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FURNISHING OF RETURN OF INCOME ON INTERNET SCHEME, 2004

[SO 1074(E), DATED 30-9-2004]

In exercise of the powers conferred by sub-section (1B) of section 139 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby specifies the following scheme, namely :—

Short title, commencement and application.

1. (1) This scheme may be called the Furnishing of Return of Income on Internet Scheme, 2004.
- (2) It shall come into force on the date of its publication in the Official Gazette.
- (3) It applies to an individual who has been allotted Permanent Account Number and who has income under the head “Salaries” but does not have any income under the head ‘Profits and gains of business or profession’, who is assessed or assessable to tax in any of the cities specified in Schedule ‘A’ of this scheme.

Definitions.

2. In this scheme, unless the context otherwise requires—

- (a) “Act” means the Income-tax Act, 1961 (43 of 1961);
- (b) “Board” means the Central Board of Direct Taxes constituted under the Central Board of Revenues Act, 1963 (54 of 1963);
- (c) “digital signature” means a digital signature issued by any Certifying Authority, authorised to issue such certificates by the Controller of Certifying Authorities of India;
- (d) “eligible person” means an individual who has been allotted Permanent Account Number and who has income under the head ‘Salaries’ but does not have any income under the head “Profits and gains of business or profession”, and who is assessed or assessable to tax in any of the cities specified in Schedule ‘A’ of this scheme;
- (e) “e-Return Administrator” means an officer, not below the rank of the Commissioner of Income-tax, designated by the Board for the purpose of administration of this scheme;

- (f) "Internet return" means electronically transmitted data of return and its enclosures under digital signature, furnished under this scheme;
- (g) words and expressions used herein and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

Filing of returns on internet.

3. An eligible person may, at his option, furnish under this scheme his return of income which he is required to furnish under sub-section (1) of section 139 of the Act, for the assessment year 2004-05 and any subsequent assessment year, on or before the due date for filing such return of income.

Revised return of income.

4. An eligible person may furnish under this scheme a revised return of income for any assessment year under sub-section (5) of section 139 of the Act if he has furnished a return of income for that assessment year under this scheme.

Procedure for filing return on internet.

5. (1) The eligible person shall register himself on the website as designated by the e-Return Administrator for this purpose. On registration, the eligible person shall be allotted a user identification number and a password.

(2) The eligible person shall, using his user identification number and password, log on to the designated website and prepare his return of income in the specified electronic format, using the authorised return preparation software provided on the website. The eligible person shall also—

- (i) give particulars of the bank account in which he wishes to receive his refund, if any; and
- (ii) attach electronically the Tax Deduction at Source certificate, if any, duly signed digitally by the issuer.

(3) The eligible person shall sign his return of income and its enclosures, using his digital signature.

(4) The eligible person shall upload (submit) the return of income along with its enclosures and attachments as per instructions available on the website.

(5) Before accepting the return so filed and issuing the acknowledgement for accepting such return, automated validation checks as may be decided by the e-Return Administrator shall be carried out to ensure that the return so filed is a valid return. Such validation checks may include—

- (a) whether permanent account number has been correctly quoted;
- (b) whether the digital signatures have not been revoked or suspended and are valid at the time of receipt of the return;
- (c) whether the income shown in the Tax Deduction at Source (TDS) certificate has been correctly declared in the return; and
- (d) whether the credit for Tax Deduction at Source (TDS) has been correctly claimed in the return.

(6) In case any validation checks fail, an appropriate error message will be generated and sent to the eligible person. The eligible person shall correct the

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data on the basis of the error message and resubmit the return of income as above.

(7) On successful validation an on-line acknowledgement would be generated giving the acknowledgement number, date and time of filing the return of income, total income returned, and the particulars of the Assessing Officer.

(8) Date of generation of on-line acknowledgement shall be deemed to be the date of filing of return of income.

Processing internet return of income.

6. (1) The internet return of income shall be processed on priority basis.

(2) The refund, if any, due to the assessee shall be either credited by the Assessing Officer directly to his bank account, using the Electronic Clearing Services (ECS) of the Reserve Bank of India or directly sent to the assessee.

e-Return Administrator.

7. The e-Return Administrator shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and will also be responsible for the day to day administration of the scheme.

SCHEDULE 'A'

[See Sub-Paragraph (3) of Paragraph 1]

<i>Serial Number</i>	<i>City</i>	<i>Serial Number</i>	<i>City</i>
<i>(1)</i>	<i>(2)</i>	<i>(1)</i>	<i>(2)</i>
1.	Agra	20.	Guwahati
2.	Ahmedabad	21.	Gwalior
3.	Allahabad	22.	Hubli
4.	Amritsar	23.	Hyderabad
5.	Bangalore	24.	Indore
6.	Bareilly	25.	Jabalpur
7.	Baroda	26.	Jaipur
8.	Bhopal	27.	Jalandhar
9.	Bhubaneswar	28.	Jalpaiguri
10.	Bikaner	29.	Jodhpur
11.	Calicut	30.	Kanpur
12.	Chandigarh	31.	Kolhapur
13.	Chennai	32.	Kolkata
14.	Cochin	33.	Lucknow
15.	Coimbatore	34.	Ludhiana
16.	Delhi	35.	Madurai
17.	Dhanbad	36.	Meerut
18.	Gandhinagar	37.	Mumbai
19.	Thane	38.	Muzaffarpur