



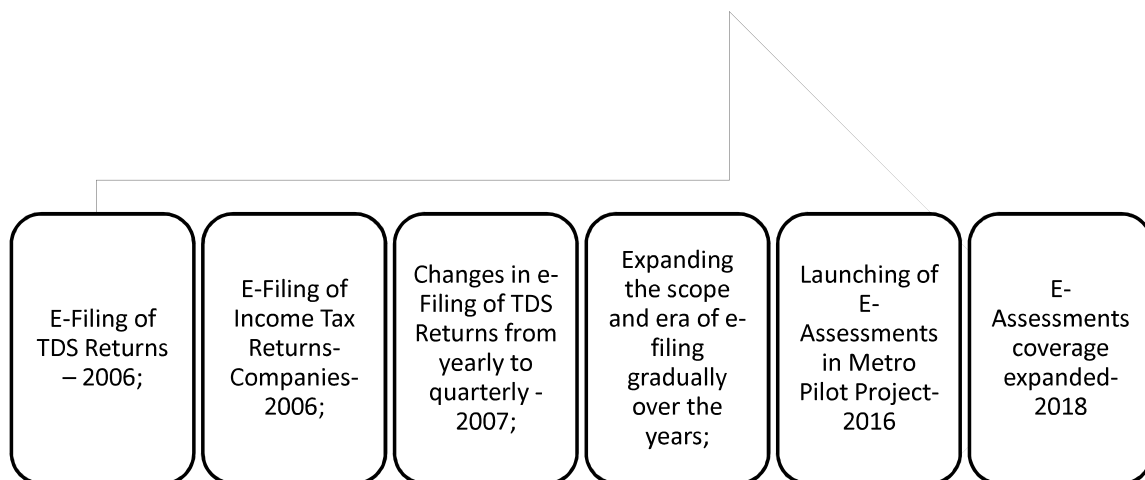
CA Avinash Rawani

CHAMBER OF TAX CONSULTANTS

E-ASSESSMENTS- PROCEDURES, REQUIREMENTS & WAY
AHEAD

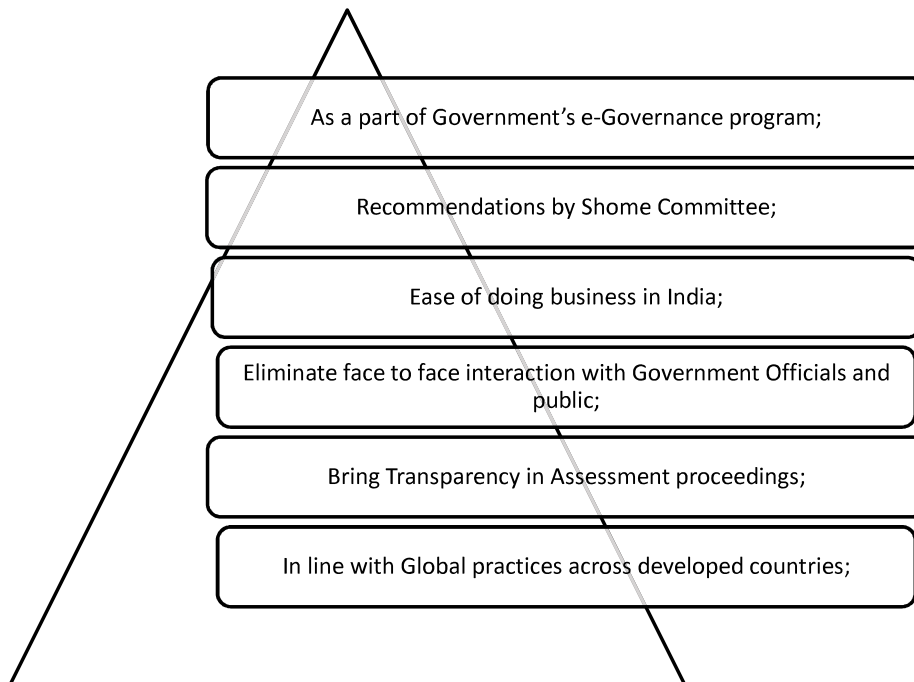
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ERA OF DIGITISATION IN TAX DEPARTMENT IN INDIA



