



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

User Manual-Add/Register as Representative

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List of Abbreviations

The following table represents the abbreviation used in the document:

Abbreviation	Expansion
AOP	Association of Person
BOI	Body of Individuals
ITD	Income Tax Department
POA	Power of Attorney

1 Introduction

Section's 140, 159, 160 etc. of the Income Tax Act, 1961 envisages many situations where a person would not be able to attend to their Income Tax related affairs on their own. In such cases their guardian or any other competent person can act on their behalf with specific authorisation.

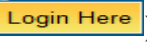
1.1 Add another person to represent on your behalf

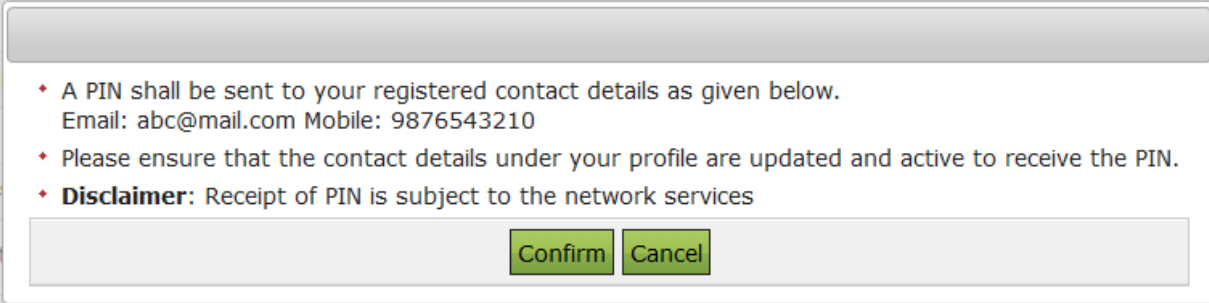
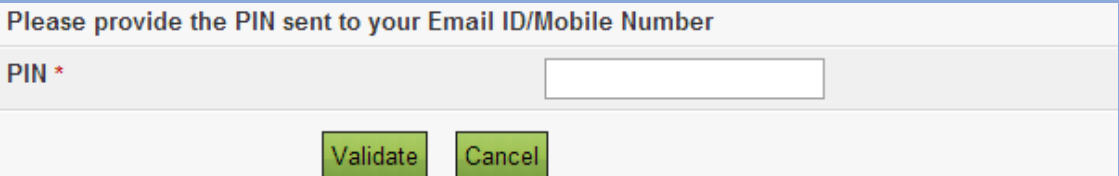
If an assessee is not able to act on their own for the reasons mentioned below then, such assessee can authorise someone else to act on their behalf.

Table 1 Prerequisite to Add another person as representative

Type of assessee	Reasons	The authorized person shall be a
Individual	Absent from India	Resident authorized person
	Non Resident	Resident Agent
	Any other reason	Resident authorized person
Company (Foreign entity)	Non Resident	Resident authorized person
Firm / LLP / AOP / BOI	Non-resident	Resident authorized agent / resident treated as agent u/s.163

Steps to 'Add Representative' are as follows:

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' and 'Captcha'*
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' New Request ' and Select the 'Add/Register as Representative' as ' Add another person to represent on your behalf ' → Click ' Proceed '
Step 6	Select the applicable ' Reason ' from the drop down list – <ul style="list-style-type: none"> • 'Absent from India' or • 'Non-resident' or • 'Any other Reason' (If 'Any other Reason' is selected, specify reason in the textbox provided)
Step 7	Enter the following details of Representative: <ul style="list-style-type: none"> • PAN* • Surname (As per PAN)* • Middle Name (As per PAN) • First Name (As per PAN) • Start Date* • End Date* Click ' Submit '
Step 8	After adding, <ul style="list-style-type: none"> • A six digit PIN will be sent to your registered mobile number and registered email ID.

