



# How To Respond to Income Tax Intimation

Under Section 143(1)(a)



# Received an Income Tax Notice? ClearTax is here to help!

Recently, the income tax department has been issuing notices to taxpayers due to mismatch in the income tax returns and Form 26AS.

If you have received a notice, you have **30 days** to respond.

**Don't worry, with this step-by-step guide we will help you respond to the issued notice.**



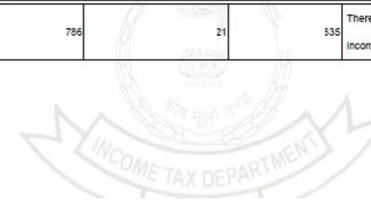
बेंगलूरु ५६०१०० Bengaluru-560500  
 Telephone: 18001034455 (Toll Free) or 080-46605200 कॉफ़: १८००१०३४४५५ (टॉलफ्री) ०८० ४६६०५२००

Name and Address नाम और पता	
Communication Reference No. संचार संदर्भ संख्या	Date of Communication: 02-05-2018 संचार तिथि
Assessment Year मूल्यांकन वर्ष	PAN पैन संख्या

Dear Sir/Madam,

Subject: Communication from CPC for the PAN / D and AY 2017-18.

Sl.No	Head of Income	Income as per Income Tax Return	Amount paid/credited as per Form 26AS	Variance	Error Description
	(i)	(ii)	(iii)	(iv)= (ii) - (iii)	(v)
1	116	786	21	335	There is inconsistency between salary income in return and Form 26AS



**Sample Notice**

# Reasons for Notice under Section 143(1)(a)

Many taxpayers are currently receiving intimations under section 143(1)(a) due to a mismatch between Form 26AS and the ITR Form.

In most cases, there will be no change in tax calculations. The department is only asking for **more information** on the non-taxable component of the CTC such as HRA exemption and travel allowance.

Earlier department was matching only the taxable salary for ITR 2 and now they are matching it to the gross salary. Don't worry, all the required information is available in your Form 16. All you need to do is follow this guide.

Notice	Reason/ Purpose	Action To Be Taken
Notice under Section 143(1)(a)	Due to discrepancy/mismatch found and there is a tax liability	<b>If you agree</b> - Pay the taxes & Revise the return <b>If you disagree</b> - Respond on income tax portal (Read on to know more)

**Step 1 :** Go to <http://portal.incometaxindiaefiling.gov.in/home> and click on 'Login here'

portal.incometaxindiaefiling.gov.in/home

e-Filing Anywhere Anytime  
Income Tax Department, Government of India

हिन्दी About Us Feedback Accessibility Options Contact Us e-Nivaran Help

Search

tak Mahindra Bank, HDFC Bank, Syndicate Bank, Saraswat Bank, Andhra Bank, Oriental Bank of Commerce, Bank of Baroda, Central Bank of India, IDBI Bank, U

List of Income Tax Return and Forms available for e-Filing

Verifying e-Return is made more easy !  
No need to send ITR V to CPC. Now it's Fast, Easy & Secure !!!  
e-Verify your e-Return via :

- ✓ Netbanking
- ✓ BankATM
- ✓ Aadhaar OTP
- ✓ DematAccountNumber
- ✓ BankAccount Number

Know More

New To e-Filing?  
Register Yourself

Registered User?  
Login Here

Need Assistance?  
Help Center

Quick Links

- Link Aadhaar
- Update PAN/Aadhaar Details
- Filing of Income Tax Return
- Submit Returns/Forms
- e-Verify Return
- View Form 26AS(Tax Credit)
- Outstanding Tax Demand
- ITR Status
- Know Your PAN | TAN | AO
- Tax Calculator | Tax Calendar

News & Updates

10/05/2018 **N**  
ITR 4 for AY 2018-19 is now available for e-Filing. Other ITRs will be available shortly.

09/05/2018 **N**  
New PAN allotment and Change request applications with 'gender' as 'transgender' is allowed without any hassle. Also, there is no requirement of depositing any supporting document for change of 'gender' to 'transgender' vide PAN Change request application made either through the portal of NSDL (<https://tin.tin.nsdl.com/pan/index.html>) or portal of UTITSL ([https://www.utitssl.com/UTITSL\\_SITE/pan/](https://www.utitssl.com/UTITSL_SITE/pan/)).

14/04/2018  
ITR 1 for AY 2018-19 is now available for e-Filing. Other ITRs will be available shortly.