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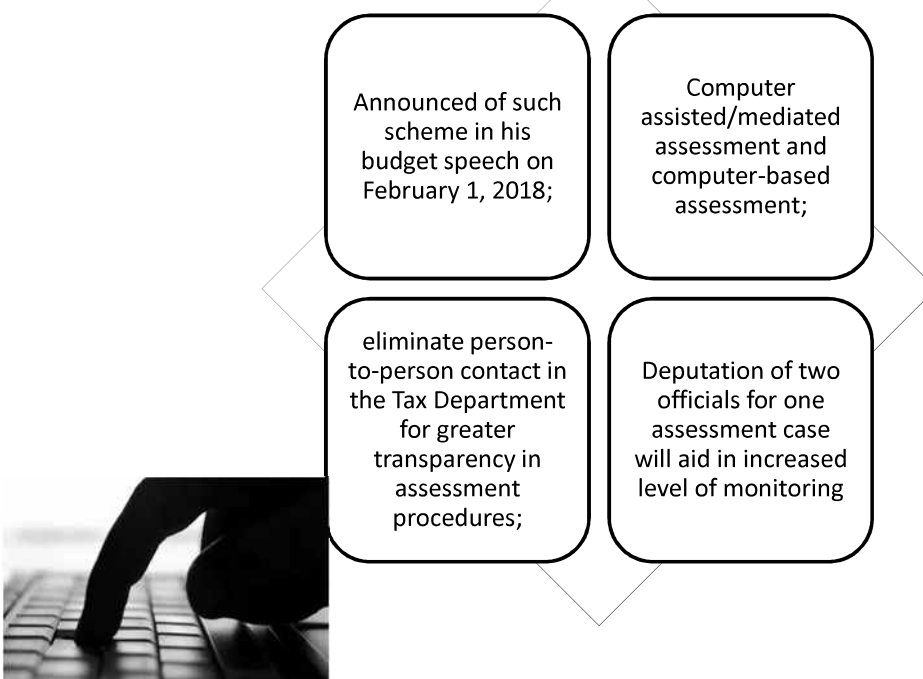
REASONS FOR MOVING TO E-ASSESSMENTS



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Scheme of e-Assessments

Faceless Assessment – Beginning Of A New Era



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e-Assessments



- Expansion in future to other cities is also in line. In the pilot project launched in 2016, 60,000 limited scrutiny cases and a few full scrutiny cases have been successfully conducted.
- e-communication is expected to be voluntary and taxpayers can opt whether to conduct their dealings over e-system or through the existing procedure of manual submission of documents at the tax office
- functionality to conduct the e-proceedings would be available for all types of notices, questionnaires and letters issued under various sections of the I-T Act
- **Faceless e-assessments will motivate honest taxpayers: Pramod Chandra Mody, chairman, CBDT** CBDT chairman says the centralised process will improve “the quality of assessments”.

I-T dept identifies over 58,000 cases under e-assessment plan

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Provisions



- Section 2(23) of the Income Tax Act, 1961, amended the definition of “hearing” effective 1.6.2016 and now includes *communication of data and documents through electronic mode.*
- *Board had issued a revised format of notice(s) under section 143(2) of the Act.*
- *Para 3 of these notice(s) provided that assessment proceedings in cases selected for scrutiny would be conducted electronically in ‘E-Proceeding’ facility through assessee’s account in E-filing website of Income-tax Department.*

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Instruction No. 01/2018 dated 12.2.2018

- *Procedure outlined in revised 143(2) notice(s) for conduct of assessment proceedings electronically;*
- *Except for search related assessments, proceedings in other pending scrutiny assessment cases shall be conducted only through the 'E-Proceeding' functionality in ITBA / filing.*
- *Cases where the concerned assessee objects to conduct of assessment proceedings electronically through the 'E-Proceeding' facility, such cases, for the time-being, may be kept on hold.*



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Necessary Modifications

- Upgradation of VSAT Connectivity to facilitate e-assessments
- *In accordance with target stipulated in Central Action Plan for financial year 2017-18, may undertake and complete only ten percent scrutiny cases (which are getting barred by limitation on 31.12.2018)*



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Procedure- 1st Stage



- ***Enquiry before assessment in electronic mode***
- *notice shall be issued electronically and delivered upon the assessee in his 'E-Filing' account;*
- *response electronically in compliance with notice under section 142(l)(ii) of the Act, the concerned assessee shall verify it in the manner prescribed under Rule 14 of Income-tax Rules, 1962*

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Procedure- 2nd Stage

- ***Use of digital signature by Assessing Officer:***
 - *All departmental orders/communications /notices being issued to the assessee through the 'e-Proceeding' facility are to be signed digitally by the Assessing Officer*
 - *Time for compliance: Online submissions may be filed till the office hours on the date stipulated for compliance.*



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Procedure- Submissions



- *Availability of facility for electronic submission of documents in time barring situation or where case has been finally heard by the Assessing Officer:*
 - *The facility for electronic submission of documents through 'E- Proceeding' shall be automatically closed seven days before the time barring date.*
 - *In other situations, upon completion of proceedings, before passing the final order, concerned Assessing Officer, on his volition, shall close the e-submission facility after mentioning in electronic order sheet that 'hearing has been concluded'.*
 - *However, if required, in exceptional circumstances, the concerned Assessing Officer may enable further filing of submissions electronically under intimation to the Range Head in ITBA*

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Procedure- Filings



- *In assessment proceedings being carried out through the 'E- Proceeding' facility, a particular proceeding may take place manually in following situation(s):*
 - *where manual books of accounts or original documents have to be examined;*
 - *where Assessing Officer invokes provisions of section 131 of the Act or a notice is issued for carrying out third party enquiries/investigations;*
 - *where examination of witness is required to be made by the concerned assessee or the Department;*
 - *where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests for personal hearing to explain the matter.*

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Additions vide Instructions no. 3/2018 & Circular No. 27/2019 dated 26.9.2019

