



E-Verify Returns

AUGUST 2024

Who can E-Verify Returns

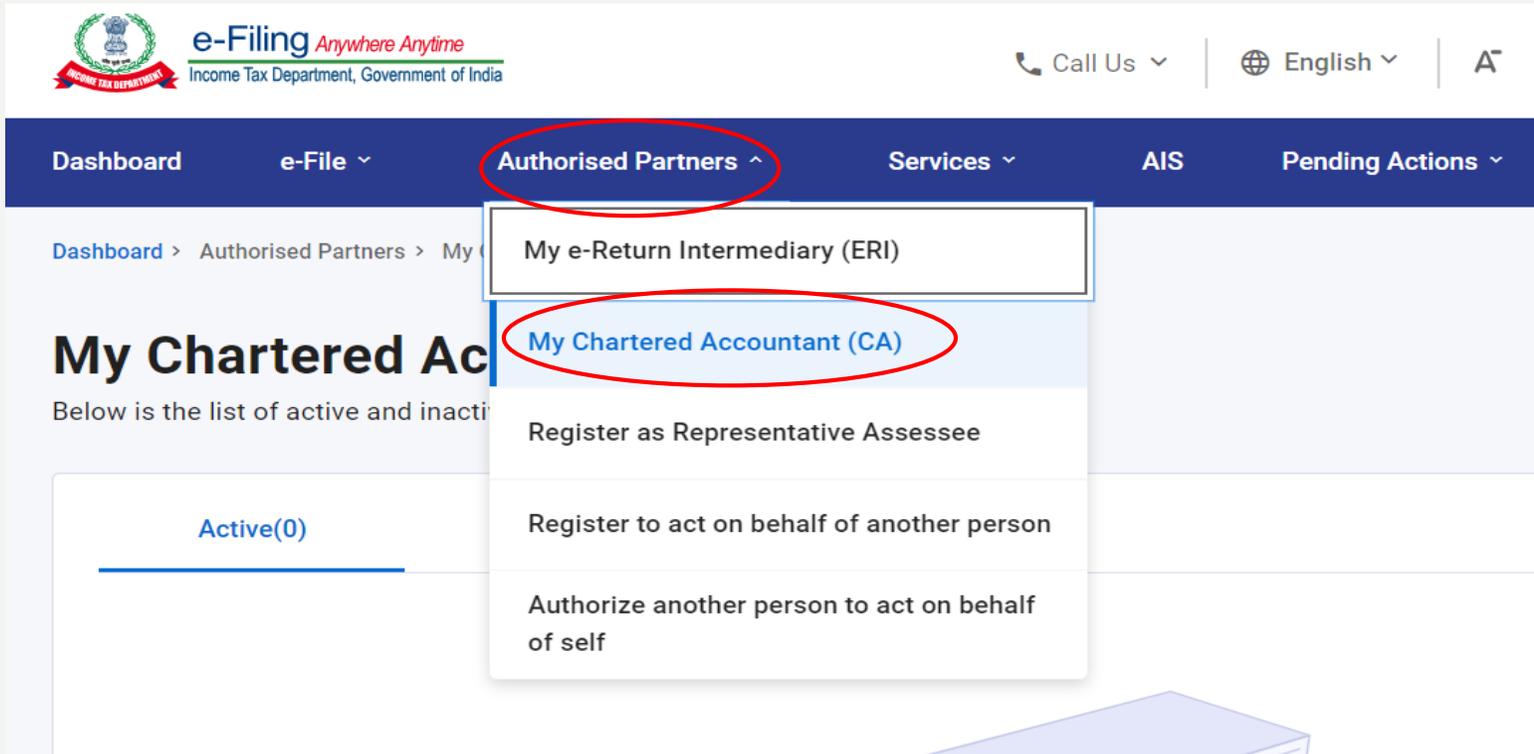
Following persons can E-Verify the return of income:

