mistake committed by you. 3. If there is an error by the deductor, you would need to reach out to him & request him to file his TDS return, if not already filed or file a revised return rectifying his mistake.

Nature of Communication	Next Course of Action
Order issued intimating core defects in the return of Income filed	1. Orders are issued intimating core defects in the return of income when the return of income filed by the tax payer has defects as laid down by the Income Tax Act, 1961. 2. Order requires Tax Payer to file a new Income Tax Return rectifying the mistakes as detailed in the order, else return of income filed earlier would be treated as null and void. 4. The new income tax return can be filed using the efiling portal https://incometaxindiaefiling.gov.in/ and using your login credentials and validation checks as provided in the order.

Notices under Section 245

Q 1.   What is the further proceeding with the Sec. 245 Notices?

Ans.   Assessee as to Contact Local Authority for further proceedings within due date.

Q 2.   Why is demand raised due to tax credit mismatch, even though I have claimed Tax as per form 16/16A/26AS (AT, SAT, TDS and TCS)?

Ans.   Following could be the reasons

- Tax Deducted amount has not been deposited by the Deductor
- Deducted Tax has been deposited after the return processed by the deductor
- Tax Deposited Partially by the deductor
- Tax Deposited under Wrong PAN by the deductor
- Taxes paid under wrong minor/major head
- Taxes paid for the Incorrect Assessment Year
- Partial Tax Paid/Taxes is not as per Tax claiming / order
- Tax Credit Claimed under incorrect ITR Schedules
- As per Form 26 AS Tax Credit Status shows other than F (Final).

Please revisit Form 26AS and Rectify as per collections by filing Revised/Rectification Return.

For further clarification please call CPC Customer Care No.1800 425 2229

Q 3.   Assessee is asking Demand Order, he did not have any demand order for the respective year?

Ans.   For the CPC Demand we are re-sending Demand Order once again, however for the Demand Pertaining to AO, requesting Assessee to Contact Local AO.

Arrear Demand Portal

Q 1.   What is Arrear Demand Utility?

Ans.   The excel upload facility to notify any Demand outstanding against the PAN of an

Assessee to the Centralized Processing Center (CPC) of Income Tax Department (ITD),

Bangalore is called Arrear Demand utility.

Q 2.   Arrear demand relating to which order passing date should be uploaded in the portal?

Ans.   Arrear demand not already paid/recovered/adjusted related to the order passing date on or prior to 31/03/2010 can be uploaded in arrear demand portal using excel utility. Arrear demands which are created after 31/03/2010 on AST shall get reflected into the CPC accounting system automatically through the CPC-AST interface and the AOs need not upload such demands through the excel utility. However, demands created by the AOs manually and outside AST for

example due to processing through TMS, scrutiny assessment completed manually outside the system etc. shall have to be uploaded to CPC through the excel utility.

Q 3.   When can I upload the Arrear Demand details into the Portal (URL below) by using the utility?

Ans.   As soon as the amount of demand against a PAN is determined as payable and has not already been paid / recovered / adjusted, the same can be notified to CPC through the Portal using the utility provided for this purpose. Notification to CPC is to be made only once (provided the same has been accepted at CPC). If there is any change to the amount of demand, the procedure as mentioned in the point number 5, Annexure D: "Steps for reversal & changes to demand already uploaded" is to be followed. Once notified, such arrear demand is adjusted against a subsequent refund processed at CPC.

Q 4.   What is the URL for me to login to the Arrear demand utility?

Ans.   The URL of the site is http://cpcsso.incometax.net and can be accessed by all AOs on TAXNET similar to itaxnet.

Q 5.   Is there any limit on the Demand amount to be uploaded?

Ans.   There is no limit for the Demand amount to be uploaded or notified to CPC. However, Demand would be adjusted by CPC subsequent to its notification and acceptance, only if there is return processed and a Refund is payable and even here, adjustment can be made only to the extent of refund.

Q 6.   What is the mode of notification on the portal for arrear demand to CPC?

Ans.   In the Portal, the AO's would have to upload the arrear demands using the excel utility after downloading the same from the CPC portal. The URL of the portal as mentioned earlier is http://cpcsso.incometax.net. The excel file needs to be imported into XML file and then uploaded.

Q 7.   What is the Amount to be entered? Should it include the Interest u/s 220(2) calculated till date of uploading?

Ans.   The Amount entered under 'Demand Amount' should be the exclusive of the interest u/s 220(2) and should only state amount of the demand. The amount under 'Interest computed u/s 220(2)' should be for Interest u/s 220(2) calculated till the date specified under the column "Interest calculated date". Hence, the demand and interest u/s 220(2) are to be entered in separate columns.

Please note that in case, CPC is adjusting the demand against a refund to be issued, the interest u/s 220(2) beyond 'interest calculated date' will be computed at CPC up to the date of such arrear demand adjustment and recovered, provided the demand against interest is not already paid.

If, the section code in the relevant column is 220(2) then the amount of demand is understandably only due to interest u/s 220(2) and, therefore, the amount of demand should be written in the column "TOT NETPAYBLE" in the manual sheet which is a column for the net demand amount and the interest u/s 220(2) column "INT220" should be left blank.

Q 8.   Will every AO have a unique login & password for logging into the portal?

Ans.   Yes. Each AO can have a user-id & password as desired and this would be the same as the user name & password in the AST system.

Q 9.   Is there a process to hold a Demand at CPC, which is already uploaded and notified to CPC?

Ans.   No. The system cannot hold a demand as the Refund processing and Arrear Demand

adjustment is automated and cannot be withheld.

Q 10. What are the mandatory fields to be populated while uploading Arrear Demand information and notifying CPC?

Ans.   In the excel utility, the standard excel has the same fields as the ADCR file in AST and the number of fields is 41. The data from ADCR in AST and the demands in TMS is directly imported in the standard excel format by the utility. In the manual sheet, the data entry is required to be made in the excel sheet manually.

The following fields are mandatory in the manual sheet of excel utility (All the mandatory fields are marked red in the manual sheet).

> (1) SL.NO
>
> (2) PAN
>
> (3) Asst Yr (For example 1998-99)
>
> (4) Section
>
> (5) Order date (Important to note that the format of date is yyyy-mm-dd, for example,
>
> 2009-03-14)
>
> (6) TOT NETPAYBLE (Which is actually the demand amount excluding the interest u/s 220(2).
>
> (7) INT220 (Interest u/s 220(2), if any)
>
> (8) Source (i.e. Source of data, for example, MNL for Manual, IRLA for AST demands
>
> and TMS for demands due to TMS.)

After merging the three excel sheets and collecting the output in "Arrear Demand" sheet, the entire data is available in a format fit for creating the XML and uploading to CPC accounting system. However, there are certain mandatory fields in the "Arrear Demand" sheet format also which are marked red.

The mandatory fields are as under:

> 1) PAN
>
> 2) Assessment Year
>
> 3) Schedule Type (It is a derived field depending upon the section)
>
> 4) Demand Type (It is a derived field depending upon the section)
>
> 5) Section Code

6) Date of Creation of demand

7) Date of service of demand

8) Demand amount

9) 220(2) Interest

10) Interest Calculated Date

11) Source of Data(IRLA/TMS/MNL)

12) SL.No (Serial Number)

Q 11. How do we know if the Demand is adjusted at CPC?

Ans.   If the Arrear Demand as notified and accepted is subsequently adjusted at CPC, the transaction against the PAN will be reflected as a Minor Head 400 challan payment through Tax Payer Payments (OLTAS) and will be visible in the OLTAS system providing information on the same.

Q 12. How do I know if Arrear Demand upload has been successful and accepted for processing / adjustment at CPC?