	<p>Refer the given screenshot for reference.</p> 
<p>Step 9</p>	<p>Click 'Confirm', if the contact details are correct.</p> <p>After Confirming,</p> <ul style="list-style-type: none"> Enter the six digit PIN -> Click Validate <p>Refer the given screenshot.</p>  <p>The 'Request successfully submitted' page will display the following details: 'Your request to add XYZ holding AAAAA1234A as a representative has been registered with Transaction ID – 1000794315. XYZ holding AAAAA1234A can act on this request within 7 days by going to Worklist post login'</p>
<p>Note:</p>	<p>After submitting,</p> <ul style="list-style-type: none"> An alert message will be sent to the Representative PAN's e-mail ID and mobile number intimating that a request has been raised. The Representative Assessee can view the request details at e-Filing portal post login to his account under 'Worklist' tab → 'For Your Action'.

1.2 Register Yourself on Behalf of another Person

Under the circumstances mentioned below, a user can register himself as '**Representative Assessee**' to act on behalf of another assessee

Table 2: Prerequisite to Register

Categories of assesses	Who shall Register as 'Representative'
Mentally incapacitated	Guardian / Manager who is managing the affairs of such person
Deceased person	Legal heir of the deceased person
Minor	Guardian / Manager who is managing the affairs of such person
Lunatic or Idiot	Guardian / Manager who is managing the affairs of such person
Estate of the deceased person	Executor / Administrator who administers the estate of deceased person
Court of Wards	Administrator General / Official Trustee / Receiver / Manager who manages the property
Trust in Writing	Trustee
Oral Trust	Trustee

Liquidator	Liquidator / Receiver appointed by court or by the company
Designated Principal Officer	<ol style="list-style-type: none"> 1. Company's management taken over by the Central or State Government 2. Company whose business is discontinued and closed <ol style="list-style-type: none"> a. Director of such company before discontinuation and closure 3. Firm or AOP whose business or profession is discontinued <ol style="list-style-type: none"> a. Partner or Member of such AOP at the time of discontinuation of such business / profession

2. List of Documents to be submitted:

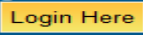
The below table list the types of documents and information one has to submit and furnish while registering as Representative assessee on behalf of another Person:

Table 3: Additional Details to Register

Category of Person being represented	Documents Required to be submitted while making request	Details of represented person required to be provided in the portal
Mentally Incapacitated	<ul style="list-style-type: none"> • Copy of the PAN card of Mentally Incapacitated • Copy of the PAN card of the person who is representing on behalf of the incapacitated • Medical Certificate issued by Authorized Medical Authority certifying the mental incapacitation of the represented. [Click here for details] 	<ul style="list-style-type: none"> • PAN of the Mentally Incapacitated • Date of Birth of the Mentally Incapacitated • Surname of the Mentally Incapacitated • Middle Name of the Mentally Incapacitated • First Name of the Mentally Incapacitated
Legal Heir	<ul style="list-style-type: none"> • Copy of the PAN card of Deceased • Copy of the PAN card of the legal heir • Copy of Death Certificate • Legal Heir Certificate issued by Local Authority Or Surviving member certificate issued by the Local Authority Or Pension Order issued by Central/State Government Or Registered will 	<ul style="list-style-type: none"> • PAN of the Deceased • Date of Death • Surname of the deceased • Middle Name of the deceased • First Name of the deceased
Minor	<ul style="list-style-type: none"> • Copy of the PAN card of Minor • Copy of the PAN card of the guardian • Proof of guardianship (Any one from below): <ul style="list-style-type: none"> ○ Birth Certificate OR ○ Passport of Minor OR ○ Court Order 	<ul style="list-style-type: none"> • PAN of the Minor • Date of Birth of the Minor • Surname of the Minor • Middle Name of the Minor • First Name of the Minor
Lunatic or Idiot	<ul style="list-style-type: none"> • Copy of the PAN card of Lunatic or Idiot • PAN card of the Guardian • Certificate issued by Authorized Medical Authority. [Click here for details] 	<ul style="list-style-type: none"> • PAN of the Lunatic or Idiot • Date of Birth of the Lunatic or Idiot • Surname of the Lunatic or Idiot • Middle Name of the Lunatic or

