आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली – 110055, **New Delhi – 110055**

F.No. 1/20/CIT(OSD)/efiling/Electronic Verification/2013-14	**Dated: 27/12/2016**

To
The Principal Chief Commissioners of Income-tax/ CCsIT (By Name)
Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneshwar/ Bareilly/Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/Hubli/ Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkata/ Lucknow/Ludhiana/ Madurai/ Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/ Pune/Raipur/ Rajkot/ Ranchi/ Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/Vishakhapatnam; and

The Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)
Agra/ Bikaner/ Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/ Muzzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijayawada/ Delhi(CO)/ Mumbai(CO)/ Chennai(CO)/Ahmedabad(CO)/Bangalore(CO)/Bhopal(CO)/ Bhubaneshwar (CO)/ Kolkata(CO)/ Cochin(CO)/ Chandigarh(CO)/ Hyderabad(CO)/ Jaipur(CO)/ Kanpur(CO)/ Patna(CO)/ Pune(CO)/ Guwahati(CO)/ Nagpur(CO)/ Lucknow (CO).

Subject: Viewing of MIS relating to Tax payments made under IDS 2016 and tax payment and TDS claim matching before issue of Form 4 – enhancements of functionalities - Income Disclosure Scheme, 2016 – Reg.

Sir/Madam,

Reference may be made to IDS Instruction Number 1 issued on 24.06.2016 and IDS Instruction Number 2 issued on 01.07.2016. The functionalities of viewing online Form 1, uploading manual/paper Form 1 received by PCIT/CIT, generation of Form 2 for e-Filed/paper Form 1, viewing of Form 3 submitted online and generation of Form 4 for e-Filed/paper Form 1 were made available to PCIT/CIT on the efiling portal of the Income Tax Department.

2. The key changes introduced in this release is the functionality to view **MIS relating to Tax payments made under IDS 2016 and tax payment and TDS claim matching before issue of Form 4. The details of the steps are annexed. Accordingly, the process of reviewing Form 3 or uploading Manual Form 3 and issue of Form 4 have been enhanced. The detailed instructions are given in the user manual enclosed.**

3. The Principal CIT or the CIT is required to **personally** access the portal and use these functionalities in the case of any taxpayer where the Permanent Account Number (PAN) is within his/her jurisdiction by logging in to the E-filing portal. The Principal CIT or the CIT can view the MIS reports both e-Filed and Manual Forms 1 and 3 and Forms 2 and 4 issued by PCIT/CIT by

accessing the E-filing portal using the TAXNET for which a network node and RSA token are pre-requisites. **The URL to be used for this purpose is: https://efilingreports.incometax.gov.in**
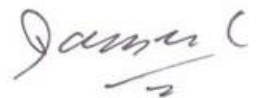
4.   The PCCIT and CCIT in the hierarchy can view the MIS reports for both e-Filed and Manual Forms 1 and 3 and Forms 2 and 4 issued by PCIT/CIT by accessing the E-filing portal in the similar manner using their user ID, password and RSA token.

5.   For any clarifications/ difficulties users are advised to contact the following:
i)   Sh. R.K. Mishra, CIT(CPC) , 09449005568, rkmishra@incometax.gov.in
ii)   Sh. M. Jagadeesan, DD(S), 08762300586, jagadeesan@incometax.gov.in

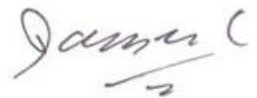6.   This issues with the approval of Pr. DGIT(S).

Yours sincerely,

(Ramesh Krishnamurthi)
Additional Director General (Systems)

Copy to:
1.   The PPS to Chairman, Member(L&C),Member(Inv.),Member(IT),Member(Rev.), Member(A&J)& Member(P&V),CBDT for information.
2.   The PS to Pr.DGIT(S) for information.
3.   The Web Manager, for www.irsofficersonline.gov.in website.

(Ramesh Krishnamurthi)
Additional Director General (Systems)

Instructions to ITD users for IDS, 2016 (Form 3 & Form 4 Validations)

The below instructions are issued with respect to the validations and checks available in e-Filing portal for Form 3 and Form 4 (IDS, 2016).

