



Directorate of Income Tax (Systems)

Annual Information Statement (AIS) Frequently Asked Questions (FAQs)

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1. Overview

1.1 Project Insight

1. What is Project Insight?
Income tax Department has initiated Project Insight to focus on three goals namely (i) to promote voluntary compliance and deter noncompliance; (ii) to impart confidence that all eligible persons pay appropriate tax; and (iii) to promote fair and judicious tax administration. Under this project, an integrated data warehousing and business intelligence platform is being rolled out in a phased manner. The project also operationalizes two new centres namely Income Tax Transaction Analysis Centre (INTRAC) and Compliance Management Centralized Processing Centre (CMCPC).
2. What is Income Tax Transaction Analysis Centre (INTRAC)?
The Income Tax Transaction Analysis Centre (INTRAC) is the new centre operationalized under Project Insight. INTRAC leverages data analytics in tax administration and performs tasks related to data integration, data processing, data quality monitoring, data warehousing, master data management, data analytics, web/text mining, alert generation, compliance management, enterprise reporting and research support.
3. What is Compliance Management Centralized Processing Centre (CMCPC)?
The Compliance Management Centralized Processing Centre (CMCPC) is the third CPC of Income tax Department operationalized under Project Insight. The Compliance Management Centralized Processing Centre (CMCPC) uses campaign management approach (consisting of emails, SMS, reminders, outbound calls, letters) to support voluntary compliance and resolution of compliance issues. A dedicated Compliance Portal is used to capture response on compliance issues in a structured manner for effective compliance monitoring and evaluation.

1.2 Annual Information Statement (AIS)

1. What is Annual Information Statement?
Annual Information Statement (AIS) is comprehensive view of information for a taxpayer displayed in Form 26AS. Taxpayer can provide feedback on information displayed in AIS. AIS shows both value Reported by Source and modified value (i.e. value after considering taxpayer feedback or Source's confirmation on taxpayer's feedback) under each section (i.e. TDS, SFT, Other information).
The objectives of AIS are: • Display complete information to the taxpayer with a facility to capture online feedback. • Promote voluntary compliance and enable seamless prefilling of return. • Deter non-compliance.
2. What are the salient Features of AIS?

Salient Features of AIS are:

- Inclusion of new information (interest, dividend, securities transactions, mutual fund transactions, foreign remittance information etc.)
- Use of Data Analytics to populate PAN in non-PAN data for inclusion in AIS.
- Deduplication of information and generation of a simplified Taxpayer Information Summary (TIS) for ease of filing return (pre-filing will be enabled in a phased manner).
- Taxpayer will be able to submit online feedback on the information displayed in AIS and also download information in PDF, JSON, CSV file formats.
- AIS Utility will enable taxpayer to view AIS and upload feedback in offline manner.
- AIS Mobile Application will enable taxpayer to view AIS and upload feedback on mobile.

3. What are the key AIS functionalities for taxpayer?

The functionalities under AIS for taxpayer are:

- View Annual Information Statement
- Submit Feedback on AIS
- Download Annual Information Statement (PDF/ JSON)
- Download Specific Information Details (CSV)
- Download AIS Consolidated Feedback (PDF)
- Download AIS Feedback Acknowledgement (PDF)
- Download AIS Feedback Tracker (PDF)

1.3 Taxpayer Information Summary (TIS)

1. What is Taxpayer Information Summary (TIS)?

Taxpayer Information Summary (TIS) is an information category wise aggregated information summary for a taxpayer. It shows value Processed by System (i.e., value generated after deduplication of information based on pre-defined rules) and value Accepted by Taxpayer/ Confirmed by Source (i.e., value derived after considering the taxpayer feedback or Source's confirmation on taxpayer's feedback and value Processed by System) under each information category (e.g., Salary, Interest, Dividend etc.). The derived information in TIS will be used for prefilling of return, if applicable. The functionalities under TIS are:

- View Taxpayer Information Summary (TIS)
- Download Taxpayer Information Summary (PDF)

Note: Feedback needs to be provided at information level in AIS.

2. Accessing AIS

2.1 Accessing AIS on Portal

1. How can I access my AIS through Portal?

Step 1: Login to the Income Tax e-filing Website by using the URL <https://www.incometax.gov.in/>.

If you are a new user, please click on "Register" on the e-filing portal and select your user type. Once user type is selected, all the mandatory fields are to be filled up and after a successful registration, you can login to the e-filing portal.

Step 2: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 3: Navigate to AIS Homepage. View Taxpayer Information summary (TIS) and Annual Information Statement (AIS)

3. Annual Information Statement (AIS)

3.1 Viewing Annual Information Statement (AIS) through Portal

1. How can I view the Annual Information Statement for a specific Financial Year (FY)?

You can access the Annual Information Statement functionality by following below mentioned steps:

Step 1: Login to URL <https://www.incometax.gov.in/>

Step 2: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 3: Click on AIS tab, on the homepage.

Step 4: Select the relevant FY and click on AIS tile to view the Annual Information Statement.

For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at AIS Homepage.

2. What are the different types of information shown in AIS?

The information shown on AIS is divided in two parts:

PART A- General Information

Part-A displays general information pertaining to you, including PAN, Masked Aadhar Number, Name of the Taxpayer, Date of Birth/ Incorporation/ Formation, mobile number, e-mail address and address of Taxpayer.

PART- B

- **TDS/TCS Information:** - Information related to tax deducted/collected at source is displayed here. The Information code of the TDS/TCS, Information description and Information value is shown.
- **SFT Information:** - Under this head, information received from reporting entities under Statement of Financial transaction (SFT) is displayed. The SFT code, Information description and Information value is made available.
- **Payment of Taxes:** - Information relating to payment of taxes under different heads, such as Advance Tax and Self-Assessment Tax, is shown.
- **Demand and Refund:** -You will be able to view the details of the demand raised and refund initiated (AY and amount) during a financial year. (Details related to Demand will be released soon)

• Other Information: - Details of the information received from the other sources, such as data pertaining to Annexure II salary, Interest on refund, Outward Foreign Remittance/Purchase of Foreign Currency etc., is displayed here.
3. What data is shown in TDS/TCS information tab?
Under this tab, information related to tax deducted/collected at source is displayed. You will be able to view the information category, information code, information description, information source, information count, and total amount related to the information.
4. What data is shown in SFT Information tab?
Under this tab, information received from reporting entities under SFT is displayed. You will be able to view the information category, information code, information description, information source, information count, and total amount related to the information.
5. What data is shown in Payment of Taxes tab?
Under this tab, you will be able to view tax payment details including the Major head, Minor head, Assessment Year, Tax, Surcharge, Education Cess, Other, Total Tax, Date of Deposit and Challan Identification Number (CIN)
6. What is shown in Demand and Refund tab?
Demand- Under this tab, you will be able to view the details relating to demand (the same will be released soon) Refund- Under this tab, you will be able to view Assessment year, mode, nature of refund, amount of refund paid and date of refund payment.
7. What data is shown in Other Information tab?
Details of the information received from the other sources, such as data pertaining to Annexure II salary, Interest on refund, Outward Foreign Remittance/Purchase of Foreign Currency etc., is displayed here. Under this tab, you will be able to view the information category, information code, information description, information source, amount description and total amount related to the information.
8. What is inactive Information?
The information is marked as Inactive if an information source/Reporting Entity corrects/deletes an information reported earlier by it.
9. What is value Reported by Source?
Value Reported by Source refers to information value as reported by the information source/Reporting Entity against a PAN.
10. I am not able to view information in specific source wise information in AIS, what can be the issue?
In the case where the information record under specific source wise information of AIS, exceeds a defined size (currently 1500 records), the same might not be completely visible on portal/mobile.

For viewing the AIS (with all information details), please download the PDF/ JSON file of AIS from the download option available on AIS tile. You can also refer to FAQs relating to Download AIS.

11. I am not able to understand the information displayed in my AIS?

In case you are facing difficulty in understanding the information displayed in the AIS, you can enable context-specific help by following below mentioned steps:

Step 1: Click on bulb icon present at the top right of the portal screens to enable context specific help.

Step 2: Hover the mouse pointer across information where you are facing difficulty to view the bulb icon.

Step 3: Click on the bulb icon besides the information to view tooltip style information description and related guide.

Step 4: Click on keywords within related guide to view information description and related guide for the keyword clicked.

Step 5: Click anywhere outside of the tooltip style window to close the information description.

Kindly note that the bulb icon besides information will only be visible on hover if information description is available for the page element.

12. Why is the system showing only 100 information under the information source where there exist more than 100 information?

Currently the system is displaying 100 information/ transaction details in AIS under each information source. To view all records, download AIS PDF/ JSON and use AIS utility to provide feedback.

