



The Chamber of Tax Consultants

Estd. 1926
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Mumbai | Delhi

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Suggestions to consider for Project IEC3.0			
Sr. No.	Area	Broad Suggestion	Explanation
1	Single Website	Merging multiple Portals	There should be no separate website for Income Tax and TRACES - both should be merged. The TRACES website has been robust and hence a similar architecture may be followed for the new Portal.
1	Login	Must be easy but secured	1. Whenever there is a login, information message must be sent on email and Mobile that a login has been done from IP XXX. 2. Option to Login directly through OTP of Aadhar to be given, this will make it more user friendly.
2	Profile Updating	Assessee must know the details of where communication will be sent	1. All correspondence must be done only on the address and mobile number given in the PROFILE. For ease, as soon as LOGIN is done or any service is actioned, a POP UP must show that communication will happen on ___ email and ___ mobile with a Y/N option. If user wishes to change the same, that must first be actioned. Once the Address in the Profile is updated, all the previous correspondence, data to be done on the new address. 2. Auto updating of PAN Address to be provided. 3. The process of changing details must be made easier, but we agree that it needs to be secured by OTP to ensure that no unauthorised change is made without intimating an assessee of the same. The aadhar details are now also allowed to be changed with OTP, so we can update the income tax website for ease of taxpayers

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3	Dashboard	Crisper and more relevant	If the user has logged in with his PAN, only information related to his Capacity to be made available. For Example if an Individual has logged in then there is no requirement of giving information related to Company ITR-6 or ITR-5 or ITR-7. Unwanted information should not be there on the Portal - that would increase the possibility of a user reading what is relevant.
4	Grievances	needs to be strengthened	Online Grievances are often closed without assigning proper reasons. Despite giving proper supporting and information, the grievances are closed stating lack of information. Instead of closing the grievance, the information needed should be called for giving a finite time of 15 days after which the grievance can be closed by perusal of information provided. Re-opening of Ticket option to be given and also to forward the said grievance to higher authority option to be given. The option to scale up the grievance is a must as the resolution may not be acceptable to the taxpayer and he be allowed to escalate the same.
5	Approval of Forms	to be speeded	Approval of Forms like Form 15CA/CB must be quicker. It takes almost 24 hours. Other forms which are not transaction based, the approval process can be longer.
7	AIS Statement/Form 26AS	easier reporting option for assessee	1. One may dispense with separate 26AS, AIS and TIS and make it a single portal . Compliance Portal and Tax Portal to be merged 2. Where there is mismatch of Data, option to be given to the Assessee to insert the comments online. 3. Inactive data should be removed from the portal or at least when import is done, inactive data should not be imported.
8	Generation of E-PAN	ease of compliance needed	It allows only PAN Generation of 30 days. All E-PAN generation to be allowed. 2. The same portal should facilitate easy application for PAN as well as PAN correction and the need to visit physical offices to submit documents must be reduced to minimal.
9	Generation of E-TAN	ease of compliance needed	This also needs to be allowed.

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10	Response to AO	direct email through portal	On login, for any service that needs communication with the JAO, that should be done through the portal itself - so there is a record of action sought and also action taken by JAO can be reviewed.
11	Challan Correction	ease needed	Challan Correction Option for Assessment Year, Code Correction to be allowed.
12	Rectification of Orders	accountability needed	Request for Order Giving Effect(OGE) for appellate orders must be through the portal itself so that it can be tracked. The Old Outstanding Demand should automatically be removed/ updated once an OGE is done through the portal itself such that both the demands do not show as collectible. The claim of TDS on income disclosed but missed to be claimed in return is to be allowed as the same is part of the record of the online processing. The issue of this nature may be transferred to JAO for processing if the system cannot do the verification. It is incorrect to make assessee file an appeal in the matter.
13	Demand Management System	streamlining needed	Reasons for Rejection and Non-Removal of Demand from the System needs to be made operational.
14	E-Proceedings	streamlining needed	Once the Proceeding is completed and the Orders are passed, the said matter should be deleted from the E-proceeding TAB and shifted to Completed TAB. Often it is appearing in Both the TAB, creating the confusion showing many proceedings pending. A Summary of proceedings pending AY wise should appear first and then on CLICK details can be seen proceeding wise. The site presently is very cumbersome to review when multiple years are there and the FILTER is not effective.
15	E-Proceedings	streamlining needed	Notices issued should be highlighted on the portal with information about the due date to reply, so that the Assessee can complete the same on priority basis. This must show as the first pop up. In certain cases the notices are not received by the assessee and are not mailed by the system. Therefore it should be a standard procedure to issue atleast three notices before the petition or case is decided exparte. Real Time Alert should be sent simultaneously as and when the notices are uploaded on the portal.

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16	Communication	reduction needed	reminder SMS/Communications to be reduced, particularly when a return has already been filed to avoid panic amongst assessees. The said SMS doesn't give the complete PAN, making it difficult for assessee to identify whose PAN it is when one person number in the family is given for income tax purposes. There is no security issue if the PAN is mentioned on a registered mobile - alternately the name of the assessee with some words masked may be used
17	UDIN Linkage		UDIN Linkage for Audit Report to be made simultaneously while filing the Report.
18	Notice u/s 139(9)	extended time needed	Normally 15 days time is given to submit the reply in response to the said Notice. It is recommended that a reminder to be given at least 5 days prior in case the response is not submitted to the assessee. The section provides that the AO can condone the delay in giving reply in appropriate cases. This proviso gives an option to apply for condonation. The return should be transferred to the jurisdictional AO before rejection. There are cases where reply are filed within time provided but the same is not considered and the return is made invalid. This causes great hardship to the assessee.
19	Prefilled Utility	needs to be strengthened	Information given in the Prefilled Utility is mostly incomplete and the user has to spend too much time to verify its content and to rectify to make it perfect for filing. This option should be deleted. Instead, assessee should have the option to AGREE on what data in AIS is correct and is to be taken to prefilled - so AIS would be the first stage and once assessee confirms on AIS, a PE FILLED RETURN CAN be provided but with all details - including details given in earlier ITR such as bank accounts etc. This will make the utility more perfect and usable.

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20	Form 26AS	streamlining needed	Once the TDS is claimed by the Assessee in the Return filed, then the option to change the same by the Deductor by filing the Correction Statement should not be allowed - or an intimation must be sent to the assessee that CREDIT claimed is now proposed to be reversed by the deductor. Also that if the Assessee has claimed any TDS Credit and the Deductor has not deposited the TDS there should be an option to allow the claim in the new portal to grant the claim, this will reduce litigation.
21	Various AO intimations	option to be added	there are several issues which need to be intimated to an AO - like HUF partition, closure of business, change in constitution of a firm etc. Every such correspondence should be possible through the portal itself. There must be no offline communication with a JAO just through an email.
22	OTP validity	extension of time	The validity of OTPs needs to be practically evaluated and the window should be short but not very short to be impractical.
23	Non Residents	Accessibility issues	Non Residents are facing several accessibility issues on the portal - and where OTP is needed it is very cumbersome. Non Resident too would prefer direct access to the portal where they do not always need to engage a local to get the data for them. The time period of 30 days to receive the signed copy in Bangalore should be increased to 120 days in case of NRI as they may have to sign and send in absence of OTP or other online options. The said would be a great service to the NRs as they face a lot of difficulty in e-verification.