Form 3:

- Login to e-Filing, Navigate to IDS → View Forms (IDS, 2016).
- User needs to click on the hyperlink at "Receipt No." to view the uploaded Forms.
- Along with the forms, a link "Tax Payment & TAN mismatch details for FORM 3" will be displayed.
- The following conditions are considered while displaying mismatch Details
    - ✓ **If "Amount claimed " is less than "Amount available", then there is no mismatch**
    - ✓ **If "(Amount Claimed) minus (Amount Available)" is greater than Rs. 10/-, then it is considered as mismatch.**
- In case of e-Filed Form 3, the details of **"Tax Payment mismatch"** and **"Invalid TAN/PAN"** shall be displayed. With respect to **"TDS/TCS mismatch"**, the data available with e-Filing is **only for AY 2014-15 to AY 2016-17** and therefore, the same will be matched against the data filed by assessee.
- In case of Upload of manually filed Form 3, the PCIT/CIT can only upload the Form 3 details with matching with tax payments as per OLTAS and valid TAN records.
- The Mismatch details are dynamic and will be further updated in e-Filing portal, based on the subsequent data received from OLTAS or 26AS.
- The mismatch details are displayed under the "Receipt No." as follows.
    - ✓ If details are matched with the database **"Matched with Database"** is displayed
    - ✓ If details are not matched with the database **"Mismatch Exists with Database"** is displayed along with the hyperlink "Click Here for Mismatch Details"
    - ✓ When clicked on the hyperlink the Mismatch details are displayed as a table.

Form 4:

- For issuing Form 4, the ITD user should click on the link **"Issue Form 4"** provided at **"Action"** column under **"View Forms (Income Declaration Scheme, 2016)"**.
- **"Issue Form 4**" shall be enabled only when the following criteria is met:
    If the result of **[***(IDS Tax paid by the assessee as per OLTAS)* **+**
    (*"TDS/TCS claimed by the assessee in Form 3"* AND *"Amount available after considering the consumed status"* **whichever is less**)**]**
    MINUS
    [*Tax liability as per Form 2***]** is greater than -101 & Less than 101.
- The fields in Form 4 will be auto-populated from the relevant information available in Form 1, Form 2 & Form 3 records of the assessee and the ITD user will be able to edit the data, if required. After filling all the mandatory details, the ITD user can click on **"Submit"** for successful submission of Form 4.
- View of issued Form 4 shall be made available under the hyperlink at "**Receipt No.**" of the respective Form 1 record. Path for viewing, IDS → View Forms (IDS, 2016).

Form 3 & Form 4 – Updated User Manual for ITD users

Introduction:

Form 3 shall be furnished by the declarant to the jurisdictional Principal Commissioner or Commissioner for the proof of payment of tax, surcharge and penalty after receiving Form-2.

If the declarant has filed manual Form 3, then the Principal Commissioner or Commissioner shall upload such manually filed Form 3 under ITD login. In case the Form 3 is e-Filed by the assessee then such e-Filed Form 3 will be visible to the Jurisdictional Principal Commissioner or Commissioner.

Process Flow:

The process flow is as mentioned below:

Upload Manual Filing of Form 3:

For uploading manual Form 3 by PCIT/CIT, the process flow is as under:

- Post login, under **"IDS"** menu, a link will be provided for **"Upload Manual filing of Form 3 (IDS, 2016)"**
- Enter the mandatory fields and click on "Continue"

- On Successful validation of above entered details the following form is displayed. User needs to fill all the details and upload the form

FORM 3
CERTIFICATE OF DECLARATION UNDER SECTION 183 OF THE FINANCE ACT, 2016 IN RESPECT OF THE INCOME DECLARATION SCHEME, 2016

✅ Submit   ❌ Exit

| Instructions | Form 3 | Attachments |

Attachments

Notes:

a) Attachment should not exceed 50 Mb.

b) Attachment should be in Pdf or Zip format only.

Attachments:

1   Scanned copy of Form 3 (Attachment):*   [Choose File] No file chosen

✅ Submit   ❌ Exit

- On Successful Upload of the form a success screen will be displayed.

Form 3

Form 3 has been uploaded successfully. Transaction ID is: 1000713404 .

