



The Chamber of Tax Consultants

Income Tax Returns, AIS & TIS, Do's & Don'ts

CA Avi



Rawani & Co.
Chartered Accountants

Targets of Government

Direct Tax collections (provisional) for the Financial Year (FY) 2022-23 exceed the Union Budget Estimates by ₹2.41 lakh crore i.e. by 16.97%

Direct Tax collections (provisional) for the FY 2022-23 exceed Revised Estimates by 0.69%

Gross Direct Tax collections (provisional) for the FY 2022-23 stand at Rs. 19.68 lakh crore registering a growth of 20.33%





TAXPAYERS' CHARTER

THE INCOME TAX DEPARTMENT

is committed to

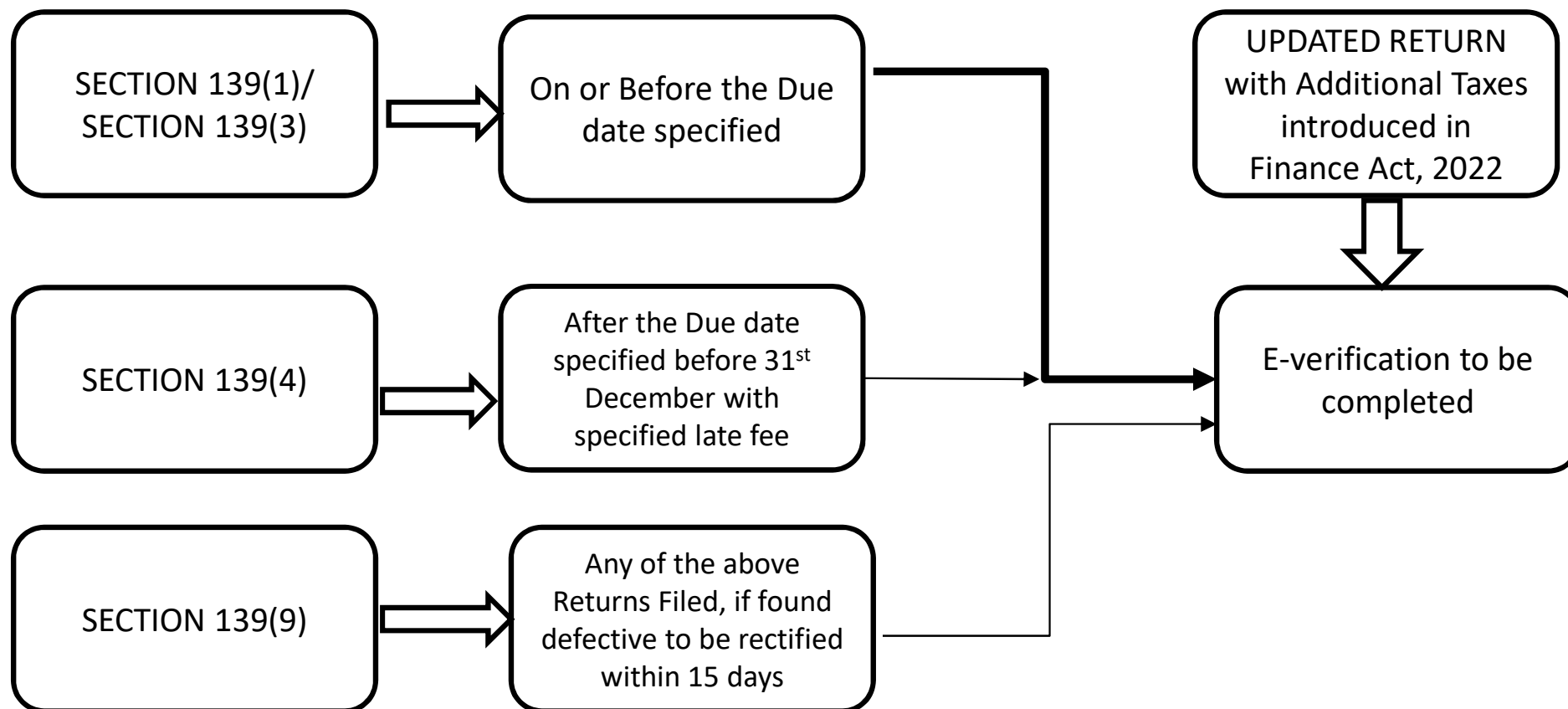
- | | |
|---|---|
| <p>1. provide fair, courteous, and reasonable treatment
The Department shall provide prompt, courteous, and professional assistance in all dealings with the taxpayer.</p> <p>2. treat taxpayer as honest
The Department shall treat every taxpayer as honest unless there is a reason to believe otherwise.</p> <p>3. provide mechanism for appeal and review
The Department shall provide fair and impartial appeal and review mechanism.</p> <p>4. provide complete and accurate information
The Department shall provide accurate information for fulfilling compliance obligations under the law.</p> <p>5. provide timely decisions
The Department shall take decision in every income-tax proceeding within the time prescribed under law.</p> <p>6. collect the correct amount of tax
The Department shall collect only the amount due as per the law.</p> <p>7. respect privacy of taxpayer
The Department will follow due process of law and be no more intrusive than necessary in any inquiry, examination, or enforcement action.</p> | <p>8. maintain confidentiality
The Department shall not disclose any information provided by taxpayer to the department unless authorized by law.</p> <p>9. hold its authorities accountable
The Department shall hold its authorities accountable for their actions.</p> <p>10. enable representative of choice
The Department shall allow every taxpayer to choose an authorized representative of his choice.</p> <p>11. provide mechanism to lodge complaint
The Department shall provide mechanism for lodging a complaint and prompt disposal thereof.</p> <p>12. provide a fair & just system
The Department shall provide a fair and impartial system and resolve the tax issues in a time-bound manner</p> <p>13. publish service standards and report periodically
The Department shall publish standards for service delivery in a periodic manner.</p> <p>14. reduce cost of compliance
The Department shall duly take into account the cost of compliance when administering tax legislation.</p> |
|---|---|

