# Step by Step - Instructions to Forms (Income Declaration Scheme, 2016)

## Form 1(to be submitted by taxpayer):

- Form 1 is a Form of Declaration under section 183 of the Finance Act, 2016, in respect of the Income Declaration Scheme, 2016.

- Form 1 can be filed by all assessees either manually or through e-Filing (By using DSC or EVC).
- The assessee can download the Form 1 (IDS, 2016) utility from e-Filing portal.
- A valid XML can be generated by following the process → Extract the JAVA Utility of Form 1 → Right click and Open the JAR file of Form for Income Disclosure - Form 1 → Fill all the Mandatory fields → Click on "Generate XML".
- The Generated XML can be uploaded post login to the e-Filing portal under e-File → Upload Form 1(Income Declaration Scheme, 2016).
- User will be displayed a success message that Form 1 is successfully submitted.
- The uploaded Form 1 can be viewed under My Account → View Forms (Income Declaration Scheme, 2016). The below mentioned details will be displayed :
    - ✓ PAN
    - ✓ Filing Date
    - ✓ Filing Type
    - ✓ Filing Mode
    - ✓ Receipt No.
    - ✓ Action
- By clicking on "**Receipt No.**" link, the user shall be able to "View/Download" the below:
    - ✓ uploaded XML file,
    - ✓ PDF of the uploaded Form 1 and
    - ✓ Receipt
- Under "**Action**" column, the status will be displayed as "Awaiting Form 2" for the taxpayer.
- In case Form 1 is submitted in paper mode to concerned PCIT/CIT, then the basic details of the paper Form 1 has to be entered by PCIT/CIT and the scanned copy of the paper Form 1 should be attached.
- In case PAN is not in the jurisdiction but paper Form has been received then the PAN may be migrated to the PCIT/CIT jurisdiction or the paper Form 1 may be transferred to the appropriate PCIT/CIT having jurisdiction.

## Form 2:

- Form 2 is the ACKNOWLEDGEMENT to Form 1(IDS, 2016) to be issued by PCIT/CIT.
- Once Form 1 has been submitted by the assessee or data of paper Form 1 has been entered, the PCIT/CIT will be able to submit Form 2 as an Acknowledgement for Form 1 (IDS, 2016).
- The PCIT/CIT will be able to submit Form 2 post login to the e-Filing portal. The path is as under **Services → View Forms (Income Declaration Scheme, 2016)**. Under this path, PCIT/CIT will be provided with the details of Form 1 uploaded under his/her jurisdiction.
- A link **"Submit Form 2"** will be displayed under **Action** column.
- On clicking the link, PCIT/CIT will be able to view pre-filled Form 2.
- After filling all the mandatory fields, the PCIT/CIT can click on **Submit**.

- PCIT/CIT will be displayed a success message after submitting Form 2.
- Now the action column will be updated with the status "Awaiting Form 3".
- To print the Form 2, go to **Services → View Forms (Income Declaration Scheme, 2016)**, click on the **"Receipt No."**, the submitted PDF of "Form 2" along with "Form 1" details will be available.
- Sign the printed copy of Form 2 and issue to assessee.


## Form 3 (to be submitted by taxpayer):

- Form 3 is Intimation for Payment of taxes by the assessee.
- **Form 3 will be made available for submission by taxpayer online only after issuance of acknowledgement in Form 2 by PCIT/CIT.**
- The assessee can submit Form 3 post login under **My Account → View Forms (Income Declaration Scheme, 2016)**. A link "**Submit Form 3**" will be available under **"Action"** column. Click on the link to view Form 3.
- After filling all the mandatory fields, attach the proof of payment, digitally sign and click on Submit (EVC option for taxpayer will be enabled shortly).
- The assessee will get a success message that Form 3 is submitted successfully.
- By clicking on "**Receipt No.**" link, the user shall be able to "View/Download" the PDF of Form 3 along with the attachment.
- Under "Action" column, the status will be displayed as "Awaiting Form 4".
- For Form 3 submitted by taxpayer manually, the functionality for entering in the system by PCIT/CIT will be enabled shortly


## Form 4:

- Form 4 is a Certificate issued by PCIT/CIT in response to Form 3 submitted by the assessee.