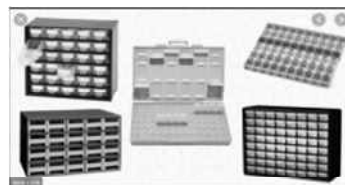
- Assessments to be framed under Section 153A/153C/147 and 144 of the Act;
- Set Aside Assessments
- Assessments of Non PAN Cases
- Assessee who do not have e-filing account;
- Cases where Income-tax return was filed in paper mode and the assessee concerned does not yet have an 'E-filing' account;
- Earlier substantial hearings have been completed in physical mode;
- Exceptional cases where jurisdiction PCIT/CIT directs for issues being complicated based on circumstances beyond the control for administrative purposes

Circular specifically mentions that it is applicable to the year 2019-20

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Maintenance of Records Electronically

- *Maintenance of 'Record' in the context of 'E-Proceeding*
- *In cases being assessed through 'E-Proceeding', from now on, as far as possible, case-records as well as note sheet of proceedings shall be maintained electronically.*



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E-Assessment Scheme, 2019

- Amendment to Income-tax Act to notify a new scheme for assessment where the assessment would be done in electronic mode which will almost eliminate person to person contact leading to greater efficiency and transparency. Accordingly, sections 143(3A), 143(3B) & 143(3C) were introduced w.e.f. 1.4.2018 where power has been granted to the Central Government to make any scheme in this regard;
- Creation of e-assessment centres at national and regional levels;
- Auto-allocation of cases among these centres;
- Individual taxpayers would not be required to appear either personally or through authorised representative;
- Communication between the department and taxpayer would be done electronically;
- Internal communication within the income tax department will be electronic

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Step -1 : Login

Lagon the '**efiling**' Portal www.incometaxindiaefiling.gov.in

The user has an option to opt-for/opt-out of e-Proceeding at any time.

By default, '**Opt for e-Proceedings**' is selected as **Yes**.

To opt-out e-Proceeding, click '**Change**' ⇒ Click **Confirm**

To opt-for e-Proceeding, click '**Change**' ⇒ Click **Confirm**

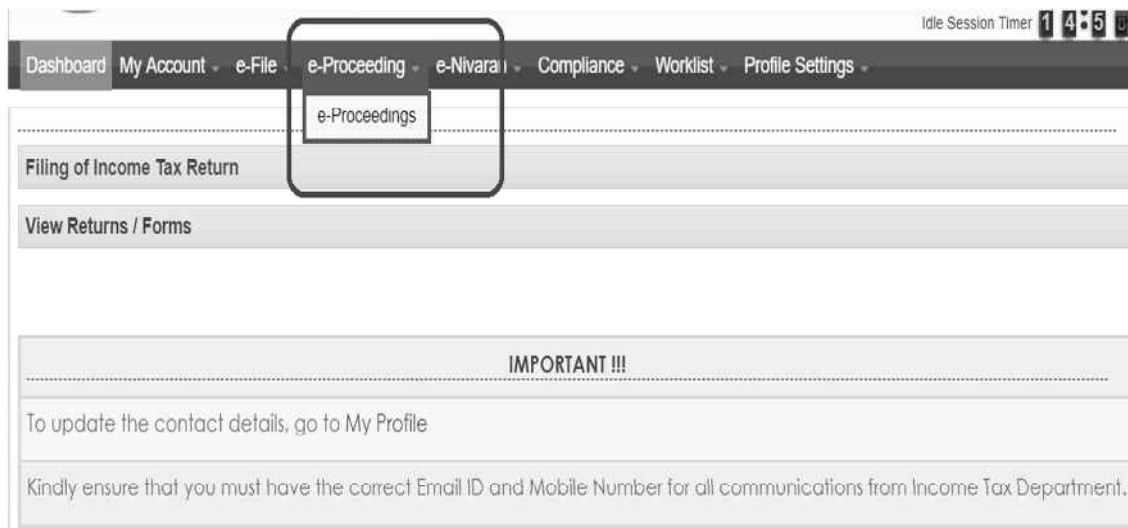
Note: The users will not be not allowed to submit the online response, if '**No**' is selected for '**Opt for e-Proceedings**', however, user can view details of the proceeding.

This option is not available for cases selected in Financial Year 2019-20 (conditions apply)

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Step-2 : e-Proceedings

Go to the '**e-Proceeding**' menu located at upper-middle side of the page ⇒ Click '**e-Proceedings**' ⇒ Click Proceeding Name link under '**Proceeding Name**' tab ⇒ All notices/intimation/letters available for that particular proceeding will be listed. Click on Reference Id link available for each notice /intimation/letters to view /download the details.



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Step-2 : e-Proceedings

If status of the response reflects as 'Open', then the users can submit the response until 6 PM (IST), 7 days prior to the proceeding limitation date.

If status of the response reflects as 'Re-enabled by AO', then the users can submit the response until 6 PM (IST) of the proceeding limitation date.

If status of the response reflects as 'Closed' or 'Closed by AO', then the user is not allowed to submit the response.