13. Why is the system showing a difference of one or two rupees in the Amount column in source wise aggregated information?

The difference in the Amount column of source wise aggregated information of one or two rupees may be occurring because of rounding off of decimals.

14. Why are my Tax Payment details visible in 26AS but not in AIS?

The payment details mentioned in AIS are displayed based on the financial year in which the tax payment transaction is done. For Ex: Self-Assessment Tax for FY:2021-22 paid in April,2022 would be visible in AIS in FY:2022-23 as the transaction took place in FY 2022-23.

The relevant Assessment Year (AY) is also mentioned in the AIS with the payment details. Since Form 26AS displays the data based on Assessment Year (A.Y.) the relevant payment details shall be displayed in 26AS for A.Y. 2022-23.

3.2 Downloading AIS related files through Portal and through Mobile Application

1. How do I download Annual Information Statement (AIS) in PDF format on Portal?

You can download Annual Information Statement (AIS) in PDF format by following below mentioned steps on the portal:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: Click on download icon available under Annual Information Statement tab to download the statement.

Step 3: Click on “AIS - PDF” and download.

The downloaded PDF will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation / formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is AAAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaa1234a21011991. For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at Compliance Portal.

2. How do I download Annual Information Statement (AIS) in PDF format on AIS Mobile app?

You can download Annual Information Statement (AIS) in PDF format by following below mentioned steps on the mobile app:

Step 1: Tap on AIS tile on the home screen of the AIS mobile app.

Step 2: Select financial year, AIS View to view Annual Information Statement information and tap for details.

Step 3: Tap on the triple dot icon on the top right of the AIS view screen showing details and then tap on download.

The password to open the downloaded file is PAN (in lower case only) followed by date of birth/ date of incorporation/formation. For e.g.: If the PAN is ABCPE1234F and the date of birth/date of incorporation is 21st January 1991, then the password is abcpe1234f21011991.

Kindly note if the PDF file size is large, a download request will be initiated, and the link for downloading will be made available in activity history on home screen once the file is ready for download.

For more details, kindly refer User Guide available in the left menu on the AIS mobile app home screen

3. How do I download Annual Information Statement (AIS) in JSON format on Portal?

You can download Annual Information Statement (AIS) in JSON format by following below mentioned steps on the portal:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: On AIS homepage, click on download icon available under Annual Information Statement tile to c the statement.

Step 3: Click on “AIS - JSON” and download.

The JSON file can be used to provide feedback through AIS Utility.

For more details, kindly refer Annual Information Statement User Guide available in “Resources” section on Compliance Portal.

4. What is AIS Consolidated Feedback file?

After submitting the feedback of the Annual Information Statement (AIS), you can download the AIS consolidated feedback file (PDF). It will help the taxpayers to view all their AIS feedback (other than feedback, ‘Information is correct’) related information in one pdf for easy understanding.

5. How do I download AIS Consolidated Feedback (ACF) on Portal?

You can download **AIS Consolidated Feedback (ACF)** by following below mentioned steps:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: On AIS homepage, click on download icon available under Annual Information Statement tile to download the statement.

Step 3: Click on “**AIS Consolidated Feedback (PDF)**” and download.

The downloaded PDF will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation / formation for non-individual taxpayer in the format ddmmYYYY without any space. For example, if the PAN is AAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaa1234a21011991.

6. What is the format of password to open the AIS Consolidated Feedback (PDF) file?

AIS Consolidated Feedback (PDF) will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation / formation for non-individual taxpayer in the format ddmmYYYY without any space. For example, if the PAN is AAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaa1234a21011991.

7. Why am I not able to download files from AIS Portal?

If the files that you are trying to download exceed a size limit of defined records (currently 1500 records), then you will not be able to download the PDF files. In such scenario, please download the AIS JSON file.

3.3 Submitting feedback through Portal

1. How do I submit feedback on the information?

You can submit feedback on active information displayed under **TDS/TCS Information, SFT Information or Other information** by following below mentioned steps:

Step 1: Click on “Optional” button mentioned in the Feedback column for relevant information. You will be directed to ‘Add Feedback’ screen.

Step 2: Choose the relevant feedback option and enter the feedback details (dependent on feedback option).

Step 3: Click “Submit” to submit the feedback.

For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at Compliance Portal (AIS Homepage) or in “User Guide” on the left menu of the mobile app.

2. What are the Feedback options available for submission of response against each Information detail?

The feedback options will be displayed on each Information detail. You will be able to select only one of the available options for submitting feedback. Feedback options are as follows:

Option A: Information is correct

If the information belongs to you and all the attributes of the Information are correct.

Option B: Information is not fully correct

If the information belongs to you, but all the attributes of the Information are not correct. Upon selecting this option, relevant information fields will be displayed, and you will be able to update correct information details. e.g.- Account number, Information value, etc.

Option C: The Information relates to other PAN/year

If you are aware of the Information, but it belongs to other person or other year e.g. joint ownership of property or receiving of mentioned amount in another year.

Option D: Information is duplicate/included in other information

If the information displayed is already included in another information or it is a duplicate information.

Option E: Information is denied

If you are unaware of this information/transaction and want to deny that the said information pertains to you.

Option F: Customised feedback

The feedback option will be displayed based on the information category.

3. How do I submit response in Bulk?

To submit feedback in bulk the following steps should be followed:

Step 1: Select the bulk feedback option available beside the filter option on the portal / on the top right bulk feedback option on the mobile app.

Step 2: Select multiple transaction for which the feedback is to be provided.

Step 3: Choose the feedback.

Step 4: Submit response in bulk.

Please note that only the following feedback options are available for submitting the response in bulk:

- Information is correct
- Information relates to other PAN/year
- Information is duplicate/ included in other information
- Information is denied
- Customised feedback option as per information category

4. What will happen once I submit the feedback?

Upon successful submission of feedback on AIS information, the feedback will be displayed with the information and the modified value of the information will also be visible with the value Reported by Source. You will be able to download the Acknowledgement Receipt by clicking on download button "Acknowledgement Receipt" available besides the active feedback in feedback history. Email and SMS confirmations for submission of feedback will also be sent.

5. What is Modified Value?

Modified Value refers to value which has been modified by you through submission of feedback. The value Reported by Source and value modified after feedback will be shown separately in the Annual Information Statement (AIS).

6. Where can I view feedback submitted by me for a transaction?

If feedback has been submitted on a transaction, you can view the feedback history by clicking on the already submitted feedback. The Feedback History page will show all the feedback which have been submitted.

7. Is there any limit on number of persons that can be added, when feedback type is 'Information relates to Other PAN/ Year'?

Yes, the portal will allow you to add a maximum of 50 rows for feedback type 'Information relates to other PAN/ Year'. However, if you want to add persons beyond the limit, you may use AIS Utility and provide feedback.

8. What all information will be shown as modified after I give feedback on an information?

You can provide feedback on the information to update the value Reported by Source. The value updated through feedback i.e., modified value, will be displayed with the value Reported by Source in brackets (in information view and in aggregated source wise view).
You can also update the other attributes of information through feedback option – Information is not fully correct. However, any such update (apart from update in value Reported by Source) will be visible in the feedback history of such information.

9. Why is feedback status showing as 'Expected' instead of 'Optional' for some information under AIS?

In AIS, for some information, feedback status may be displayed as '**Expected**' instead of '**Optional**'. This is because the information has been marked under e-campaign and accordingly feedback on relevant information is expected. Taxpayer can provide feedback on such AIS information using the feedback submission functionality.

10. How can I download the Acknowledgement Receipt in "PDF" format?

Steps to download acknowledgement receipt under AIS: -

Step 1: - Navigate to AIS section and view L2 level information.

Step 2: - Tap on the specific information category to view the "Details" tab information.

Step 3: - Click on the relevant Feedback submitted.

Step 4: - Download the pdf by clicking on download button "Acknowledgement Receipt" available besides the active feedback in feedback history.

Kindly note if the PDF file size is large, a download request will be initiated, and the link for downloading will be made available in activity history on home screen once the file is ready for download.

To open the downloaded acknowledgement receipt file, you will need to enter the password which is a combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation/ formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is aaaaaa1234a and the date of birth is 21st January 1991 then your password will be aaaaaa1234a21011991.

3.4 View Feedback History

1. How can I view Feedback History on AIS Mobile Application?

Feedback history will display the details of feedback(s), submitted on the specific information.

User can navigate to this screen through:

Step 1: Navigate to AIS details and view L2 level information.

Step 2: Expand specific L2 level information to view L1 level information.

User can navigate to Feedback history page to view the entire history of the feedback provided on that information.