1. Individual:
 - the individual themselves.
 - If absent from India, either the individual or someone authorized by them.
 - If mentally incapacitated, the guardian or someone competent on their behalf.
 - If unable to verify for any other reason, someone authorized by them.
2. Hindu Undivided Family (HUF):
 - By the karta (head of the family)- If the karta is absent or incapacitated, by any other adult family member.
3. Company:
 - By the managing director- If there's no managing director or they are unavailable, any director or prescribed person.
 - For non-resident companies, by someone with a valid power of attorney.
 - If the company is being wound up, by the liquidator.
 - If managed by the government, by the principal officer.
 - If under corporate insolvency, by the appointed insolvency professional.
4. Firm:
 - By the managing partner.- If unavailable or no managing partner, by any other non-minor partner.
5. Limited Liability Partnership (LLP):
 - By the designated partner.- If unavailable or no designated partner, by any partner or prescribed person.
6. Local Authority- By the principal officer.
7. Political Party- By the chief executive officer, regardless of their title.
8. Other Associations- By any member or the principal officer.
9. Other Persons- By that person or someone competent to act on their behalf.

How to add CA

Steps for adding CA to your income tax profile:

1. Go to <https://eportal.incometax.gov.in/iec/foservices/#/login> - E-filing website and login to your income tax profile
2. Post login click on **“Authorised Partners”** and click on **“My Chartered Accountant(s)(CA)”**



The screenshot displays the e-filing portal interface. At the top, the logo for the Income Tax Department, Government of India, is visible alongside the text "e-Filing Anywhere Anytime". The main navigation bar includes "Dashboard", "e-File", "Authorised Partners", "Services", "AIS", and "Pending Actions". The "Authorised Partners" menu is highlighted with a red circle. A dropdown menu is open, showing options: "My e-Return Intermediary (ERI)", "My Chartered Accountant (CA)", "Register as Representative Assessee", "Register to act on behalf of another person", and "Authorize another person to act on behalf of self". The "My Chartered Accountant (CA)" option is highlighted with a red circle. Below the navigation bar, the breadcrumb trail reads "Dashboard > Authorised Partners > My Chartered Accountant (CA)". The main heading is "My Chartered Accountant (CA)", and the text below it says "Below is the list of active and inactive Chartered Accountants". A section titled "Active(0)" is visible, indicating no active Chartered Accountants are currently listed.

How to add CA

Steps for adding CA to your income tax profile:

3. After that click on “+ Add CA” and enter the “Membership Number” of the CA you want to add

My Chartered Accountant(s)

Below is the list of active and inactive CA(s)

+ Add CA

Active(0) Inactive(0)

Add Chartered Accountant(s)(CA)

Add Chartered Accountant for PAN CLCPB4210Q

* Indicates mandatory fields

Membership Number *
038985

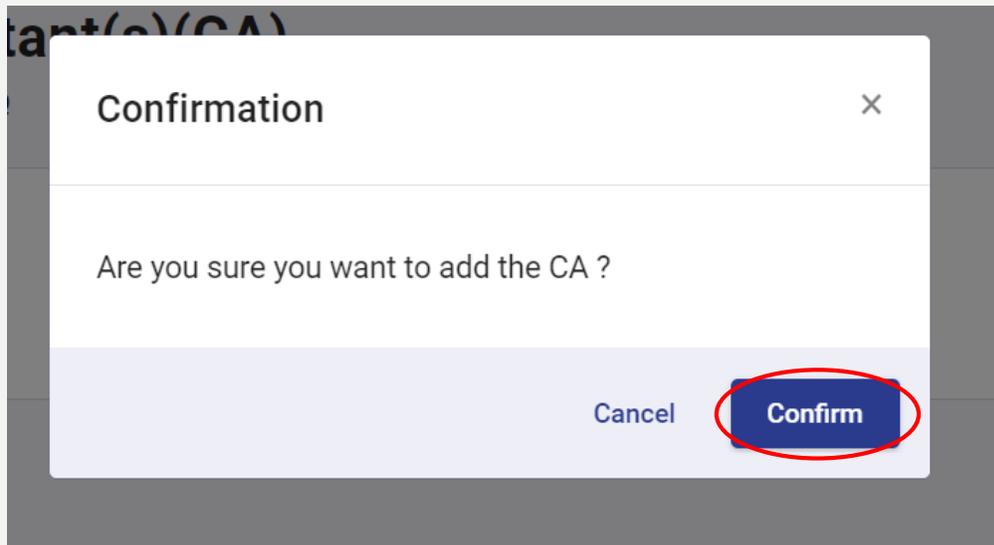
Name of Chartered Accountant
KETAN JAGDISH PANCHMIA