- Form 4 will be made available for the PCIT/CIT post login to the e-Filing portal under **Services → View Forms (Income Declaration Scheme, 2016)**. A link **"Submit Form 4"** will be displayed under **"Action"** column. By clicking on the link, the PCIT/CIT can view Form 4.
- After filling all the mandatory fields, the PCIT/CIT can click on **Submit**.
- PCIT/CIT will be displayed a success message after submitting Form 4.
- Now the **"Action"** column will be updated with the status **"Form 4 Submitted"**.
- To print the Form 4, go to **Services → View Forms (Income Declaration Scheme, 2016)**, click on the **"Receipt No."**, the submitted PDF of "Form 4".
- Sign the printed copy of Form 4 and issue to assessee.

# View / Generate Forms (Income Declaration Scheme, 2016) - User Manual for ITD users

Table of Contents

### 2.1.1 Introduction

As per Income Declaration Scheme, 2016, the declaration of undisclosed income is to be filed using Form for Income Disclosure - **Form 1**.

As per Notification No. 33/2016, the other Forms accompanying Form for Income Disclosure - Form 1 are **Form 2**, **Form 3** and **Form 4**.

**Form 2** is an Acknowledgement issued to the declarant by the jurisdictional Principal Commissioner or Commissioner.

**Form 3** shall be furnished by the declarant to the jurisdictional Principal Commissioner or Commissioner for the proof of payment of tax, surcharge and penalty made after receiving Form-2.

**Form 4** is a Certificate granted by the jurisdictional Principal Commissioner or Commissioner after submission of Form 3.

### 2.1.2

### 2.1.3 Process flow in brief
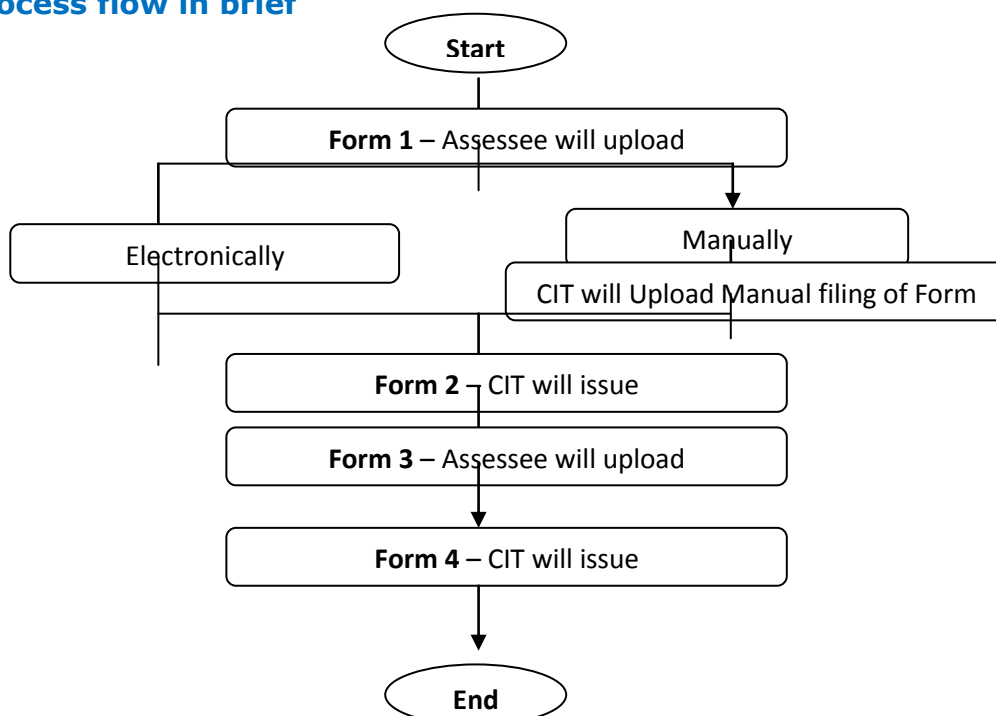


### 2.1.4
### 2.1.5
### 2.1.6
### 2.1.7

### 2.1.8 Pre-Requisite for Viewing Form 1 Income Declaration Scheme, 2016

➢ To view Form 1 Income Declaration Scheme, 2016, the user should be registered in e-Filing portal as Income Tax Department Employee.

➢ The detailed process of Registration for ITD user in e-Filing portal is as follows.