and expects taxpayers to

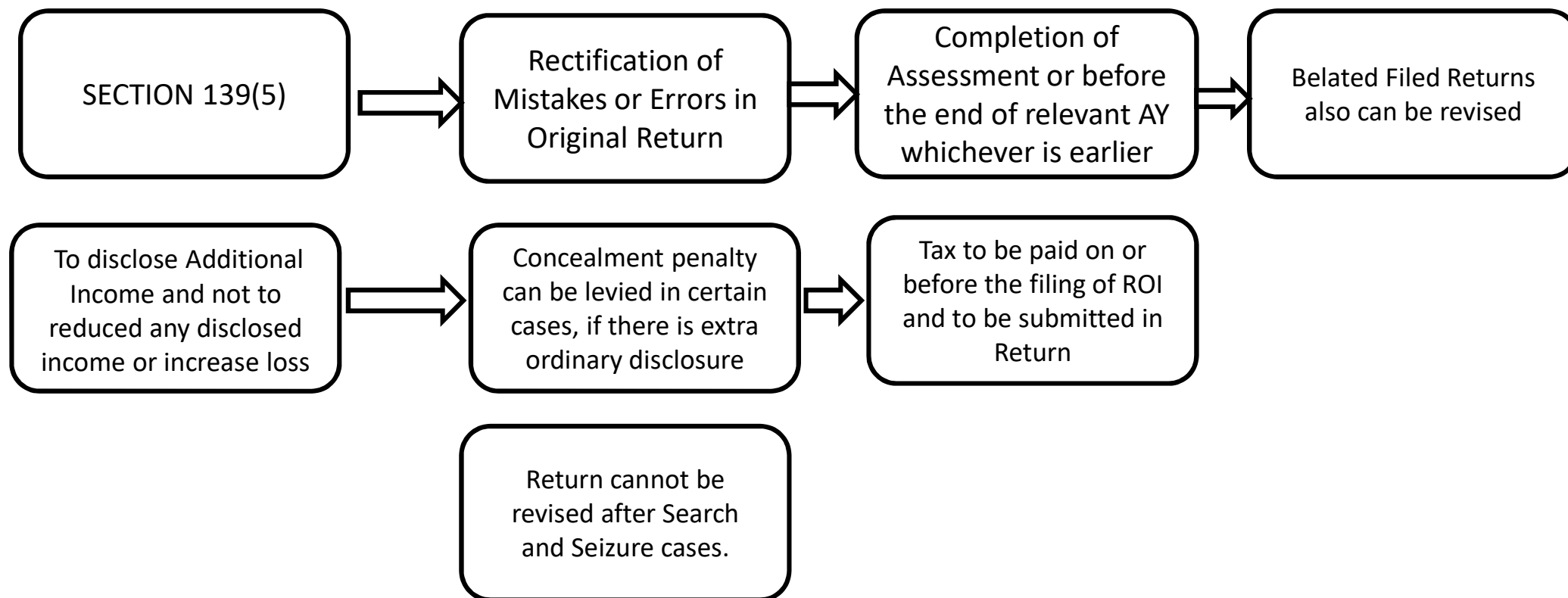
- | | |
|--|--|
| <p>1. be honest and compliant
Taxpayer is expected to honestly disclose full information and fulfil his compliance obligations.</p> <p>2. be informed
Taxpayer is expected to be aware of his compliance obligations under tax law and seek help of department if needed.</p> <p>3. keep accurate records
Taxpayer is expected to keep accurate records required as per law.</p> | <p>4. know what the representative does on his behalf
Taxpayer is expected to know what information and submissions are made by his authorised representative.</p> <p>5. respond in time
Taxpayer is expected to make submissions as per tax law in timely manner.</p> <p>6. pay in time
Taxpayer is expected to pay amount due as per law in a timely manner.</p> |
|--|--|