Assessment Year	Proceeding Name	Opt for e-Proceeding	Proceeding Status	Proceeding Limitation Date	Action
2017-18	Assessment Proceeding u/s 143(3)	YES	Open	31/12/2019	-
2016-17	Assessment Proceeding u/s 143(3)	YES	Open	31/12/2018	-
2014-15	Grievance Application	YES Change	Closed Closure Order +		-
2013-14	Grievance Application	YES Change	Closed Closure Order +		-
2013-14	Grievance Application	YES Change	Closed Closure Order +		-

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Step-3 : e-Proceedings

Click Submit provided at '**Response**' column against the appropriate notice ⇒ Click 'continue'

Note:

Maximum characters allowed in remarks field is 1000 characters.

The file name of the attachment should not exceed 100 characters and the file name should not be repeated.

Maximum of 10 attachments allowed for one particular notice/intimation/order and maximum size for each attachment should not exceed 5 MB.

The screenshot displays the 'e-Proceedings' section of a web application. At the top, there is a navigation bar with links: Dashboard, My Account, e-File, e-Proceeding, e-Nivaran, Compliance, Worklist, and Profile Settings. Below this, the 'e-Proceedings' header is visible. The main content area shows a table for 'Assessment Year - 2017-18' with the 'Proceeding Name - Assessment Proceeding u/s 143(2)'. The table has columns: Reference ID, Notice Section, Description, Notice Issue Date, Document ID, Communication Sent Date, Due Date for Submission, and Response. A single row is shown with the following data: Reference ID 100000003101633, Notice Section 143(2), Description [ITBA]Notice under section 143(2) of the Income Tax Act, 1961, Notice Issue Date 14/08/2018, Document ID ITBA/AST/S/143(2)/2018-19/1011378223(1), Communication Sent Date -, Due Date for Submission 24/08/2018, and Response Submit View. Below the table is a 'Back' button. A 'Note' section follows, containing three instructions: 1. Please click on the Reference ID hyperlink to view the Notice Details. 2. In order to submit the response click on the Submit hyperlink under Response Column. 3. To View the details of submitted Response, please click on View hyperlink.

Reference ID	Notice Section	Description	Notice Issue Date	Document ID	Communication Sent Date	Due Date for Submission	Response
100000003101633	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	14/08/2018	ITBA/AST/S/143(2)/2018-19/1011378223(1)	-	24/08/2018	Submit View

Note :

1. Please click on the **Reference ID** hyperlink to view the Notice Details.
2. In order to submit the response click on the **Submit** hyperlink under Response Column.
3. To View the details of submitted Response, please click on **View** hyperlink.

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Essentials of Submissions

Covering Letter for Submissions

- Matters to be included
- Judgements

Attachments for submissions

- Evidences in support of claim
- Proofs

Scanning of documents

- Resolution
- Visibility

Essentials

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Step- 4– Communication from Department

To: [redacted]
Cc: [redacted]
Subject: [ITBA]Notice under section 143(2) of the Income Tax Act, 1961

Dear **CELESTINE FINANCIAL PRIVATE LIMITED**,

Please find attached the Notice u/s 143(2) for PAN: **AAAC1000222222222222** AV.

Please quote your PAN in all future correspondences.

Note:
- This communication is computer generated and may not contain signature.
- This communication may be treated as compliant with the requirements of Income Tax Rules 127 and 127A.
- Signed copy may be sent separately if not already digitally signed.
- Please quote your PAN in all communications.
- Income Tax Department does not seek any taxpayer information like user name, password, details of ATM, credit cards, etc. Taxpayers are advised not to part with such information on the basis of emails.

Notice /Letter pdf	Notice Issue Date- 14/08/2018
16759597 18531261_AAAAC1000222222222222_143(2)_1011378223(1)_14082018.pdf	

Note :
1. Please click on the **Notice/Letter PDF** to download the notice details.

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Step-5 : Noticing the reasons for selection

आयकर अधिनियम, 1961 की धारा 143(2) के अधीन नोटिस
Notice under section 143(2) of the Income-tax Act, 1961
सीमित संवीक्षा (कंप्यूटर आधारित संवीक्षा चयन)
Limited Scrutiny (Computer Aided Scrutiny Selection)

महोदय/महोदय/ मेसर्स,
Sir/ Madam/ M/s,

आपको सूचित किया जाता है कि निर्धारण वर्ष **2017-18** के पावती संख्या **200574291050917** के अनुसार आपके द्वारा दिनांक **05/09/2017** को दाखिल की गई आयकर विवरणी को सीमित संवीक्षा के लिए चुना गया है और निम्नलिखित कारणों / मुद्दों को जांच हेतु अभिचिन्हित किया गया है:

This is for your kind information that the return of income filed by you for assessment year **2017-18** vide ack. no. **200574291050917** on **05/09/2017** has been selected for Limited Scrutiny and following issue(s) have been identified for examination:

i. Expenses incurred for earning exempt income

2. इस संबंध में, आपको दिनांक **24/08/2018** को **11:45 AM** तक साक्ष्य प्रस्तुत करने अथवा साक्ष्य प्रस्तुत कराने का अवसर प्रदान किया जा रहा है जिस पर आप उक्त आयकर विवरणी के समर्थन में निर्भर हैं/रहेंगे।

2. In this regard, an opportunity is being given to you to produce or cause to produce any evidence on which you may like to rely in support of the said return of income by **24/08/2018 at 11:45 AM**.