2. What can I view in Feedback History page?

Taxpayer can navigate to Feedback history page to view the entire history of the feedback provided on the information. Also, if taxpayer provides any feedback, then the complete feedback lifecycle will be available for taxpayers. Feedback lifecycle will display the status of feedback confirmation by information source and response received thereon.

Taxpayers will be able to view the below mentioned details: -

- Whether Feedback is shared for Confirmation: - Yes/No
- Feedback shared on: - The date on which feedback is shared with source.
- Source Responded on: - The date on which response is received from the source, if responded.
- Source Response: - Latest response provided by the source on the taxpayer's feedback.

3.5 Modify Feedback through Portal

1. How can I modify the AIS feedback?

Once you have submitted the feedback but want to modify it on any active information displayed under TDS/TCS Information, SFT Information or Other information, you can do it by following below mentioned steps:

Step 1: Navigate to AIS details and view information source-wise aggregated details.

Step 2: Expand specific L2 level information to view information/ transactions details and click on the information where the feedback was already provided and needs modification.

Step 3: You will be directed to the Feedback History screen that will show the already submitted feedback. Click on the "Modify Feedback" button.

Step 4: Select the reason for modification along with remarks as per the requirement.

Step 5: Select the feedback option and click "Submit" button.

You can download the Feedback Acknowledgement Receipt by clicking on the download button "Acknowledgment Receipt" available besides the active feedback in feedback history.

2. How does the modification of feedback affect the value on AIS and where can I see my modified feedback?

The modified feedback will be marked as "Active" when you will view the Feedback History of the transaction after modifying your feedback. The effect of the same will be provided on AIS at both, the information source-wise aggregated details and in the information/ transaction details. The result of modifying the feedback will also be updated in TIS.

3. Is there any limit on the number of times I can modify a given feedback?

Currently there is no limit on the number of times you can modify a previously given feedback, but you need to provide the correct reason and proper remarks for the same as they may be taken up for review and approval before giving effect to modification.

3.6 Viewing AIS through AIS Utility

1. How can I download the AIS Utility?

You can download the AIS Utility by the following steps:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: Navigate to “Resources” on AIS Homepage and download AIS Utility under “Utility” tab.

2. Do I need an active internet connection to work on the AIS Utility?

An active internet connection will be required only while opening the Utility to validate the Utility’s version. Utility will require internet connectivity only at this step and not afterwards.

3. How do I view my Annual Information Statement (AIS) on AIS Utility?

To view your Annual Information Statement (AIS) on the AIS Utility, you will need to download the latest AIS JSON file available on the AIS Homepage (Compliance Portal) and import it to the AIS Utility.

You can download Annual Information Statement (AIS) in JSON format by following below mentioned steps on the portal: .

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: On AIS homepage, click on download icon available under Annual Information Statement tile to download the statement.

Step 3: Click on “AIS - JSON” and download.

4. How can I import the AIS JSON file on AIS Utility?

Once the AIS JSON File is downloaded, you can open (after extracting) the AIS Utility and import the AIS file on the Utility by clicking the “Import” button and selecting the downloaded JSON file from your computer.

The imported JSON file will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation/ formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is AAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaa1234a21011991.

5. How can I download AIS CSV using AIS Utility?

Relevant information in CSV format from the AIS Utility can be downloaded using the following steps:

Step 1: Navigate to AIS details to view information source wise aggregated details.
Step 2: Expand information source wise aggregated details to view Information/ Transaction Details.
Step 3: Click on the download icon which is displayed besides the filter icon in the AIS Details. The CSV file having Information/ Transaction Details will be downloaded.

3.7 Submitting Feedback through AIS Utility

1. How do I submit feedback on the information on AIS Utility?

You can submit feedback on information displayed under **TDS/TCS Information, SFT Information or Other information** through AIS Utility by following below mentioned steps:

Step 1: Click on “Optional” button mentioned in the Feedback column for relevant information. You will be directed to ‘Add Feedback’ screen.

Step 2: Choose the relevant feedback option and enter the feedback details (dependent on feedback option).

Step 3: Click “Save” to save the feedback on Utility.

For the submission of the feedback(s) provided through AIS Utility, you will need to export the AIS feedback file and upload it on the Compliance Portal (AIS Homepage). You can update your feedback multiple times on AIS Utility before exporting the AIS feedback file.

For more details, kindly refer AIS Utility User Guide available in “Resources” section at Compliance Portal (AIS Homepage).

2. What are the Feedback options available for submission of response against each Information detail?

The feedback options will be displayed on each Information detail. You will be able to select only one of the available options for submitting feedback. Feedback options are as follows:

Option A: Information is correct

If the information belongs to you and all the attributes of the Information are correct.

Option B: Information is not fully correct

If the information belongs to you, but all the attributes of the Information are not correct. Upon selecting this option, relevant information fields will be displayed, and you will be able to update correct information details. e.g.- Account number, Information value, etc.

Option C: The Information relates to other PAN/year

If you are aware of the Information, but it belongs to other person or other year e.g. joint ownership of property or receiving of mentioned amount in another year.

Option D: Information is duplicate/included in other information

If the information displayed is already included in another information or it is a duplicate information.

Option E: Information is denied

If you are unaware of this information/transaction and want to deny that the said information pertains to you.

Option F: Customised feedback

The feedback option will be displayed based on the information category.

3. How do I submit response in Bulk on AIS Utility?

To submit feedback in bulk on AIS Utility, the following steps should be followed:

Step 1: Select multiple transactions for which the feedback is to be provided.

Step 2: Select the bulk feedback option.

Step 3: Choose the feedback type.

Step 4: Save response in bulk.

Please note that only the following feedback options are available for submitting the response in bulk:

- Information is correct
- Information relates to other PAN/year
- Information is duplicate/ included in other information
- Information is denied
- Customised feedback option as per information category

4. Can I update my feedback on any information on AIS Utility?

Yes, before exporting and uploading the AIS feedback file, you can update feedback on any information multiple times, as required. To update your feedback, the following steps should be followed:

Step 1: Click on the information on which you want to update the feedback.

Step 2: You will be directed to 'Add Feedback' screen where the last feedback provided by you will be visible.

Step 3: Choose the relevant feedback option and enter the feedback details (dependent on feedback option).

Click "Save" to save the feedback on Utility.

3.8 Saving draft feedback file on AIS Utility

1. What is the "Save" functionality on AIS Utility?

User can use the "Save" functionality on the AIS Utility to generate the draft feedback file to save the draft version of the feedbacks provided by clicking on the "Save" button. If you wish to continue giving feedback on the saved draft feedback file, you can import the same on the AIS Utility again. This is also an important step before importing any new AIS JSON to save and reuse the feedbacks provided earlier.

2. How do I Save draft feedback file on AIS Utility?

You can Save draft feedback file on AIS Utility by following below mentioned steps:

Step 1: Click on "Save" button.

Step 2: Save the draft feedback file on your local system.

3.9 Exporting AIS feedback file from AIS Utility

1. What is the "Export" functionality on AIS Utility?

Once you have given all feedbacks through AIS Utility, the "Export" functionality helps you to export the feedback file by clicking on the "Export" button, which can be uploaded on the Compliance Portal (AIS Homepage) for further processing.

2. How can I export the AIS Feedback file from AIS Utility?

Once the feedbacks have been provided on AIS Information using AIS Utility, you can export the AIS feedback file by following below mentioned steps:

Step 1: Click on "Export" button upon which the system will validate if any feedbacks have been provided using the AIS Utility.

Step 2: Save the exported AIS feedback File on the local system.

3. Can I export an AIS feedback file without providing any feedback?

No, you will be able to Export the AIS feedback file if you don't provide any feedback on the AIS information using AIS Utility.

4. What is the difference between the "Save" and "Export" functionality given in AIS Utility?

The "Save" functionality of AIS Utility enables you to save the draft feedback file (in JSON format) in case you want to import the same again and continue giving feedbacks on AIS Utility. Once you have given all feedbacks through AIS Utility, the "Export" functionality helps you to export the feedback file, which can be uploaded on the Compliance Portal (AIS Homepage) for further processing.

Note: The Draft feedback file (generated through Save) can be imported on the AIS Utility again, whereas the feedback file (generated through Export) cannot be imported on the AIS Utility.

3.10 Uploading AIS feedback file on Compliance Portal (AIS Homepage)

1. How can I upload the AIS feedback file on Compliance Portal (AIS Homepage)?

After exporting the AIS Feedback File from AIS Utility, the same needs to be uploaded on the Compliance Portal (AIS Homepage) by following below mentioned steps:

Step 1: Navigate to AIS Homepage.

Step 2: Click on the Upload icon given on the AIS tile.

Step 3: Select the AIS feedback file from the local system and click on "Upload".

Step 4: In case no manifest level validation errors exist, user will get a success message upon successful upload of the file.