Taxpayers are expected to approach the Taxpayer's Charter Cell under District Chief Commissioners of Income Tax in each State.

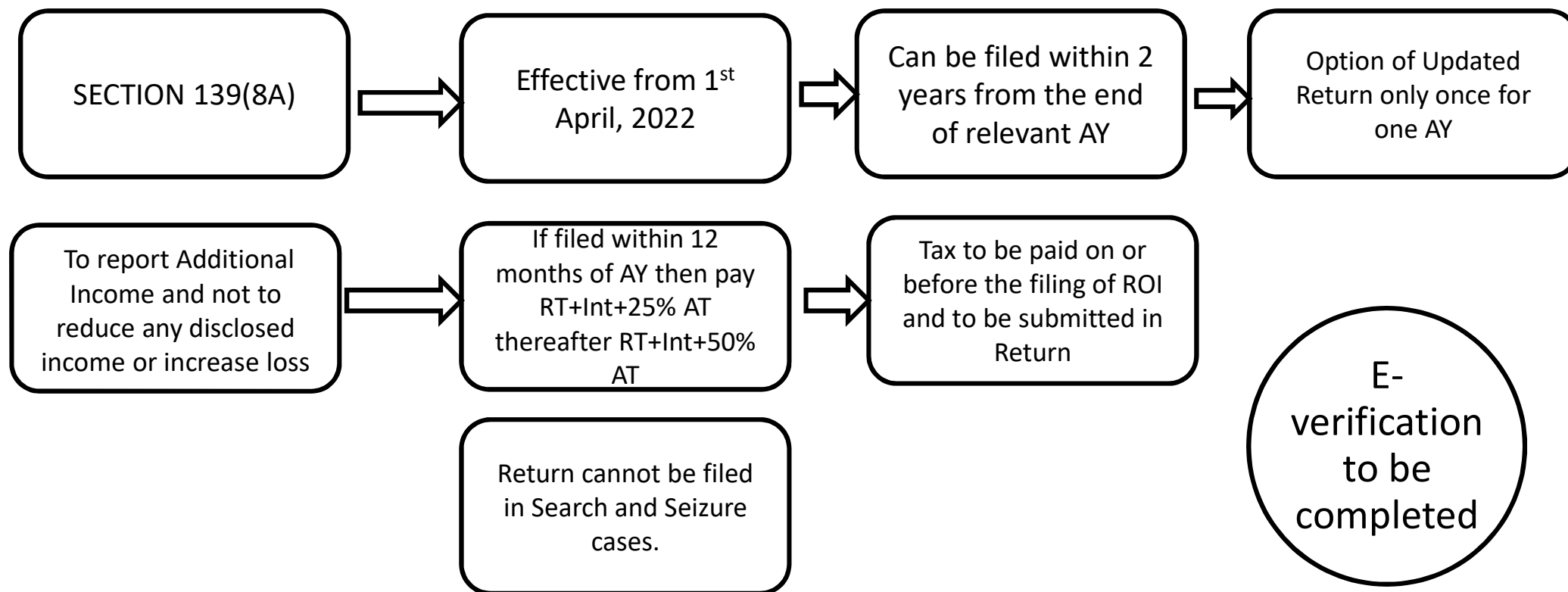
PROVISIONS RELATING TO RETURN OF INCOME



REVISED RETURN



UPDATED RETURN



Various Alternative Mechanisms available for e-Verification of Returns

EVC- Through Net banking

- Bank Account Linked with PAN can opt for this facility

EVC – Through Bank Account Number

- Pre-Validate your Bank Account with ITD Portal and your cell number has to be registered.

EVC – Through Demat Account Number

- Pre-Validate your Demat Account with ITD Portal and your cell number has to be registered.

