



Recent changes in
Rule 12,
Income tax return
forms for AY 2015-16 &
EVC

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Today's agenda

- Highlights of changes in rule 12.
- Assessee, applicable return and mode of filing for AY 2015-16.
- Discussion on changes in income tax return for AY 2015-2016.
- How to validate return using Electronic Verification Code (EVC)?

Latest notifications

- Income-tax (7th Amendment) Rules, 2015 dated 15th April 2015.
- Income-tax (8th Amendment) Rules, 2015 dated 22nd June 2015.
- Income-tax (10th Amendment) Rules, 2015 dated 30th July 2015.

*(All notifications applicable w.(r.)e.f. **April 1, 2015**)*

- Notification no. 2/2015 dated 13th July 2015 issued by Directorate of Income Tax (Systems) - EvC

Highlights of changes

- New forms for AY 2015-2016 (like every year)
- Condition of Exempt Income of Rs. 5000/- replaced with condition of Agricultural Income.
- Introduction of EVC (Electronic Verification Code) based e-filing.
- One new form 2A introduced (just form 2 minus some schedules)

Extension of E-filing Coverage

Individual and HUFs:

- All Refund cases covered
- All cases of foreign *source* Income (for ordinary resident only)
- All business income cases covered (except exceptional cases of form 4S)

Others:

- 100% Mandatory e-filing for others now!

Changes in e-filing of
audit reports etc.



**Proviso to
rule 12(2)**

*(amended till
10-07-2015)*

**No change as
compared to last
year**

Provided that where an **assessee is required to furnish a report of audit** specified under:

- sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10,
- section 10A, section 10AA
- clause (b) of sub-section (1) of section 12A,
- section 44AB,
- section 44DA, section 50B,
- section 80-IA, section 80-IB, section 80-IC, section 80-ID,
- section 80JJAA,
- section 80LA,
- section 92E or section 115JB
- section 115VW; or

to **give a notice** under

- clause (a) of section (2) of Section 11 of the Act

he shall furnish the same **electronically**.

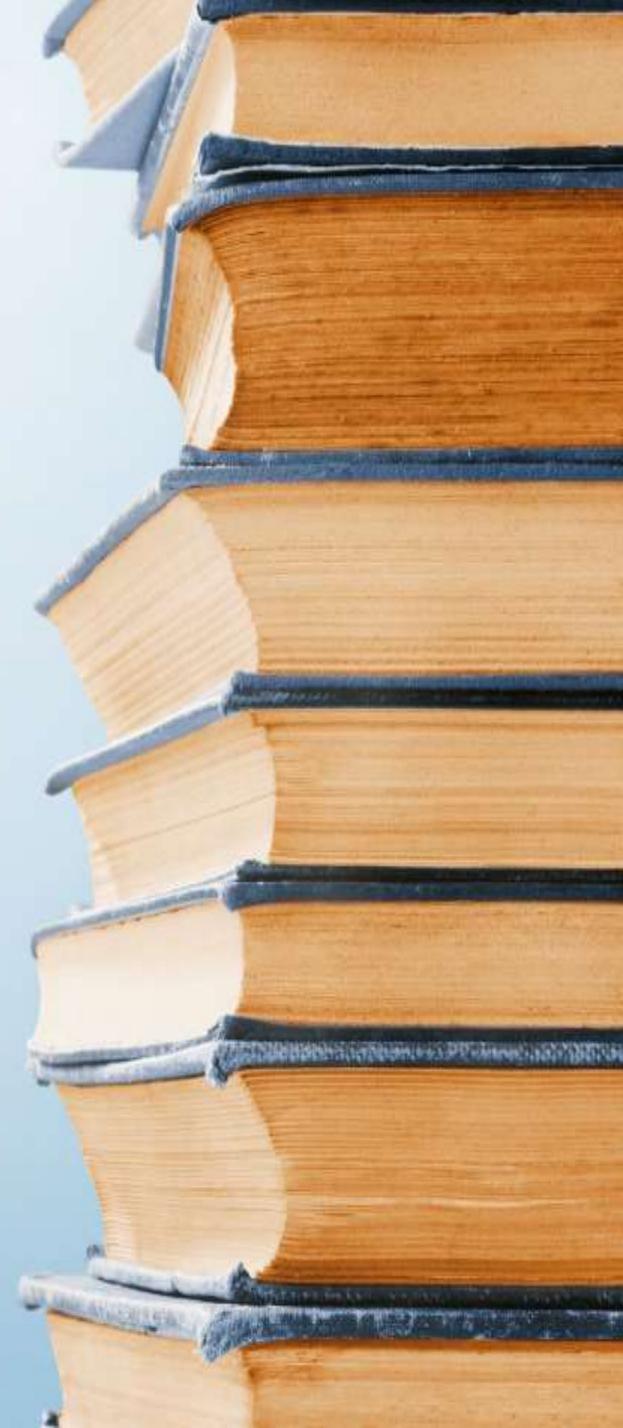
**Mandatory
e-Audit
reports
or
notices**

*as per proviso to
rule 12(2)*

For AY 2015-16

Relevant Section / clause	Specified Audit Report / Notice Form No.
44AB (tax audit)	3CA-3CD or 3CB-3CD
115JB (MAT)	29B
115JC (AMT)	No e-filing required
11(2)(a)	10
12A(1)(b)	10B
10(23C)(iv)/(v)/(vi)/(via)	10BB
10A (FTZ) / 10AA (SEZ)	56F
44DA	3CE
50B (slump sale)	3CEA
80-IA / 80-IB / 80-IC	10CCB / 10CCC / 10CCBC / 10CCBD
80-ID	10CCBBA
80JJAA	10DA
80LA	10CCF
92E (TP)	3CEB
115VW (Tonnage tax)	66

Applicable return and mode
of filing for AY 2015-16, for
various type of assesseees