Category of Person being represented	Documents Required to be submitted while making request	Details of represented person required to be provided in the portal
		Idiot <ul style="list-style-type: none"> • First Name of the Lunatic or Idiot
Court of Wards	<ul style="list-style-type: none"> • Copy of the PAN card of Ward • Copy of the PAN card of the Receiver / Manager • Copy of Court Order 	<ul style="list-style-type: none"> • PAN of the Court of Wards • Date of Birth of Wards • Surname of Wards • Middle Name of Wards • First Name of Wards
Trust in Writing	<ul style="list-style-type: none"> • Copy of the PAN card of the Beneficiary of Trust in writing • Copy of the PAN card of trustee • Copy of Registered Trust Deed 	<ul style="list-style-type: none"> • PAN of the Beneficiary of Trust in writing • Date of Birth of Beneficiary • Surname of Beneficiary • Middle Name of Beneficiary • First Name of Beneficiary
Oral Trust	<ul style="list-style-type: none"> • Copy of PAN card of the Beneficiary of oral trust. • Copy of PAN card of the trustee • Self-attested copy of Declaration made by the Trustee. 	<ul style="list-style-type: none"> • PAN of the Oral Trust Beneficiary • Date of Birth of Beneficiary • Surname of Beneficiary • Middle Name of Beneficiary • First Name of Beneficiary
Official Liquidator	<ul style="list-style-type: none"> • Letter appointing Official Liquidator. • Order of the competent authority giving list of companies under liquidation 	<ul style="list-style-type: none"> • PAN of the Company • Date of Incorporation • Organization Name
Other Liquidator	<ul style="list-style-type: none"> • Letter appointing Liquidator in the official letterhead along with common seal of the company • Copy of resolution of appointment of Liquidator • Copy of PAN card of the Company • Copy of PAN card of the Liquidator 	<ul style="list-style-type: none"> • PAN of the Company • Date of Incorporation • Organization Name
Designated Principal Officer	<ul style="list-style-type: none"> • Order of competent authority appointing Designated Principal Officer in respect of companies taken over by the Central / State Government. • In cases of discontinued business, copy the last Article of Association/Partnership deed of the closed company/Firm • Copy of PAN card of the Designated Principal Officer 	<ul style="list-style-type: none"> • PAN of the Company/Firm • Date of Incorporation • Organization Name

Steps to "Register Yourself as Representative" are as follows:

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the valid 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' of the Representative and 'Captcha'*
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' New Request '; Select the 'Add/Register as Representative' as ' Register yourself on behalf of another person ' AND Select the applicable 'Category to Register' → Click ' Proceed '
Step 6	Enter the additional details and attach the relevant documents on the basis of Category chosen as mentioned in 2. List of Documents to be submitted: The below table list the types of documents and information one has to submit and furnish while registering as Representative assessee on behalf of another Person: Table 3.
Step 7	Click ' Submit '
Step 8	The 'Request successfully submitted' page will display the following details Register as Representative ----- Your request to register yourself as representative of KARTHIK SETHU holding PAN XERPA0000A has been registered with Transaction ID 1000798914. It will be processed by the Income Tax Department with in 7 days. Upon approval, you will be able to perform e-Filing related activities for KARTHIK SETHU holding PAN XERPA0000A. In case of any queries, please contact 1800 4250 0025.
Note :	<ol style="list-style-type: none"> 1. Request will be sent to the e-Filing Admin for approval. 2. The e-Filing Admin will check the authenticity of the request details and may APPROVE/REJECT the request. 3. After Approval/Rejection, an e-mail and SMS will be sent to the user who raised the request.