EVC- Through Registered E-mail ID & Mobile Number

- Available only if your income is ≤ 5 lacs & Refund ≤ 100

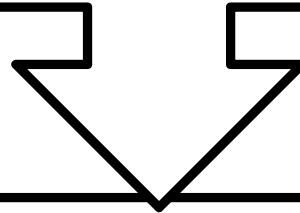
EVC – Through Aadhar OTP

- Link Aadhar on ITD Portal

Who are exempted from e-filing

EXEMPT

Super Senior Citizens
(Individuals of the Age of 80 years or more)



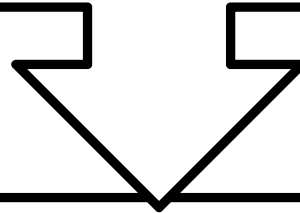
Not having Income from Profits & Gains of Business or Profession

Who are exempted from filing

EXEMPT

Senior Citizens

(Individuals of the Age of 75 years or more)



Under Section 194P of the Income Tax Act- Should not have any Income Other than Pension and Interest- TDS Computed to be deducted by Notified Bank where Pension Account is maintained.

(Finance Act, 2021)

CRISP ITR-1- INDIVIDUAL & HUF

(1 PAGE SIMPLIFIED FORM)

Who Can File ITR-1(Saral)

- Resident Individual
- Income from Salary/Pension;
- Income from One House Property including Joint holders;
- Income from Other Sources (only positive income);
- All aggregating up to Rs. 50,00,000/-;
- Agricultural Income up to Rs. 5000/-

Who Cannot File ITR-1(Saral)

- Having Dividend Income;
- Unexplained Tax Credit or Investment taxable @ 60% (Section 115BBE);
- Agriculture Income exceeding Rs. 5,000/-;
- Relief Claimed for Foreign Tax Credit;
- Having Assets/Bank Accounts out of India;
- Claiming Brought Forward Loss from earlier years;
- Individual holding Directorship in any Company;
- Individual who has Invested in Unlisted Equity Share Capital;
- Individual who has claimed deduction under Section 57 other than clause (iia);
- Individual who is assessable for whole or any part of the income on which TDS has been deducted in the hands of a person other than the assessee.

OTHER ITRS

ITR-2

- For Individuals or HUF not having income from business or profession and who are not eligible to file ITR-1;

ITR-3

- For Individuals & HUF having income from a proprietary business or profession

ITR-4
(Sugam)

- Individual & Resident and Not Ordinary Resident HUF and Firm Only. For Presumptive Income business or profession. Separate columns available for computation of profits @ 8% and 6%;
- Individuals holding Joint ownership in property
- Should not have any assets/income from foreign country,
- No Income from Capital Gains;
- Not hold Directorship in any Company, should not hold equity shares in unlisted company at any time during year 2019-20,
- Should not have income from more than one house property
- Aggregate Income should not exceed Rs. 50 Lakhs;
- Individual who is assessable for whole or any part of the income on which TDS has been deducted in the hands of a person other than the assessee.

OTHER ITRS

ITR-5

- Person other than Individual, HUF, company and person filing Form ITR-7

ITR-6

- For Companies other than companies claiming exemption under section 11

ITR-7

- Charitable Trust & Associations claiming benefit of exemption under Section 11 including such companies;
- Political Parties
- Persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)



ITR-7 (For Trust)

**Person required
to file ITR u/s
139(4A), 139(4B),
139(4C), 139(4D)**

ITR-7

**Compulsory E-
Filing with or
without Digital
Signature**

**Political Party to
File Return with
Digital Signature**

Changes in ITR Forms for AY 2023-24

- On February 10, 2023, the Central Board of Direct Taxes (CBDT) announced the tax return forms for the financial year 2022–2023- Notification No. 04/2023;
- The updated forms comprise **ITR-1 SAHAJ, ITR-2, ITR-3, ITR-4 SUGAM, ITR-5, ITR-6, ITR-V, and ITR Acknowledgement**. These forms will be available from April 01, 2023;
- No significant changes have been made to the ITR forms;

Changes in ITR Forms for AY 2023-24

- **Old vs New tax regime:** A new questionnaire in ITR 3 and ITR 4 has been added to determine if the taxpayer has opted out of the New Tax Regime in previous years.
- **Balance Sheet Reporting:** There has been a slight change in balance sheet reporting. According to the new ITR forms, advances received from individuals specified in Sec 40A(2)(b) of the Income Tax Act and others must be reported under the 'Advances' heading in Source of Funds.