3. उपर्युक्त निर्दिष्ट प्रमाण / सूचना को आपको ऑनलाइन माध्यम से इलेक्ट्रॉनिक रूप में incometaxindiaefiling.gov.in पर अपने ई-फाइलिंग खाता द्वारा प्रस्तुत किया जाना है। वाद की विचारण कार्यवाही भी आयकर विभाग की 'ई-कार्यवाही' सुविधा द्वारा की जायेगी। 'ई-कार्यवाही' पर एक संक्षिप्त नोट आपके संदर्भ के लिए संलग्न है।

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Step 6 : Validation & Reason for selection

e-Proceedings

[Click here to download the Acknowledgement Receipt](#)

Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	10000003101633
Notice Section	143(2)

Communication sent Date

Description

Remarks

During the year a sum of Rs 88915 is received as dividend which is the amount computed as per section 14A read with rule 8D of Income Tax Act 1961 as per the Mumbai ITAT decision in the case of Pest Control India Pvt Ltd Vs DCIT (ITAT Mumbai) and the same has been accepted during the course of assessment of the earlier years

[Back](#)

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Step-7 : Replying to the reasons with supporting evidences

e-Proceedings

Proceeding Name	Assessment Proceeding u/s 143(3)
Document Reference ID	100000000653180
Notice Section	143(2)

Remarks*

Si. No. Attachment Description Attach scanned documents in PDF format

1 [Choose file](#) No file chosen

[Add](#) [Delete](#)

I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated.

[Continue](#) [Back](#)

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Step-8 -Verification of submissions before final uploading

Dashboard My Account - e-File - e-Proceeding - e-Nivaran - Compliance - Worklist - Profile Settings -

e-Proceedings

Click here to download the Acknowledgement Receipt

Proceeding Name	Assessment Proceeding u/s 143(3)	
Document Reference ID	100000000653180	
Notice Section	143(2)	
Communication sent Date	07/07/2017	
Description	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	
Remarks	The documents are enclosed for your reference	
Sl.No.	Attachment Description	Attachment
1	Annual Report Computation Form 3CD	Uploaded ITR & 3CD zip

Back

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- The submission can be e-Verified using DSC or EVC
- To view the submitted response - **Click Here**

Dashboard My Account - e-File - e-Proceeding - e-Nivaran - Compliance - Worklist - Profile Settings -

e-Proceedings

Click here to download the Acknowledgement Receipt

Proceeding Name	Assessment Proceeding u/s 143(3)	
Document Reference ID	100000000653180	
Notice Section	143(2)	
Communication sent Date	07/07/2017	
Description	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	
Remarks	The documents are enclosed for your reference	
Sl.No.	Attachment Description	Attachment
1	Annual Report Computation Form 3CD	Uploaded ITR & 3CD zip

Back

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E-Assessment Scheme, 2019

- Communication
 - Electronically through digitised mode from issue of notice, submission of information etc. till completion of assessment;
 - Electronic mode here may mean that all documents would be digitalized and uploaded on a certain server;
 - In case of a personal hearing, which may be requested by the assessee, a video conference may take place so that the Assessee would be able to give oral submissions and explanations etc
- Set up of Centres
 - Setting up the **National E-Assessment Centre(NEC)** has been stated to be facilitation of the conduct of e-assessment proceedings in a centralized manner;

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Facilitation Centres



- **Regional E-Assessment Centre (REC):**
 - Conduct of e-assessment proceedings in the cadre controlling region of a Principal Chief Commissioner.
- **Assessment Units:**
 - Conduct of e-assessment, to perform the function of making assessment.
- **Verification Units:**
 - Conduct of e-assessment, to perform the function of verification.
- **Technical Units:**
 - To perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this Scheme.