2. What are the different manifest level validation errors which should be taken care while uploading the AIS feedback file?

The manifest level validation errors which will be displayed on screen and should be checked and rectified by the taxpayer at the time of uploading the AIS feedback file are as follows:

1. **Financial Year Mismatch (AIS_1001):** Financial year in the AIS Feedback File does not match with the financial year selected on Portal.
2. **PAN Mismatch (AIS_1002):** PAN in the AIS Feedback File does not match with the PAN selected on Portal.
3. **Utility Version Mismatch (AIS_1003):** The utility version from which the AIS feedback file is prepared is not latest. Please download latest utility from Resources section and prepare AIS feedback file.
4. **File Format Mismatch (AIS_1004):** Invalid File format. Please export AIS Feedback File from AIS utility and try again.

3. How can I view the status of the uploaded AIS Feedback File on AIS portal?

After uploading the AIS feedback file (upon completion of manifest level validations carried out by the system), you will be notified through e-mail and SMS notifications. You can view the status and relevant details of the uploaded AIS feedback file by navigating to Activity History tab on Compliance Portal (AIS Homepage).

3.11 Processing of AIS feedback file on Compliance Portal (AIS Homepage)

1. What are File level validations?

Once the feedback file is uploaded successfully on the AIS Homepage (Compliance portal) system will process and validate the AIS Feedback file for File level validations and Feedback level validations. The system will validate the file level validations first. System will validate the file

format of uploaded file in this stage to check whether the uploaded file is in the required format/schema. AIS feedback file will be rejected and will not be taken up for next stage of processing (i.e. feedback level processing) if any file level validation error is identified.

Following file level validation is checked by the system:

File Format Mismatch (AIS_1021): Failed File Schema Validation issue arises when the received file is not as per the schema guide. You need to re-validate the file, resolve any validation errors and reupload the file.

2. What are the different Feedback level validations?

After validating the file level validations, the system will check for feedback level validations. System will validate the specific feedback(s) relating to the AIS information. Multiple validation rules shall be applied at this stage to confirm the correctness of the feedback provided in offline mode through utility (i.e. System will check for invalid PAN or if feedback is provided on any information which is now inactive).

Following feedback level validation is checked by the system:

1. **Information does not exist (AIS 1031):** Information on which feedback submitted does not exist.
2. **Inactive Information (AIS_1032):** The information is not active. Feedback is not required on inactive information.
3. **Invalid PAN (AIS_1033):** The PAN (of the other person) entered, while submitting the feedback option "Information belongs to other PAN/ year", is not a valid PAN.
4. **Mismatch in PAN & Name (AIS_1034):** The PAN and Name of the other person, entered while submitting the feedback option "Information belongs to other PAN/ year", does not match.
5. **Invalid Financial Year (AIS_1035):** The financial year entered while submitting the feedback option "Information belongs to other PAN/ year", is not in the allowed financial year range.
6. **Feedback already provided; modification allowed only through Portal (AIS_1036):** Feedback for the information is already provided. if required, please modify the feedback through AIS Homepage (Compliance Portal).

3. How will I get to know that my feedback file is processed?

After the processing of the uploaded AIS feedback file, you will be notified through e-mail and SMS notifications. Acknowledgement receipt and CSV of rejected feedbacks will be shared over the same email. Following are the steps to view the status and details of the processed AIS feedback file:

Step 1: View the status and relevant details of the processed AIS feedback file by navigating to Activity History tab on Compliance Portal (AIS Homepage).

Step 2: View the details of the submitted feedbacks.

Step 3: Download the acknowledgment receipt of the processed AIS feedback file from the download icon provided in the Activity History to know more about the Accepted/ Rejected feedbacks.

Please note, if the PDF file size is large, the download request will be initiated, and the download link will be made available in the Activity History tab once the file is ready for download.

To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation/ formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is AAAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaaaa1234a21011991.

4. What all information can be viewed in Acknowledgment Receipt generated after the processing of AIS feedback file?

All the feedbacks submitted by the user by uploading the AIS feedback file are processed and can be viewed in detail after the processing of the same in the generated Acknowledgement receipt. Following statuses of uploaded AIS feedback file will be maintained:

• Submitted - If the file is uploaded/ submitted successfully but not processed yet. • Accepted - If all feedback(s) uploaded through AIS Feedback file is accepted by the system. • Partially Accepted - If one or more feedback uploaded through AIS Feedback file is having feedback level error and is not accepted. • Rejected - If either the whole file is rejected because of file level error, or all feedback(s) uploaded through AIS Feedback file are rejected because of feedback level error.
5. How can I check the details of the feedbacks accepted by the system?
You can check number of Accepted feedbacks from the “Activity History” Tab. To know more details about the accepted feedbacks, download the acknowledgement receipt using the download icon provided. The acknowledgment receipt includes detailed information about the feedbacks accepted by the system.
6. How can I correct and resubmit the Rejected feedbacks?
You can view the reason of rejection of all the Rejected feedbacks in the Acknowledgement receipt generated. You need to generate the AIS feedback file again using the AIS Utility (in offline mode), ensuring latest version of AIS Utility and AIS JSON is being used. The same will be uploaded on the portal and will go through the processing again. You can also choose to give you feedback directly using the Compliance Portal (AIS Homepage) or the AIS mobile application.
7. How can I view the feedbacks submitted through AIS Utility?
All the “Accepted” feedbacks can be viewed at L1 level in Part B of AIS. The modified value can also be seen in AIS and the respective change will also reflect in TIS.

3.12 Processing AIS feedback

1. How is my AIS feedback processed?
The feedback provided by you will be captured in the Annual Information Statement (AIS) and based on the same, the modified value (i.e. value after feedback) will be displayed. The value Reported by Source and modified value will be shown separately. The feedback provided by you will also be considered to update the value Accepted by Taxpayer/ Confirmed by Source (value derived after considering the taxpayer feedback or Source’s confirmation on taxpayer’s feedback) in Taxpayer Information Summary (TIS).
2. How will my feedback be processed when I select the feedback option ‘Information is correct’?
If the information is marked as correct, then the value Reported by Source in Annual Information Statement (AIS) is taken as correct.
3. How will my feedback be processed when I select the feedback option ‘Information is not fully correct’?
If the information is marked as not fully correct, the modified attributes and values are saved in Annual Information Statement (AIS). The value Accepted by Taxpayer/ Confirmed by Source (i.e. value derived after considering the taxpayer feedback or Source’s confirmation on taxpayer’s feedback) in Taxpayer Information Summary (TIS) will also be changed accordingly, and the changed values will be used in pre-filling your ITR. Further, your feedback may be shared with the Information source/other person for comments/response.

4. How will my feedback be processed when I select the feedback option 'Information relates to other PAN/ Year'?
If the information is assigned to other PAN/Year, the modified value in Annual Information Statement (AIS) is saved after reducing the assigned amount. The value Accepted by Taxpayer/ Confirmed by Source (i.e. value derived after considering the taxpayer feedback or Source's confirmation on taxpayer's feedback) in Taxpayer Information Summary (TIS) will also be modified to enable seamless pre-filling. The feedback may be shared with the Information source/other person for comments/response.
5. How will my feedback be processed when I select the feedback option 'Information is duplicate/ included in other information'?
If the information is marked as duplicate or stated to be included in other information, the modified value in Annual Information Statement (AIS) will be taken as 0. The value Accepted by Taxpayer/ Confirmed by Source (i.e. value derived after considering the taxpayer feedback or Source's confirmation on taxpayer's feedback) in Taxpayer Information Summary (TIS) will also be modified accordingly, and the changed values will be used in pre-filling your ITR. Further, your feedback may be shared with the Information source for comments/response.
6. How will my feedback be processed when I select the feedback option 'Information is denied'?
If the information is denied, the modified value in Annual Information Statement (AIS) will be taken as 0. The value Accepted by Taxpayer/ Confirmed by Source (i.e. value derived after considering the taxpayer feedback or Source's confirmation on taxpayer's feedback) in Taxpayer Information Summary (TIS) will also be reduced to enable seamless pre-filling. Further your feedback may be shared with the Information source for comments/response.
7. How will my feedback be processed when the feedback submitted is Customized feedback specific to Information category?
When the information is marked against any customized feedback (e.g. Income is not taxable), there will not be any impact on Value Accepted by Taxpayer/ Confirmed by Source in Annual Information Statement (AIS). Further, your feedback may be shared with the Information source for comments/response.