Individuals and HUFs

**without
business
income**

Category	Form	Mode
Assessee is a an Ordinary resident + <i>Has Asset (including Financial Interest) outside India</i> or <i>Is signatory in any account outside India</i> or <i>Has income from any source outside India;</i>	2	E-File
Claiming relief/deduction u/s 90 or 90A or 91	2	E-file
<i>With Agricultural Income > INR 5,000/-</i>	2	E-File

**Individuals
and HUFs**

**without
business
income**

Category	Form	Mode
Salary or Family Pension And/or 1 House Property Income w/o b/f loss And/or Income from Other Sources w/o Lottery or Race Horse Income <i>and without Loss under the head</i> <i>(capital gain is missing)</i>		
Very Senior Citizen	1	Any Mode
Total Income > 5 Lac	1	E-File
Claiming refund	1	E-file
Total income <= 5 Lac and not claiming refund	1	Any Mode

**Individuals
and HUFs**

**without
business
income**

Category	Form	Mode
Income from any head Salary And/or Income from House Property And/or Income from other Sources only <i>(capital gain is missing)</i>		
Very Senior Citizen	2 Only	Any Mode
Total Income > 5 Lac	2A (or 2)	E-File
Claiming refund	2A (or 2)	E-file
Total income <= 5 Lac and not claiming refund	2A (or 2)	Any Mode

**Individuals
and HUFs**

**without
business
income**

Category	Form	Mode
Income from any head Salary And/or Income from House Property And/or Income from other Sources only And/or <i>Income from capital gain</i>		
Total Income > 5 Lac	2	E-File
Claiming refund	2	E-file
Total income <= 5 Lac and not claiming refund	2	Any Mode

☞ Form 2 is a residual form for non-business income assessee

**Individuals
and HUFs**

**with
business
income**

Category	Form	Mode
<p>Assessee is required to get accounts audited under provisions of 44AB <i>(even if due to provision of section 44AD / 44AE)</i></p>	4	E-file w/DSC
<p>Assessee is required to furnish any other audit report electronically (other than 44AB)</p>	4	E-File
<p>Assessee is a an Ordinary resident + <i>Has Asset (including Financial Interest outside India</i> <i>or</i> <i>Is signatory in any account outside India</i> <i>or</i> <i>Has income from any source outside India;</i></p>	4 or 3**	E-File
<p>Claiming relief/deduction u/s 90/90A/91</p>	4 or 3**	E-File

** as the case may be

Individuals and HUFs

**with
business
income**

Category	Form **	Mode
Not governed by provisions of section of 44AD / 44AE	4 or 3	E-File
Claiming Refund <i>(irrespective of level / type of income)</i>	4 or 3 or 4S	E-File
<i>With Agricultural Income > 5000</i>	4 or 3	E-File
Income computed u/s 44AD / 44AE only <i>(not covered by any of the cases above)</i> <i>(no audit required)</i> <i>(not claiming refund)</i>		
<i>If Total Income > 5 Lacs</i>	4S	E-File
<i>If Total Income <= 5 Lacs</i>	4S	Any Mode

** as the case may be

**139 (4B):
Political Parties**

Category	Form	Mode
All political parties (irrespective of Audit coverage or scale of income)	7	E-File with DSC only

139(4A):

Trusts

139 (4C)

Organisations referred to in sub-section

21 / 22B / 23A

23B / 23C / 24 46/

47

of section 10

139 (4D):

University /

College u/s

35(1)(ii) or (iii)

**including section 25
company on which
section 139(4A~4D)
applies**

Category	Form	Mode
Required to furnish any audit report electronically (other than 44AB)	7	E-File
Total Income > 5 Lacs;	7	E-File
Other cases	7	E-File

Companies

excluding
section 25
company on
which section
139(4A~4D)
applies

Category	Form	Mode
All cases	6	E-File With DSC only

Firm Or LLP

Category	Form	Mode
Covered by provisions of 44AB	5	E-file with DSC only
Any other case	5	E-file

**Other cases
not covered
elsewhere**

Eg.,
Approved EPF Trusts,
Municipal
Corporations,
Private Discretionary
Trusts etc.

Category	Form	Mode
Required to furnish any audit report electronically (other than 44AB)	5	E-File
Total Income > 5 Lacs;	5	E-File
Other cases	5	E-file

Major changes in forms of
income tax return for AY
2015-2016



Highlights of changes

- Introduction of Aadhar Number
- Introduction of Passport Number
- Schedule FA now renamed as “Details of Foreign Assets **and Income from any source outside India**”. This schedule is now more detailed as compared to earlier one.
- Amendment in Schedule CG for Capital Gain Account Scheme.
- Mandatory to furnish **All** bank account numbers held by assessee during the year.

Bank accounts requirements

- Furnish **All** bank account numbers.
- All accounts held during previous year.
- Should be either saving or current or cash credit.
- No requirement for FDR/PPF/Term Loan Accounts.
- Joint accounts to be disclosed.
- Dormant accounts excluded (Not operational for 3 years).
- Only CBS based numbers to be given.
- Even if closed during the year you need to provide one.
- If you are guardian in a minor account – disclose that one too.

Process to verify return using
EVC



What is EvC?

- Electronic Verification Code or EVC is a code generated for the purpose of e-verification of the person furnishing the income tax return.
- EVC will be a unique number linked to assessee's PAN.
- It cannot be used for filing ITR of any other PAN.
- One EVC can be used to validate one return, irrespective, of assessment year or type of return.
- EVC generated via Adhaar Card will be valid only for 10 minutes and in any other case, it will be valid for 72 hours.
- EVC is valid for AY 2015-2016 onwards.

Who can use EvC?

- All kinds of assessee's can use EVC to validate ITR;
- **Except** in following cases, where verification of ITR is mandatory through class-II / class-III digital signatures:
 - Persons, whose accounts are required to be audited under Section 44AB
 - Companies
 - Political parties

Different Methods of e- verification of Income Tax return using EvC



**Different
methods of
e-verification
through
EvC**

- EvC through Aadhar Number.
- EvC through Net banking.
- EvC directly from ITD portal (*only where Total income \leq 5 Lacs **and** there is no refund*).