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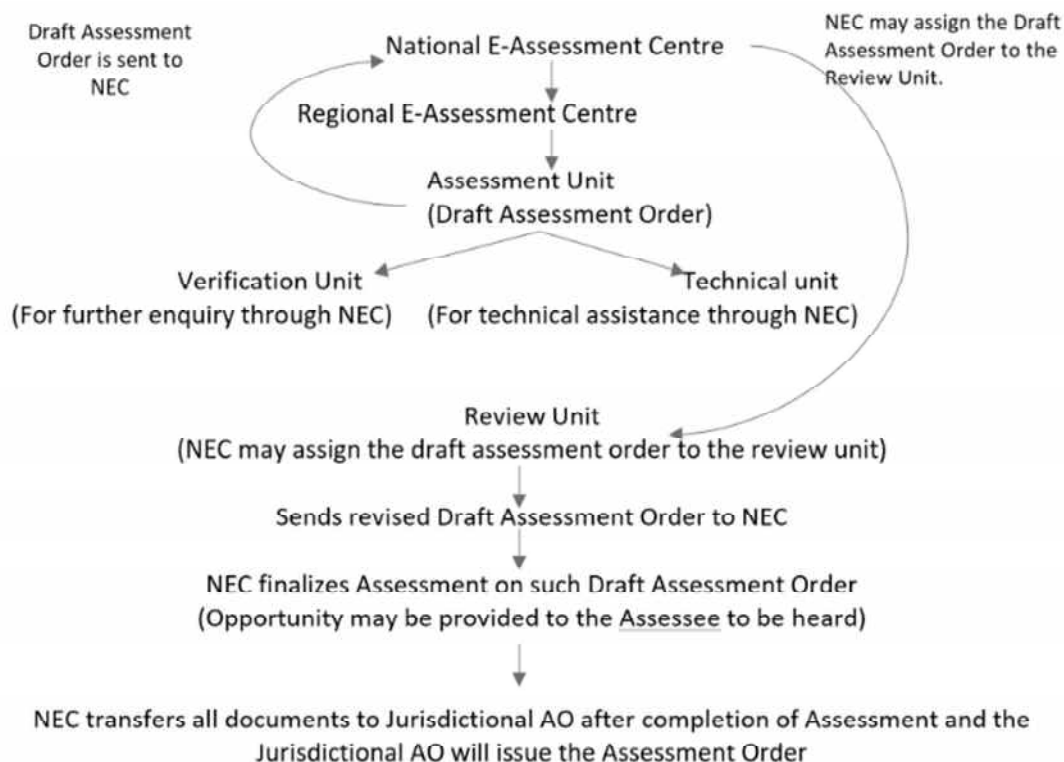
Facilitation Centres (Contd)

- **Review Units:**

- Reviewing the draft assessment order,
- Checking whether the relevant and material evidence has been brought on record,
- The relevant points of fact and law have been duly incorporated in the draft order,
- The issues on which addition or disallowance should be made have been discussed in the draft order,
- The applicable judicial decisions have been considered and dealt with in the draft order,
- Checking for arithmetical correctness of modifications proposed, if any,
- Such other functions as may be required for the purposes of review, and specify their respective jurisdiction.

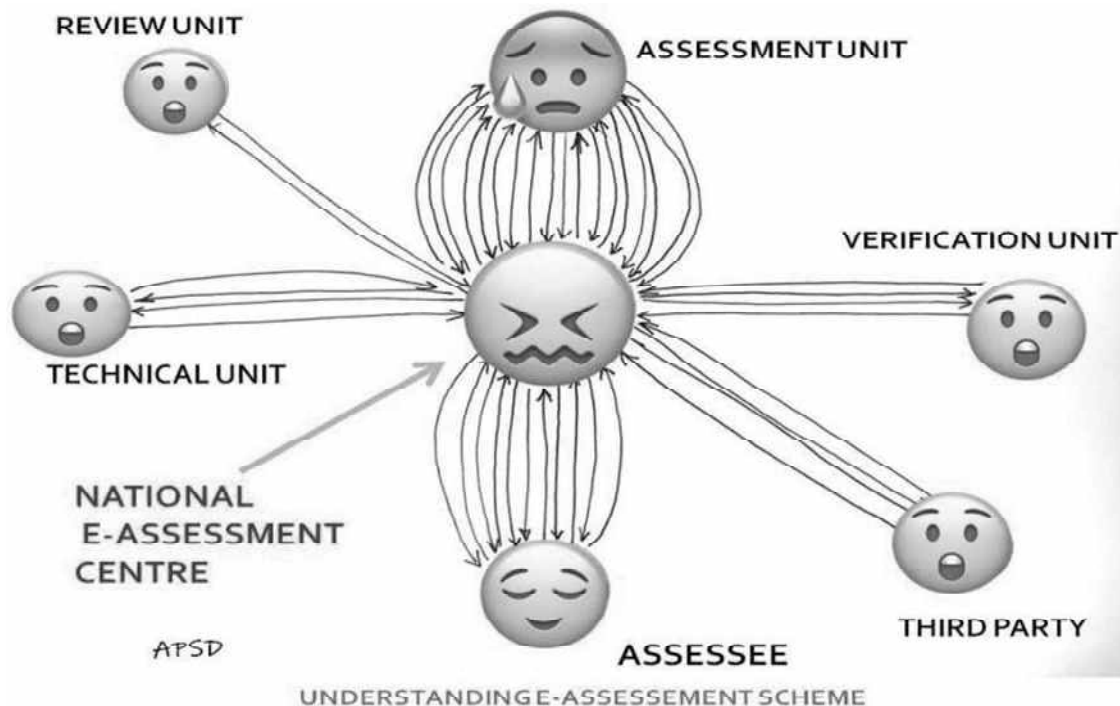
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Working of E-Assessment Centres



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Working of e-Assessment Centre



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Other Factors

- DIN introduced via Circular No. 19/2019 dt. 14.08.2019 to curb the practice of issuing the notice or summons or any other letter of correspondence manually without maintaining a proper audit trail of such communication effective 1.10.2019;
- On completion of assessment everything would be transferred to the AO having jurisdiction for the purpose of imposition of penalty, collection and recovery of demand, rectification of mistake, giving effect to Appellate Orders, submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be, proposal seeking sanction for launch of prosecution and filing of complaint before the Court