3.13 Modify Feedback through AIS Utility

1. Can I modify the AIS feedback through Utility?
Yes, the AIS feedback can be modified through Utility.
2. Why am I required to modify AIS feedback through Utility?
Currently, the AIS Portal displays a maximum of 100 transactions for any given information source. To modify feedback on the transactions other than the ones shown on screen, for a given information source, the 'Modify Feedback' option in AIS Utility is a very helpful feature.
3. How can I modify the AIS feedback through Utility?
User can utilize AIS Utility to modify a previously provided feedback on the single active information displayed under TDS/TCS Information, SFT Information or Other information. The same can be done by following the given steps: Step 1: Download latest AIS JSON (with feedback) from AIS Portal

Step 2: Import AIS JSON on AIS Utility Step 3: Navigate to AIS details and view L2 level information (Information Source wise aggregated details) Step 4: Expand specific L2 level information to view L1 level information on which feedback is to be provided. Step 5: Click on “Modify” mentioned in the ‘Modify Feedback’ column for the information which needs to be modified. User is navigated to ‘Modify Feedback’ screen where information details are displayed Step 6: Scroll down and select the reason for modification along with remarks, as required and choose the relevant feedback option from the given options and enter the feedback details. Step 7: Click on “Save” button. Success message will be displayed on AIS Utility once feedback is saved successfully. The acknowledgement receipt of the same can be downloaded from the download button “Acknowledgment Receipt” available besides the active feedback in feedback history. Step 8: Export the AIS feedback file and upload the same on AIS Portal for processing of the same For more details, kindly refer Annual Information Statement Utility User Guide available in “Resources” section at AIS Homepage.	
4. How can I view the feedback modified through AIS Utility? Once the feedback is modified through AIS Utility, user is required to export the AIS feedback file and upload the same on AIS Portal for processing. The successfully submitted modified feedback can be viewed on AIS Portal/ AIS Mobile application or by downloading latest JSON and importing it on AIS Utility. For more details, kindly refer Annual Information Statement Utility User Guide available in “Resources” section at AIS Homepage.	
5. Where can I view the feedback modified on AIS Utility? The successfully submitted modified feedback can be viewed on AIS Portal/ AIS Mobile application or by downloading latest JSON and importing it on AIS Utility.	
6. What information is shown in the ‘Active Feedback’ column? The last active feedback provided on any information is visible in the ‘Active Feedback’ column. This response may have been provided either through AIS Portal, AIS Mobile Application or by using the AIS Utility.	
7. Is there any limit on the number of times I can modify a given feedback using AIS Utility? Currently there is no limit on the number of times you can modify previously given feedback using AIS Utility, but you need to provide the correct reason and proper remarks for the same as they may be taken up for review and approval before giving effect to modification.	
8. Can I modify AIS feedback in bulk mode? No, the feedback can only be modified on the single active information displayed under TDS/TCS Information, SFT Information or Other information.	

3.14 Sale of securities (AIS Utility)

1. How can I view the Sale of securities for a specific Financial Year (FY)? Once the AIS JSON File is downloaded, you can open (after extracting) the AIS Utility and import the AIS file on the Utility by clicking the “Import” button and selecting the downloaded JSON file from your computer. To view securities data, click on “Sale of securities” tab.	
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The imported JSON file will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation / formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is **AAAAA1234A** and the date of birth is **21st January 1991** then your password will be **aaaaa1234a21011991**.

2. What are the different types of information shown in Sale of securities?

The information shown on Sale of securities is displayed in four tabs:

- **Data-** Information received from reporting entities under Statement of Financial transaction (SFT) in sale of securities is displayed under the Data tab.
- **Capital Gain Summary-** This tab includes description of capital gain income along with quarterly breakup of income.
- **Short Term Capital Gain-** This tab provides the user with the calculation of short-term capital gain under different category of scrips.
- **Long Term Capital Gain-** This tab provides the user with the calculation of Long-term capital gain under different category of scrips.

3. What information is shown in Data tab?

This tab provides below mentioned information related to securities which have been sold during the financial year -

- Financial Year
- ID of the Reporting Entity (ITDREIN)
- Reporting Entity name
- Debit date
- ISIN code
- Name of security/share/unit
- Class Code of the security
- Debit type
- Credit type
- Assets type
- Units
- Sale price per unit
- Total sale consideration
- Cost of acquisition
- FMV as on 31st Jan 2018
- Total FMV
- Adjusted FMV
- Adjusted Cost of acquisition without indexation
- Cost of acquisition with indexation
- Short Term Capital Gain
- Long Term Capital Gain (without indexation)
- Long Term Capital Gain (with indexation)

Please note that the option for indexation shall be available, subject to the provisions of the Income Tax Act, 1961.

4. What data is shown in Capital Gain Summary tab?

This tab provides quarter wise summary of the capital gains in following categories:

1. Short Term Capital Gain from sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid.
2. Short Term Capital Gain from sale of shares or debentures of an Indian company
3. Short Term Capital Gain from sale of securities (other than those covered earlier)
4. Long Term Capital Gain from sale of bonds or debenture (other than capital indexed bonds issued by Government) - Without Indexation
5. Long Term Capital Gain from sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid - Without Indexation
6. Long Term Capital Gain from sale of listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable - With Indexation
7. Long Term Capital Gain from sale of listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable - Without Indexation
8. Long Term Capital Gain from sale of listed securities (other than those covered earlier) - With Indexation
9. Long Term Capital Gain from sale of listed securities (other than those covered earlier)- Without indexation.

The details of the same heads will be provided separately in the relevant sub-tabs under the tab **“Short Term Capital Gain”** and **“Long Term Capital Gain”** also.

Please note that the option for indexation shall be available, subject to the provisions of the Income Tax Act, 1961.

5. What information is shown in Short Term Capital Gain tab?

AIS Utility provides detailed short Term Capital Gain computation for the following securities in the given financial year:

1. Equity, MF, Business Trust
2. Shares or debentures of an Indian company
3. Other Securities

6. What information is shown in Long Term Capital Gain tab?

AIS Utility provides detailed long Term Capital Gain computation for the following securities in the given financial year:

1. Bonds or Debentures
2. Equity, MF, Business Trust
3. Listed Securities with Indexation
4. Listed Securities without Indexation
5. Other Securities - with Indexation
6. Other Securities - without Indexation

Please note that the option for indexation shall be available, subject to the provisions of the Income Tax Act, 1961.

7. How to download CSV for details mentioned in specific tab?

Through the 'Sale of Securities' tab of AIS Utility, taxpayer can download the information relating to securities and capital gain for a given financial year in CSV format by following the below mentioned steps:

Step 1: Click on the download icon () shown.

Step 2: Save the file in the local system at a desired location

Note: Separate specific CSVs can also be downloaded for “**Capital Gain Summary**”, “**Short Term Capital Gain**” and “**Long Term Capital Gain**” by clicking on the download button in each of these separate tabs.

8. What information can be added by the taxpayer while calculating capital gain?

Taxpayer can provide values for the following columns for each transaction -

- Cost of improvement without indexation
- Cost of improvement with indexation
- Expenditure wholly and exclusively in connection with transfer

Taxpayer can also update the ‘**OPTION TO PAY TAX @10% (Y/N)**’ and mark it yes/ no. The same will be used for calculating the capital gain for the transactions.

Please note that the option for indexation shall be available, subject to the provisions of the Income Tax Act, 1961.

9. How to calculate capital gain income from the data provided in AIS utility?

Upon entering relevant details for the transactions (if available), capital gain can be calculated by following the below mentioned steps:

Step 1: Click on “**Calculate Capital Gain**” button provided in “**Data**” tab.

Step 2: Validate the message and click on “**Ok**” to compute capital gain.

10. What is “Download CSV (Scrip wise reporting of LTCG for schedule 112A)” option available on sale of securities tab in AIS utility?

For capital gain on Securities and MF, taxpayers have been provided with the facility to download the CSV file having details of listed securities or equity oriented mutual fund on which section 112A is applicable for the given financial year. Downloaded CSV can be uploaded in schedule 112A as provided in ITR available on e-filing portal. The CSV file can be downloaded by following the given steps-

Step 1: Click on the “**Download CSV (Scrip wise reporting of TCG for schedule 112A)**” button.

Step 2: Validate the disclaimer and click on “**Ok**” to proceed.

Step 3: Save the file in the local system at a desired location.

Step 4: Login to e-filing portal <https://www.incometax.gov.in/>

Step 5: Upload CSV in schedule 112A of applicable ITR (ITR 2,3,5 and 6)

11. How is the Short-Term Capital Gain (STCG) calculated for securities?

STCG shall be calculated as mentioned below –

STCG = Full value of consideration – (Cost of acquisition without indexation + Cost of Improvement without indexation + Expenditure wholly and exclusively in connection with transfer)

12. How is the Long-Term Capital Gain (LTCG) calculated for securities?

LTCG shall be calculated as mentioned below –

LTCG = Full value of consideration – (Cost of acquisition without indexation (If applicable) + Cost of acquisition with indexation + Cost of Improvement without indexation + Expenditure wholly and exclusively in connection with transfer)

Please note that the option for indexation shall be available, subject to the provisions of the Income Tax Act, 1961.