Cancel Add

How to add CA

Steps for adding CA to your income tax profile:

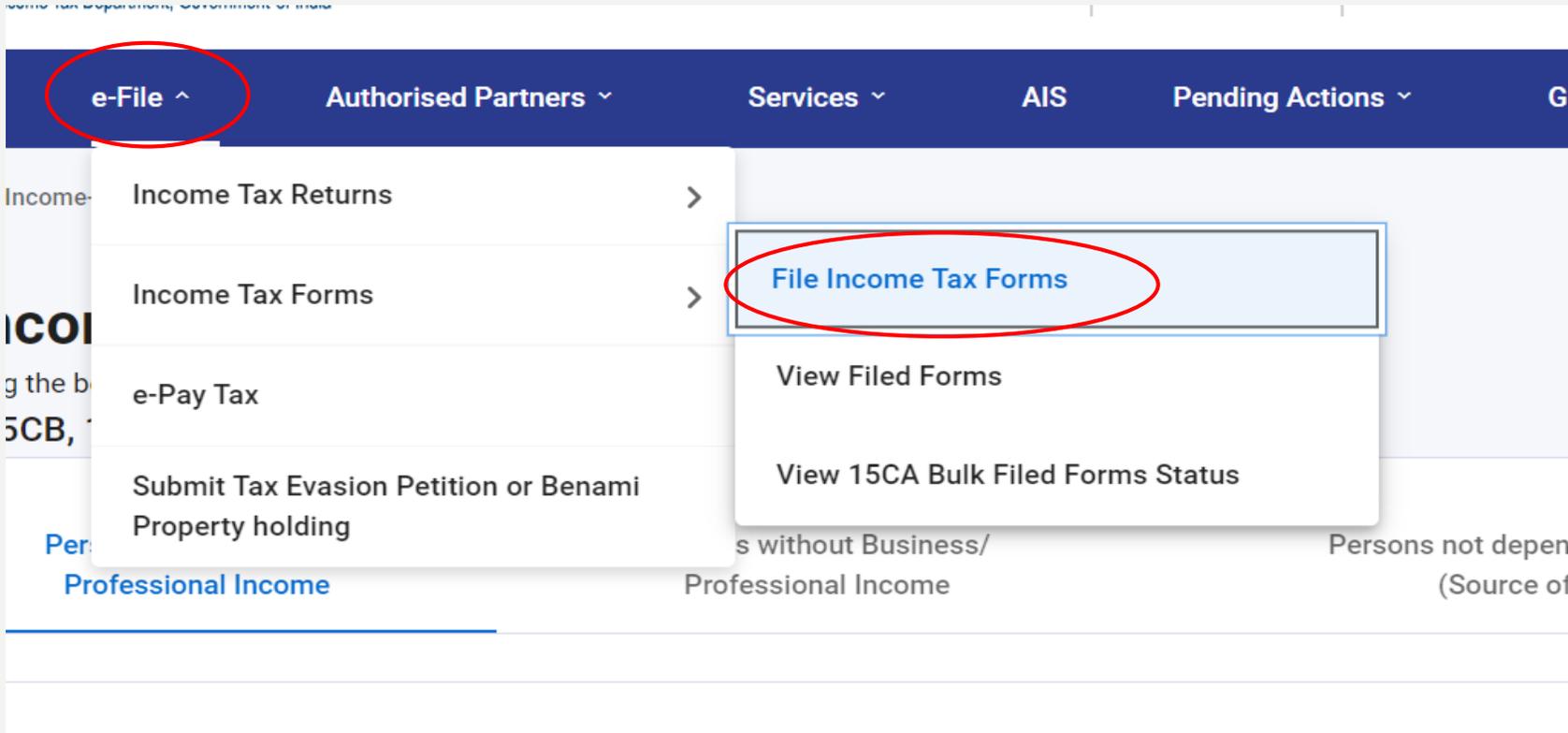
4. Post entering the **“Membership Number”** and click on **“Add”** a dialogue box will appear asking your confirmation, click on confirm and you will successfully add your CA.