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Addition of Authorised Representative

e-Proceedings

Proceedings Related to self							
PAN	Assessment Year	Proceeding Name	Opt for e- Proceeding	Proceeding Status	Proceeding Limitation Date	Proceeding Closure Date	Action
XXXXXXXXXX	2017-18	Adjustment u/s 143(1) (a)	YES	Submitted	-	-	-
XXXXXXXXXX	2012-13	Assessment Proceeding u/s 147	YES Change	Open	31/12/2019	-	Add/View Authorized Representative [AR]
XXXXXXXXXX	2013-14	Grievance Application	YES Change	Closed Closure Order Download	-	-	-
XXXXXXXXXX	2013-14	Grievance Application	YES Change	Closed Closure Order Download	-	-	-
XXXXXXXXXX	2014-15	Grievance Application	YES Change	Closed Closure Order Download	-	-	-

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Addition of Authorised Representative

Add Authorised Representative

S.No.	Authorised Representative	Authorised Representative	Name	From	To	Status	Action	Remarks
No Authorised person								

Authorised Representative Type *

Membership Number *

PAN *

Name*

Mobile*

Email*

Select

Select

Chartered Accountant

Related Person

Employee

Officer of a Scheduled Bank

Any Legal Practitioner

Person who has passed Recognized Accountancy Examination

Person with prescribed Education qualification

Income-tax Practitioner or others qualified practitioner as per section 288

Add Authorised Representative

Cancel

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Further Steps

Step 1	Logon to 'e-Filing' Portal www.incometaxindiaefiling.gov.in
Step 2	Post login, click on the ' e-Proceeding ' menu and click ' e-Proceedings ' link.
Step 3	A new page will appear showing the details of the notices (if available) such as PAN, Assessment year, Proceeding Name, Proceeding Status, Proceeding Limitation Date, Proceeding Closure Date and Action.
Step 4	Click on ' Add/View Authorized Representative [AR] ' hyperlink available under the Action column.
Step 5	<p>Select the 'Authorized Representative Type' from the dropdown. An Authorized representative can be a</p> <ul style="list-style-type: none"> ✓ Chartered Accountant ✓ Related Person ✓ Employee ✓ Officer of a Scheduled Bank ✓ Any Legal Practitioner ✓ Person who has passed Recognized Accountancy Examination ✓ Person with prescribed Education qualification ✓ Income-tax Practitioner or others qualified practitioner as per section 288
Step 6	If the representative is a Chartered Accountant, then enter the ' Membership Number ' and for other representative types enter the 'PAN'. All the other fields such as Name, Mobile and e mail will be auto populated (masked). Click the ' Add Authorized Representative ' button. A dialogue box with registered mobile number and email ID will be displayed to the user. Click ' Confirm ' button to receive the OTP in the registered mobile number and email ID.
Step 7	<ul style="list-style-type: none"> • A six digit OTP will be sent to your registered mobile number and registered email ID. • Enter the six digit OTP --> Click 'Validate' to complete the request submission.
Step 8	A Success message will be displayed confirming the request submission.
Note:	After submitting, an alert message will be sent to the Authorized Representative's e-mail ID and mobile number intimating that a request has been raised.

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Action by Authorised Representative

Step 1	Logon to 'e-Filing' Portal www.incometaxindiaefiling.gov.in
Step 2	Go to ' Worklist ' tab --> Click ' For Your Action ' hyperlink.
Step 3	Click ' e-Proceeding Worklist '.
Step 4	Click on the ' Accept/Reject ' hyperlink available under the Action column.
Step 5	<p>To Accept the request:</p> <p>Click on 'Accept' and Attach the PDF copy of notarized Power of Attorney (POA) received from the assessee, Read and click on the declaration on accepting the request and click on Accept button. e-Verifying the acceptance through EVC or DSC is mandatory.</p>
Step 6	<p>To Reject the request:</p> <p>Click on the 'Reject' and Enter the 'Remarks'.</p>
Note	The Authorized Representative should either accept or reject the request within 7 days from the date of raising the request.

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Further Steps by Authorised Representative

