



## Global Business Tax Alert Sharp Insights

Electronic Verification code (EVC) introduced to simplify validation of Income-tax Returns

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# Background

- "Electronic Verification Code (EVC)" means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the specified data structure and standards
- At present, the individual taxpayer is required to validate income-tax return using a digital signature or send signed copy of ITR-V to Central Processing Centre (CPC) at Bengaluru within 120 days of uploading of the return of income.
- With introduction of EVC, taxpayer whose return of income is e-verified would not require to send ITR V to CPC
- The CBDT has issued guidelines specifying modes of generation of EVC, method of validation of EVC and structure of EVC.

## Notification by CBDT

- The CBDT Notification enumerating the process of generation and validation of EVC shall be effective from the date of issue of the notification i.e. 13 July 2015.
- EVC is to verify the identity of the person furnishing the return of income and shall be generated on the e-filing website or as otherwise indicated.
- EVC can be used by a verifier who can be any of the following:
  - Individual to verify his income-tax return
  - Individual who is a Karta of an HUF to verify income-tax return of an HUF,
  - Or the income-tax return filed in case of Association of Persons or Body of Individuals
- One EVC is used to validate one return of the assessee irrespective of the assessment year or type of return i.e. original or revised.
- EVC is valid for 72 hours or as otherwise specified.
- Verifier can use more than one mode to obtain EVC and can generate EVC multiple times.
- Modes of Generation of EVC
  - EVC is generated after the verifier logs in to the e-filing website (<https://incometaxindiaefiling.gov.in>) through net banking. Specific bank registered with the tax department will be providing such facilities to their account holders, having a

validated PAN as part of the 'Know Your Clients'. When the user logs in through net banking and seeks redirection to e-filing website, he can generate an EVC, which will be displayed and also sent to the validated mobile number registered on the e-filing website.

- EVC is generated after completing Aadhaar authentication using Aadhaar One time password (Aadhaar OTP). The income tax department has registered with the 'Unique Identification Authority of India' (UIDAI) for Aadhaar authentication service. A verifier can provide his Aadhaar number for linking with his PAN on the e-filing website (<https://incometaxindiaefiling.gov.in>) which will be verified on the basis of his name, date of birth and gender as per PAN database with the similar data available under his Aadhaar with the UIDAI. On successful Authentication, verifier's Aadhaar will be linked to his PAN. Aadhar OTP generated and sent to the verifier's mobile number shall be the EVC.
- EVC is generated using Automatic Teller Machine (ATM) of a Bank. If a verifier's ATM Card is linked to PAN validated Bank account and the bank is registered with the income-tax department for providing this service, a verifier can generate an EVC through this mode. EVC is generated on the ATM screen and shall be sent on the verifier's registered mobile number.
- EVC is generated and sent to registered email id / mobile number of the assessee with the e-filing website. This option is currently available for income-tax returns where income is Rs.5 lakhs or below and there is no refund claim.
- EVC used to verify a return of income shall be validated against the EVC stored against assessee's PAN at the time of generation of such EVC.
- EVC will be a 10 digit alpha-numeric number.

## Comments

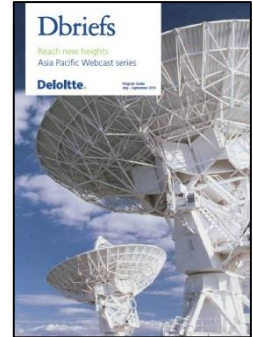
At present, the taxpayers are required to send the hard copy of ITR V to CPC Bengaluru. With the introduction of EVC verified returns electronically filed, the paper ITR V should no longer be required to be sent to CPC Bengaluru. EVC should ensure secure capturing and transmission of data.

# Upcoming Dbriefs - Register

## India's Finance Act and Recent Developments: The Road Ahead

**Tuesday, 28 July, 2:30 PM – 3:30 PM IST**

The proposals of the Indian Finance Act 2015 are now in force and there are significant developments for foreign investors. In addition to the amendments in law by the Finance Act, there have been several other developments on the tax front. What are the amendments in law and recent developments you need to be aware of? Stay up to date with the latest international tax developments in India.



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# Contacts

## Ahmedabad

Heritage, 3rd Floor,  
Near Gujarat Vidyapith,  
Off Ashram Road,  
Ahmedabad – 380 014.  
Tel: + 91 (079) 2758 2542  
Fax: + 91 (079) 2758 2551

## Coimbatore

Shanmugha Manram  
41, Race Course,  
Coimbatore  
Tamil Nadu - 641018  
Tel: + 91 (0422) 439 2801  
Fax: +91 (0422) 222 3615

## Kolkata

Bengal Intelligent Park Building Alpha,  
1st floor, Block EP and GP Sector V,  
Salt Lake Electronics Complex,  
Kolkata - 700 091.  
Tel : + 91 (033) 6612 1000  
Fax : + 91 (033) 6612 1001

## Bangalore

Deloitte Centre, Anchorage II,  
100/2, Richmond Road,  
Bangalore 560 025.  
Tel: +91 (080) 6627 6000  
Fax: +91 (080) 6627 6010

## Delhi/Gurgaon

Building 10,  
Tower B, 7th Floor,  
DLF Cyber City,  
Gurgaon 122 002  
Tel : +91 (0124) 679 2000  
Fax : + 91 (0124) 679 2012

## Mumbai

Indiabulls Finance Centre,  
Tower 3, 28th Floor,  
Elphinstone Mill Compound,  
Senapati Bapat Marg, Elphinstone (W),  
Mumbai – 400013  
Tel: + 91 (022) 6185 4000  
Fax: + 91 (022) 6185 4101

## Chennai

No.52, Venkatanarayana Road,  
7th Floor, ASV N Ramana Tower,  
T-Nagar,  
Chennai 600 017.  
Tel: +91 (044) 6688 5000  
Fax: +91 (044) 6688 5050

## Hyderabad

1-8-384 and 385, 3rd Floor,  
Gowra Grand S.P.Road,  
Begumpet,  
Secunderabad – 500 003.  
Tel: +91 (040) 6603 2600  
Fax: +91 (040) 6603 2714

## Pune

106, B-Wing, 7<sup>th</sup> Floor,  
ICC Trade Tower,  
Senapati Bapat Road,  
Pune – 411 016.  
Tel: + 91 (020) 6624 4600  
Fax: +91 (020) 6624 4605

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