Download

- Offline Utilities ( Updated on 10/05/18) **N**
- Schema

Statistics

Individual Registered Users	: 69121302
Registered and Aadhaar Linked	: 48581284
Not-Registered but Aadhaar Linked	: 24879140
e-Verified ITRs (18-19)	: 1038539

## Step 2: Enter User ID, Password and Captcha to proceed logging in



 **e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

हिन्दी [About Us](#) [Feedback](#) [Accessibility Options](#) [Contact Us](#) [e-Nivaran](#) [Help](#)

[Home](#) [Downloads](#) [News & Updates](#)

[Login](#) | [Register](#)

### Login

User ID \*

Password

Captcha Code 

Enter Captcha \*

[Login](#) [Forgot Password?](#)

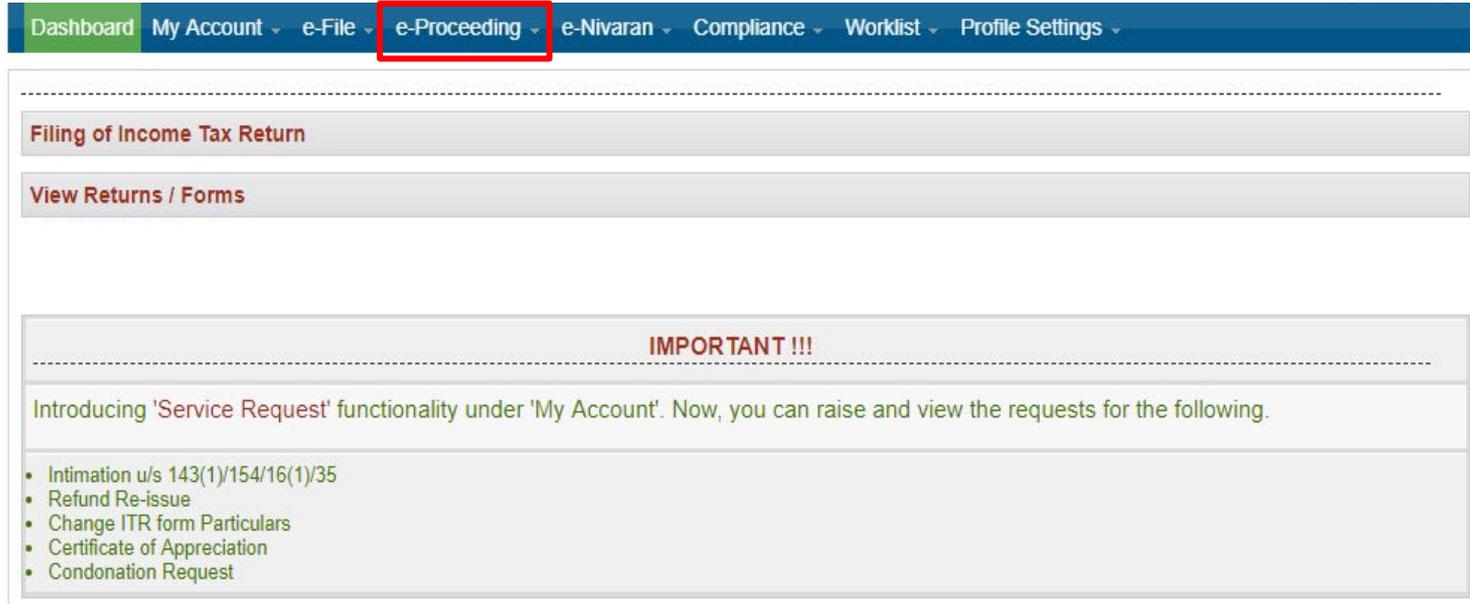
[New Users? Register](#)

[e-Filing Login Through NetBanking](#)

### Trouble Logging In?

- ♦ User ID is not case sensitive.
- ♦ Password is case sensitive.
- ♦ Make sure that the details entered are correct.

**Step 3:** On successfully logging in, click on the ***‘e-proceeding’*** tab



The screenshot shows the top navigation bar of the ClearTax dashboard. The 'e-Proceeding' tab is highlighted with a red box. Below the navigation bar, the main content area contains several sections:

- Filing of Income Tax Return**
- View Returns / Forms**
- IMPORTANT !!!**
- Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following.
  - Intimation u/s 143(1)/154/16(1)/35
  - Refund Re-issue
  - Change ITR form Particulars
  - Certificate of Appreciation
  - Condonation Request

## Step 4: Click on 'Adjustment u/s 143(1)(a)'

Dashboard My Account ▾ e-File ▾ e-Proceeding ▾ e-Nivaran ▾ Compliance ▾ Worklist ▾ Profile Settings ▾

e-Proceedings

PAN	Assessment Year	Proceeding Name	Opt for e-Proceeding	Proceeding Status	Proceeding Limitation Date	Action
	2017-18	<a href="#">Adjustment u/s 143(1)(a)</a>	YES	Open	-	-

 **Note :**

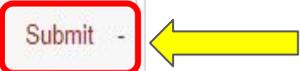
1. Please note that even if you select No, all selected Notices and Letters will be available for viewing. However, option to submit response through e-Filing shall not be available.
2. Please click on the **Proceeding Name** hyperlink to view the Proceeding Details
3. In case of PAN users Assessment Year is taken into consideration. In case of TAN users Financial Year is taken into consideration.