How to give access to CA for uploading for Tax Audit Report

Steps for uploading tax audit:

1. Login to your income tax profile
2. Post login click on **“e-file”** and click on **“File Income Tax Forms”**



How to give access to CA for uploading for Tax Audit Report

Steps for uploading tax audit:

3. Then click on respective form from the **“Persons with Business/ Professional Income”** section

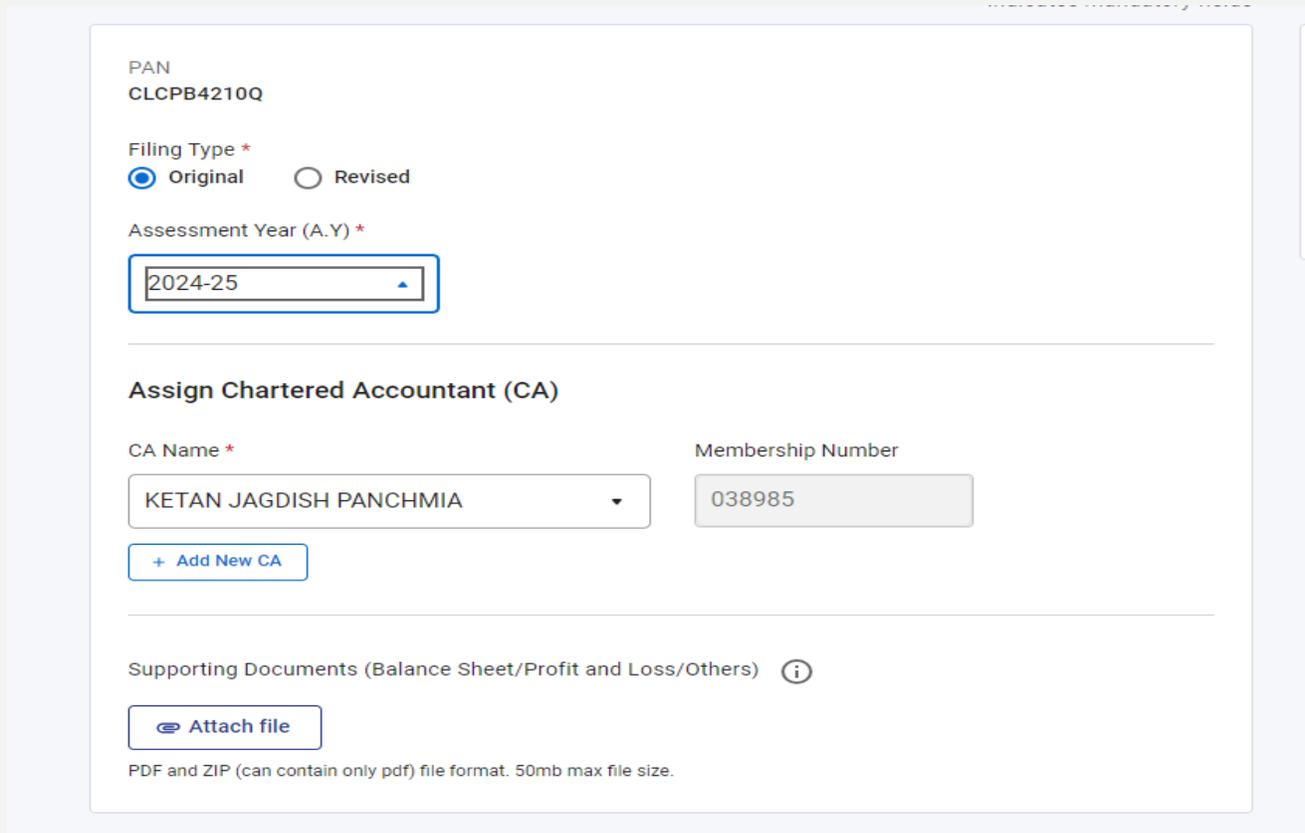
1000B, 1000, 1000B, 1000, 10 10, 10 10, 10 10