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Step 1	Logon to 'e-Filing' Portal www.incometaxindiaefiling.gov.in
Step 2	Post login, click on the ' e-Proceeding ' menu and click ' e-Proceedings ' link.
Step 3	Details of Proceedings related to Other PAN/TAN such as PAN/TAN, Name of the Assessee, Assessment Year/Financial Year, Proceeding Name, Proceeding Status, Proceeding limitation date and Authorized Representative status are displayed to the user.
Step 4	Click on the ' Proceeding Name ' hyperlink of the appropriate proceeding to view notice details.
Step 5	Additional details such as Notice/Communication reference ID, Notice u/s, Description, Issued On, Document Id, Served On, Response Due date and Response are displayed.
Step 6	To view the details of the notice, click on the ' Notice/Communication reference ID ' link and to submit your response against that particular notice, click on the ' Submit ' link under the ' Response ' column.
Step 7	Upon clicking on submit, a new page is opened where the Proceeding Name, Document Reference Id and Notice Section are pre-filled. Select the ' Response Type ' from the dropdown (Partial Response/Full Response). Enter the ' Response/Remarks ' in text box not exceeding 4000 characters. Select the ' Attachment Description ' from the dropdown and attach the supporting scanned documents in PDF/Excel/CSV format, Read and tick on the declaration and click 'Continue' to proceed further.
Note:	<ul style="list-style-type: none"> Maximum of 10 attachments can be submitted in a single response submission and any number of submissions can be made in response to a single notice/intimation/order. Maximum size for each attachment should not exceed 50 MB. If number of document exceeds ten in number, kindly prefer multiple submission in response to the notice by choosing the response type as "Partial Response". In case of multiple partial response is made, while submitting the last of the partial response, the response type be chosen as "Full response" so as to indicate that you have nothing further more to submit in response to the notice. The File name of the attachment should not contain space or any special characters other than – (hyphen) or _ (underscore). In case, the notice is related to Sec 142(1) [Calling of return]/148/153A/153C, upon click of submit, the assessee shall be re-directed to 'e-File->Income Tax Return' page, where he/she can upload the Income Tax Return.
Step 8	The Submission can be e-Verified using Electronic Verification Code (EVC) / Aadhaar OTP / Digital Signature Certificate (DSC) if applicable.
Step 9	A success message will be displayed confirming the submission of response.

Options to the Assessee to view Submissions by AR

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Step 1	Logon to 'e-Filing' Portal www.incometaxindiaefiling.gov.in
Step 2	Post login, click on the ' e-Proceeding ' menu and click ' e-Proceedings ' link.
Step 3	Details of Proceedings related to self and details of proceedings related to other PAN/TAN will be displayed separately.
Step 4	Click on the ' Proceeding Name ' hyperlink of the appropriate proceeding to view notice details.
Step 5	Click on the ' View ' link under the ' Response ' column to view the details of the response submitted.

Best Scanning Practices

Scan Settings

- Set the Scan Clarity to at least 300 DPI.
- Choose the format of saving the document as PDF and name the document appropriately.
- Scan the document in Black and White only.
- Please ensure that the document is not password protected.

Scanning Source Documents

- Scan only the original document
- Ensure that the document size is A4 or letter size only.
- If there are multiple pages, kindly scan all the pages into a single file and ensure that the final size of the PDF does not exceed more than 50 MB.

To avoid poor quality

- Please ensure the original Document that is being scanned is clear and not faded.
- If the documents are handwritten, please ensure that it is clear and legible.
- Please ensure documents are free from ink bleeding or smudging.

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Software Requirements

- Mozilla Firefox (version 22.0, 21.0, 20.0 and above)
- Google Chrome (version 26.0.x, 27.0.x, 28.0.x and above)
- Internet Explorer (version 9.0, 10.0 and above)
- Safari (version 4.0, 5.0 and above)
- **OPERATING SYSTEM** - Windows XP with Service Pack 3/Windows 7/Windows 8/ Latest Linux and Mac OS 10.10(OS X Yosemite)



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Certain Issues

- Restrictions for Selection and Scope;
- Consumption of Time;
- Time Limit to Respond and Reply;
- Use of Power for Allocation and Completion;
- Risk of unwarranted Addition;
- Review System Workability;
- Submissions of Details;
- Accessibility for Verification of Submission;
- Video-Conference Facility;
- Record of Recordings;
- Dealing with the Attitude of Officials

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Shortfalls



- Software and Hardware
- Willingness & Approach
- Internet connectivity and Website operations
- Deadlines & Due Dates
- Approach
- Other Issues

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Present Status

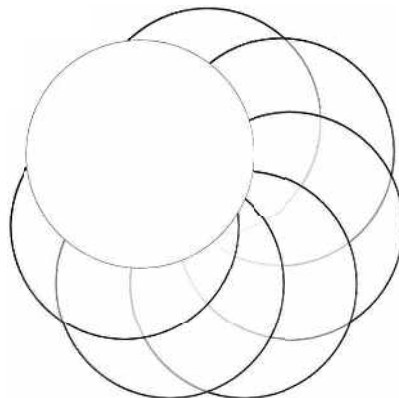
Online	Offline (Manual)	Way Ahead
<ul style="list-style-type: none"> • Filing of Returns • Filing of Audit & Other Reports • E-Assessments • Filing of Appeals with CIT- Form 35 • Filing of Appeals with ITAT- Form 36 (with exceptions) 	<ul style="list-style-type: none"> • Hearings with CIT Appeals • Filing of Appeals with Higher Authorities 	<ul style="list-style-type: none"> • Assessments & Hearings through Video conferencing

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Another Cause of Concern

It's a Data Centre of all the information collected and information is cent percent reliable;



CPC acts as a preserver of the Information.

Data given by the Assessee shall be preserved for life time.

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Doubts & Queries

- Any Questions
- Thank You



C.A. Avinash V. Rawani

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THANKS ONCE AGAIN

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