Linking Aadhar to PAN



EvC through Aadhar Number

- Before generating EvC, Aadhar number must first be seeded / linked to PAN.
- One time linking / seeding.
- Goto Profile Settings – choose **“Aadhar Linked to PAN”**.
- Enter your 12 digit Aadhar Number.
- Aadhar will be linked if data as per PAN database matches with UIDAI database.

When you first login... you will be welcomed with this screen.

Link Aadhaar ✕

Once Aadhaar-PAN linking is completed, you can e-Verify your return using Aadhaar, if your mobile is registered with Aadhaar.

Steps to Link your Aadhaar to PAN:

Step 1 Please verify if the Name, Date of Birth, Gender as per Aadhaar card matches the details as per your PAN data. Enter your Aadhaar Number in the text box provided below and Click on "Link Now" button.

Step 2 Income Tax Department will validate your Name, Date of Birth, Gender as per PAN and Aadhaar Number with UIDAI. Please note that if the details do not match, the Aadhaar Number will NOT be linked to your PAN.

Step 3 Once the validation is successful, your Aadhaar will be successfully linked to your PAN.

Name as per PAN details	SEYENDRA JAIN
Date of Birth as per PAN details	20/07/1967
Gender as per PAN details	Male

✕ Please enter your Aadhaar Number.

Aadhaar Number *

Captcha Code _____

Image   

Enter the number as in above image *

[LINK NOW](#) [LATER](#)

Menu option to link Aadhar (if not linked earlier)

The screenshot displays the e-Filing portal interface. At the top left is the Income Tax Department logo. The header includes the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". A language selector shows "हिन्दी मे" with font size options (A-, A, A+) and a "Skip to main content" link.

The navigation bar contains: Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, and My Request List. The "Profile Settings" menu is open, showing options: My Profile, Change Password, Change Secret Question(s) / Answer(s), Register Digital Signature Certificate, Opt for Higher Security, and Aadhaar Linked to PAN (highlighted in blue).

On the left, the "Quick Link" section lists: Quick e-File ITR, Upload Return, View Form 26AS (Tax Credit), Rectification Request, Tax Calculator, and Download ITR.

The main content area shows a "Success" message: "Your PAN is linked to Aadhaar". A "Navigation Trail" is also visible above the message.

Fill in your 12 digit Aadhaar number

Navigation Trail:

Link Aadhaar

Name as per PAN details	RHOLUSARIA
Date of Birth as per PAN details	21/07/1973
Gender as per PAN details	Female
Aadhaar Number *	<input type="text"/>
Captcha Code	<input type="text"/>
Image	
Enter the number as in above image *	<input type="text"/>
<input type="button" value="Link Aadhaar"/>	

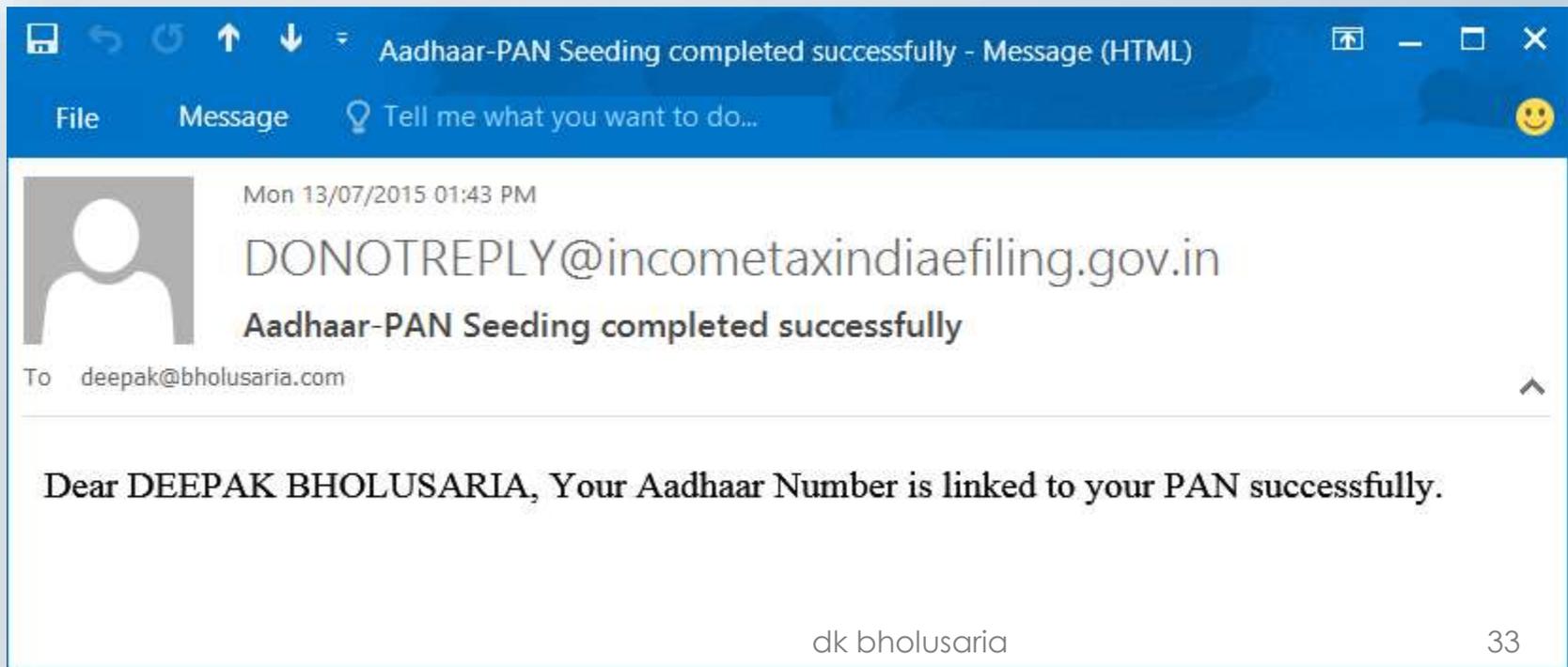
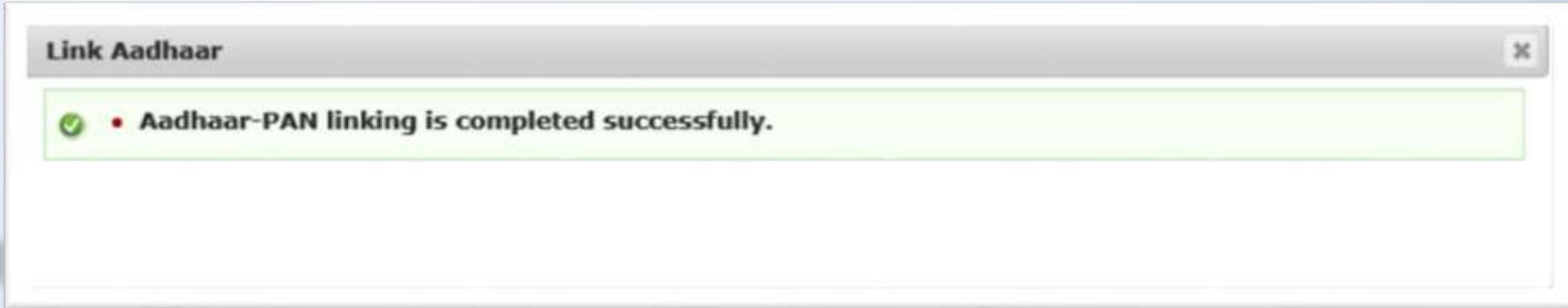
Note:

