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QUESTIONS RELATED TO DIGITAL SIGNATURE

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QUESTIONS RELATED TO DIGITAL SIGNATURE

1. What is a Digital Signature?

Answer: A digital signature authenticates electronic documents in a similar manner a handwritten signature authenticates printed documents. This signature cannot be forged and it asserts that a named person wrote or otherwise agreed to the document to which the signature is attached. The recipient of a digitally signed message can verify that the message originated from the person whose signature is attached to the document and that the message has not been altered either intentionally or accidentally since it was signed. Also, the signer of a document cannot later disown it by claiming that the signature was forged. In other words, digital signatures enable the “authentication” and “non-repudiation” of digital messages, assuring the recipient of a digital message of both the identity of the sender and the integrity of the message.

A digital signature is issued by a Certification Authority (CA) and is signed with the CA’s private key. A digital signature typically contains the: Owner’s public key, the Owner’s name, Expiration date of the public key, the Name of the issuer (the CA that issued the Digital ID), Serial number of the digital signature, and the digital signature of the issuer. Digital signatures deploy the Public Key Infrastructure (PKI) technology.

If you file electronically using digital signature you do not have to submit a physical copy of the return. Even if you do not have a digital signature, you can still e-File the returns. However, you must also physically submit the printed copy of the filled up Form along with the copy of the Provisional Acknowledgement Number of your e-Return.

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2. How legal is a Digital signature?

Answer: India is one of the select band of nations that has the Digital Signature Legislation in place. This Act grants digital signatures that have been issued by a licensed Certifying Authority in India the same status as a physical signature. Digital signatures deploy the Public Key Infrastructure (PKI) technology.

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3. If an individual does't have a Digital Signature, does this mean he/she cannot file the return online?

Answer: For non-auditable cases, DSC is not mandatory. If the DSC is used while uploading the return, the return will be treated as legally filed immediately after uploading. However in case, an individual does not have a DSC, he/she can still file the return electronically, but, in this case, a signed copy of ITR-V has to be sent to ITD CPC, Bengaluru within stipulated time. After receiving the signed copy of ITR-V at ITD CPC, return will be treated as legally filed.

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4. How and where can I get a Digital Signature Certificate (DSC)?

Answer: The Information Technology Act, 2000 provides for use of Digital Signatures on the documents submitted in electronic form in order to ensure the security and authenticity of the documents filed electronically. Certification Agencies are appointed by the office of the Controller of Certification Agencies (CCA) under the provisions of IT Act, 2000. There are a total of seven Certification Agencies authorized by the CCA to issue the Digital Signature Certificates.

| Name of Certifying Agency | Website | Address |
|--|---|---|
| Customs & Central Excise | http://icert.gov.in/ | 5th Floor, Hotel Samrat, Kautilya Marg, Chanakya Puri, New Delhi 110021 |

| | | |
|--|--|---|
| <p>(n)Code Solutions Ltd., (A division of Gujarat Narmada Valley Fertilisers Company Ltd.)</p> | <p>http://www.ncodesolutions.com/</p> | <p>(n)Code Solutions, (A division of GNFC Ltd.) 301, GNFC Infotower, S G Highway, Ahmedabad 380054. marketing@ncodesolutions.com +91 79 40007300</p> |
| <p>e-Mudhra CA</p> | <p>http://www.e-mudhra.com/</p> | <p>M/S 3i Infotech Consumer Services Ltd., 3rd Floor, Sai Arcade, Outer Ring Road, Devarabeesanahalli, Bangalore – 560036, Karnataka, India , Phone:+91 80 67821616 , Fax: +91 80 67175306 , Email:info@e-mudhra.com</p> |
| <p>Institute for Development & Research in Banking Technology (IDRBT)</p> | <p>http://idrbtca.org.in/</p> | <p>IDRBT, Castle Hills, Road No.1, Masab Tank, Hyderabad, Andhra Pradesh 500 057 (India)</p> |
| <p>MTNL</p> | <p>http://www.mtnltrustline.com/</p> | <p>3rd Floor, Mahanagar Doorsanchar Sadan, 9, CGO Complex, Lodi Road, New Delhi 110003</p> |
| <p>National</p> | <p>http://www.nic.in/</p> | <p>A Block CGO Complex, Lodhi</p> |