Ans.   In about 1-2 days after uploading the file of Arrear Demand as per steps mentioned in this document, log into the portal and check in the 'History' option for the 'Number of records accepted' and 'Number of records rejected' which will provide information on the acceptance or otherwise of individual records by CPC. Generation of a DIN (Demand Identification Number) by CPC system is confirmation of acceptance of the Arrear Demand, for any future processing of the same at CPC. DIN information will be available within the file used for updating the portal, if accepted and posted at CPC.

Q 13. Is there any demand AO should not upload?

Ans.   Yes, demands that have been stayed or installments have been granted by the AO or any other higher authority should not be uploaded. This is because the CPC accounting system does not have information about the stay or installment scheme and any refund would be automatically used to adjust this demand. This may lead to violation of stay or installment granted by AO or Higher Authorities. Further, the block assessment demands and wealth tax demands cannot be uploaded. The utility also does not support the TDS arrears. Demands without PAN also cannot be uploaded.

Q 14. Is there a time limit for upload?

Ans.   The time limit is as fixed by the CBDT instruction.

Q 15. Will the CPC system adjust the arrear uploaded by AO against refund arising in AST system?

Ans.   No, The CPC System would ONLY adjust arrears against refunds arising in the CPC since it does not have any information about refunds arising in AST system.

Q 16. What about adjustment of arrear demand in AST – will that continue?

Ans.   Yes, The AO has to adjust the arrear out of refunds arising in AST system. However, if

the AO does not deposit the RO and adjustment challan with RBI / SBI and therefore, the adjustment does not appear as cash collection in OLTAS as Minor Head '400' payment the CPC system will not be able to reduce / square off the arrear by the extent of the adjustment challan. Therefore, it is critical for the adjustment RO to be deposited at RBI / SBI with the assessee PAN and AY mentioned clearly.

Q 17. Can the AO combine arrears of various AYs and upload?

Ans.   No, the AO has to enter separately for each AY and for different types (IT, FBT etc.).

Q 18. Will CPC system compute 220(2) interest for arrear demand from date of demand notice for each entry?

Ans.   No, it is the responsibility of the AO to compute 220(2) interest till date of upload of arrear demand or date of calculation of 220 (2) which is specified by AO at the time of upload whichever is later. The CPC system will calculate 220(2) as per law and various CBDT instructions only from the date of upload of arrear into the CPC system or date of calculation of 220 (2) which is specified by AO at the time of upload whichever is later.

Q 19. Will CPC system accept arrear demand without PAN?

Ans.   No, PAN is a mandatory field. Therefore, it is suggested that the AO should maintain a

Separate record of all such arrear demands where there is no PAN. Such demands should be collected or reduced by rectification or verification of collection, as the case may be, to slowly eliminate all such entries. Alternatively, the correct PAN should be identified and then the arrear record should be updated into the CPC system.

Q 20. Is the CPC arrear accounting system a substitute for the A&DCR and can the manual A&DCR be done away with?

Ans.   The primary objective of the CPC arrear accounting system is to provide a mechanism to the AO to intimate the CPC about arrears of any taxpayer mainly for the purpose of adjustment of such arrears against any refund arising for that taxpayer in CPC in case of processing of any electronically filed return or a paper return of Karnataka or Goa. The CPC has concurrent jurisdiction for the purpose of processing of such returns under section 143(1).

Therefore, the CPC arrear accounting system is NOT a substitute for the A&DCR and the A&DCR has to be mandatorily maintained and updated each year by the AO as per CBDT instructions. The CPC arrear accounting system does not contain all the fields /columns of the A&DCR since as mentioned above the objective is different. However, the fields uploaded by the AO would be available in the CPC staging database.

However, the AO can periodically update and reconcile the CPC arrear accounting system with the manual A&DCR so that an accurate electronic repository of all arrears can be established.

Q 21. Is the CPC arrear accounting system, a substitute for IRLA?

Ans.   IRLA is a part of ITD application and has a different purpose. However, if ALL AOs systematically and accurately transfer ALL arrear entries into CPC arrear accounting system (subject to the limitations as mentioned in points m) and s) above), then an accurate electronic repository of all arrears can be established.

Q 22. What would happen if AO does not upload the arrear demand to CPC at all or within the time specified?

Ans.   All refunds arising in CPC are automatically issued through the refund banker after a mandatory hold period of 42 days if the refund amount exceeds Rs 5,000 (or any limit as specified by CBDT as the maximum refund amount that can be issued without the requirement of verification of arrear demand). Within this period if any arrear demand for that taxpayer is uploaded then the refund would be adjusted against the arrear demand. If the arrear demand is not uploaded to the CPC arrear accounting system within the period of 42 days then it shall be assumed that there no arrear for that taxpayer and the refund will be issued. However, if the arrear is uploaded after issue of the refund or after the hold period of 42 days then the arrear can be adjusted only against any future refund that may be determined at CPC.

Q 23. Will the arrear demand be adjusted if the refund arising for the taxpayer at CPC is below Rs 5,000?

Ans.   Yes, in case of any refund below Rs 5,000, if any arrear demand is already uploaded in

CPC then the demand would be adjusted against that refund. However, since there is no hold period for such refunds, in case there is no arrear demand entry in the CPC arrear accounting system, the refund would be automatically issued without awaiting arrear demand upload by AO.

Q 24. Can the AO modify or reverse the arrear demand uploaded by him?

Ans.   Yes, if the demand has not been adjusted against the refund, the AO may modify/reverse the amount following the procedure outlined in the point number 5, Annexure D: "Steps for reversal & changes to demand already uploaded".

Q 25. Can the AO reduce the arrear demand uploaded by him after adjustment of the demand against a refund is already executed at CPC?

Ans.   No, at the moment this is not possible, since it involves a complex reversal of accounting entries, rectification of the order under which refund was issued and also reversal of 220 (2) that may have been computed at CPC. Since this scenario is very complex, the CPC system would reject any such reduction of demand that has already been adjusted.

Therefore, the AO has to be extremely careful while determining the final and accurate arrear demand position for each taxpayer and only thereafter should he upload the arrear demand to CPC.

Q 26. What is Reason code 20, 21

Ans.   While downloading the file or record, latest record for the corresponding assessment year should be downloaded, which should not include reason code 20 or 21 for a given case all the uploaded records are errored out with reason code 20 or 21,no records should be displayed in the downloaded file for that case.

This should be for both file based downloading and pan record based downloading.

Q 27. What is Open Demand for a PAN (Under Development)?

Ans.   This is a new requirement which is under development. The AO who logs into the Arrear Demand Portal, they will have a provision to check the outstanding demand (Open Demand) for a given PAN number based on Assessment Year wise. It has the details like Total Demand

Identified, RO Adjustments (if any), Applied Collections (if any), Provisional Interest Amount (if any) and finally Current Balance Due Amount etc.

Q 28. Is it possible to download single data instead of bulk, what is procedure for the same?

Ans.   Once the RO (Range Officer) logs in to the Arrear Demand Portal, that RO will has to click on submit button to view the AO's under him.

Once RO selects a particular AO's radio button and clicks on File download button, the User can be navigated to the following screen, where the user can download all the records or a pan wise record download.

Screen 1 : Download All Records

Screen 2: Particular Record Download

In the above Screen 2, if we give a PAN number and clicks on Submit PAN button, you will get the details in a link. If you click that link you will get the single record download.

Q 29. What is the frequency of transfer of Data from Efiling Administrator to CPC?

Ans.   Frequency of data transfer from Efiling Administrator to CPC is as under:

Data	Frequency
ITR Control data - from efiling for the returns filed	Daily
Approved Returns - Processing approval after TDS/Challan match/mismatch	Fortnightly
Original, revised, rectification ITR data	Fortnightly
Refund reissue, intimation re-send requests	Daily
User profile data	Daily

Q 30. What is the frequency of transfer of Data from CPC to e-filing Administrator?