The uploaded Form 3 can be viewed under the "Receipt No." link of respective Form 1 details. The path will be "IDS--> View Forms (Income Declaration Scheme, 2016) --> Click on the "Receipt No." of respective Form 1 records for which Form 3 has been uploaded

Notes:

- The tax payment details (BSR Code, Date of Deposit, Serial Number of Challan and Amount) entered in Form 3 will be validated against the OLTAS data before accepting the upload of Form 3.
- If the tax payment does not match then Error will be shown and the details will have to be corrected. If tax payment still does not match then taxpayer has to be contacted or only the Matched Tax Payments may be uploaded as part of Form 3.
- The TAN/PAN entered in Table B- "**Details of claim of credit for Tax Deducted at Source/Tax Collected at Source (TDS/TCS)**" will be validated against the TAN/PAN database before accepting the upload of Form 3.
- If the TAN/PAN is not valid then Error will be shown and the details will have to be corrected. If TAN/PAN is still not validated then taxpayer has to be contacted or only the TDS entries with valid TAN/PAN may be uploaded as part of Form 3.
- Multiple "Form 3" can be uploaded.
- As per Instructions issued by CBDT, taxpayer has to provide complete details of Tax payments and TDS claims in the latest Form 3 irrespective of the fact that he has already uploaded a Form 3 earlier i.e. the details to be filled in Form 3 has to be cumulative.
- **Accordingly, the latest Form 3 shall be considered for auto-populating the tax details in Form 4.**

View Form 3:

For viewing manual Form 3 by PCIT/CIT, the process flow is as under:

- Login to e-Filing, Navigate to IDS → View Forms (IDS, 2016).
- User needs to click on the hyperlink at "Receipt No." to view the uploaded Forms.
- Along with the forms, a link "Tax Payment & TAN mismatch details for FORM 3" will be displayed.
- The following conditions are considered while displaying mismatch Details
    - ✓ **If "Amount claimed " is less than "Amount available", then there is no mismatch**

And

✓ **If "(Amount Claimed) minus (Amount Available)" is greater than Rs. 10/-, then it is considered as mismatch.**

- In case of e-Filed Form 3, the details of **"Tax Payment mismatch"** and **"Invalid TAN/PAN"** shall be displayed. With respect to **"TDS/TCS mismatch"**, the data available with e-Filing is **only for AY 2014-15 to AY 2016-17** and therefore, the same will be matched against the data filed by assessee.
- In case of Upload of manually filed Form 3, the PCIT/CIT can only upload the Form 3 details with matching with tax payments as per OLTAS and valid TAN records.
- The Mismatch details are dynamic and will be further updated in e-Filing portal, based on the subsequent data received from OLTAS or 26AS.
- The mismatch details are displayed under the "Receipt No." as follows.

    ✓ If details are matched with the database **"Matched with Database"** is displayed

Details Of Receipt Number - 100371830161216			✕
PAN	PERHA8001W	**Form**	Form 1
Filing Type	Original	**Receipt Number**	100371830161216

Date	**Form Name**	**Download**
12/12/2016	FORM1	Form Attachment
20/12/2016	FORM2	Form
20/12/2016	FORM3	Form Attachment
20/12/2016	FORM4	Form

Tax Payment & TAN mismatch details for Form 3

Tax Payment & TAN Details :   Matched With Database

💡 **Note :**
- Mismatch is displayed for TDS data from AY 2007-08 onwards.
- **For TDS/TCS data prior to AY 2007-08, kindly verify the data.**

    ✓ The Tax details are matched with OLTAS data.

    ✓ The TDS/TCS details are matched with the e-Filing database after considering the consumed status.

    ✓ If the Tax/TDS/TCS details filed by the assessee are not matching with the database then **"Mismatch Exists with Database"** is displayed along with the hyperlink "Click Here for Mismatch Details"

Details Of Receipt Number - 100354970101116

PAN	AAAHA3000F	Form	Form 1
Filing Type	Revised	Receipt Number	100354970101116

Date	Form Name	Download
10/11/2016	FORM1	Form Attachment
10/11/2016	FORM2	Form
10/11/2016	FORM3	Form Attachment
10/11/2016	FORM4	Form

Tax Payment & TAN mismatch details for Form 3

Tax Payment & TAN Details : Mismatch Exists With Database
Click Here For Mismatch Details

> 💡 **Note :**
> The Tax Payment details and TDS/TCS details disclosed by the assessee in **FORM 3** are to be verified whether consumed or not.

✓ When clicked on the hyperlink "Click Here for Mismatch Details", the Mismatch details are displayed as below.