- Once Aadhaar-PAN linking is completed, you can e-Verify your return using Aadhaar, if your mobile is registered with Aadhaar.

Instructions

- Please verify if the Name, Date of Birth, Gender as per Aadhaar card matches the details as per your PAN data. Enter your Aadhaar Number in the text box provided below and Click on "Link Aadhaar" button.
- Income Tax Department will validate your Name, Date of Birth, Gender as per PAN and Aadhaar Number with UIDAI. Please note that if the details do not match, the Aadhaar Number will NOT be linked to your PAN.
- Once the validation is successful, your Aadhaar will be successfully linked to your PAN.

Aadhar linking confirmation



Aadhar linking failure

Authentication Failed

Following could be the reasons for failure

1. Name, Date of Birth or Gender in PAN database does not match with Aadhaar database.
To update your PAN details please contact NSDL at <https://tin.tin.nsdl.com/pan/correction.html> and to update your Aadhaar card details please contact UIDAI at <https://resident.uidai.net.in/update-data>.
2. Aadhaar Number that you have entered does not exist in Aadhaar database.
Please enter a valid Aadhaar Number.

Generation of EvC from ITD portal
(even if you do not have Aadhar)



If you do not have aadhar?

You have two options to generate your EvC:

1. Login to e-filing portal through net banking account and then generate EvC. This EvC will be valid for ITRs even if total income > 5 lac as well as in case of refunds.
2. Login directly to e-filing portal (*non-net banking mode*) and then generate EvC. **However EvC obtained through this option will be valid for ITRs where Total Income \leq 5 Lacs and there is no refund**

Login to ITD portal through
Net banking



Login to e-filing portal through Net banking

- Make sure that your bank offers facility to login to e-filing portal and your bank account is linked to your PAN
- After login through net banking, you may *either* verify your return directly **(since by logging through net banking account, you have proved your identity to ITD)** (See slide # 31); or
- Generate EvC, to be used for e-verification immediately or within 72 hours of generation (See slide # 23~26 & 30).

Goto login page of bank

State Bank of India

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https://retail.onlinesbi.com/retail/login.htm#

Apps Bookmarks Banking Government Sit... Bholusaria Asso... Travel Other bookmarks

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State Bank of India
The Banker to Every Indian

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Online SBI

Home Products & Services How Do I State Bank mCASH - Claim Money

Login Welcome to Personal Banking

To access your accounts...
Login to OnlineSBI

(CARE: Username and password are case sensitive.)

Username *

Password *

Enable Virtual Keyboard

[New User? Register here](#) [Forgot Login Password](#) [Forgot Username](#)

For better security use the Online Virtual Keyboard to login. [More ...](#)

 **NEVER** respond to any popup, email, SMS or phone call, no matter how appealing or official looking, seeking your personal information such as username, password(s), mobile number, ATM Card details, etc. Such communications are sent or created by fraudsters to trick you into parting with your credentials.

~	!	@	#	\$	%	^	&	*
.	7	4	8	5	2	1	0	6
t	q	e	w	r	u	i	y	p
f	d	a	s	g	l	h	k	j
v	c	x	z	m	b	n	<	>
CAPS LOCK					CLEAR			



About OnlineSBI | Registration Forms

Welcome : Mr. DEEPAK BHOLUSARIA

Products & Services Help Customer Care Interest Rates What's New

My Accounts Payments/Transfers Bill Payments Enquiries Profile e-Fixed Deposit e-Tax e-Services e-Cards Site Map

You are here: My Accounts > Account Summary Favourites --Select--

Jump to: Select Go

- Account Summary
- Account Statement
- Pending Statement
- View Income Tax Statement
- Reprint Challan
- Change Login Password
- Print e-Receipt for PPF
- Login to e-Filing
- State Bank Rewards
- Link your Aadhaar Number
- Link your LPG Customer ID
- IRCTC Quick-Pay
- Windows App registration
- Social Security Schemes

Account Summary

Tip of the day My Rec

car loans made easy! Explore your dream car and Apply for a loan here

Transaction Accounts

Account No. / Nick name	Branch	Available Balance	Transactions

[View Nomination and CIF Details](#)

State Bank of India x

https://retail.onlinesbi.com/retail/smsenablehighsecurityconfirm.htm

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The Banker to Every Indian

Welcome : Mr. DEEPAK BHOLUSARIA

Products & Services Help Customer Care Interest Rates What's New Logout

My Accounts Payments Transfers Bill Payments Enquiries Profile e-Fixed Deposit e-Tax e-Services e-Cards Site Map

You are here: e-Tax > [Login to e-Filing](#)

Favourites --Select-- Go

Jump to: Select Go

- State Govt Taxes
- Indirect Taxes
- Direct Taxes
- View Income Tax Statement
- Reprint Challan
- ▶ Login to e-Filing

e-Filing Statement

14-Jul-2015 [03:37 PM IST]

 Confirm your PAN / TAN details as available in our records

Account Number	00000030	001
PAN/TAN No	A	IL
IFSC Code	SBIN00	4

Disclaimer

Your Account Number will be shared with Income Tax Department for the purpose of Audit Trail.