Ans.   Frequency of data transfer from CPC to Efiling Administrator is as under:

Data	Frequency
Processing status of ITR(Initiation of 154, declaration of Defective, Processing completion of Original/ Revised/154, Rejection of 154 request, Transfer of ITR control to AST) , refund status (all into efiling processing status)	Daily
After processing of ITR, order's Control info goes into efiling processing status	Daily
ITRV rejection/Acceptance into efiling processing status	Daily
Acceptance/Rejection of Intimation resend / refund re-issue requests	Daily
Outstanding Demand feed	Monthly

OLTAS

Q 1.   How does an AO claim a challan lying locally (Within RCC)?

Ans. Challan not having valid PAN/TAN is reported as suspense challans. Local suspense challan or challans with valid TAN/PAN can be claimed by AO. For details please check _OLTAS Instruction No 6_ available at i-taxnet. Please follow the steps given below:

- Login into the OLTAS menu from a user having AR_ITOAC role and follow the path: login to PDC=>OLTAS=> Maintain Challan --> Challan Details

- Give suitable query criteria to fetch Challan.

- Update the TAN/PAN field with a valid TAN/PAN of your jurisdiction.

- Verification/validation of claimed challan is essential.

Q 2.   How does an AO/DO verify a challan claimed by AO locally?

Ans. Local Suspense Challan Verification can be done by DO/AO based on Challan Amount. DO need to verify challans of amount more than 5 lacs. Local valid PAN/TAN challan verification is done by AO1 and AO2. Please follow the steps given below:

- Login into the OLTAS menu from a user having AR_TAS_DO/AR_ITOAC role and follow the path: Login to PDC=>Processing --> Challan Verification

- Verify the challan or reject the challan . TAN/PAN will be updated in OLTAS only after getting the verification

Q 3.   How does an AO claim a challan Globally (Across RCC)?

Ans.   Global Suspense challan can be claimed by Inspector (upto 1 lac)/AO. Global challan having valid TAN/PAN can be claimed by AO. Challan deposited in the current financial year cannot be claimed globally. Depending on challan amount, AO or Range incharge has to verify that challan. Please go through *OLTAS Instruction No 39* for global suspense and *OLTAS Instruction No 40* for valid PAN challan claim available at i-taxnet for more details. Please follow the steps given below:

- Login into the OLTAS menu from a user having AR_TAS_INS /AR_ITOAC role and follow the path: Maintain Challan --> Global Challan Claiming

- Give the CIN, major head and amount to fetch Challan.

- Enter New TAN/PAN and save it.

- Verification/validation of claimed is essential.

Q 4.   How does an AO/Range verify a challan claimed by AO globally?

Ans.   Global Suspense challan Verification will be done by Inspector, AO and Range Incharge depending upon challan amount. Range head can verify challans of amount >5 lacs. Global challan having valid TAN/PAN Verification will be done by AO1 and AO2. Please follow the steps given below:

- For AO, Login into the OLTAS menu and follow the path: Processing --> Challan Verification and press button "Verification of globally Claimed Challan"

- For Inspector and Range Incharge, Login into the OLTAS menu and follow the path: Maintain Challan --> Global Challan Verification.

- Verify the challan or reject the challan

Q 5.   How a Challan can be migrated locally (within same RCC)?

Ans.   Challan lying with some other AO in same RCC can be migrated by PAN - AO by using Local Migration Functionality. Please follow the steps given below:

- Login in PDC=>Go to OLTAS->Maintain Challan-> Challan Details.

- Enter the CIN select 'All' option and query for the desired challan.

- Check the 'Migrate Challan' checkbox and Save the changes.

Q 6.   How a Challan can be migrated Globally (Across RCC)?

Ans. Challan lying in some RCC other than its PAN RCC can be migrated by AO to its PAN RCC using Upload Challan of migrated PAN screen. Please follow the steps given below:

- Go to OLTAS-> Maintain Challan-> Upload challan of Migrated PAN.

- Enter the PAN and press 'MIGRATE CHALLAN' button.

- The required flags are set and after 2-3 days, the challan will be visible in the jurisdiction of the AO to which the PAN belongs.

NOTE: Challans pertaining to last financial year are automatically migrated through scheduler.

Q 7.   How can a correction be done by AO in a Challan?

Ans. AO can make correction on the suspense challans or Challans lying under his jurisdiction from Challan Detail Screen. For details pse go through _OLTAS ption No 6_ available at i-taxnet.

Following correction can be made by AO:

- PAN

- Assessment Year

- Minot head Code

- Major head Code

Please follow the steps given below:

- Go to OLTAS-> Maintain Challan-> Challan Details.

- Select "Invalid data requiring correction by AO/DO" option or "Valid data requiring correction by AO/DO" option depending upon value of Post Flag and query for the challan.

- Press the 'Correct records' button and make the required corrections in challan, enter remarks and save the record.

Q 8.   How can an AO/Range/CIT/CCIT view his collection in OLTAS?

Ans. Field formations can view collection figures through the screen. They can get summary as well as details of challans falling under query criteria. Please check   _OLTAS Instruction No 31_ available at i-taxnet for more details. Please follow the steps given below:

- Login to BCP RCC=>OLTAS=>Queries=>OLTAS 31 PAN based collection.

- Enter period and press execute query

This screen shows list of high value suspense refunds also. Details of challans can be exported to excel sheet for further sorting etc.

Q 9.   How can a Regular (400) challans be posted manually in AST ledger through OLTAS to adjust against a demand.

Ans.   Minor Head 400 Challans can be Posted manually by AO. Only those Challan can be posted where amount in challan does not matches with the net demand amount. In case of manually issued TMS refunds, refund details must be uploaded in AST before posting such challans to avoid getting errored out. Please follow the steps given below:

- Go to OLTAS->Maintain Challan->Manual posting of 400 challans.

- Enter the Query criteria and press execute button.

- Click on the check box provided in front of the specific record which will automatically be posted to Ledger.

Q 10. How to get a list of 500 top taxpayers (Advance, TDS, Self Assessment Tax) wise?

Ans. CIT can get a list of 500 top taxpayers and Range in charge can get a list of   100 top taxpayers through the screen. Please follow the steps given below:

- Login to BCP=>OLTAS=>Queries=> List of top taxpayers.

- Select category , Minor Head and Quarter upto fields

- Press execute query button, the list will be generated which can be exported to Excel sheet also.

Q 11. How to Claim manual Refunds (RT06) lying in Suspense?

Ans. AO can login to ITD application to claim refunds lying in suspense. Please follow the steps given below:

- Login to PDC=>OLTAS=>Maintain refund =>local Suspense Refund claiming

- Populate valid PAN and press save button.
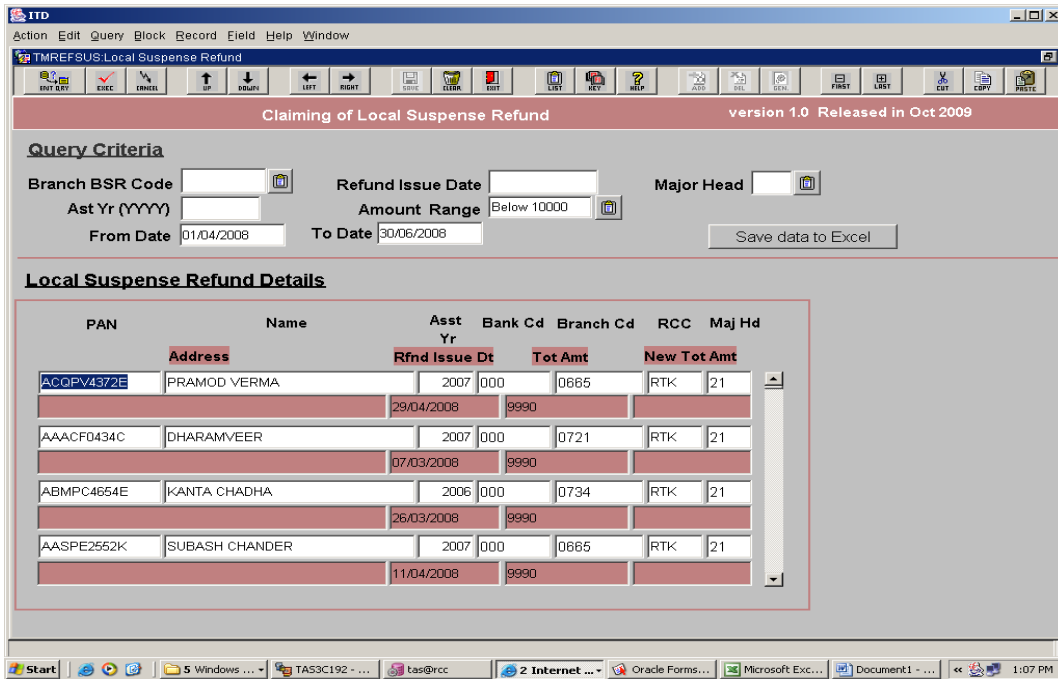
e-TDS Application