Changes in ITR Forms for AY 2023-24

- Balance Sheet Reporting:** There has been a slight change in balance sheet reporting. According to the new ITR forms, advances received from individuals specified in Sec 40A(2)(b) of the Income Tax Act and others must be reported under the 'Advances' heading in Source of Funds.

			A	From Banks	iiA		
			B	From others	iiB		
			C	Total (iiA + iiB)	iiC		
		iii	Total secured loans (ai + iiC)				aiii
		b	Unsecured loans (including deposits)				
		i	Foreign Currency Loans				bi
		ii	Rupee Loans				
			A	From Banks	iiA		
			B	From persons specified in section 40A(2)(b)	iiB		
			C	From others	iiC		
			D	Total Rupee Loans (iiA + iiB + iiC)	iiD		
		iii	Total unsecured loans (bi + iiD)				Biii
		c	Total Loan Funds (aiii + biii)				2c

Changes in ITR Forms for AY 2023-24

- **Salary and Income from other sources:** A new disclosure has been added for 'Income from retirement benefit accounts'.
- Disclosure is required to be made about the taxable income on which relief under section 89A was claimed in any of the earlier years;

SALARIES	d	Income from retirement benefit account maintained in a notified country u/s 89A	1d		
	e	Income from retirement benefit account maintained in a country 'other than notified country' u/s 89A	1e		
	f	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	1f		
		(Add multiple rows for Gross Salary in case of more than one employer)			
	2	Total Gross Salary (from all employers)			2
	2a	Income claimed for relief from taxation u/s 89A			2a
	3	Less allowances to the extent exempt u/s 10 (drop-down to be provided in e-filing utility) (please refer instructions) (Note-Ensure that it is included in Total Gross salary in (2) above)			3
	4	Net Salary (2 – 2a-3)			4

Changes in ITR Forms for AY 2023-24

Crypto/Virtual Digital Assets: (Applicable in all ITR)

- A separate 'Schedule – VDA' has been added.
 - So, profits from VDA or crypto must be reported under this schedule.
 - If VDA is treated as capital gains, a quarterly breakup must be provided under the Capital Gains Schedule.
- Every transaction of VDA must be reported along with the dates of sale and purchase.
- Section 115BBH- Income from Transfer of Virtual Digital Assets- Less: Deductible Expenditure

CRYPTO VIRTUAL ASSETS DISCLOSURE

Schedule VDA		Income from transfer of virtual digital assets				
SL. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
A. Total (Sum of all Positive Incomes of Business Income in Col. 7)						(Item No. 3f of Schedule BP)
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						(Item No. C2 of Schedule CG)

New Changes In the Portal

Banks available at e-Filing Portal – 24 Banks

S. No.	Bank Name	New/Migrated Bank	Date of enablement at e-Pay Tax Service at e-Filing Portal
1.	Axis Bank	Migrated Bank	01-Nov-22
2.	Bank of Baroda	Migrated Bank	01-Feb-23
3.	Bank of India	Migrated Bank	01-Sep-22
4.	Bank of Maharashtra	Migrated Bank	01-Oct-22
5.	Canara Bank	Migrated Bank	01-Oct-22
6.	Central Bank of India	Migrated Bank	01-Nov-22
7.	City Union Bank	New Bank	01-Jan-23
8.	Federal Bank	New Bank	01-Jul-22
9.	HDFC Bank	Migrated Bank	01-Apr-23
10.	ICICI Bank	Migrated Bank	01-Nov-22
11.	IDBI Bank	Migrated Bank	01-Jan-23
12.	Indian Bank	Migrated Bank	01-Nov-22
13.	Indian Overseas Bank	Migrated Bank	01-Oct-22
14.	IndusInd Bank	New Bank	07-Jan-23
15.	Jammu & Kashmir Bank	Migrated Bank	01-Jan-23
16.	Karur Vysya Bank	New Bank	01-Oct-22
17.	Kotak Mahindra Bank	New Bank	01-Jul-22
18.	Punjab National Bank	Migrated Bank	01-Dec-22
19.	Punjab & Sind Bank	Migrated Bank	01-Apr-23
20.	RBL Bank	New Bank	28-Apr-23
21.	State Bank of India	Migrated Bank	01-Apr-23
22.	South Indian bank	New Bank	22-Mar-23
23.	UCO Bank	Migrated Bank	01-Jan-23
24.	Union Bank	Migrated Bank	01-Jan-23

CA Avinash Rawani

Changes in ITR Forms for AY 2023-24

Section 45(4) Deemed Gains: (Applicable to Residents and Non Residents) – ITR-5

1. The profits or gains arising from the transfer of a capital asset by way of distribution of capital assets on the dissolution of a firm or other association of persons or body of individuals (not being a company or a co-operative society) or otherwise, shall be chargeable to tax as the income of the firm, association of the previous, year which the said transfer takes place and, for the purposes of section 48, the fair market value of the asset on the date of such transfer shall be deemed to be the full value of the consideration received or accruing as a result of the transfer [Section 45(4)]
2. Reduction under Section 48(iii) for the Cost and Indexation Cost inserted.