*ITD User Registration Process:*

1. Open the e-Filing portal URL **https://efilingreports.incometax.gov.in**
2. Click on "**Register Yourself**" → Select "**Income Tax Department Employee**" → "**Continue**"
3. Enter the **Employee ID**. It is a mandatory field which allows only numbers and is limited to 6 digits.
4. The Employee ID is validated with the ITD database and on successful validation the user will be directed to the registration page. Following details are to be updated.

5. The user should have a valid **RSA Token No.** to login to e-Filing portal after registration process is completed. Registration can be done on Internet but subsequent login will only be only through TAXNET.
6. The ITD officer can access the E-filing portal only using TAXNET. Therefore a network node is a pre-requisite.

## A. Password Details

- **User ID –** This will be generated by the system (E.g. ITDU012345) and will be sent to the ITD user via email post successful submission of Registration.
- **Password** – The user has to enter the password in the box provided. This is a mandatory field. Password can be between 8 – 14 characters, alphanumeric and should contain at least one special character and one numeric.
- **Confirm Password** – The user has to re-enter the same password as entered above. This is a mandatory field.
- **Primary Secret Question** – The user needs to select any one of the options made available in drop down. This is a mandatory field.
- **Primary Secret Answer** – The user needs to enter an answer in the box provided. This is a mandatory field. Can be alphanumeric and special characters.
- **Secondary Secret Question** – The user needs to select any one of the options made available in drop down. This is a mandatory field.
- **Secondary Secret Answer** – The user needs to enter an answer in the box provided. This is a mandatory field. Can be alphanumeric and special characters.

## B. Personal details

- **ITD Official's PAN** - User needs to enter PAN in the box provided. This is a mandatory field.
- **ITD Official's Surname –** User needs to fill in the Surname in the box provided. This is a mandatory field.
- **ITD Official's Middle Name** – User needs to fill in the Middle Name in the box provided. This is a Non-mandatory field.
- **ITD Official's First Name -** User needs to fill in the First Name in the box provided. This is a Non-mandatory field.
- **ITD Official's Date of Birth -** User needs to select the date against the calendar provided and should match with the date as given in the PAN card. This is a mandatory field.
- **ITD Official's Designation -** User needs to fill in the Designation in the box provided. This is a mandatory field.

## C. Contact Details

- **Landline Number -** The user needs to enter the STD code and landline number in the box provided. The format is +91 - STD code - Landline no. (+91 is a pre-fix and is non-editable). This is a Non-mandatory field.
- **ITD Official's Mobile Number -** The user needs to enter a valid and current **TARANG** mobile number in the box provided. This is a mandatory field.
- **Alternate Mobile Number -** The user needs to enter a mobile number in the box provided. This is a Non-mandatory field.
- **Email ID -** The user needs to enter the official **Income Tax e-mail ID** in the box provided. This is a mandatory field.
- **Alternate Email ID -** The user needs to enter the alternate e-mail ID in the box provided. This is a Non-mandatory field.
- **Fax Number –** The user needs to enter the STD code and fax number in the box provided. The format is +91 - STD code - Fax no. (+91 is a pre-fix and is non-editable). This is a Non-mandatory field.

> **D. CAPTCHA -** The user must enter the Captcha code visible on the screen in the textbox provided - This is a Mandatory field.

7. Click '**SUBMIT**' to validate the fields. (If any mismatch of details, the request can still be submitted). The user records is sent to e-Filing Administrator for approval along with a system generated User ID (E.g. ITDU012345)

8. The details are validated by e-Filing Administrator and on approval, a mail is sent to the user along with the User ID and the user records will get registered in the e-Filing portal. If not, the user will be intimated on unsuccessful registration.

9. Based on the user ID, the system determines the type of user and assigns the respective role to the newly registered user.

## 2.1.9  Upload Manual filings of Form 1 (Income Declaration Scheme, 2016)

The PCIT/CIT is required to capture the mandatory fields of manually filed Form 1 in e-Filing portal.

To upload the manual filings of Form 1 (Income Declaration Scheme, 2016) please follow the below steps:

➤ In e-Filing Homepage, Click on "**Login Here**"



➤ Please enter **User ID** (E.g. ITDU123456), **Password** and **RSA Token No.** Click **Login**.



**Notes**:
- The user should have a valid **RSA Token No.** to login to e-Filing portal.
- Login is allowed only through Intranet.

➤ PCIT/CIT needs to login and go to **e-File →Upload Manual Filing of Form 1 (IDS, 2016)**

➤ Enter the mandatory fields and click on "Continue"



➤ On Successful validation the following form is displayed. User needs to fill all the details and submit the form.