e-TDS Application

Q 1.   Whether AO can modify/edit the details of the e-TDS statement?

Ans. There is no provision to edit any details of the statement by AO. If any correction in the statement needs to be done then deductor should file the correction statement.

Q 2.   The deductor has deducted the tax at lower rate/not deducted and system has generated the short deduction defaults. In this case, deductor is not able to ascertain how short deduction default has been arrived at. How to rectify quarterly TDS statement?

Ans. The reason for discrepancy is that deductor might not have entered the relevant field i.e. "Reasons for non-deductions/lower deduction" in the quarterly TDS statement. If it has been deducted at lower rate, the same has to be mentioned in the relevant field in the statement. If such error exists deductor may be asked to file the correction statement.

Q 3.   A number of deductors make the mistake of reporting the date of tendering of the cheque in the e-TDS statement. This leads to mismatch of challan and results in short payment cases.

Ans. Currently, payment date is relaxed by seven days to match the tender date and cheque realization date. Deductors may be advised to check correct CIN particulars from tin-nsdl website. (http://www.tin-nsdl.com)

Q 4.   Is there any way to find out whether the TDS deposited was made in compliance of an order under section 201(1) or voluntarily?

Ans. Yes, the deductor should mention minor head as 200 for voluntary payments and 400 if paid in compliance of an order u/s 201(1).The same can be viewed in a report which can be taken out from "Report for Demand vs. Collection". Navigation for the same is:-

TDS →Reports→Demand and Collection →Report For Demand vs. Collection.

Q 5.   Deductor has quoted wrong TAN, Section Code, Financial Year,Minor head code while paying the challan. How to rectify this?

Ans. Correction in the challan in TDS module ITD application has been on hold, changes in the challan can be done after roll out of CPC TDS application for challan correction mechanism.

Q 6.   Can the AO edit any information in the certificate issued u/s 197 for TDS/TCS lower/no deduction?

Ans. AO can edit the TAN and PAN address information only until the certificate is printed.

Q 7.   The assessee has PAN APMPSXXXXF when he got deduction of TDS. Later this PAN of assessee has been deleted and new PAN AQBPSXXXXD has been allotted and he has used it in his e-filed statement. How can we credit the TDS amount which has been deducted on the old PAN of the assesee on the new PAN?

Ans. The problem can be resolved only by filing correction statement by the deductors replacing old PAN with new PAN.

Q 8.   What should an assessee do in case there are some entries in his Form 26AS that do not pertain to him?

Ans. In case this is on account of TDS/TCS credit, assessee may intimate the deductor/collector. In case this is on account of advance tax/self assessment tax, assessee may intimate his assessing officer.

Q 9.   Can negative ('-') entries appear in Form 26AS?

Ans. If there is any error in the TDS/TCS statements or in the challan details uploaded by the bank and the same has been rectified, the original credit entry will be reversed by way of a debit entry in Form 26AS and a new credit entry (if applicable) will be posted. All the negative entries which are basically contra-entries are shown in parenthesis (brackets).

Q 10. Can Certificate U/s 197for lower/no deduction be issued with zero (0) tax rates?

Ans. Yes, it can be issued.

Q 11. How International taxation charges view the 15CA Certificate in ITD application?

Ans. AO of International taxation in TDS module having role of "AR_INT_TAXATION" can view the 15CA information along with 27Q statement. This role will be assigned by concerned Regional Computer Centre; user may contact RCC for the same.

Q 12. In the International Taxation AO code, challan u/s. 195 is reflected in the oltas data but statement with form 27Q are not reflected under my jurisdiction. What is the procedure to follow up action to access form 27Q in my jurisdiction?

Ans. As per procedure, CIT (INT) charge should nominate one person to execute the role of transferring 27Q TDS statements from one AO code to another AO Code. The nominated person should get the role of AR_XFER_JURIS_INT_TAX allotted from the concerned computer centre. User shall be able to view and process statements once the TANs are transferred to him.

Q 13. How to update the name, category of deductor and address of the TAN holder?

Ans.   Deductor can apply for the updates of TAN details through TIN (FC) vide application form name "Form for Changes for correction in TAN data". Deductor can also send the application to the concerned AO for updating the TAN details. AO can in turn update the TAN details through "TDS-→Deductor → Update Deductor Information"

Q 14. How can the position of outstanding demand in respect of each TAN be obtained from the system?

Ans. Report can be taken out from "Report for Demand". Navigation for the same is:-

TDS →Reports→Demand and Collection →Report For Demand.

Q 15. How to reduce the demand while rectifying the order?

Ans. Currently modification of demand calculated by system is not possible. Processing Original and correction statement from now onwards will happen in CPC TDS

Q 16. How to give credit of challan to any statement to reduce the short payment?

Ans. Claiming of challan through TDS module of TDS application has been put on hold. All these activities will take place in CPC TDS.

Q 17. Corrections have been filed by deductor but it is not reflecting in the system?

Ans. Processing of Correction statement will take place in CPC TDS and hence the same is not getting processed in ITD application.

AIR and CIB

AIR and CIB

Q 1.   What is Individual Transaction Statement (ITS)?

Ans.   A repository of assessee-wise transactions (with PAN) is called ITS. Transactions coming through AIR, TDS returns, CIB & Tax Payment through challan (OLTAS), ITR, FIU and OECD are used to prepare ITS.

Q 2.   Who can access ITS?

Ans. AO, Range in charge, CIT and CCIT can access ITS on jurisdictional basis.

Officers of Investigation wing and Intelligence wing can access ITS all india basis.

Q 3.   Can AO access all ITS under his jurisdiction?

Ans.   No, he can only access the ITS of the PANs selected either through CASS or PANs are in non filer list. However, unrestricted access in respect of PANs falling in relevant jurisdiction is available to Range head and CIT.

Q 4.   What is global access?

Ans.   All India access of ITS, ITR and PAN is called global access. This facility is available for officers of Investigation wing and Intelligence wing.

Q 5.   What are steps involved to access ITS/ITD for intelligence wing /investigation wing?

Ans.   First of all, information of officers (valid Emp No, Name, Designation, RCC) is required to be sent to NCC by the Investigation/Intelligence wing.

Then RCC assigns Application Role according to Designation. After that officer with valid RSA may login to ITD and access ITS using path '->EFS->CIB->ITS->Query ITS'

Q 6.   Can source of income of PAN be known through ITS?

Ans. Yes. Income from business on the basis of business code as provided in ITR as well as NOP as mentioned in 26AS be known.

Q 7.   Can List of organization be generated through ITS?

Ans.   Yes. On the basis of business codes (Income from business) as provided in ITR, list of organization can be reported in excel.

Q 8.   Can CTR of FIU be accessed through?

Ans. Yes. FIU details button may be used to access the CTR.