Changes in ITR Forms for AY 2023-24

Intraday Trading Disclosure:

As per the new income tax forms, turnover and income from intraday trading must be reported under the newly introduced section 'Trading Account'.

Foreign Institutional Investor Disclosure: Foreign institutional investors (FII/FPI) must provide their SEBI registration number as an additional disclosure measure.

12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12	
12a	Turnover from Intraday Trading	12a	
12b	Income from Intraday Trading - transferred to Profit and Loss account	12b	

Other Changes due to Finance Act, 2022

- For Co-operative Societies (other than those earning solely in Foreign Exchange in IFSC), the rate of Alternate Minimum Tax is changed from 18.5 % to 15%;
- Option to disclose Income taxable u/s 115BBI is given in 'Tax on total income' is calculated at 30% on the same for Trust;
- In case of Capital gains u/s 112, Surcharge is restricted to 15%. [No restriction on slab];
- If all the members of the AOP are Companies, then surcharge rate is restricted to 15%.

Important related Notifications to ITR Filings

- Last date of linking PAN with Aadhaar has been extended till 30th June, 2023 [Press Release 28/3/2023];
- Form No. 10 enabled for filing on 21/04/2023;
- CBDT vide circular no. 6/2023 dated 24th May 2023 extended due date for filing Form 10A and Form 10AB to 30th Sep 2023 in mentioned categories of applicants, along with associated relief from provisions of section 115TD(3)(iii), subject to conditions mentioned in the circular. Due date for furnishing Form 10BD and Form 10BE in respect of donations received during FY 2022-23 has also been extended to 30th June 2023. Certain clarifications are also provided in relation to the applicability of provisional registration/approval, Form 9A, and Form 10 filings.
- Presently ITR filing is available for ITR-1 to ITR-4 (Department has released Excel utility based filing]

Recent Circulars on IT Returns

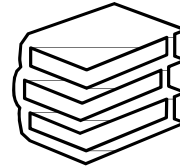
- Central Board of Direct Taxes, e-Filing Project Validation Rules for AY 2023-24 dated May 25, 2023- The software providers are strictly advised to adhere to these rules to avoid inconvenience to the taxpayers, who may use their software.
- Software providers may please note that these validation rules will be strictly monitored and enforced, and each rule will have to be complied strictly. I

Do's and Don'ts -ITR

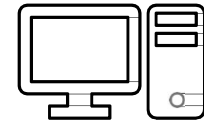
- Profile verification and confirmations
- Review of Previous Years' Income Tax Returns information–Challans reporting
- Tax Deductions and Tax exemptions verification
- Verification of Computation before uploading and knowledge of the provisions
- Study of Intimation of the Previous Year
- 26AS Reconciliations, AIS/TIS with Income reported in ITR
- Exempt Income verifications
- Reporting of Financial Statements
- ICDS Compliances, if applicable
- Depreciation Working
- MAT and AMT Workings
- Applicability of Tax Audit and Section 44AD and Section 44ADA provisions
- Form67 and Section90/90A verifications and filings before uploading ITR
- Disclosure of Assets and Liabilities (Including Foreign Assets)
- Unlisted shares details/DIN Number disclosures
- Selection of Method of Accounting
- Direct Balance Sheet reflection
- MSME Interest Disallowance
- Others

CA Avinash Rawani

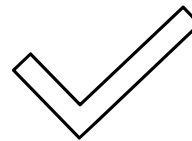
New Portal gives



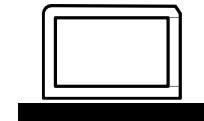
Interface for CA
and other agencies



Interactive
Software



Quicker Refunds



Single Window

Quick Links

[e- Verify Return](#)[Link Aadhaar Status](#)[Link Aadhaar](#)[Income Tax Return \(ITR\) Status](#)[Income Tax Calculator](#)[e-Pay Tax](#)[Know Tax Payment Status](#)[Instant E-PAN](#)[Authenticate notice/order issued by ITD](#)[Know Your AO](#)[TDS On Cash Withdrawal](#)

-2023. 8. Form No. 70 is available for filing on the portal in pursuance of Notification No. 111/2022. Refer latest updates for details. 9.

e-Filing 2.0

All features of the new portal that makes e-Filing easier for you!