Tax Credit Mismatch

TDS/TCS Mismatch Details

S.No.	TAN/PAN	Deductor Name	Year	TDS/TCS Claimed by Assessee	Amount(₹) as per e-Filing (26AS)	Amount Already Consumed out of (6)	Amount Available (6-7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	PERT12345A	VANSH INDUSTRIES LTD.	2015-16	400000	400000	310000	90000

Tax Mismatch Details

S.No.	Challan Claim by Assessee				Data Avaliable in e-Filing			
	BSR	Challan Deposit Date	Challan Number	Challan Amount(₹)	BSR	Challan Deposit Date	Challan Number	Challan Amount(₹)
1	4234567	01/09/2016	1	500000	4234567	01/09/2016	1	300000
2	5234567	01/09/2016	1	500000	5234567	01/09/2016	1	10000

Issue Form 4:

Form 4 is a Certificate granted by the jurisdictional Principal Commissioner or Commissioner after upload of Form 3 by the assessee**.**

- For issuing Form 4, the ITD user should click on the link **"Issue Form 4"** provided at **"Action"** column under **"View Forms (Income Declaration Scheme, 2016)"**.

- **"Issue Form 4**" shall be enabled only when the following criteria is met:
  If the result of
   "**[**(IDS Tax paid by the assessee as per OLTAS) **+**
  ("TDS/TCS claimed by the assessee in Form 3" AND "Amount available after considering the consumed status" **whichever is less**)**]**
  MINUS
  [Tax liability as per Form 2**]"** is (greater than -101) OR (Less than 101).

View Forms (Income Declaration Scheme, 2016)

PAN	
Mode Of Filing	Select ▾
Processing Status	Select ▾
CIT Name	Select ▾
Start Date (DD/MM/YYYY)	
End Date (DD/MM/YYYY)	
Form 1 Status	Select ▾

Search

PAN	Form	Filing Date	Filing Type	Filing Mode	Receipt No.	Status	Action
PERHA8001W	Form 1	16/11/2016	Revised	Manual With PAN	100357260161116	Return Uploaded	Issue Form 4

- On clicking on **"Issue Form 4"**, the ITD user will be able to fill the details in Form 4 as shown below

Form 4 - Certificate of Declaration (IDS, 2016)

FORM 4

[See rule 4(5)]

CERTIFICATE OF DECLARATION UNDER SECTION 183 OF THE FINANCE ACT, 2016 IN RESPECT OF THE INCOME DECLARATION SCHEME, 2016

✓ Submit   ✕ Exit   ← →

Instructions **Form 4**

Declaration

Office of the Principal Commissioner/Commissioner of Income-tax,*	
1) Name and address of the declarant:*	
Flat/ Door/ Block No.*	
Name of premises/ Building/ Village	
Road/ Street /Post Office	
Area/ Locality*	
Town/ City / District*	
State*	Select ▾
Country *	Select ▾
Pincode*	
2) Son/Daughter/Wife	Select ▾ of

3) PAN*			
4) Receipt No. of filing the Declaration*			
Date of filing the Declaration*			

5) Details of Declaration as per the acknowledgment issued in Form-2

S.No.	Assessment year	Amount of undisclosed income declared and accepted	Description of assets where undisclosed income declared in the form of investment in asset*

6) Tax payable on the undisclosed income declared & accepted*	
7) Surcharge payable on the undisclosed income declared & accepted*	
8) Penalty payable on the undisclosed income declared & accepted*	
9) Total Amount payable (6) + (7) + (8)*	

10) Details of tax paid

SI	BSR Code of Bank	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)

11) The declarant shall furnish a proof of transfer of benami property in the name of the real owner on or before 30.09.2017 failing which the immunity from Benami Transactions (Prohibition) Act, 1988 shall not be available.

Date * 01/07/2016

✅ Submit   ❌ Exit

- The fields in Form 4 will be auto-populated from the relevant information available in Form 1, Form 2 & Form 3 records of the assessee.
- The ITD user will be able to edit the data.
- After filling all the mandatory details, the ITD user can click on "Submit" for successful generation of Form 4.
- Below screen shall be displayed to the user for digitally signing the generated Form 4.

👍 Your Form has been generated successfully and the Transaction ID is: 1000713453 .

The generated Form 4 can be viewed under the "Receipt No." link of respective Form 1 details. The path will be "IDS --> View Forms (Income Declaration Scheme, 2016) --> Click on the "Receipt No." of respective Form 1 records for which Form 4 has been generated.