Q 9.   Who can upload the CIB information in ITD?

Ans. Any officer having application role of CIB Admin may upload CIB information.

Q 10. Is any file format is required to upload the CIB information?

Ans. Yes, data in specified file format only be uploaded.

Q 11. Is there only one file format for all data?

Ans. No, there are 16 compulsory codes and every code has separate file format.

Q 12. Is any software/utility is required to convert the data in standard file format?

Ans. No, data in excel sheet may easily be converted in standard   file format.

Q 13. What are the steps involved to upload the CIB data?

Ans. In compulsory codes, first of all filing agency information(Part A) is uploaded through excel sheet. Then transaction information (Part B) is uploaded through excel sheet. The Part B file is uploaded through night scheduler.

When the Part B information is uploaded, receipt is marked closed. Only after the receipt status is closed, PAN is validated and data is posted to ITS.

If the data is in old format (Like MCX, NSE, etc) , first of all, receipt of data is created through 'Maintain Transaction Receipt' facility. Then Transactions are imported through 'Import Financial Transaction'. After the successful import, transaction receipt is marked closed and data is posted to ITS.

Q 14. How can PAN be populated in Non PAN CIB transactions?

Ans. PAN can be populated in Non PAN CIB transaction using functionality 'Resolve /Update PAN in NON PAN CIB Transactions'.

Q 15. How can PAN be populated in Non PAN AIR transactions?

Ans. PAN can be populated in Non PAN AIR transaction using functionality 'Resolve /Update PAN in NON PAN AIR'.

Q 16. How can list of Non filer be generated for 50 C transactions?

Ans. A Screen Non filer w.r.t 50C is available in ITD under path 'EFS->CIB->CIB Processing'to field authorities, Investigation Wing /Intelligence Wing to access/view and copy in excel.

Q 17. How can list of Non filer be generated for MCX C transactions?

Ans.   A Screen Non filer w.r.t MCX is available in ITD under path –'EFS->CIB->CIB Processing' to field authorities, Investigation Wing /Intelligence Wing to access/view and copy in excel.

Q 18. How can PAN be searched for Non-PAN transactions?

Ans.   For Manual PAN search, CBN facility is available to Investigation /Intelligence wing.

Q 19. How can Non-PAN data be processed and disseminated to field authorities?

Ans.   As the Non PAN data is in large volume, it can be processed in Batch Mode only. There are following steps to disseminate the data;

- Standardization of Transaction
- Party Building
- Case generation
- Dissemination to Range/AO.

Q 20. How can AO knows that ITS is available for the PAN under his jurisdiction?

Ans.   When the AO access the scrutiny cases in AST, There is flag which shows ITS is available or AO can view the ITS using Path ->EFS->CIB->ITS->Query ITS.

i-taxnet

i-taxnet

Q 1.   What is i-taxnet?

Ans. i-taxnet is a web-enabled application which can be accessed by the members of the Income Tax Department through a web browser. This intranet application is deployed at the Primary Data Centre (PDC), New Delhi and is available on the existing Income Tax network (TAXNET). The functions of main modules of i-taxnet are as under:

- 'Messages module' for sending messages.

- 'Workgroups module' for working of virtual groups with private forums and documents.

- 'Reports module' for electronic compilation and transmission of statistical reports i.e. CAP I report, CAP II report and arrear dossiers

- 'Resources module' which provides online publications, training materials, discussion forums, problem solution forums etc. with facility to capture the experience of officers.

- 'Member's module' which provides online telephone directory, official hierarchy and location hierarchy.

Q 2.   What is the roadmap of i-taxnet for 2013-14

Ans. Changes planned in i-taxnet are:

- Integration of i-taxnet modules (Single sign on for CAP-I, CAP-II and Dossier with integrated hierarchy maintenance)

- Rollout of new CAP-II (Separate report templates for 13 different functions with facility to download xml template, fill it offline and later upload to the i-taxnet)

- Roll out of Non Filer Monitoring System (Business Intelligence Pilot Project)

Figure: Screen shot of new integrated i-taxnet

Q 3.   What are the various statuses of CAP-I and CAP-II reports?

Ans. The statuses of CAP-I and CAP-II reports are:

- Draft: When office at entry level has keyed in the figures and saved the report but not compiled.

- Entered: When office at entry level has compiled the report.

- Pending: This is the status of 'office at report compilation level', when any of the sub-ordinate offices has not compiled the report.

- Pending compilation: This is status of 'office at report compilation level', when all sub-ordinate offices have compiled their reports

- Compiled: When 'office at report compilation level' has compiled his report, which is consolidated subordinates reports.

Q 4.   What are the various statuses of Dossier reports?

Ans. The statuses of Dossier reports are:

- Draft: When office at entry level has keyed in the figures and saved the report but not compiled.

- Pending: When 'office at report compilation level' has not compiled the report.

- Compiled: When 'office at report compilation level' has compiled report.

Q 5.   How to create a new CAP-II report?

Ans. New report can be created by clicking on the button 'New'. In case of 'offices at report entry level' this action can be taken when no report has been entered. In case of 'offices at report compilation level', a new report can be created only if no report has been compiled for that level.

Q 6.   How to create a new CAP-I report?

Ans. Only Assessing officer can create a new report by clicking on the button 'Add'. The new report shows values from the previous month report if a report was entered in the previous month else a blank report is shown. No other office above AO level can create a new report.

Q 7.   How to create a new Dossier report?

Ans. Only Assessing officer can create a new report by clicking on the button 'Add'. The next screen shows all Dossiers of previous quarter along with "Copy" button, by this any previous quarter dossier can be copied to current quarter. The page also shows a "New" button for creating a new report. No other office above AO level can create a new report.

Q 8.   How to edit a CAP-II report?

Ans. Report can be edited by clicking on the button 'Edit'. In case of 'offices at report entry level', this action can only be taken when report has been saved as draft before it is sent for compilation. For 'offices at report compilation level', editing a report means entering a report at that level which will override the reports of the subordinates for compilation purposes. This action cannot be taken if report has already been compiled.

Q 9.   How to edit a CAP-I and Dossier report?

Ans. Edit a report by clicking on the button 'Edit'. In case of 'offices at report entry level', this action can only be taken when report has been saved as draft before it is sent for compilation. 'Offices at report compilation level', cannot edit a report.

Q 10. How to compile a report?

Ans. Compiling a report means sending it for further compilation to the senior. Any report, which has been sent for compilation, cannot be edited. In case of 'offices at report entry level', draft report can be sent for compilation. In case of 'offices at report compilation level', compilation can take place only when all reports of the subordinates have been compiled (pending compilation stage). Clicking the 'Compile' button will submit the report for upward compilation. The report will then be available for seniors.

Q 11. How to override a CAP-II compiled report?

Ans. Any 'office at report compilation level' has the option of either waiting for the report to be compiled from the subordinates or enter its own report. Report will generally be entered at compilation level when the subordinates are delaying entry of report or there are mistakes in compiled report. If the report is entered for an office, which is not at the cutting edge, a warning message will be flashed stating that if report is entered the compiled figures of subordinate offices will be ignored for upward compilation. However if the report is entered the compiled report from subordinates would be ignored and entered report will be used for upward compilation.

Q 12. How to change a compiled CAP-I report?

Ans. Only Assessing officer can enter or edit a report, all other officers can only compile or uncompile a report. The 'office at report compilation level' has to uncompile his compiled report, which will then be available for editing at assessing officer level.

Q 13. How to change a compiled Dossier report?

Ans. Only Assessing officer can enter a report, all other officers can only compile or uncompile a report. The 'office at report compilation level' has to uncompile the report, which will then be available at Assessing officer level for editing.

Q 14. How to see the breakup of any compiled figure?

Ans. The CAP-I and CAP-II reports of offices above entry level, show hyperlink on figures entered. If hyper linked figure is clicked, the breakup of figure for subordinate offices will be displayed till the level of data entry is reached.