13. What transaction price is considered by the system while computing the capital gain income in the utility?

As per corrigendum to **notification 3/2021** dated 15th November 2023, depository reports transaction based on Weighted Average price considering the actual value of the transactions executed. This is the same price at which the contract note is prepared by the Broker. This price is also considered while computing the capital gains.

However, the taxpayer can modify the sale transaction price or cost of acquisition price before calculating capital gain. Taxpayer can also calculate the capital gain based upon his own computation before filing the Income Tax Return.

4. Taxpayer Information Summary (TIS)

4.1 Viewing Taxpayer Information Summary (TIS) on Portal

1. How do I view Taxpayer Information Summary (TIS) on Portal?

You can access the Taxpayer Information Summary (TIS) module by following below mentioned steps:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: Under AIS tab, Taxpayer Information Summary (TIS) will be displayed.

Step 3: Click on tile to view Taxpayer Information Summary (TIS) detail.

For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at Compliance Portal.

2. What are the details provided in Taxpayer Information Summary (TIS)?

You will be shown various details within the Taxpayer Information Summary such as,

- Information Category
- Value Processed by System
- Value Accepted by Taxpayer/ Confirmed by Source

Further, within an Information Category following information is shown:

- Part through which information received
- Information Description
- Information Source

- Amount Description - Amount (Reported by Source, Processed by System, Accepted by Taxpayer/ Confirmed by Source)
3. What is Information Category?
Information Category is an aggregation of similar types of information (e.g., Salary, Rent Received, Dividend, Interest etc.) which are combined to present a simplified summary to the taxpayer.
4. How do I view/ drill down to the information details under specific information category?
You can view/ drill down to information details under specific information category by following below mentioned steps: Step 1: Select TIS View tab to view Taxpayer Information Summary (TIS) details as per information category. Step 2: Click/ Tap on TIS on information category row to view/ drill down on TIS details. For more details, kindly refer User Manual available in the “Resources” section of AIS or refer User Guide available in the left menu on the AIS mobile app home screen
5. How can I identify information considered duplicate by system under an information category?
Information considered duplicate by the system under an information category shall be paired and displayed on the portal and mobile app in the following way: For Portal: The row will be shown with grey background indicating the information has been considered as duplicate. The values Processed by System and Accepted by Taxpayer/ Confirmed by Source of the duplicate information will be displayed as ‘-’ to identify the duplicate information. For mobile: The row will be shown together with a thin vertical blue ribbon on the right end of the row indicating the information has been considered as duplicate along with the information related to it. The values Processed by System and Accepted by Taxpayer/ Confirmed by Source of the duplicate information shall be displayed as ‘-’ to identify the duplicate information.
6. What is value Reported by Source?
Value Reported by Source refers to information value as reported by an information source.
7. What is value Processed by System?
Value Processed by System refers to value after processing (including deduplication of information) based on pre-defined rules.
8. What is value Accepted by Taxpayer/ Confirmed by Source?
Value Accepted by Taxpayer/ Confirmed by Source refers to value displayed in Taxpayer Information Summary (TIS) which is derived after considering your feedback (if any) or based on confirmation received from the Source on your feedback and value Processed by System. The derived information will be used for prefilling of Return.
9. I am not able to understand the information displayed in my TIS in Portal?
In case you are facing difficulty in understanding the information displayed within TIS, you can enable context specific help by following below mentioned steps:

Step 1: Click on bulb icon present at the top right of the portal screens to enable context specific help.

Step 2: Hover the mouse pointer across information where you are facing difficulty to view the bulb icon.

Step 3: Click on the bulb icon besides the information to view tooltip style information description and related guide.

Step 4: Click on keywords within related guide to view information description and related guide for the keyword clicked.

Step 5: Click anywhere outside of the tooltip style window to close the information description.

Kindly note that the bulb icon besides information will only be visible on hover and if information description is available for the page element.

4.2 Downloading Taxpayer Information Summary (TIS) on Portal

1. How do I download Taxpayer Information Summary (TIS) in PDF format on Portal?

You can download Taxpayer Information Summary (TIS) in PDF format by following below mentioned steps on the portal:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: On AIS homepage, click on download icon available under Taxpayer Information Summary tile to download the statement.

Step 3: Click on “TIS - PDF” and download.

Please note, if the PDF file size is large, the download request will be initiated, and the download link will be made available in the Activity History tab once the file is ready for download.

The downloaded PDF will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of incorporation/ formation for non-individual taxpayer in the format ddmmYYYY without any space. For example, if the PAN is AAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaa1234a21011991.

For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at Compliance Portal.

2. How do I download Taxpayer Information Summary (TIS) in PDF format on AIS Mobile Application?

You can download Taxpayer Information Summary (TIS) in PDF format by following below mentioned steps on the mobile app:

Step 1: Login to AIS Mobile Application

Step 2: Click on AIS tile from AIS Homepage

Step 3: On TIS homepage, Click on download icon

Step 4: Select “Download TIS” from the options

TIS will get downloaded in pdf format. Kindly note if the PDF file size is large, the download request will be initiated, and the download link will be made available in the Activity History on home screen once the file is ready for download.

The password to open the downloaded file is PAN (lower case only) followed by date of birth/date of incorporation. For e.g.: If the PAN is ABCPE1234F and the date of birth/date of incorporation is 21st January 1991, then the password is abcpe1234f21011991.
For more details, kindly refer User Guide available in the left menu on the AIS mobile app home screen.

5. Information Categories

5.1 Salary

1. What are the information sources covered under Information category – Salary?

The key information sources under this information category are:

- Salary (TDS Annexure II)
- Salary Received (Section 192)

For an employer (TAN) and employee (PAN), if salary reported in TDS Annexure II is equal or more than the sum of salary payment in Quarterly TDS Statements (Section 192), all salary payment amount in Quarterly TDS Statements (Section 192) will be marked as “Information is duplicate / included in other information”. For an employer (TAN) and employee (PAN), if sum of salary payment in Quarterly TDS Statements (Section 192) is more than the salary reported in TDS Annexure II, salary reported in TDS Annexure II will be marked as “Information is duplicate / included in other information”.

2. What are the feedback options available for the Information category – Salary?

The AIS information level feedback can be used for providing following inputs:

- Information is correct
- Income is not taxable
- Information is not fully correct - This functionality can be used to modify salary details.
- Information relates to other PAN/Year
- Information is duplicate / included in other information
- Information is denied

3. How the value for information category – Salary is computed for pre-filling of Income Tax Return?

The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS). The sum of salary received from all employers will be reflected at Taxpayer Information Summary. All exempt allowances shall be included in Gross Salary. Allowances to the extent exempt u/s 10 and deduction u/s 16 need to be claimed in the return.

4. What is information source – Salary (TDS Annexure II)?

Employer submits detailed breakup of salary, perquisites, profits in lieu of salary etc paid to the employee in Annexure II of the TDS statement (24Q) of the last quarter. This information is also provided by the employer to the employee (taxpayer) in Part B (Annexure) of Form 16.

5. What is information source – Salary Received (Section 192)?

Employer submits TDS quarterly statement (Form 24Q) with details of amount paid to employee and amount of tax deducted from the employee. All salary reported in TDS quarterly statement is provided by the employer to the employee (taxpayer) in Form 16.

5.2 Rent Received

1. What are the information sources covered under Information category – Rent received?

The key information sources under this information category are:

- Rent Received (Section 194I(b))
- Rent Received (Section 194IB)
- Rent/HRA claim of the tenant reported by employer (TDS Annexure II)

Information reported under section 194I(b), 194IB and co-owner will be summed up at deductor PAN level. For each tenant (PAN), higher of rent reported through TDS statement (194I(b)+194IB) and rent reported by co-owner of property or reported in Annexure II will be retained for a 'Landlord -Tenant' combination and information source with lower value will be marked as "Information is duplicate / included in other information". Employer reports PAN of landlord to whom rent is paid by an employee in Annexure II of the TDS statement (24Q). This information will only be shown only when the rent received from the tenant is not reported under other sources. The landlord can use the feedback option "Information is not fully correct" to modify rent details.

2. What are the feedback options available for the Information category – Rent received?

The AIS information level feedback can be used for providing following inputs:

- Information is correct
- Income is not taxable
- Information is not fully correct - This functionality can be used to modify rent details.
- Information relates to other PAN/Year
- Information is duplicate / included in other information
- Information is denied

3. How the value for information category – Rent received is computed for pre-filling of Income Tax Return?

The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS). The sum of rent received from all tenants will be reflected at Taxpayer Information Summary. All deductions from house property income like interest on borrowed capital, standard deduction to be claimed in the return.