Would you like to Digitally sign the Form 4?	⦿ Yes ◯ No
PAN of Assesse	PERHA8001W
Form	FORM3
Filing Date of Form 3	26/12/2016
Filing Mode of Form 3	Manual With PAN

Download Form 4 PDF

📥 Click to download DSC PDF signing Utility
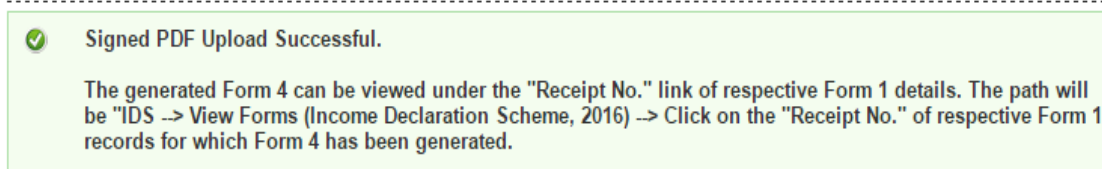
💡 **Steps to Digitally Sign PDF:**
- For Signing using DSC, you would have to first download the DSC PDF signing Utility.
- Extract the contents from zip.
- Generate the Signed PDF file. Follow the instructions in the Utility.
- Attach the generated Signed PDF file.

Note: The generated signature file is valid only for one transaction.

Attach the Digitally Signed Form 4 PDF *	Choose File No file chosen
Email ID	

Upload   Cancel

- Attach the "Signed PDF file" generated using the "PDF Signing utility". The procedure of "Generating Signed PDF" using "PDF signing utility" is explained at the end of this document. Click here for the **"Step by Step Procedure"**.

- Enter the Email id of the assessee who has filed Form 3 (Manually).

  Note: If the assessee has e-Filed Form 3, then the Email id shall be auto-populated from the assessee's profile and it will be editable.

- Click on "Submit" for successful submission of "Signed PDF of Form 4" after filling all the mandatory fields.

- On Successful Submission of signed PDF, the following success message is displayed on the screen.

Success

✅ Signed PDF Upload Successful.

The generated Form 4 can be viewed under the "Receipt No." link of respective Form 1 details. The path will be "IDS --> View Forms (Income Declaration Scheme, 2016) --> Click on the "Receipt No." of respective Form 1 records for which Form 4 has been generated.
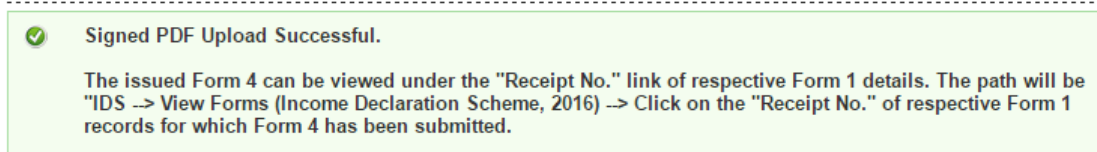
- If the CIT/PCIT user selects "No" for digitally signing the PDF, then the user can attach the manually signed PDF.

Attach the Manually Signed 4 PDF file *		Browse_
Email ID	assesse@gmail.com	
	Upload Cancel	

- Attach the "Manually signed Form 4 PDF File".

- Enter the Email id of the assessee who has filed Form 3 (Manually).

- **Note**: If the assessee has e-Filed Form 3, then the Email id shall be auto-populated from the assessee's profile and it will be editable.

- On Successful upload of Manual Signed PDF, the following success message is displayed on the screen.

Success

✅ Signed PDF Upload Successful.

The issued Form 4 can be viewed under the "Receipt No." link of respective Form 1 details. The path will be "IDS --> View Forms (Income Declaration Scheme, 2016) --> Click on the "Receipt No." of respective Form 1 records for which Form 4 has been submitted.

Step by step procedure to Generate Signed PDF

The Steps to digitally sign the PDF of submitted Form 2 can be explained as follows:

- Download the PDF signing Utility.

- Extract the PDF signing Utility → Right click and Open the JAR file of PDF signing Utility.

- Select a valid PDF File of submitted Form 2 by clicking on "Browse PDF file" button.

- Enter the PAN of the DSC which is registered under e-Filing login.

- Select the type of Digital Signature Certificate (.pfx File/USB token).

- If ".pfx File" is selected, then the user should use the "Browse DSC file" button to select the DSC file and enter the password in "Private Key" field.

- If "USB token" is selected, then the user needs to select the Certificate from the drop down.

- After filling all the mandatory fields, click on "Generate Signed PDF" button to generate the signed PDF.

- The signed PDF will be stored at the same location of original PDF.