Q 15. How to view the report of any subordinate?

Ans. There is a subordinate panel showing status of reports against each of the subordinate office. Clicking on the link 'View Report' next to the office would display the reports of the subordinate.

Q 16. How to take printout of report?

Ans. A link 'Print' is available in all the reports. Clicking on this link will open a printer friendly version of the report, which can be printed for record purposes.

Record Management System (RMS)

Record Management System (RMS)

Q 1.   What is Record Management System (RMS)?

Ans. Record Management System (RMS) has been designed to automate process of record keeping. The system is specially designed to keep ITR bundles in a specified record room. Once the bundles are placed in the record room using RMS then ITRs can easily be tracked. At present RMS is being used at 21 locations. The objectives of RMS are

- To facilitate protection and preservation of records.

- To provide integrity and continuity regardless of changes in personnel.

- To provide low cost and efficient maintenance of records.

- To reduce the possibility of misfiling and misplacement.

- To ensure less time spent on searching of files and documents.

Figure: RMS Dashboard

Q 2.   What are the steps in implementing RMS?

Ans. The implementation steps are as under:

1. Decide the level (AO / Range / CIT /CCIT level) of implementation

- AO level – If RMS is to be implemented at AO level then AO's record room will be the record room for RMS and role of Record Manager can be assigned to AO's staff. Therefore, extra space, additional node and computer are not required. This option is for single AO office.

- Range level – If RMS is to be implemented at range level then a common record room should be identified. One node, one computer and one staff will be required to maintain all records of range.

- CIT level - If RMS is to be implemented at CIT level then a big common record room should be identified. Two nodes, two computers and two staffs will be required to maintain all records of CIT charge centrally. This requirement may vary depending on the number of AOs under the CIT charge.

2. Identify a room in the building that can be made as "Record Room"

3. Appoint a Nodal officer of the rank of AO or above in each building where RMS is to be implemented. Nodal officer has to co-ordinate with DIT (Systems) in the implementation of RMS.

4. Identify Record Managers from the staff to use RMS.

5. Communicate the employee details like name, designation, employee id etc to Local Administrator of your RCC for granting Record Manager's role.

6. Local Administrator will assign the role of Record Manager and map the assessing officer's office which is to be maintained by Record Manager.

7. Record Manager will create record room profile and assign room, rack and shelf to different assessing officer's offices.

8. Record manager will confirm the returns in a bundle and also confirm location where the bundle is to be placed. Record Manager is the main custodian of records and responsible for all records once placed in the record room.

Q 3.   How can I access the RMS system?

Ans. Open internet explorer and enter http://10.152.2.14:88/Itaxnet. A home page will be displayed. Click on "Record Manager" and enter your RMS user ID and password for login.

Q 4.   What are the prerequisites for implementing RMS?

Ans. RMS can be accessed using URL http://10.152.2.14:88/Itaxnet. Only requirement is to create "Record Manager Role". Record room and staff should be identified in a building where RMS is to be implemented. Please refer to implementation steps provided earlier.

Q 5.   Whether RMS can be implemented in any building across the country?

Ans. Yes, RMS can be implemented in any building irrespective of whether Sevottam (ASK centre) is functional or not.

Q 6.   Which ITRs can be captured in RMS?

Ans. All types of returns can be captured and managed in RMS.

Q 7.   Whether old ITRs processed on AST can be placed in record room by RMS?

Ans. Yes, old ITR bundles can be placed in the record room. A request is to be initiated by Record Manager in the software to pull old AST returns for placing them in the record room.

Q 8.   Can RMS use information available in AST module of ITD Application?

Ans. There is no need to enter details of ITRs already entered in the AST module of ITD application. ITR details are pulled along with the Bundles from AST.

Q 9.   Whether RMS can be implemented at AO level?

Ans. Yes, RMS can be implemented at any level from AO to CCIT level.

Q 10. How many RMS users can exists in a building?

Ans. Depending on the volume of work and level of implementation of RMS, multiple Record Managers can be created in a building.

Q 11. What happens if I forget my login password?

Ans. Contact your Local Administrator to reset the password.

Q 12. How long will the user session be active?

Ans. If you do not perform any operation for 10 minutes, the session will expire and you will be logged out automatically.

Sevottam and
Aayakar Seva Kendra (ASK)

Sevottam and Aayakar Seva Kendra (ASK)

Q 1.   What is Sevottam?

Ans. Sevottam is aimed at promoting "Excellence in Service Delivery" through implementation, monitoring and review of citizen's charter and enabling receipt, redressal and prevention of public grievances. At the core of Sevottam is the Aayakar Seva Kendra (ASK) which is a one stop computerized shop for the taxpayers to obtain services promised by the Department in its Citizen's Charter in a time bound manner. In order to achieve these objectives, Sevottam provides for a front office to be backed by re-engineered processes and a new outlook of the personnel so that grievances of taxpayers are not only redressed quickly but also eventually prevented. The first ASK was established at Pune in May 2009. At present there are 141 ASK in operation.

Figure: Sevottam Dashboard

Q 2.   What are the functionalities of Sevottam?

Ans. Functionalities in Sevottam are:

- Dak receipt: Daks of various categories like Appeals, Technical Document, Citizen's Charter, Grievance, Exemption, Administration and others can be received through Sevottam. The due date for resolution of Dak is calculated on the basis of citizen's charter. An acknowledgement slip with unique ASK ack number is also generated.

- Return receipt: Paper returns of different form types can be received through Sevottam. An acknowledgement slip with unique ASK ack number is also generated. This RRR entry is automatically pushed to AST.

- Pre-printed slips: During peak return filing days, Pre-printed slips can be generated in advance. Pre-printed slips generation facility is given to all AOs. Entry of such return can be done by AO as well as back desk users. These slips can be used for the return receipt purpose only. Entries against such returns can be done within 15 days.

- Bulk lot acceptance: Bulk lot number can be generated when a person comes with a bunch of more than 5 returns. Entries against such returns can be done within 15 days.

- Capture action on Dak: Sevottam capturesinformation related to disposal of DAK/Grievance with dispatch and resolution details.

- Enable KYC for out sourced person: A bio-data of out sourced person has to be fed into system. After approval from competent authority, Local administrator generates temporary user ID with password for the outsourced person. Out sourced person can log into Sevottam with limited predefined privileges.

- Monitoring the status of Daks: MIS is available to supervisors to monitor the status of Daks pending/resolved by section diary officers.

- Information centre: Sevottam provides status of Dak, Return and PAN jurisdiction/status.

Q 3.   What is Roadmap of Sevottam for 2013-14?

Ans. Changes planned in Sevottam are:

- Pushing the correction of A.Y., ITR Type of RRRs to AST

- Pushing of Sevottam Bundle numbers to AST

- Pushing rectification requests to AST and fetching the status back

- Showing processing status of Sevottam Returns

- Showing Refund Status

Q 4.   How to access Sevottam application?

Ans.   Sevottam   application   can   be   accessed   by   using   URL http://10.152.2.14:88/Sevottamorhttp://10.152.2.14:88/Itaxnet and click on "Sevottam". In the login page, enter user ID and password.

Q 5.   When user tries to login with his user ID/Password then message "invalid user ID/Password" is displayed.

Ans. The user is trying with incorrect user ID or Password. User ID is a six digit employee code XXXXXX. There is no 'U' appended to it. If the user does not remember his password then he should contact local RCC administrator for Password to be reset to default. User would be required to change the default password on login.By trying with correct login credentials this problem is resolved.

Q 6.   When user tries to login with his user ID/Password then a message "User Role not defined" is displayed to user.

Ans. The user employee code is not tagged to any role. User should contact local RCC administrator to tag his employee code with the required role.

Q 7.   Who are Front Desk (FB)/Back Desk (BD) users?

