



भारतीय सनदी लेखाकार संस्थान  
(संसदीय अधिनियम द्वारा स्थापित)  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

ICAI/DTC/2024-25/Rep-6

5<sup>th</sup> July 2024

Shri Raman Chopra,  
Joint Secretary (IPL)-I,  
Central Board of Direct Taxes,  
Ministry of Finance,  
Government of India,  
North Block,  
New Delhi-110001.



Respected Sir,

Sub: Concerns in relation to Form 26AS/TIS/AIS and in e-filing the ITR Forms

The Institute of Chartered Accountants of India (ICAI), being a partner in nation building, plays a pivotal role in strengthening the relationship between the taxpayers and the Department; by bringing to the notice of the Department, genuine hardship being faced by the taxpayers so that the same can be resolved timely for effective tax compliance.

In this direction, we bring to your kind notice issues faced by taxpayers with respect to accessing Form 26AS/TIS/AIS and preparing and filing their returns of income.

As you are kindly aware, section 139(1) of the Act provides for the statutory timeline of 31st July, 2024 for filing of returns of income of for the A.Y. 2024-25 of individuals, HUFs, firms who are not subject to tax audit. Many of the taxpayers are facing difficulty in relation to Form 26AS/AIS/TIS due to glitches in the income-tax e filing portal.

Concerns/issues faced by the taxpayers

The issues faced by the taxpayers are -

1. **Difficulty in accessing Form 26AS/AIS/TIS and discrepancy between figures in the statements** – Due to glitches in the income-tax e-filing portal, many taxpayers are facing difficulty in accessing Form 26AS/AIS. Sometimes there is variance in figures of the same nature in TIS and AIS. Also, joint income gets reported in the statement of both joint account holders, leading to scrutiny notices in spite of taxpayers intimating the same on time.



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2. **Limited Response Options in AIS/TIS** - Currently, the AIS/TIS portal provides taxpayers with a set of options to respond to the information reflected in these statements. Sometimes, these options may not be adequate to accurately capture the taxpayer's specific situation or response. There may be a residuary option, "Others", which allows taxpayers to provide detailed comments and explanations. This option may also enable taxpayers to upload supporting documents and attachments to substantiate their responses.
3. **Delayed Update of Responses in TIS**- Many taxpayers have reported that even after updating their responses in the AIS, the corresponding changes do not appear in the TIS promptly.
4. **Technical Glitches on the Income-tax e-filing Portal**: There are some technical glitches in the income tax e-filing portal such as continuous buffering due to which there is difficulty in completing the form filling.
5. **Mismatch in Pre-filled Data**: There are instances of mismatch in pre-filled data in the income-tax return and the salary, interest income, TDS etc. as per Form 26AS.
6. **Dividend Income Reflection in Schedule OS**: There is some difficulty in the reflection of dividend income in Schedule OS for taxpayers having business income. The current utility mandates that the income be reflected and then reduced from business income before showing it in Schedule OS. The utility may be updated to allow for the correct reflection of dividend income in Schedule OS without requiring it to be first included and then reduced from business income.
7. **Error Messages during ITR Filing**: Taxpayers are reporting that error messages appear while attempting to file their ITRs, which delay the successful submission of returns.
8. **Non-Receipt of OTPs for Authentication**: There have been instances where the One Time Password (OTP) required for authentication is not received promptly or at all, leading to failed attempts in verifying and submitting the return.
9. **Difficulty in downloading filed ITR Receipts**: Some taxpayers are also facing problems in downloading acknowledgement of ITRs filed, which serve as proof of submission of ITR and are essential for taxpayers to validate their compliance.