Persons with Business/ Professional Income	Persons without Business/ Professional Income	Persons not dependent on any Source of Income (Source of Income not relevant)
Reports of Audit of accounts of persons carrying on business or profession (Form 3CA-3CD) Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law		File Now
Reports of Audit of accounts of persons carrying on business or profession (Form 3CB-3CD) Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G		File Now

How to give access to CA for uploading for Tax Audit Report

Steps for uploading tax audit:

4. Post that fill in the respective details and confirm the same. Once you will confirm the details your CA will receive the request to upload the Tax Audit Report and he/ she can then upload the Tax Audit Report. Similarly, for TP Audit Report you will have to select the respective form as shown in step no. 3

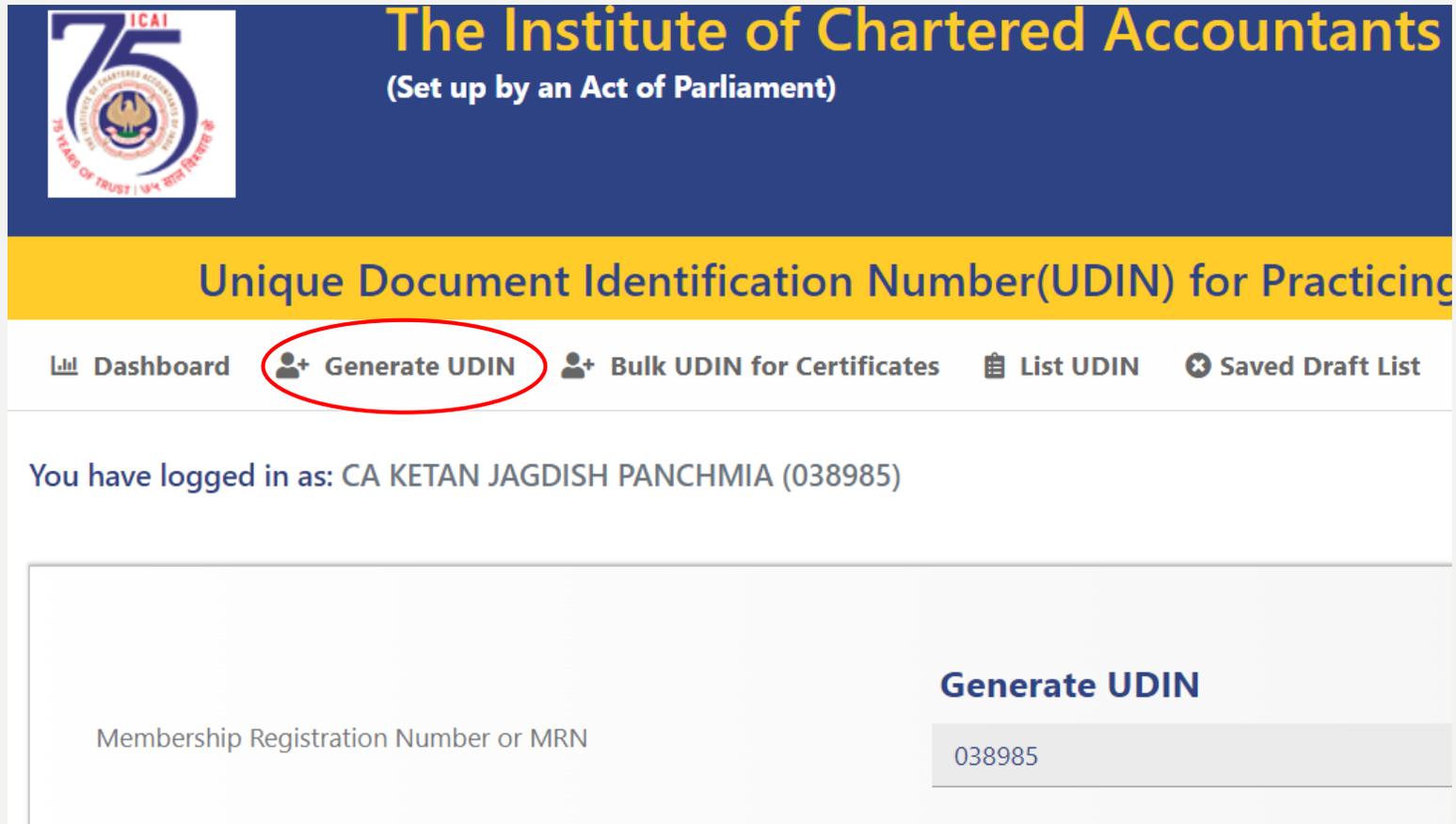


The screenshot shows a web form for uploading tax audit details. The form is contained within a light blue border. At the top, it displays the PAN number: PAN CLCPB4210Q. Below this, there is a 'Filing Type *' section with two radio buttons: 'Original' (selected) and 'Revised'. The 'Assessment Year (A.Y) *' is a dropdown menu currently showing '2024-25'. The next section is 'Assign Chartered Accountant (CA)', which includes a 'CA Name *' dropdown menu with 'KETAN JAGDISH PANCHMIA' selected, and a 'Membership Number' text input field containing '038985'. Below these fields is a '+ Add New CA' button. The final section is 'Supporting Documents (Balance Sheet/Profit and Loss/Others) i', which includes an 'Attach file' button. At the bottom, there is a note: 'PDF and ZIP (can contain only pdf) file format. 50mb max file size.'

How to Generate UDIN for Tax/ TP Audit Report

Steps for generating UDIN for Tax/ TP Audit Report:

1. Go to <https://udin.icai.org/> - UDIN website and login to your profile and after login click on “Generate UDIN”