Ans. Front Desk users are TAs/STAs who receive Dak and returns by hand and enter these in Sevottam. Back desk users are also TAs/STAs who receive Daks other than by hand and enter these in Sevottam. Back Desk users also enter returns received against Preprinted Slips and Bulk lots. After generating Dak Distribution Register (DDR) and Return Distribution Register (RDR) all Daks and Returns received by FD/BD are distributed to the concerned section diary officers.

Q 8.   Who are section diary users?

Ans. All officers in the hierarchy from AO and above are section diary users to whom Dak/Returns are addressed.

Q 9.   What needs to be done if the Front Desk user has entered incorrect PAN while Return entry?

Ans. As the Return has been entered with incorrect PAN, the user has to log a ticket in Codesk and provide the scanned copy of ITR received in ASK.

a) If the Return has already been Posted to AST then the concerned AO has to delete incorrect Return from AST after this the Return in Sevottam will be deleted based on the corrections done in AST by AO and the scanned copy provided with the ticket.

b) If the Return is not yet Posted to AST then the Return is deleted based on the scanned copy provided by user with the ticket.

Q 10. What needs to be done if the Front Desk user entered incorrect assessment year while Return entry?

Ans. The Assessment Year for the Return received can be corrected within 15 days in Sevottam as after this the return is posted to AST. If it could not get corrected within this time then user has to log a ticket in Codesk along with scanned copy of ITR received. If the Return has been posted to AST then concerned AO has to correct in AST and after this the correction will be done in Sevottam.

Q 11. What needs to be done if the Front Desk user has entered incorrect Return Type while Return entry?

Ans. The user has to log a ticket on Codesk and attach the scanned copy of Return received. Return type can be original or revised. This will be corrected as per the details provided by user.

Q 12. What needs to be done if the Front Desk user has entered Return as normal Return but it was received in Bulk Lot?

Ans. Normal Return entry will affect assessee as the last date of receipt of Return is over. The user has to log a ticket in Codesk and attach the scanned copy of ITR received. The Return will be deleted from Sevottam and user will be informed to enter the return under Bulk lot.

Q 13. How to delete DAK due to some mistakes in the entry?

Ans. User has to log a ticket in Codesk. The DAK status will be marked as Deleted. This can be traced with the ASK no or under status Deleted in Sevottam by FD/BD users.

Q 14. What needs to be done if the FD user gets message "PAN hierarchy does not exist" message on entering PAN of assessee?

Ans. The user has to contact local administrator to get the hierarchy of PAN AO marked up to CIT and ensure that AO code is also entered for the AO.

Q 15. What needs to be done if the FD user submits Return/DAK but no user designation from his building is populated in list?

Ans. The user has to contact local administrator to get the hierarchy details of the building entered properly.

Q 16. How can the Section Diary (SD) user mark DAK to his Subordinate if there is no designation in the list?

Ans. The Section Diary user has to contact local administrator to update his subordinates in the hierarchy.

Q 17. Why does a temporary user get the message "incorrect UserID/Password".

Ans. Temporary or contract users have to login from "Temporary User" link on the page displayed on URL http://10.152.2.14:88/Itaxnet.

Aayakar Sampark Kendra

Aayakar Sampark Kendra

Q 1.   What is Aayakar Sampark Kendra?

Ans. Aayakar Sampark Kendra is the Call Center Service of Income Tax Department. A toll free no. 18001801961 and short code 1961 is operational throughout the country across all the telecom operators for both landlines as well as mobiles. M/s Sparsh BPO Services Limited is the Service Provider, who is running the National Call Center (NCC) at Gurgaon and Regional Call Centers (RCC) at Jammu, Jangipur, Shillong & Kochi. The then Union Finance Minister inaugurated Aayakar Sampark Kendra and dedicated the Call Center Services of Income Tax Department to the Nation on 14th April 2012.

Q 2.   What are the services provided by Aayakar Sampark Kendra?

Ans. Aayakar Sampark Kendra (ASK) aims to have simple, transparent, direct & user friendly Interaction with taxpayers for dissemination of information by means of Help line toll free no. 18001801961 and short code 1961and via email to ask@incometaxindia.gov.in.The taxpayers get information on the following:-

- Income Tax Return Forms, Wealth Tax Return Forms, modes of filing of returns, assessment jurisdiction.

- Procedure of e-filing of income tax returns, with or without digital signature.

- Country wide facilities for assistance in e-filing of income tax returns & facility to send forms by e-mail and facility for assistance in downloading of various forms/challans and return preparation software.

- Procedure of making tax payment, including e-payment and payment through ATM.

- Answering queries related to information regarding, PAN/TAN applications and/ or challans for payment of taxes.

- Status of Refunds and Procedure of viewing Tax Credit Statement and registration for Tax Credit Statements.

- List of Tax Information Network Facilitation Centers and the PAN Service

- Miscellaneous matters

Other Services;

- To provide the facility for sending Bulk SMS/Bulk e-mails to the tax payers/customers.

- To play an active role in promoting the services offered by ASK.

- To provide such other services as specified by the Department.

Q 3.   What is the manpower at Aayakar Sampark Kendra?

Ans. The manpower in NCC/RCC consists of:

- TRA (Taxpayer Relationship Agent)

- Supervisor

- Quality Agent

- Team Leader

- Project Manager

Q 4.   How to contact Aayakar Sampark Kendra?

Ans. Aayakar Sampark Kendra can be accessed by calling on the toll free number. 18001801961 and short code 1961 which is operational throughout the country across all the telecom operators for both landlines as well as mobile or 0124 243800 (Toll No. India & Abroad).Income tax related queries could also be mailed to ask@incometaxindia.gov.in.

Q 5.   What are the working hours during which CPC call center can be contacted?

Ans. The National Call Centre at Gurgoan and all the Regional Call Centers are operational from 8 AM to 10 PM from Monday to Saturday. There are two shifts: Morning Shift from 8 AM to 3 PM and Evening Shift from 3 PM to 10 PM.

Q 6.   What is the first option available on the IVR?

Ans. The first option available is to select the language preference.

Q 7.   What language options will be available to the caller?

Ans. Calls are mapped to NCC or RCCs based on Caller Identification i.e., STD code, mobile number etc. on basis of which the caller is provided the language options available at the NCC or RCC as per the categorization provided herein below:-

Sl.No.	NCC/RCC	Area	Languages
1.	Jangipur	West Bengal and Orissa.	Hindi, English, Bengali and Odia.
2.	Shillong	North Eastern States, Sikkim Bihar, Jharkhand.	Hindi, English, Assamese
3.	Jammu	J & K, Himachal Pradesh and Punjab.	Hindi, English, Punjabi and Kashmiri.
4.	Kochi	Kerala and Tamilnadu.	Hindi, English, Malayalam &Tamil.
5.	Gurgaon	Rest of India.	Hindi and English.

Q 8.   What are the options available to the caller on IVRS after language selection?

Ans. As per the current Integrated Voice response System (IVRS), the following options are available to the caller in the language selected by him:

<u>English Options</u>

- Press 1 for PAN

- Press 2 for E-filing of IT Return and refunds

- Press 3 for payment of Taxes

- Press 4 for Any other information

- Press 5 to speak with a Tax Relationship Agent

Q 9.   What are the different categories on which an agent (TRA) can give information?

Ans. The agent can provide information on the below categories:

- Income Tax Return Forms, Wealth Tax Return Forms,

- Modes of filing of returns.

- Assessment jurisdiction.

- Procedure of e-filing of income tax returns, with or without digital signature.

- Country wide facilities for assistance in e-filing of income tax returns & facility to send forms by e-mail

- Assistance in downloading of various forms/challans and return preparation software.

- Procedure of making tax payment, including e-payment and payment through ATM.

- Answering queries related to information regarding, PAN/TAN applications and/ or challans for payment of taxes.

