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QUESTIONS RELATED TO REVISED RETURN & RECTIFICATION

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QUESTIONS RELATED TO REVISED RETURN & RECTIFICATION

1. Can I make rectification or other correspondence with CPC in paper form?

Answer: No

2. I am getting error while filing rectification u/s 154, "Input data does not match the records". What should I do ?

Answer: Kindly send a mail to efiling@incometaxindia.gov.in with the following details :

CPC Order No
CPC Order Date
Aggregate Income Tax Liability (As Computed)
Total Tax Credit Allowed (As Computed)

3. I have filed my e-return by using the utility of wrong Assessment year. Can I correct Assessment Year by revising the return?

Answer: Assessment Year is inbuilt in the utility. Once a utility provided by ITD is used, Assessment Year can not be changed. For each Assessment year, right or wrong, a revised return using the valid utility, subject to legal provisions, can be filed for that Assessment year only.

4. Can an e-return filed with one ITR Form say ITR-1 be revised in any other ITR Form?

Answer: Yes. However, the taxpayer should use the form as applicable

5. My e-return has been processed by CPC raising a demand or with less refund. Whom do I need to approach for rectification?

Answer: So long as your processed e-return for relevant Assessment Year is still with CPC, the online rectification application may be made on website. However, in case, your processed e-return has been transferred to your Assessing Officer, then, you need to approach AO with rectification application on paper. For knowing the location of processed e-return (whether with CPC or the AO), the taxpayer is advised to login to the website using his/her userid and password and go to 'Services – CPC Processing Status'. The process status of return can be checked for a given assessment year.

6. I have filed the original return as paper return. Can I file the revised return as e-return?

Answer: No

7. I have filed the original return as e-return. Can I file the revised return in paper-form?

Answer: No

8. How to file a revised return?

Answer: If an assessee has filed the original or first return before the due date, then he may revise the original return. In case of revising the original return, the assessee has to choose the option of revise turn in place of original return. On choosing the 'Revised' return option, assessee needs to provide the Original e-filing acknowledgement number and date of filing the original return. Further, the assessee is required to select the section of return filing as 139(5).

9. How many times I can file the revised return?

Answer: Legally, a return can be revised any number of times before the expiry of one year from the end of the Assessment Year or before the assessment by the Department is completed; whichever event takes place earlier.

10. If CPC sends intimation after processing the return but the amount of demand/refund is incorrect. At the time of filing of rectification, inspite of providing the correct details, the error message : 'Input data does not match the records'. What is the solution?

Answer: Kindly refer to the following document regarding the 'Common Errors noticed while filing rectification'

https://incometaxindiaefiling.gov.in/portal/downloads/Common%20Errors_Efiled%20Rectification.pdf

If the entire details provided at the time of rectification are correct and still the assessee is facing the above error, then kindly send a mail to efiling@incometaxindia.gov.in with the following details :

CPC Order No

CPC Order Date

Aggregate Income Tax Liability (As Computed)

Total Tax Credit Allowed (As Computed)