**Step 5:** When the e-proceeding tab opens, click on '**Submit**' under the '**Response**' tab

e-Proceedings

Assessment Year - 2017-18				Proceeding Name - Adjustment u/s 143(1)(a)			
Reference ID	Notice Section	Description	Notice Issue Date	Document ID	Communication Sent Date	Due Date for Submission	Response
	143(1)(a)	Adjustment u/s 143(1)(a)	05/05/2018	-	05/05/2018	04/06/2018	Submit -

[Back](#)



**Step 6:** This page summarises the discrepancies due to which the notice has been issued.

- If you **agree** or **partially agree** with the department, then you must **file a revised return**.
- If you disagree, click on the '**disagree**' response and '**Continue**'

e-Proceedings

Adjustments u/s 143(1)(a)

Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/s 143(1)(a)(vi)

Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return	Amount paid / credited to you as per Form 26AS	Variance	Error description
			(i)	(ii)	(ii)-(i)	
1	Salary	Form 26AS				There is inconsistency between salary income in return and Form 26AS

Please provide Response

Agree (Please file a Revised Return)

Partial agree (Please file a Revised Return)

Disagree

[Continue](#) [Back](#)

**Step 7A :** When you disagree with the notice issued by the department, you can provide a justification for the same on this page.

e-Proceedings

Adjustments u/s 143(1)(a)

Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/s 143(1)(a)(vi)

Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return	Amount paid / credited to you as per Form 26AS	Variance	Error description
			(i)	(ii)	(ii)-(i)	
1	Salary	Form 26AS				1 There is inconsistency between salary income in return and Form 26AS

Income from Salary

Sl. No.	Reasons	Sub Reasons	Amount in INR						
1	Receipts offered under other heads of income	Income from Other Sources	<input type="text"/>						
2	Incorrect details quoted by Deductor	No such Income earned - Deductor Wrongly quoted my PAN (TDS on such income has not been claimed in the return)	<input type="text"/>						
		Incorrect income reported by deductor	<input type="text"/>						
		Revised TDS return has been filed by deductor which needs to be considered now	<input type="text"/>						
3	Receipts not taxable	<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Exempt u/s 10:</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td><input type="checkbox"/> Select <input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>	Sl. No.	Exempt u/s 10:	Amount	1	<input type="checkbox"/> Select <input type="text"/>	<input type="text"/>	
		Sl. No.	Exempt u/s 10:	Amount					
1	<input type="checkbox"/> Select <input type="text"/>	<input type="text"/>							
		<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>							

**Step 7B:** If there is any income which has been taxed in the notice but is actually exempt under section 10, you must select the option from the dropdown list.

e-Proceedings

Adjustments u/s 143(1)(a)

Income appearing in Form 26AS which has not been included in computing the total income in the Income Tax Return - u/s 143(1)(a)(vi)

Sl. No.	Head of Income	Form used for comparison	Income as per Income Tax Return	Amount paid / credited to you as per Form 26AS	Variance	Error description
			(i)	(ii)	(ii)-(i)	
						There is inconsistency between salary income in return and Form 26AS

Select

- Travel Concession to an Indian Citizen Employee [Section 10(5)]
- Remuneration received by an individual who is not a citizen of India [Section 10(6)]
- Perquisites and Allowances paid by Government to its Employees serving outside India [Section 10(7)]
- Income of a Consultant [Section 10(8A)]
- Income of Employees of Consultant [Section 10(8B)]
- Gratuity [Section 10(10)]
- Commutated value of pension received [Section 10(10A)]
- Amount received as leave encashment on retirement [Section 10(10AA)]
- Retrenchment compensation paid to workmen [Section 10(10B)]
- Retirement Compensation from a Public Sector Company or any other Company [Section 10(10C)]
- Income by way of tax on perks [Section 10(10CC)]
- Payment from Recognised Fund [Section 10(12)]
- Payment from Superannuation Fund [Section 10(13)]
- House Rent Allowance [Section 10(13A) Read with Rule 2A]
- Any Allowance given for meeting Expenditure Incurred for Official Purposes [Section 10(14)]
- Scholarship [Section 10(16)]
- Allowance of M.P./M.L.A. or M.L.C. [Section 10(17)]
- Pension received by certain winners of gallantry awards [Section 10(18)]
- Income of Sikkimese individual [Section 10(26AAA)]

3 Receipts not taxable      1            Select      Amount

**Step 7C :** If you do not find your reasons in the options specified, then specify it in the tab for **‘any other reason’**

The **Dynamic Reconciliation Statement** will auto populate, then click on **‘Submit’**’.

4	Exempt under Double Taxation Avoidance Agreement	Country Code	Article of Double Taxation Avoidance Agreement	Amount
		Select		
		Select		
5	Any other reason if any (to be specified) Please use the option if none of the above reasons are applicable	Select		
Total Variance Explained				0
<b>Dynamic Reconciliation Statement</b>				
Head of income (1)	Gross receipts/payments as per the 26AS (2)	Receipts reported in ITR (3)	Difference (2-3) (4)= (2-3)	Additional Receipts reported in revised Incc Tax Returns (5)
Salary				
Total				
<input type="button" value="Submit"/> <input type="button" value="Save as Draft"/> <input type="button" value="Back"/>				



**Share This Guide & Help Others!**  
**Thank You**

In case of queries, write to us at [support@cleartax.in](mailto:support@cleartax.in)