> On Successful Submission of the form the following screen is displayed.

## 2.1.10 View Form 1_Income Declaration Scheme, 2016

> Post login, the designated ITD user can view the filings of Form 1 (Income Declaration Scheme, 2016) under his jurisdiction. Following are the steps to view FORM 1 (Income Declaration Scheme, 2016).

> Please go to **Services** → "**View Forms (Income Declaration Scheme, 2016)**"



> ITD user can view the below information of an uploaded Form 1. Search criteria are available for sorting the view.
>    - PAN
>    - Filing Date
>    - Filing Type
>    - Filing Mode
>    - Receipt No.
>    - Status



> ITD user can click on **Receipt No.** to view XML, PDF, Receipt and Attachments uploaded by the assessee.

**Details Of Receipt Number - 100294111010716**

| PAN | PERCA8801A | Form | Form 1 |
|---|---|---|---|
| Filing Type | Original | **Receipt Number** | 100294111010716 |

| Date | Form Name | Download |
|---|---|---|
| 01/07/2016 | FORM1 | XML<br>Form<br>Attachment |

**Note:** ITD user (PCIT/CIT) can view Form1 only if the Area code and CIT code of the uploaded Form 1 is mapped to his jurisdiction.

## 2.1.11 Submit Form 2 - Acknowledgement for Form 1 (IDS, 2016)

To submit Form 2, please go to **Services → "View Forms (Income Declaration Scheme, 2016)"** click on the link **"Submit Form 2"**



View Forms (Income Declaration Scheme, 2016)

| PAN | |
|---|---|
| Mode Of Filing | Select |
| Processing Status | Select |
| Start Date (DD/MM/YYYY) | |
| End Date (DD/MM/YYYY) | |

Search

| PAN | Form | Filing Date | Filing Type | Filing Mode | Receipt No. | Status | Action |
|---|---|---|---|---|---|---|---|
| PERCA8801A | Form 1 | 01/07/2016 | Original | E-Filed | 100294111010716 | Successfully e-Filed | Submit Form 2 |

➤ On clicking on **"Submit Form 2"**, the ITD user will be able to fill the details in Form 2 as shown below.

ACKNOWLEDGEMENT OF DECLARATION UNDER SECTION 183 OF THE FINANCE ACT, 2016 IN RESPECT OF
THE INCOME DECLARATION SCHEME, 2016 THE INCOME DECLARATION SCHEME RULES, 2016

## FORM 2

[See rule 4(3)]

✅ Submit     ❌ Exit

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**Instructions**  **Form 2**

### Declaration

Whereas * Mr. ▼  * KUSHAL ENTERPRISES

(hereinafter referred to as the declarant) has filed a declaration under section 183 of the Finance Act, 2016.

And whereas the said declaration has been received on* 01/07/2016 .

Now, therefore after consideration of relevant material, I hereby determine the following amount payable by you with
respect to the declaration made under the scheme:

| Sl. No. | Assessment year | Undisclosed income as declared in Form 1 | Undisclosed income eligible for the scheme | Ar | |
|---|---|---|---|---|---|
| | | | | Tax | Surcha |
| (1) | (2) | (3) | (4) | | |
| 1 | 2015 | 345345 | 1684651 | 505395 | |
| | Total | 345345 | 1684651 | 505395 | |

The declarant is hereby directed to make the payment of sum payable as per column (5) above on or before the 30th
day of November, 2016.

In case of non-payment of amount payable upto the 30th day of November, 2016, the declaration under Form-1 shall be
treated as void and shall be deemed never to have been made.

Place * asdfasdf

Date * 01/07/2016

✅ Submit     ❌ Exit

➢ The relevant fields in Form 2 will be auto-populated from Form 1 data and the ITD user will be able to edit
the data, if required. After filling all the mandatory details, the ITD user can click on **"Submit"** for
successful submission of Form 2. Below success message will be displayed.

Form Filed Successfully
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -

Form 2 has been successfully submitted. Transaction ID is: 1000543128.