4. What is information source – Rent received (Section 194I(b))?

Tenant responsible for paying of rent is liable to deduct tax at source on payment of rent. Deductor reports details of amount paid/credited, date of payment, details of Tax deduction made etc. in Form 26Q. This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

5. What is information source – Rent received (Section 194IB)?

Tenant (Individual/HUF) paying a rent of more than 50,000 is liable to deduct tax while making payment to the landlord. Tenant reports details of rent paid, amount paid/credited, property details, date of payment and tax deduction details etc. pertaining to rent paid in Form26QC.

6. What is information source – Rent/HRA claim of the tenant reported by employer (TDS Annexure II)?

PAN of landlord is reported by employee to the employer if exemption is claimed under section 10(13A). Employer reports PAN of landlord to whom rent is paid by an employee in Annexure II of the TDS statement (24Q).

5.3 Dividend

1. What are the information sources covered under Information category – Dividend?

The key information sources under this information category are:

- Dividend income (SFT-015)
- Dividend received (Section 194)
- Dividend on Units of Mutual Fund (SFT-018)
- Income received in respect of units of Mutual Funds (Section 194K)

Dividend Income will be listed on the basis of PAN of reportee person, Information Source and value. For dividend reported under SFT-018, the same shall be listed on the basis of PAN of AMC, PAN of reportee person and value. For each reporting entity, higher of dividend income reported under SFT-015 and amount reported by deductor u/s 194 will be retained and information source with lower value will be marked as "Information is duplicate / included in other information". Similarly, in case of dividend reported under SFT-018 and u/s 194K, higher value shall be retained with lower value will be marked as "Information is duplicate / included in other information".

2. What are the feedback options available for the Information category – Dividend?

The AIS information level feedback can be used for providing following inputs:

- Information is correct
- Income is not taxable
- Information is not fully correct - This functionality can be used to modify information value etc.
- Information relates to other PAN/Year
- Information is duplicate / included in other information
- Information is denied

3. How the value for information category – Dividend is computed for pre-filling of Income Tax Return?

The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS). The aggregate value of dividend after deduplication shall be populated in dividend field in Schedule OS of ITR. All deductions and depreciation u/s 57 from other source income are to be claimed in the return by the taxpayer.

4. What is information source – Dividend income (SFT-015)?
Dividend paid/declared by all companies (Reporting Entities) is reported under Statement of Financial Transactions (SFT).
5. What is information source – Dividend received (Section 194)
Company paying/distributing dividend is liable to deduct TDS from the amount paid subject to the threshold applicable in the act and report through form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A.
6. What is information source – Dividend on Units of Mutual Fund (SFT-018)
The Registrar and Share Transfer Agent shall report dividend payable on units of mutual funds in Statement of Financial Transaction.
7. What is information source – Income received in respect of units of Mutual Funds (Section 194K)?
Fund/Unit distributing Income other than Capital Gains in respect of units of Mutual Funds is liable to deduct TDS from the amount paid subject to the threshold applicable in the act and report through form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

5.4 Interest from Savings Bank

1. What are the information sources covered under Information category – Interest from savings bank?
The key information source under this information category is: Interest income (SFT-016) – Savings Reporting Entity reports the Interest paid/credited/accrued on saving account held by an account holder under SFT code 016. Interest earned on savings account is taxable in the hands of account holder.
2. What are the feedback options available for the Information category – Interest from savings bank?
The AIS information level feedback can be used for providing following inputs: - Information is correct - Income is not taxable - Information is not fully correct - This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc. - Information relates to other PAN/Year - Information is duplicate / included in other information - Information is denied
3. How the value for information category – Interest from savings bank is computed for pre-filling of Income Tax Return?

The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS). Interest from Savings Bank will be reflected in Taxpayer Information Summary (TIS).and shall be shown under the corresponding field in Schedule OS. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

4. What is information source – Interest income (SFT-016) – Savings?

Interest paid/credited/accrued on saving account is reported under Statement of Financial Transactions (SFT).

5.5 Interest from Deposit

1. What are the information sources covered under Information category – Interest from deposit?

The key information sources under this information category are:

- Interest income (SFT-016) – Term Deposit
- Interest income (SFT-016) – Recurring Deposit
- Interest other than “Interest on Securities” received (Section 194A)

Reporting Entity reports the Interest paid/credited/accrued on Term Deposit and recurring deposit held by a deposit account holder under SFT code 016 as well as through TDS from 26Q. Interest earned on term/recurring deposit is taxable in the hands of deposit holder. Interest on Deposit will be listed on the basis of PAN of reporting person, Source (Reporting Entity) and value of interest paid/credited/accrued. For each reporting entity, higher of interest on deposit (both term and recurring) reported under SFT-016 and amount reported by deductor u/s 194A will be retained and information source with lower value will be marked as duplicate.

2. What are the feedback options available for the Information category – Interest from deposit?

The AIS information level feedback can be used for providing following inputs:

- Information is correct
- Income is not taxable
- Information is not fully correct - This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc.
- Information relates to other PAN/Year
- Information is duplicate / included in other information
- Information is denied

3. How the value for information category – Interest from deposit is computed for pre-filling of Income Tax Return?

The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS). Interest from all sources after deduplication will be reflected in Taxpayer Information Summary and shall be shown under the corresponding field in Schedule OS. All deductions and depreciation u/s 57 from other source income to be claimed in the return.

4. What is information source – Interest income (SFT-016) – Term Deposit?

Interest paid/credited/accrued on Term Deposit is reported under Statement of Financial Transactions (SFT).

5. What is information source – Interest income (SFT-016) – Recurring Deposit?
Interest paid/credited/accrued on Recurring Deposit is reported under Statement of Financial Transactions (SFT).
6. What is information source – Interest other than “Interest on Securities” received (Section 194A)?
Bank/deductor at the time paying/crediting interest on deposits is liable to deduct tax from deposit holder paid subject to the threshold applicable in the act. This information is reported by the Bank/deductor in form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A

5.6 Interest from Others

1. What are the information sources covered under Information category – Interest from others?
The key information sources under this information category are: • Interest income (SFT-016) – Others • Interest received on Securities (Section 193) Reporting Entity reports the Interest paid/credited/accrued on other accounts (other than savings bank, term deposit or recurring deposit) held by an account holder under SFT code 016 as well as through TDS from 26Q. Interest earned on such other accounts is taxable in the hands of account holder. Interest on others will be listed on the basis of PAN of reporting person, Source (Reporting Entity) and value of interest paid/credited/accrued. For each reporting entity, higher of interest on others reported under SFT-016 and amount reported by deductor u/s 193 will be retained and information source with lower value will be marked as duplicate.
2. What are the feedback options available for the Information category – Interest from others?
The AIS information level feedback can be used for providing following inputs: • Information is correct • Income is not taxable • Information is not fully correct - This functionality can be used to modify key attributes (e.g. Account Number, Account Type in case of interest), Information value etc. • Information relates to other PAN/Year • Information is duplicate / included in other information • Information is denied
3. How the value for information category – Interest from Others is computed for pre-filling of Income Tax Return?
The feedback provided by taxpayer will be shown separately in AIS and will update the value in Taxpayer Information Summary (TIS). Interest from all sources after deduplication will be reflected in Taxpayer Information Summary and shall be shown under the corresponding field in Schedule OS. All deductions and depreciation u/s 57 from other source income to be claimed in the return.
4. What is information source – Interest income (SFT-016) – Others?

Interest paid/credited/accrued on others (other than savings account, term deposit, recurring deposit) is reported under Statement of Financial Transactions (SFT).

5. What is information source – Interest received on Securities (Section 193)?

Bank/deductor at the time paying/crediting other interest (interest on securities) is liable to deduct tax from deposit holder paid subject to the threshold applicable in the act. This information is reported by the Bank/deductor in form 26Q (quarterly statement). This information is provided by the deductor to the deductee (taxpayer) in Form 16A.

5.7 Other Information Categories

1. What are the information sources covered under Other Information categories?

Kindly refer to AIS Handbook, context specific help and Chatbot to get an overview of information sources covered under various information categories.

2. What are the feedback options available under other Information categories?

Following type of feedback can be submitted:

- Information is correct.
- Information is not fully correct.
- Information relates to other PAN/Year
- Information is duplicate / included in other information.
- Information is denied.
- Customizable Feedback (Depending on information category)

Kindly refer to AIS Handbook, context specific help and Chatbot for feedback options available under various Information categories.

3. How can I get details of any specific information sources not covered above?

Kindly refer to AIS Handbook, context specific help and Chatbot to get details of information sources covered under various information categories.