By clicking "confirm" button , you will be redirected to the resources located on servers maintained and operated by third parties over whom SBI does not have any control and SBI accepts no responsibility or liability for any of the material contained on those servers. You will be using such hyperlinks on third party websites at your own risk and responsibility and SBI will not be responsible for any loss, damage, costs & charges, direct or indirect incurred by you, arising out of or in connection with your access to the external website or for any deficiency in the products and services of the third party or for the failure or disruption of the website of the third party.

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[Confirm](#) [Back](#)

Finally logged in...

The screenshot shows the Income Tax e-Filing portal dashboard. At the top, the browser tabs include "State Bank of India" and "e Dashboard", both of which are circled in red. The address bar shows the URL "https://incometaxindiaefiling.gov.in/e-Filing/". The page header features the Income Tax Department logo and the text "e-Filing Anywhere Anytime". A navigation menu includes "Dashboard", "My Account", "e-File", "Compliance", "Downloads", "Profile Settings", and "My Request List". A "Quick Link" sidebar on the left lists various services such as "Quick e-File ITR", "Upload Return", and "View Form 26AS". The main content area displays a "Navigation Trail" for "Dashboard" and two primary action buttons: "View Returns / Forms" and "My Pending Actions". An "IMPORTANT !!!" notice at the bottom emphasizes the need for correct email and mobile details.

State Bank of India x e Dashboard

Directorate of Income Tax...overnment of India) [IN] https://incometaxindiaefiling.gov.in/e-Filing/

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हिन्दी में A- A A+ Skip to main content

e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Dashboard My Account e-File Compliance Downloads Profile Settings My Request List W

Quick Link

- ▶ Quick e-File ITR
- ▶ Upload Return
- ▶ View Form 26AS (Tax Credit)
- ▶ Rectification Request
- ▶ Tax Calculator
- ▶ Download ITR
- ▶ E-Pay Tax
- ▶ e-Filing - Dos & Don'ts
- ▶ ITR V - Dos & Don'ts

Navigation Trail:
Dashboard

View Returns / Forms

My Pending Actions

IMPORTANT !!!

Please make sure you have the correct Email ID and Mobile Nu details are important and will be used for all communications.

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Generation of EvC

(either through net banking account or
directly on e-filing portal)

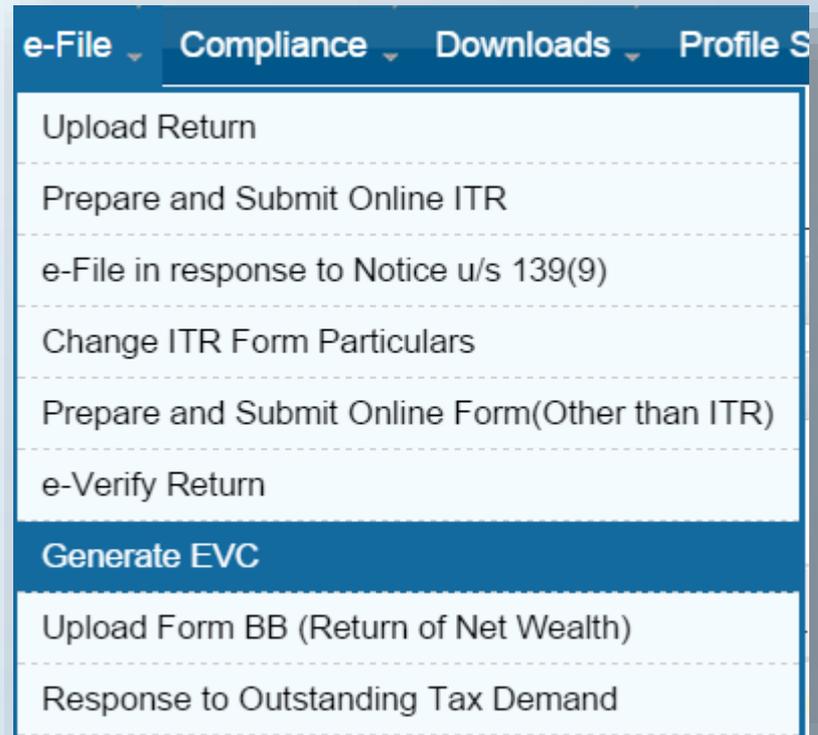


First login to e-filing portal

- Either through net banking account; or
- Directly using PAN and password (non-net banking)

Generate EvC (common for both logins)

Menu option:
e-file → Generate EVC



EvC will be e-mailed and texted

If you had logged through net banking:

Navigation Trail:

EVC Generated Successfully

EVC has been generated successfully and sent to your registered Mobile Number 98XXXXXX65 and Email ID dexxxk@bholusaria.com .