The submitted Form 2 can be viewed under the "Receipt No." link of respective Form 1 details. The path will be "Services --> View Forms (Income Declaration Scheme, 2016) --> Click on the "Receipt No." of respective Form 1 records for which Form 2 has been submitted

➤ After successful submission of Form 2, the **"Action"** column under "**View Forms (Income Declaration Scheme, 2016)**" will be updated as **"Awaiting Form 3 form Assesse"**.

| PAN | Form | Filing Date | Filing Type | Filing Mode | Receipt No. | Status | Action |
|---|---|---|---|---|---|---|---|
| PERCA8801A | Form 1 | 01/07/2016 | Original | E-Filed | 100294131010716 | Successfully e-Filed | Awaiting Form 3 form Assesse |

➤ By clicking on the **"Receipt No."**, the submitted **PDF** of **"Form 2"** along with **"Form 1"** details will be available.

| Details Of Receipt Number - 100294131010716 | | | ✕ |
|---|---|---|---|
| **PAN** | PERCA8801A | **Form** | Form 1 |
| **Filing Type** | Original | **Receipt Number** | 100294131010716 |

| Date | Form Name | Download |
|---|---|---|
| 01/07/2016 | FORM1 | XML Form Attachment |
| 01/07/2016 | FORM2 | Form |

## 2.1.12 Submit Form 4 - Certificate for Form 1 (IDS, 2016)

➤ After submitting **Form 2**, the respective assessee shall be allowed to file **Form 3** intimating the proof of payment of tax, surcharge and penalty made after receiving Form-2.

➤ Once the assessee has submitted Form 3, a link "Submit Form 4" shall be enabled under "View Forms (Income Declaration Scheme, 2016)". The details of **Form 3 (PDF & Attachments)** submitted by the assessee will be visible under the **"Receipt No."** link along with **"Form 1"** and **"Form 2"** details.

Details Of Receipt Number - 100294131010716

| PAN | PERCA8801A | Form | Form 1 |
|---|---|---|---|
| Filing Type | Original | Receipt Number | 100294131010716 |

| Date | Form Name | Download |
|---|---|---|
| 01/07/2016 | FORM1 | XML<br>Form<br>Attachment |
| 01/07/2016 | FORM2 | Form |
| 01/07/2016 | FORM3 | Form<br>Attachment |

> For submitting Form 4 please go to **Services → "View Forms (Income Declaration Scheme, 2016)"** click on the link **"Submit Form 4"**



| PAN | Form | Filing Date | Filing Type | Filing Mode | Receipt No. | Status | Action |
|---|---|---|---|---|---|---|---|
| PERCA8801A | Form 1 | 01/07/2016 | Original | E-Filed | 100294131010716 | Successfully e-Filed | Submit Form 4 |

> On clicking on **"Submit Form 4"**, the ITD user will be able to fill the details in Form 2 as shown below.

## FORM 4
[See rule 4(5)]
### CERTIFICATE OF DECLARATION UNDER SECTION 183 OF THE FINANCE ACT, 2016 IN RESPECT OF THE INCOME DECLARATION SCHEME, 2016

✔ Submit   ✖ Exit

**Instructions** | **Form 4**

**Declaration**

| | |
|---|---|
| Office of the Principal Commissioner/Commissioner of Income-tax,* | |
| 1) Name and address of the declarant:* | |
| Flat/ Door/ Block No.* | |
| Name of premises/ Building/ Village | |
| Road/ Street /Post Office | |
| Area/ Locality* | |
| Town/ City / District* | |
| State* | Select |
| Country * | Select |
| Pincode* | |
| 2) Son/Daughter/Wife | Select   of |

| 3) PAN* | |
|---|---|
| 4) Receipt No. of filing the Declaration* | |
| Date of filing the Declaration* | |

**5) Details of Declaration as per the acknowledgment issued in Form-2**

| S.No. | Assessment year | Amount of undisclosed income declared and accepted | Description of assets where undisclosed income declared in the form of investment in asset* |
|---|---|---|---|
| 6) Tax payable on the undisclosed income declared & accepted* | | | |
| 7) Surcharge payable on the undisclosed income declared & accepted* | | | |
| 8) Penalty payable on the undisclosed income declared & accepted* | | | |
| 9) Total Amount payable (6) + (7) + (8)* | | | |

**10) Details of tax paid**

| SI | BSR Code of Bank | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|---|---|---|---|---|

11) The declarant shall furnish a proof of transfer of benami property in the name of the real owner on or before 30.09.2017 failing which the immunity from Benami Transactions (Prohibition) Act, 1988 shall not be available.