- Status of Refunds and Procedure of viewing Tax Credit Statement and registration for Tax Credit Statements.

- List of Tax Information Network Facilitation Centers and the PAN Service

- Miscellaneous matters

Q 10. Whether caller can file complaint(s)?

Ans. The callers may file their complaints via telephonic conversation on the toll free number. 18001801961 and short code 1961. The caller may press option 5 on IVRS after language selection and speak to the Tax Relationship Agent (TRA).The caller is provided a ticket number for each such complaint and he may track or follow up by quoting the ticket number during subsequent call(s).

Q 11. How are queries related to downloading of forms resolved?

Ans. The user has to provide his email ID. The caller is provided a ticket number for such query and the forms are downloaded and mailed to him at the email ID provided by him.

Q 12. What happens if the caller has put forth a query to which the TRA has sought time to reply?

Ans. The TRA shall either call back the caller or send the relevant information to the caller by email and inform him by making an outbound call.

Q 13. What happens if the call was dropped before conversation was completed and ticket number was issued to the caller.

Ans. There is a facility at ASK to make outbound calls and in all cases where calls are dropped before issue of ticket number, the TRAs call back the caller and provide the relevant information sought by the caller.

Q 14. What is the escalation procedure followed?

Ans. If the tax payer is unhappy with solution given at the agent level, or wants to speak to the next level then the call is escalated to a supervisor. If the tax payer wants to escalate it still further then the call is handled by Team Leader and that is the final level of escalation. Also, all the calls made to ASK are recorded for monitoring and training purposes.

RSA Tokens

RSA Tokens

Q 1.   I am a new Officer joining the field after completing training. How to get the RSA Token?

Ans. An application is to be made through your Addl.CIT/JCIT to the CIT (CO) of CCIT(CCA) region with the particulars like Name, Employee Code, Designation, Building Name where posted, Phone no. etc. This application can be made after the Employee Code has been generated.

Q 2.   What is RSA PIN and how to change it?

Ans.   RSA PIN is the first component of the RSA Password which a user knows / remembers and is different from the RSA Code displayed on the RSA Token. While the RSA Code on the RSA Token changes every 60 seconds, the RSA PIN is the constant component. This makes the solution more secured. For details please refer to the RSA PIN Change Manual issued by the Directorate, which is available on the website http://irsofficersonline.gov.in at DG Systems Corner. The PIN can be changed at the link below:

 http://rsaregister.incometax.net/RSASWE/WXUserHome.do

Q 3.   What needs to be done if the RSA Token has got damaged / lost?

Ans. Please contact the CIT (CO) and FMS Helpdesk in this regard. A new token can be issued as per the RSA Token Policy issued by the Directorate, which is available on the website http://irsofficersonline.gov.in at DG Systems Corner.

Q 4.   What needs to be done if the RSA has gone faulty with partial or no display, but with no physical damage?

Ans. In case of RSA token gone faulty user should hand over the token to CIT-CO office and CIT-CO office would hand over new token to user. CIT-CO office may further hand over the faulty token to Helpdesk under proper communication and Helpdesk in turn to log call with PDC team and send the token to Delhi for further replacement.

Desktops & Laptops

Desktops & Laptops

Q 1. My Laptop provided under the 1% incentive scheme, has developed some problem. Whom to contact in this regard?

Ans. As per the directions of the Board, the respective CCITs (CCA) are required to maintain and service these Laptops of the Officers in their respective regions. Please find out the information about the same from the HQ of the CCIT (CCA). In case no AMC is in place for these Laptops, request can be made to the HoD for the specific work/part of the Laptop.

Q 2. My Laptop provided under the 1% incentive scheme, has got stolen / lost / damaged. What to do in this regard? How to get a replacement laptop?

Ans. The Officers are required to maintain the laptop safely. Normally, the replacement is not being provided. Request can be made to CCIT (CCA) for replacement and will be dealt with on a case-to case basis.

Q 3. My computer/desktop is very slow. How to remedy this?

Ans. Please contact FMS Helpdesk and register a request. For proper working of the computers, please follow the "Dos and Donts" issued by the Directorate, which is available on the website http://irsofficersonline.gov.in at DG Systems Corner. If the problem is not resolved, FMS engineer can check the configuration of the computer and if configuration is low, a request can be made to HoD for a new computer / upgrade of configuration.

Q 4. I am a not very tech savvy. Whether any guidelines have been issued for the users to enable them to have a safe and faster computing experience on the computers?

Ans. Please refer to the "Dos and Donts" issued by the Directorate, which is available on the website http://irsofficersonline.gov.in at DG Systems Corner.

Facility Management Services (FMS)

Facility Management Services (FMS)

Q 1.   What is FMS and how to contact them?

Ans. Facility Management Services (FMS) engineers provide services to the departmental users in respect of computers connected to the departmental network namely Taxnet. An online tool Co-desk and Toll-free number (1800110015) is provided to user to register problems being faced on these PCs. A chart providing various options to log calls and the Co-Desk Guide is available on the website http://irsofficersonline.gov.in at DG Systems Corner. User can log calls related to Software issues, Hardware issue, ITD Application issues, Virus issues, RSA Token issues, Printing issues, Network issues etc. Once the call is logged the necessary action is taken by FMS Helpdesk and engineer rectifies the local issues. But if the issue has any dependency on some other vendor like Bharti (for Connectivity to PDC & LAN of building), TCS (for ITD application issues) or Hardware AMC vendor (for PC, Printer, UPS hardware) engineer will log call with necessary Vendor and follow up till rectification. The contact details of all FMS engineers, building-wise, as well as their escalation matrix is available on the website http://irsofficersonline.gov.in at DG Systems Corner.

Q 2.   My FMS Ticket has been closed whereas the issue is unresolved. What should I do?

Ans. Please follow up / check status on co-desk and update from your side so that a ticket is not closed in this manner. If a ticket is closed without being resolved, user may write to CIT (CO) for proper action and also give appropriate feedback in the user feedback survey. Escalation Matrix for the IBM FMS, which is available on the website http://irsofficersonline.gov.in at DG Systems Corner, users may contact the Regional Facility Manager / National Facility Manager for further action.

Q 3.   My FMS Ticket for ITD Application/CPC related issue is pending for long. How to get it resolved?

Ans. As far as tickets pertaining to ITD Application, CPC, etc.; FMS generally forwards the same to the respective Application Team and the complaint is resolved by such teams working under the supervision and control of the Directorate of Income Tax (Systems). In case of urgency of the issue, the same may be taken up with the Directorate through proper channel.

Website & Official e-Mail

Website & Official e-Mail

Q 1.   How to get an email id on the departmental website www.incometaxindia.gov.in?

Ans. The Official web-based email ids are normally available only to the Officers of the rank of Commissioner of Income Tax and above, or officers of the CBDT and its attached offices. Such e-mails have already been created for all eligible officers, which are by official designation. In case of any query, Officer may contact the Directorate of Income Tax (Systems) or write to webmanager@incometaxindia.gov.in in this regard. For official communications all the users have been provided email id on the Lotus Notes email system of the Directorate. For registering for Lotus Notes email, one may register a request with the FMS Helpdesk.

Q 2.   I have some queries regarding website www.irsofficersonline.gov.in. Whom to contact in this regard?

Ans. This website is maintained by the Database Cell of the CBDT. Any query pertaining to this website may be addressed to concerned Officer as per the guidelines provided on this website.

Q 3.   Where to get the latest press releases issued by the Income Tax Department?

Ans.   Publishing of latest events/updates/Media Releases on "What's New" section of the homepage of the website www.incometaxindia.gov.in.

Q 4.   Where are the detailed guidelines pertaining to non-residents provided for the users?

Ans. Country-wise listing of all Double Taxation Avoidance Agreements is provided on this website. Detailed legal provisions for foreign companies and Authority for Advance Ruling are also provided.