[Guided tour of the portal](#)

Latest Updates

[View All](#) →

Date : 26-May-2023

News

CBDT vide circular no. 6/2023 dated 24th May 2023 has ext...

Refer Circular (1.63 MB)

Date : 24-May-2023

e-Campaign

PAN-Aadhar Linking Campaign.

Date : 25-May-2023

News

Excel Utility of ITR-3 for AY 2023-24 is available for fi...

Date : 23-May-2023

e-Campaign

120 Days unverified campaign

CA Avinash Rawani

New Changes In the Portal



Password for Login on ITD Webportal also given an option to login with Aadhar OTP to prevent misuse



Locking of PAN's for unauthorised use;



Expanding capturing of Information from earlier year in Returns through Prefill Option in Utility



Validation of Bank Account before filing of Return itself to get the Refund credited without delay



Real Time Processing of Returns

Challenges...

- Profile Updation;
- Password Reset;
- Digital Signature - Emsigner;
- Filing of Forms and Approval;
- Bank Account Validation Mandatory;
- Prefilled Utility and Form 26AS verification confirmation;
- Website Issues- Greatest Concern;
- Software Updation

Software Requirements

- Desktop Browser
 - Microsoft Edge (88, 89, 90)
 - Chrome (88, 89, 90)
 - Firefox/Mozilla (88, 87, 86)
 - Opera (66,67,68)
 - Internet explorer (11)
- Operating System
 - Windows 7.x or above, Linux and Mac
- Other Points
 - Cascading Style Sheet (CSS) - used to render User Interface look and feel of the portal. Disabling this will not provide appropriate user experience.
 - JavaScript - used to provide enhanced user experience in using User Interface controls. Disabling this will not allow user to perform any transaction in the portal.
 - Cookie - used to store personalized information of user. Disabling this will not allow user to login and perform any transaction in the portal.
- Valid class 2 or class 3 Digital Signature Certificate (DSC) obtained from a DSC provider.

Annual Information Statement

- CBDT vide Notification dated May 28, 2020 has amended Form 26AS vide Sec 285BB of Income Tax Act, 1961 r.w.r.114-I of Income Tax Rules, 1962 w.e.f. 01.06.2020.
- It can be viewed on Compliance Portal
- The format of Annual Information Statement is as under:
 - **Part A**
 - Permanent Account Number, Aadhaar Number, Name, Date of Birth/ Incorporation/ Formation, Mobile No., Email Address, Address.
 - **Part B**
 - 1. Information relating to tax deducted or collected at source.
 - 2. Information relating to specified financial transaction (SFT)
 - 3. Information relating to payment of taxes
 - 4. Information relating to demand and refund
 - 5. Information relating to pending proceedings
 - 6. Information relating to completed proceedings
 - 7. Any other information in relation to sub-rule (2) of rule 114-I

Annual Information Statement

- Salient Features of new AIS are as under:
 - Inclusion of new information (interest, dividend, securities transactions, mutual fund transactions, foreign remittance information etc.)
 - Use of Data Analytics to populate PAN in non-PAN data for inclusion in AIS.
 - Deduplication of information and generation of a simplified Taxpayer Information Summary (TIS) for ease of filing return (pre-filing will be enabled in a phased manner).
 - Taxpayer will be able to submit online feedback on the information displayed in AIS and also download information in PDF, JSON, CSV formats.
 - AIS Utility will enable taxpayer to view AIS and upload feedback in offline manner.
 - AIS Mobile Application will enable taxpayer to view AIS and upload feedback on mobile.

Annual Information Statement

- The downloaded PDF file is password protected. To unlock the file, the password is the combination of the PAN (in upper case) and the date of birth in case of individual taxpayer or date of incorporation/formation for a non-individual taxpayer in the format DDMMYYYY without any space.
- For example, if the PAN is AAAAAA1234A and the date of birth is 21st January 1991, the password will be AAAAAA1234a21011991.