Date * 01/07/2016

✅ Submit    ❌ Exit

➢ Relevant fields in Form 4 will be auto-populated from available relevant data and the ITD user will be able to edit the data, if required. After filling all the mandatory details, the ITD user can click on **"Submit"** for successful submission of Form 4. Below success message will be displayed.

**Form Filed Successfully** --------------------------------------------------------------------------------------------------------------------------------

Form 4 has been successfully submitted. Transaction ID is: 1000543128.

The submitted Form 4 can be viewed under the "Receipt No." link of respective Form 1 details. The path will be "Services --> View Forms (Income Declaration Scheme, 2016) --> Click on the "Receipt No." of respective Form 1 records for which Form 4 has been submitted

➢ After successful submission of Form 4, the **"Action"** column under "**View Forms (Income Declaration Scheme, 2016)**" will be updated as **"Form 4 Submitted"**

| PAN | Form | Filing Date | Filing Type | Filing Mode | Receipt No. | Status | Action |
|-----|------|-------------|-------------|-------------|-------------|--------|--------|
| PERCA8801A | Form 1 | 01/07/2016 | Original | E-Filed | 100294131010716 | Successfully e-Filed | Form 4 Submitted |

➢ By clicking on the **"Receipt No."**, the submitted **PDF** of **"Form 4"** along with **"Form 1", "Form 2" and "Form 3"** will be available.

**Details Of Receipt Number - 100294131010716**                         ✕

| PAN | PERCA8801A | Form | Form 1 |
|-----|------------|------|--------|
| **Filing Type** | Original | **Receipt Number** | 100294131010716 |

| Date | Form Name | Download |
|------|-----------|----------|
| 01/07/2016 | FORM1 | XML Form Attachment |
| 01/07/2016 | FORM2 | Form |
| 01/07/2016 | FORM3 | Form Attachment |
| 01/07/2016 | FORM4 | Form |

## 2.1.13 View Form 1_Income Declaration Scheme, 2016_MIS Report

**1. PCIT/CIT user:**

For PCIT/CIT user, post login, please go to **Services → View Form 1 (Income Declaration Scheme, 2016) MIS Report**.



➢ **Form 1 (Income Declaration Scheme, 2016) MIS Report** will be displayed as shown below.

View Form 1 (Income Declaration Scheme, 2016) MIS Report

## Form -1 MIS Report

| | Area Code | Count of Filings done | Amount of undisclosed income [S.No 7 of Form 1] | Tax payable [Total of S.No 8,9 & 10 of Form 1] | Tax paid, if any, on or before the date of declaration [S.No 11 of Form 1] | Total value of all the assets declared[S.No 6 of Annexure to Form 1] |
|---|---|---|---|---|---|---|
| 1 | CHE | 6 | 320,416 | 144,818 | 878,798,798,798 | 100 |
| | **TOTAL** | **6** | **320,416** | **144,818** | **878,798,798,798** | **100** |

**Note:** The facility to View Form 1 (Income Declaration Scheme, 2016) MIS Report will be available only to the mapped ITD users.

## 2. PCCIT/CCIT user:

For PCCIT/CCIT user, post login, please go to **Services → View Form 1 (Income Declaration Scheme, 2016) MIS Report**.



> ➢ **Form 1 (Income Declaration Scheme, 2016) MIS Report** will be displayed as shown below.

View Form 1 (Income Declaration Scheme, 2016) MIS Report

## Form -1 MIS Report

| | CIT Name | Area Code | Count of Filings done | Amount of undisclosed income [S.No 7 of Form 1] | Tax payable [Total of S.No 8,9 & 10 of Form 1] | Tax paid, if any, on or before the date of declaration [S.No 11 of Form 1] | Total value of all the assets declared[S.No 6 of Annexure to Form 1] |
|---|---|---|---|---|---|---|---|
| ⊞ | CIT - 9, MUMBAI | | 11 | 35,310 | 8,272 | 7,030,391,004,287 | 281,111,911 |
| ⊞ | CIT KOL X | | 6 | 320,416 | 144,818 | 878,798,798,798 | 100 |
| ⊞ | CIT/GOVT ORG | | 5 | 110,752,793 | 50,709,085 | 110,124,692 | 4,068,415,858,656 |
| | **TOTAL** | | **22** | **111,108,519** | **50,862,175** | **7,909,299,927,777** | **4,068,696,970,667** |

**Note:** The facility to View Form 1 (Income Declaration Scheme, 2016) MIS Report will be available only to the mapped ITD users.