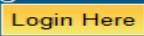
3. View Request

A user can view all their past requests raised details under 'Add/Register as Representative'.

3.1. Add Another Person to Represent on your Behalf

Steps to view the request raised under 'Add another person to represent on your behalf' are as follows.

3.1.1. For the Person who Raised the Request

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the actual assessee 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' and 'Captcha'* of the User who has requested.

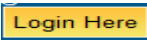
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' View Request ' and select the 'Add/Register as Representative' as ' Add another person to represent on your behalf ' → Click ' Proceed '
Step 6	<p>The page 'View Added Representative' will appear. The following details will be available:</p> <ul style="list-style-type: none"> • Authorised PAN • Status • Reason • From Date • To Date • Attachment (<i>POA - Only, if Representative assessee Accepts the request</i>) • Action (<i>CANCEL/WITHDRAW</i>) <p>Note: Cancel – If the Representative assessee has not acted upon the request raised, then the user can CANCEL the request. Withdraw – If the Representative assessee has Accepted the request, then the user can remove them by WITHDRAWING the request.</p>

3.1.2. For the Person who Received the Request

Step 1	Post login to e-Filing portal by the person who received the request, navigate to ' Worklist ' tab → Click ' For Your Action ' → Click ' Pending requests to Add you as Representative Assessee ' → Click the hyperlink given on 'PAN to view the request details.
Step 2	<p>The following two options are available:</p> <ul style="list-style-type: none"> • Approve: The request can be approved by attaching a PDF copy of notarised Power of Attorney (POA) received from the assessee. • Reject: The request can be rejected by providing the comments.

3.2. Register Yourself on Behalf of Another Person

The steps to view the request raised under 'Register yourself on behalf of another person' are as follows.

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the actual assessee 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' of the Representative and 'Captcha'*
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' View Request ' and select the 'Add/Register as Representative' as ' Register yourself on behalf of another person ' → Click ' Proceed '
Note:	Under 'Status' column, the status will be shown as: <ul style="list-style-type: none"> • Pending, Or

	(Status is pending with Income Tax Department (ITD))
	<ul style="list-style-type: none"> • Approved (Status is approved by ITD)

4. Access right Criteria

The below mentioned table gives portal access rights that each type of user would get when they are representing or represent another person:

Table 4: Access Criteria

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
Individual	Absent from India	Resident Authorized Person with PAN	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Non-resident	Resident Agent with PAN	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of authorization	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Mentally Incapacitated	Guardian or Other competent person	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-Filing admin.	No access.
Individual	Any Other reason	Resident Authorized Person with PAN	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Deceased	Legal Heir	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of authorization.	Account Deactivated.
Individual	Minor	Guardian or Other competent	Full Access except 'Profile Settings' & 'Add/Register as Representative'	No Access, as not competent to Register. On the

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
		person	functionalities up to the date of minor becoming a major.	day of becoming Major, the user will be allowed to register.
Individual	Lunatic or Idiot	Guardian or Other competent person	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-Filing admin.	No access.
Individual	Court of wards etc.	Receiver/ Manager	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Trust in Writing	Trustee	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Oral Trust	Trustee	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Company/ Firm/ AOP	Non-Resident Company (Foreign entity) /Firm/ AOP	Resident Authorized Person with PAN	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Company	Company being wound up(order by court /person appointed as a	Liquidator	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-	No Access as long as a Liquidator is assigned. If under any circumstances, the ITD admin

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
	receiver of any asset of the company)		Filing admin.	revokes the Liquidator then the access shall be restored.
Company	Takeover by Central / State Government under any Law OR Discontinued Business	Designated Principal Officer of the Central/State Government	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Any other Person	Any other reason	Any Authorized Person with PAN	Full Access except 'Profile Settings' & 'Add/Register as Representative' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a person competent to verify has been assigned. Thereafter full access.