If you had logged otherwise (non net-banking mode):

Navigation Trail:

EVC Generated Successfully

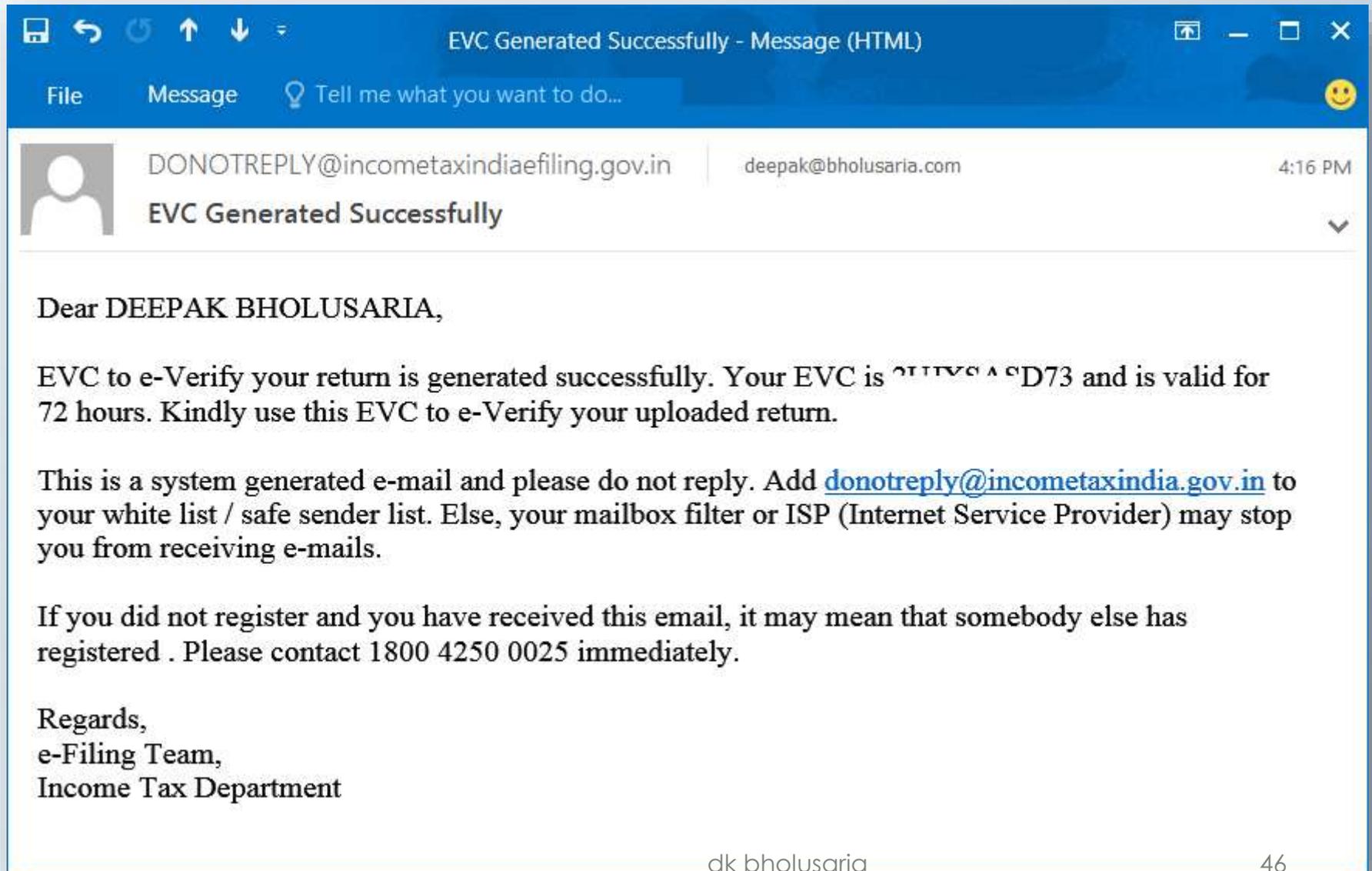
EVC has been generated successfully and sent to your registered Mobile Number 98XXXXXX65 and Email ID dexxxk@bholusaria.com .



Note :

This EVC can be used to e-Verify your return only if your **Gross Income Minus Deductions is less than 5 Lakhs and there is no refund.**

That's how EvC email will look...



The screenshot shows an email client window with a blue header. The title bar reads "EVC Generated Successfully - Message (HTML)". The menu bar includes "File", "Message", and a search bar. The email header shows the sender as "DONOTREPLY@incometaxindiaefiling.gov.in" and the recipient as "deepak@bholusaria.com". The subject is "EVC Generated Successfully". The email body contains the following text:

Dear DEEPAK BHOLUSARIA,

EVC to e-Verify your return is generated successfully. Your EVC is **0111VCA0D73** and is valid for 72 hours. Kindly use this EVC to e-Verify your uploaded return.

