



e-File u/s 119(2)(b)/92CD

Version 1.0

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Introduction

e-File u/s 119(2)(b): Assessee after obtaining the condonation of delay u/s 119(2)(b) of the Income Tax Act, 1961 will be able to e-File the ITR as per Rule 12 of the Income-Tax Rules, 1962.

e-File u/s 92CD: To file a Modified Return to give effect to the advance pricing agreement u/s 92CD of the Income Tax Act, 1961.

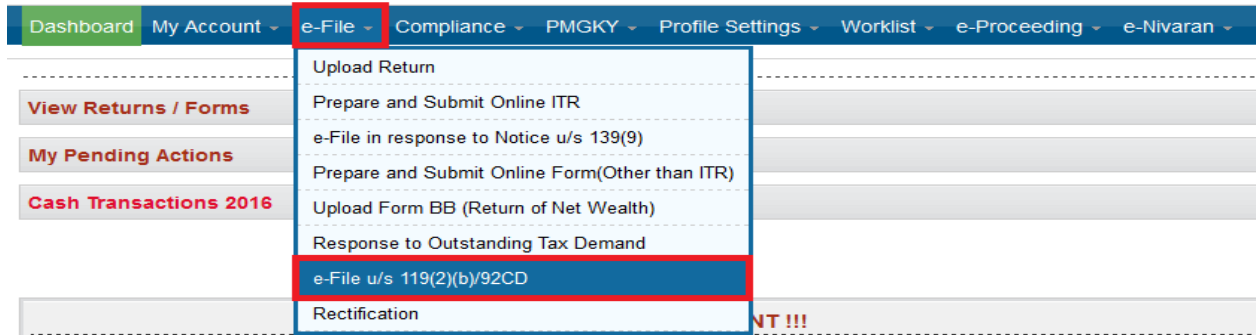
Pre-Requisites

The assessee should be registered in e-Filing portal. If not registered, the assessee should register themselves in e-Filing portal. To register, the following mandatory details are required:

- Valid PAN
- Valid Mobile Number
- Valid Email Address, preferable belonging to self

Filing Process

Step 1: Login to e-Filing, Go to "e-File" → Click "e-File u/s 119(2)(b)/92CD".



Step 2: Select "Filing Type", "ITR Form Name", "Assessment Year", from the drop down and enter "Order Number", "Date of order". Browse and attach the "ITR XML file" and "Order copy" and click on submit.

e-File u/s 119(2)(b)/92CD

PAN *	AQZPK2300C
Filing Type *	Under section 119(2)(b)
ITR Form Name *	ITR-1
Assessment Year *	2014-15
Order Number *	11111111111111111111
Date of Order (DD/MM/YYYY) *	01/02/2017
Attach the ITR XML file *	C:\Users\73921\Desktc <input type="button" value="Browse..."/>
Attachment of Order Copy *	C:\Users\73921\Desktc <input type="button" value="Browse..."/>
Do you want to digitally sign?	<input type="radio"/> YES <input checked="" type="radio"/> NO
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

Instructions

- Fields marked with asterisk(*) are mandatory
- Select the ITR Type and AY from the dropdown
- Attach a valid XML
- Attach a valid PDF/ZIP file only and it should not exceed 5 MB

e-File u/s 119(2)(b)/92CD

Step 3: In order to upload Modified Return select Filing Type as “**Modified return u/s 92CD**”, select “**ITR Form Name**”, “**Assessment Year**” and enter “**Order Number**”, “**Date of order**”. Browse and attach the “**ITR XML file**” and “**Order copy**” and click on submit

e-File u/s 119(2)(b)/92CD


PAN *	AQZPK2300C
Filing Type *	Modified return u/s 92C
ITR Form Name *	ITR-1
Assessment Year *	2012-13
Order Number *	11111111111111111111
Date of Order (DD/MM/YYYY) *	01/02/2017
Attach the ITR XML file *	C:\Users\73921\Desktop Browse...
Attachment of Order Copy *	C:\Users\73921\Desktop Browse...
Do you want to digitally sign?	<input type="radio"/> YES <input checked="" type="radio"/> NO
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

Instructions

- Fields marked with asterisk(*) are mandatory
- Select the ITR Type and AY from the dropdown
- Attach a valid XML
- Attach a valid PDF/ZIP file only and it should not exceed 5 MB

Step 4: On Successful Validation, success message is displayed on the screen.

e-Verify Return

 Your return has been uploaded successfully but is pending for verification as per Income Tax Act.

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

Step 5: The User can either e-Verify the return or send ITR-V.

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