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.
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 in available in your Form 16. All you need to do is follow this guide.

<table>
<thead>
<tr>
<th>Notice</th>
<th>Reason/ Purpose</th>
<th>Action To Be Taken</th>
</tr>
</thead>
</table>
| Notice under Section 143(1)(a) | Due to discrepancy/mismatch found and there is a tax liability | If you agree - Pay the taxes & Revise the return  
If you disagree - Respond on income tax portal (Read on to know more) |
Step 1: Go to [http://portal.incometaxindiaefiling.gov.in/home](http://portal.incometaxindiaefiling.gov.in/home) and click on ‘Login here’
Step 2: Enter User ID, Password and Captcha to proceed logging in

- Enter PAN number as User ID
- Enter e-filing password
Step 3: On successfully logging in, click on the ‘e-proceeding’ tab

![Image of a webpage interface with 'e-Proceeding' highlighted]
Step 4: Click on ‘Adjustment u/s 143(1)(a)’

<table>
<thead>
<tr>
<th>PAN</th>
<th>Assessment Year</th>
<th>Proceeding Name</th>
<th>Opt for e-Proceeding</th>
<th>Proceeding Status</th>
<th>Proceeding Limitation Date</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2017-18</td>
<td>Adjustment u/s 143(1)(a)</td>
<td>YES</td>
<td>Open</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Reference ID</th>
<th>Notice Section</th>
<th>Description</th>
<th>Notice Issue Date</th>
<th>Document ID</th>
<th>Communication Sent Date</th>
<th>Due Date for Submission</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>143(1)(a)</td>
<td>Adjustment u/s 143(1)(a)</td>
<td>05/05/2018</td>
<td>-</td>
<td>05/05/2018</td>
<td>04/06/2018</td>
<td>Submit -</td>
</tr>
</tbody>
</table>

**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 your must **file a revised return**.
- If you disagree, click on the ‘**disagree**’ response and ‘**Continue**’
Step 7A: When you disagree with the notice issued by the department, you can provide a justification for the same on this page.
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.
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’.
Share This Guide & Help Others! Thank You

In case of queries, write to us at support@cleartax.in