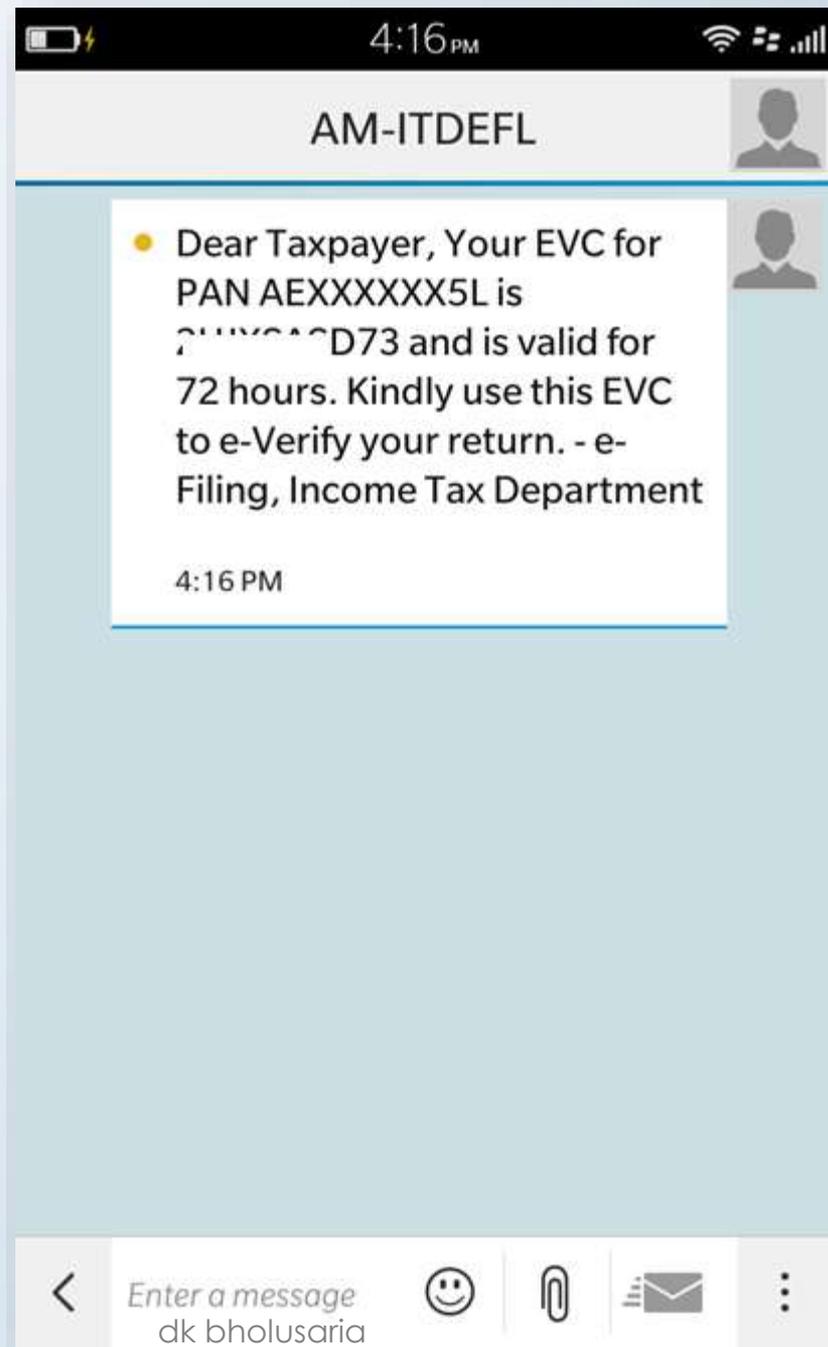
This is a system generated e-mail and please do not reply. Add donotreply@incometaxindia.gov.in to your white list / safe sender list. Else, your mailbox filter or ISP (Internet Service Provider) may stop you from receiving e-mails.

If you did not register and you have received this email, it may mean that somebody else has registered . Please contact 1800 4250 0025 immediately.

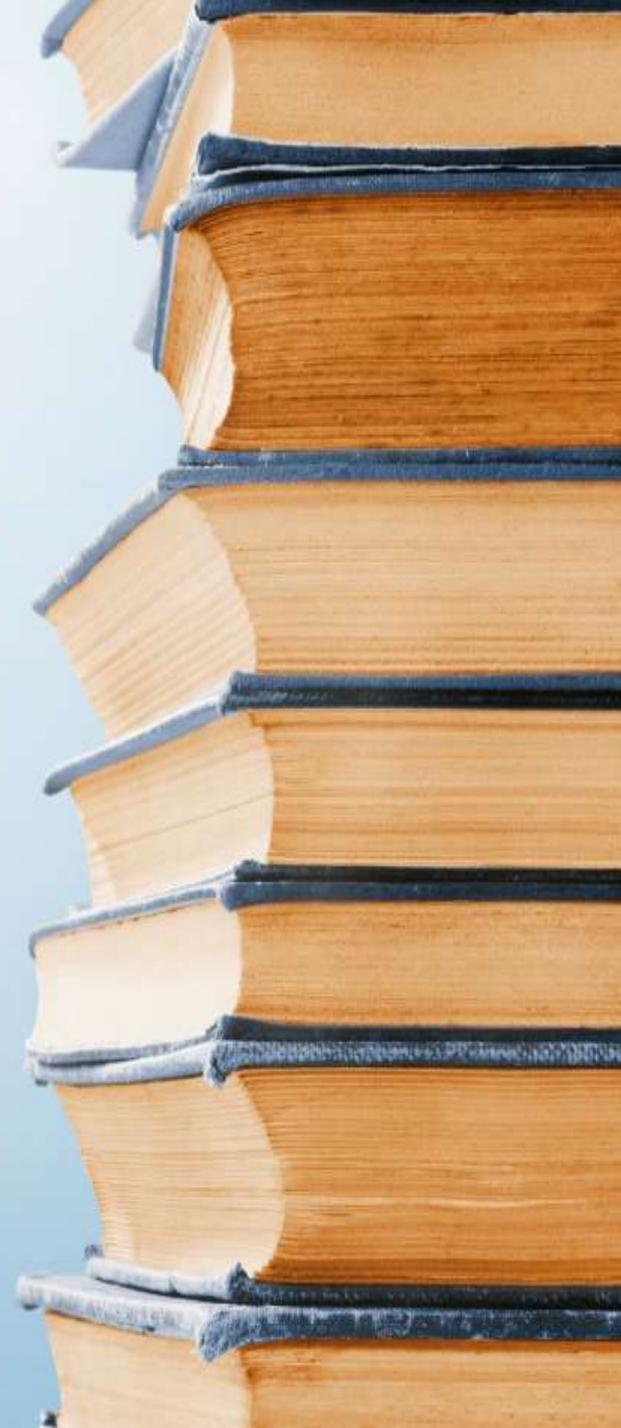
Regards,
e-Filing Team,
Income Tax Department

dk bholusaria 46

And this is how
your EvC SMS
will look...

