



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.

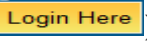
1.1 Add another person to represent on your behalf

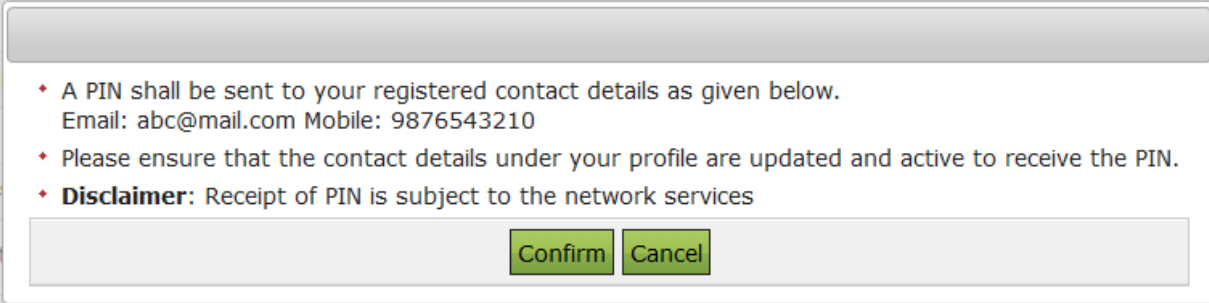
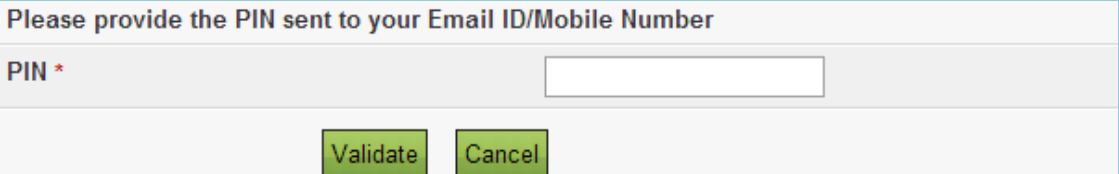
If an assessee is not able to act on their own for the reasons mentioned below then, such assessee can authorise someone else to act on their behalf.

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>Click 'Confirm', if the contact details are correct.</p> |
| <p>Step 9</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 assessee | 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:

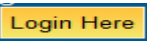
The below table list the types of documents and information one has to submit and furnish while registering as Representative assessee on behalf of another Person:

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 OR ○ Aadhaar Card OR ○ Notarized Declaration of Guardian or Manager and so on. | <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 |

| Category of Person being represented | Documents Required to be submitted while making request | Details of represented person required to be provided in the portal |
|---|---|--|
| 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 Idiot • 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 • 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 |
| 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. |

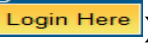
3. View Request

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. |

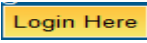
| | |
|---------------|--|
| Step 4 | Navigate to the ' My Account ' tab → Click ' Add/Register as Representative ' |
| Step 5 | Select the 'Request Type' as ' View Request ' and select the 'Add/Register as Representative' as ' Add another person to represent on your behalf ' → Click ' Proceed ' |
| 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. |