The screenshot displays the ICAI website interface for generating UDIN. At the top left is the ICAI 75th anniversary logo. The main header reads "The Institute of Chartered Accountants (Set up by an Act of Parliament)". Below this is a yellow banner with the text "Unique Document Identification Number(UDIN) for Practicing". The navigation menu includes "Dashboard", "Generate UDIN" (circled in red), "Bulk UDIN for Certificates", "List UDIN", and "Saved Draft List". Below the menu, it shows the user is logged in as "CA KETAN JAGDISH PANCHMIA (038985)". At the bottom, there is a form with the label "Membership Registration Number or MRN" and a text input field containing "038985". A "Generate UDIN" button is positioned to the right of the input field.

How to Generate UDIN for Tax/ TP Audit Report

Steps for generating UDIN for Tax/ TP Audit Report:

2. Post that fill in the required details and select the relevant option for generating UDIN for Tax/ TP Audit report. Once the required details are filled in UDIN will be generated. This UDIN can then be used in the Audit Report

* Your Firm Registration No. or FRN:#
#UDINs generated under FRN will be shared with the respective Firm In-charge.

104997W - KETAN PANCHMIA & CO

*Document Type

Certificates ? GST and Tax Audit ? Audit and Assurance Functions ?

With effect from 1st April, 2019, it is mandatory to obtain UDIN for all Reports issued under Income Tax Act, 1961 and Central Goods & Services Act, 2017

* Particulars of Section / Form under which Report issued

* Assessment Year

* Date of Signing of Report (DD/MM/YYYY)

Figures/Values:

S.no.	Particulars
* 1.	Total Turnover as per Form 3CD
* 2.	Net Profit/ Turnover (ratio) as per Form 3CD

Form 3CB - Section 44AB(d)

Form 3AE - Section 35E (6)

Form 3CA - 3rd proviso to Section 44AB

Form 3CB - Section 44AB(a)

Form 3CB - Section 44AB(b)

Form 3CB - Section 44AB(c)

Form 3CB - Section 44AB(d)

Form 3CB - Section 44AB(e)

Form 3CEB - Section 92E

Thank You

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