Annual Information Statement

- Step 1: To access Annual Information Statement (AIS), log in to the income tax e-filing portal at www.incometax.gov.in. Go to 'AIS' > 'Annual Information Statement'.
- Step 2: Click on the 'Proceed' button.
- Step 3: Thereafter it will redirect to the Compliance Portal, where one can view Taxpayer Information Summary (TIS) and Annual Information Statement (AIS) on the AIS home page.
- Step 4: Now select the relevant financial year, so that it views the Taxpayer Information Summary (TIS) or the Annual Information Statement (AIS) by clicking the relevant tiles.
- Step 5: AIS and TIS can be downloaded by clicking from the download icon in the respective tiles. It can be downloaded in PDF or JSON formats.

Annual Information Statement

- The AIS information level feedback can be used for providing following inputs:
 - Information is correct
 - Income is not taxable
 - Information is not fully correct: This functionality can be used to modify rent details
 - Information relates to other PAN/Year
 - Information is duplicate/included in other information
 - Information is denied
- The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS).

Annual Information Statement

- Step 1: Click the Optional button in the Feedback column. It will be sent to the Add Feedback screen.
- Step 2: Select the appropriate feedback option and provide the necessary information (depending on the feedback option).
- Step 3: Click Submit.

The feedback provided by assessee will be captured in Annual Information Statement (AIS) and reported value and modified value (i.e. value after feedback) will be shown separately

There is an option to submit the feedback through JSON file wherein the taxpayer can download the JSON file and open the same in offline utility. The details can be verified and the necessary feedback can be saved offline against each item and after due completion, it can be uploaded on the Insight Portal.

The feedback provided by assessee will be considered to update the derived value (value after considering the taxpayer feedback) in Taxpayer Information Summary (TIS). Since these values of AIS will be updated on a periodic basis, it is recommended that the sums reported in the ITR which are reconciled with AIS be kept on record which shall be helpful at the time of assessment.

CA Avinash Rawani

Stringent Action on Non-Filers

- Section 80AC introduced to extend the disallowance of deductions under Section 80H to Section RRB, if return not filed within the due date specified under Section 139(1);
- Stringent prosecution for not filing the ITR [Section 276CC
 - Provides for imprisonment of up to 2 years in case a person doesn't file the return of income;
 - Exemption given if the return is furnished till end of assessment year or if the tax payable is up to Rs. 3,000- Companies excluded;
 - Targets to prevent abuse of the exemption provided on the basis of amount of tax payable by shell companies or by companies holding Benami properties.

NEW HELP DESK CONTACT DETAILS

Contact Us

Help Desk Contact Details

Aayakar Sampark Kendra (ASK)

General Queries related to Income Tax

08:00 hrs - 22:00 hrs (Monday to Saturday)

☎ 1800 180 1961

☎ 1961

e-filing and Centralized Processing Center

e-Filing of Income Tax Return or Forms and other value added services & Intimation, Rectification, Refund and other Income Tax Processing Related Queries.

08:00 hrs - 20:00 hrs (Monday to Friday)

☎ 1800 103 0025

☎ 1800 419 0025

☎ +91-80-46122000

☎ +91-80-61464700

TDS Reconciliation Analysis and Correction Enabling System (TRACES)

Form 16, Tax Credit (Form 26AS) and other queries related to TDS statement, Form 15CA processing.

10:00 hrs - 18:00 hrs (Monday to Saturday)

☎ 1800 103 0344

☎ +91-120-4814600

Tax Information Network - NSDL

Queries related to PAN & TAN application for Issuance / Update through NSDL

07:00 hrs - 23:00 hrs (All Days)

☎ +91-20-27218080

CA Avinash Rawani

DEDICATED E-MAIL ID'S FOR E-FILINGS

Web Manager

**e-Filing Unit, Centralized Processing Centre, Income Tax Department,
Bengaluru 560500.**

Queries related to	Email id
Tax Audit report (Form 3CA-3CD, 3CB-3CD)	TAR.helpdesk@incometax.gov.in
Income Tax return (For ITR 1 to ITR 7)	ITR.helpdesk@incometax.gov.in
e-Pay Tax service	epay.helpdesk@incometax.gov.in
Any other issue	efilingwebmanager@incometax.gov.in

Doubts & Queries

- Any Questions
- Thank You

All Changes are
preceded by Chaos...



Thank you



Compiled by

**CA Avinash
Rawani**

E-mail : avinash@carawani.com

The views stated in the material and also discussed are purely of the compiler for the discussions. It should not be used for any legal interpretation. Any decision to be taken by the user of this information is to be taken after studying the requisite provisions of the respective Act and specific applications to particular client. Neither the compiler nor the Institute will be responsible for the same. If the said information is reproduced or published in the interest of the profession, would humbly request to inform to the Compiler and the Institute about the same, before publishing the same

CA Avinash Rawani