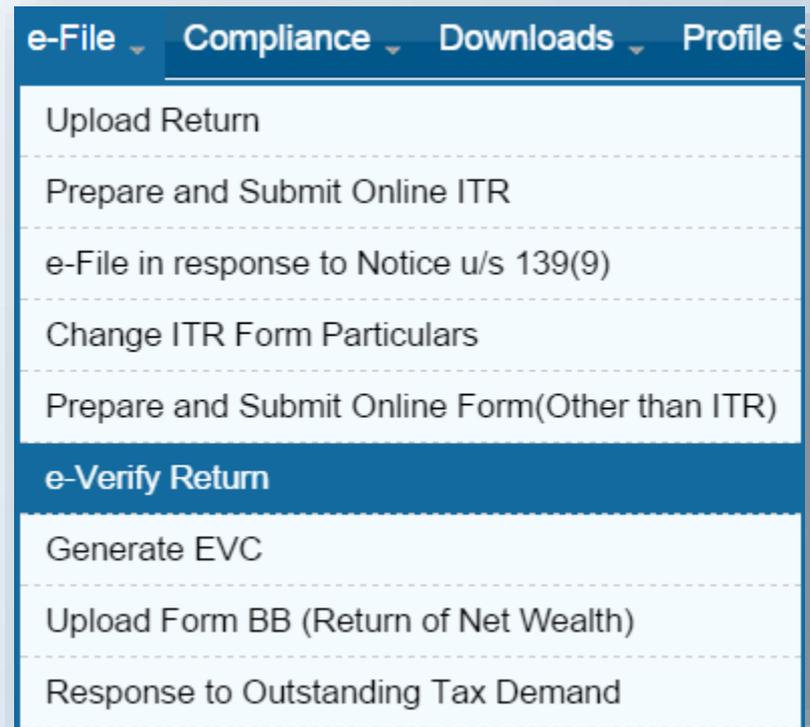


E-verify your return using EvC



Select option for e-verification of ITR

Menu option
e-file ➔ e-Verify Return



Choose relevant option

Navigation Trail:

e-Verify Return

PAN	AMDTJZ133L
Assessment Year	2015-16
ITR	ITR-1
Acknowledgement Number	550504110100113

Select one of the options given below by clicking on that option

Option1 - I already have an EVC to e-Verify my return.

Option2 - I do not have an EVC and I would like to generate EVC to e-Verify my return

Option3 - I would like to generate Aadhaar OTP to e-Verify my return

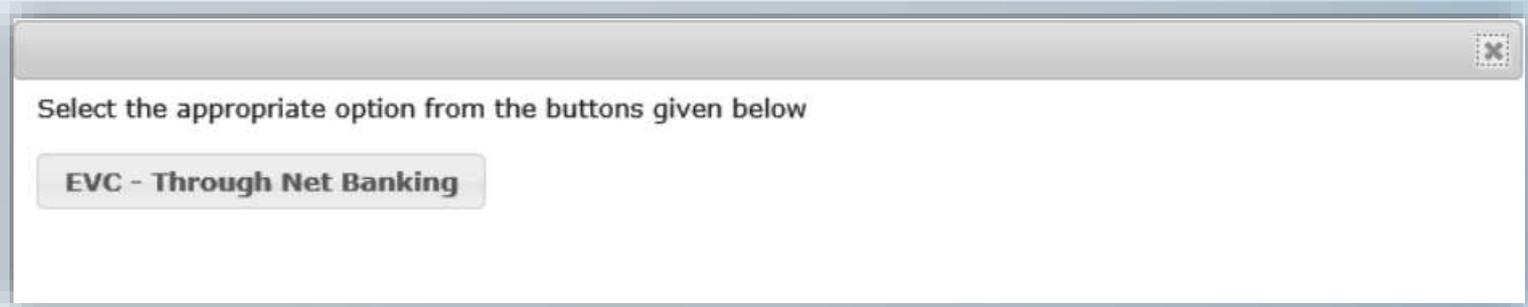
Option 1 – For EvC generated earlier

- a. Login to ITD e-filing portal *(either through your net banking account or non-net banking mode)*.
- b. Select menu **e-file** ➔ **e-Verify Return**
- c. Choose Option1.
- d. Enter EvC generated earlier and sent to email / mobile *(see slide# 23~26)*
- e. Download acknowledgment

☞ If EVC was generated through non-net banking mode, it will work only if returned total income \leq 5 Lacs and no refund has been claimed in return.

Option 2 – Verify through Net Banking

- a. First Login to your net banking account and then to ITD e-filing portal through your net banking account *(see slide # 17-21)*
- b. Select menu **e-file** ➔ **e-Verify Return.**
- c. Download acknowledgment



Option 3 – Aadhar based OTP

- a. Login to ITD e-filing portal (*either through your net banking account or non-net banking*).
- b. Select menu **e-file** ➔ **e-Verify Return**.
- c. Choose Option 3.
- d. Enter Aadhaar OTP sent to your Mobile Number registered with Aadhaar.
- e. Submit and download acknowledgment.

Option 3 – Aadhaar based OTP



The image shows a screenshot of a web portal on the left and a mobile message on the right. The web portal is for e-Verifying an ITR for AY 2015. It displays the user's Aadhaar OTP as 50906417010 and provides instructions to use this OTP for verification. There are 'Submit' and 'Cancel' buttons at the bottom of the form.

e-Verify your ITR for AY 2015

16 and Acknowledgement Number
50906417010

Aadhaar OTP has been generated successfully and sent to your Mobile Number registered with Aadhaar.

Kindly use this OTP to e-Verify your uploaded return.

Aadhaar OTP *

Submit **Cancel**

The mobile message is from DeepakB (Mobile) and contains the following text:

3:42 PM

DeepakB (Mobile)

- OTP for Aadhaar (XXXX3735) is 719576 and is valid for 30 minutes.
(Generated at 2015-07-13 12:55:25)
12:57 PM

Successful e-verification

Navigation Trail: e-Verify Return

Return successfully e-Verified. Download Acknowledgement

Your Return has been successfully e-Verified and the return submission process is complete. The Transaction ID is 2218811576.

EVC generated and applied for e-Verification of the return is 2UJXSNHZ1I. The EVC will be printed on your Acknowledgement.

In case of any queries, please contact 1800 4250 0025.

An e-mail confirming the successful submission of your Return along with the Acknowledgment has been sent to [redacted]@hotmail.com .

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No further action needed from your side. Your Return will be sent for Processing.

No further action needed from your side. Your Return will be sent for Processing.

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E-return acknowledgement

The return has been electronically uploaded on 08-07-2015 from IP address 122.16.25.111 and has been electronically verified by Deepak Bholusaria in the capacity of _____ having PAN ALBDDK1200Q on 13-07-2015 13:16:44 from IP address 122.16.12.110 at GURGAON using Electronic Verification Code 4072581711 generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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Thank you!