| | | |
|--------------------------------|---|--|
| Informatics Centre | | Road,New Delhi 110 003 |
| Safescrypt | http://www.safescrypt.com/ | Safescrypt Ltd. II Floor, Tidel Park 4 Canal Bank Road Taramani, Chennai Tamilnadu 600113 |
| Tata Consultancy Services Ltd. | http://www.tcs-ca.tcs.co.in/ | Tata Consultancy Services Ltd. 11th Floor, Air India Building, Nariman Point, Mumbai 400 021 |

For further details, visit

<http://cca.gov.in/rw/pages/faqs.en.do#igetadigitalsignaturecertificate>

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5. Do I need a fresh digital signature, in case I already have one?

Answer: A person who already has the specified class II or III DSC for any other application can use the same for filing the Income tax return and is not required to obtain a fresh PAN embedded DSC. Fresh PAN embedded DSC is required in cases where the existing DSC has expired.

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6. How much does a digital signature cost?

Answer: The Digital Signature certificates are typically issued with one year validity and two year validity. It includes the cost of medium (a USB token which is a one time cost), the cost of issuance of Digital Signature and the renewal cost after the period of validity. The issuance costs in respect of each Certification Agency vary and are market driven.

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7. How can a DSC be attached with the return while uploading?

Answer: The website allows the assessee to use digital signature as an option. Therefore it is not possible to embed the digital signature feature in the software utility /form. However, the assessee can browse and attach the digital signature at the time of submission of the e-return at his option. Taxpayer has to first register its DSC on the e-filing website (in the My account menu option) after entering into the system using login id and password. Once DSC is registered, taxpayer has to use the same DSC while uploading the return on the e-filing website.

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8. The Web site accepts DSC in the .pfx format. Other formats like .cer are not being accepted. Can USB token based DSC be used to file the return?

Answer: DSC in USB tokens are also accepted.

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9. It is not clear what class of DSC should be used while filing the return ?

Answer: DSC should be of Class II or III only, issued by CCA approved certifying agencies in India.

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10. Who can file the return of the company / firm / HUF?

Answer: In case, the electronic return is being signed digitally using a digital certificate, then the digital certificate should be that of the Authorized Signatory in accordance with the provisions of Section 140 of the IT Act.

Company : DSC of Managing Director / Director of the company.

Firm : DSC of Managing Partner of the firm

HUF : DSC of Karta

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11. Company name has been changed in the income tax database but still on the e-filing website, previous name is shown after logging in, Why?

Answer: An email may be sent to efiling.administrator@incometaxindia.gov.in for change of name in the e-filing website also.

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12. I am unable to register DSC in the ITD e-filing website?

Answer: Kindly try again with the correct details. If the problem persists, send an email to efiling@incometaxindia.gov.in with the following details:

PAN

Name of the Assesess

pfx file

pfx password

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13. How to register the DSC of foreign company?

Answer: Kindly check the jurisdiction of PAN by using the 'Know your Jurisdiction' functionality from 'Services' menu on the home page of ITD e-filing website. If the jurisdiction's area code is other than 'DLC' (DLC area code is used for International Taxation Jurisdiction) then the assessee should contact his/her Assessing officer and request for change of jurisdiction from Domestic Jurisdiction to International Taxation Jurisdiction. After transfer of the jurisdiction, DSC can be registered.

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14. When I upload my return with DSC, I get the error 'fake path and can't read the filev. Why is it so?

Answer: Please do the following settings: Internet explorer-> Tools ->Internal Option -> Secutiry -> reset the setting to medium high, close and reopen the Internet Explorer.