6. Reports

6.1 Assessing Reports Tab

1. What does Reports tab contain?

The new tab “Reports” has been introduced on the Compliance Portal Page. The Reports tab provides detailed information of the taxes paid by taxpayers for the selected “Assessment Year”.

2. What does Reports tab display?

Report Tab displays the detailed report of taxes paid from different heads for the particular assessment year. Upon clicking on the “Reports” tab, the list of payment of taxes will be displayed on basis of latest Date of Deposit. The user can view the following details under reports tab: -

1. Major Head
2. Minor Head
3. Tax
4. Surcharge
5. Education Cess
6. Others
7. Total (Tax+surcharge+education cess+others)
8. BSR Code
9. Date of deposit
10. Challan Serial Number
11. Challan Identification Number

3. "How does Payment of taxes" tab in AIS differs from the "Reports" tab?

“Payment of Taxes” tab under AIS display the taxes paid **during** the Financial year and “Reports” tab display the taxes paid **for** the Assessment year.

For example in below scenerio, for FY 2022-23 where Advance tax paid on 15.12.2022 is visible under FY 2022-23 and self assessment tax paid on 15.07.2023 is visible under FY 2023-24 under “Payment of Taxes” Whereas, In “Reports” tab taxes paid will be visible under AY 2023-24 because advance tax and Self assessment tax paid on 15.12.22 & 15.07.2023 are related to AY 2023-24. Hence, taxpayer will be able to view taxes paid **for** the particular assesment year under “Reports”.

FY: - 2022-23			
Description	Date of Payment	Visible under Payment of Taxes in FY	Visible under Report section
Advance Tax	15.12.2022	FY: 2022-23	AY: 2023-24
Self-Assessment Tax	15.07.2023	FY: 2023-24	AY: 2023-24

4. How do I download Reports in pdf?

You can download the Report details in PDF format by following below mentioned steps on the portal:

Step 1: Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing.

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

Step 2: Click on download icon available under Reports” tab to download the statement.

The downloaded PDF will be password protected. To open the file, you will need to enter the combination of the PAN (in lower case) and the date of birth in case of individual taxpayer or date of

incorporation / formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is AAAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaaaa1234a21011991. For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at Compliance Portal.

7. Activity History

7.1 Accessing Activity History

1. What is Activity History? How can I access it?

All the relevant activities carried out by the user can be viewed in activity history. The same can also be viewed from the AIS Mobile App.

Activity History records the relevant activities performed for AIS functionalities. It is divided into 3 sections:

- **All**- All activities
- **AIS**- Activities specific to AIS
- **General**- Activities relating to Registration of new device and other login related functions.

Activity History can be viewed by following below mentioned steps on the mobile:

Step 1: Click on “ — ” on AIS Homepage to open Activity History. Activity history slides up.

Step 2: User can view information for AIS or General by clicking on All, AIS and General tabs.

2. Where can I find large, downloaded AIS/TIS files on AIS Mobile Application?

Whenever user is trying to download any artefact document (relating to AIS/ TIS) and the file size is large, the request for download will be captured. Once the file is available, the same will be displayed in activity history and the link will be made available in activity history tab once the file is ready for download.

8. AIS Mobile Menu

8.1 Accessing AIS on Mobile

1. How can I access my AIS through Mobile?

Step 1: Login on AIS Mobile App (Refer [Registering AIS Mobile Application](#) for more details)

Step 2: On AIS Mobile App home screen, tap on **AIS** Tile.

Step 3: User can tap on AIS tile to view AIS and TIS. A disclaimer pop-up appears. Click on “**OK**”

Step 4: User can select Financial year from tab (Present above the AIS Section) for which the AIS is to be viewed.

Step 5: View Annual Information statement (AIS) section to view AIS details.

8.2 Registering AIS Mobile Application

1. How can I download AIS Mobile Application?
Step 1: On your mobile device, visit Google Play Store or the Apple App Store. Step 2: Search for AIS Mobile App in the search bar (Android) and in the dedicated search section (iOS) Step 3: Once the app is displayed, tap the Install option to download it on your smartphone.
2. How can I register on AIS Mobile Application?
Step 1: Ensure you are already registered on e-filing portal and AIS mobile app is installed on your device Step 2: On opening the app first time, you will see onboarding screens to familiarize you with the mobile app features. You can scroll through them by tapping 'Next' or skip the screens by tapping 'Skip'. Step 3: Tap on 'Get Started' button available on the last onboarding screen. Step 4: Enter your PAN and date-of-birth/date of incorporation/formation details to get started with verification. Step 5: Provide consent through a checkbox to the terms and conditions as well as to the privacy policy to initiate the verification process. Step 6: Enter the OTPs received on primary mobile number and primary email address as provided in primary details of e-filing profile. Step 7: On entering both OTPs correctly, MPIN set up page will appear. Step 8: Enter 4-digit MPIN of your choice. Step 9: Confirm the MPIN by entering the same MPIN again. Step 10: On successful setup of MPIN, you will be successfully registered, and you can login using your selected MPIN
3. Can I change PAN at any point of time while registering?
Yes, you can opt to change PAN before entering the OTPs, which will redirect you to the initial registration page
4. Can I register on AIS Mobile Application if I am not registered on Income Tax e-filing website?
No, to login on AIS Mobile Application, you should be registered on the e-filing website
5. What is my primary mobile number and primary email address?
Your primary mobile number is the latest mobile number which is available and used on e-filing portal and primary email address is the latest email address which is available and used on e-filing portal

6. What will happen if I enter incorrect OTPs for more than 5 times?
You will be allowed 5 attempts to correctly enter the OTPs received. If you are not able to enter the correct OTP till the permitted attempts, your account will be locked for 24 hours. You can access AIS through portal during this 24hours.
7. What can I do if I am not getting OTP to login?
Step 1: You can request to resend the OTPs which will initiate sending new OTPs to complete the registration. Step 2: If OTP is still not received, kindly check your phone network connection and if you are receiving other text messages. Step 3: Please ensure that the phone number and email address where you are expecting the OTPs is active and same as latest available in e-filing portal. Step 4: If the issue persists, you may restart your phone and check again.
8. How can I register on another device if I am already registered on one device?
You can only register on a single device at a time. If you are already registered on a device and proceed with registration on a new device, registration on the previous device will be deleted.
9. Can I register multiple PANs on one device at the same time?
No, currently you can only register one PAN at a time per device.
10. Will AIS Mobile App is works on all versions of Android and IOS?
No. AIS Mobile App will work only on: a. For Android: 8 and above b. For IOS: 13 and above

8.3 Logging on the AIS Mobile Application

1. How can I login on AIS Mobile Application?
You can login by entering your self-selected MPIN that was created during registration on the mobile application for the PAN.
2. What will happen if I enter wrong MPIN?
5 invalid attempts shall lead to locking of your account for 24 hours. However, the account can be unlocked before that time on taxpayer request.
3. How do I login in case I have forgotten the MPIN?
Step 1: On the login screen, tap on forgot MPIN option. Step 2: Enter the OTPs received on primary mobile number and primary email address as provided in primary details of e-filing profile.

Step 3: On the entering the correct OTPs, you can set new MPIN and then login using the newly set MPIN.

4. Can I use the same MPIN while doing the forget/Reset MPIN?

No, user will not be able to set new MPIN same as last MPIN. He should use unique digits while setting MPIN.

8.4 Viewing Annual Information Statement (AIS) through Mobile

1. How can I view the Annual Information Statement for a specific FY on AIS Mobile App?

You can access the Annual Information Statement (AIS) module by following below mentioned steps:

Step 1: Login to AIS Mobile Application

Step 2: Tap on “AIS” tile on AIS mobile app home screen after successful login.

Step 3: Select financial year and Annual Information Statement (AIS) to view AIS information.

For more details, kindly refer User Guide available in the left menu on the AIS mobile app home screen.

2. What are the different types of information shown in AIS Mobile Application?

The information shown on AIS Mobile Application explained below:

- **TDS/TCS Information:** - Information related to tax deducted/collected at source is displayed here. The Information code of the TDS/TCS, Information description and Information value is shown.
- **SFT Information:** - Under this head, information received from reporting entities under Statement of Financial transaction (SFT) is displayed. The SFT code, Information description and Information value is made available.
- **Payment of Taxes:** - Information relating to payment of taxes under different heads, such as Advance Tax and Self-Assessment Tax, is shown.
- **Demand and Refund:** -You will be able to view the details of the demand raised and refund initiated (AY and amount) during a financial year. (Details related to Demand will be released soon)
- **Other Information:** - Details of the information received from the other sources, such as data pertaining to Annexure II salary, Interest on refund, Outward Foreign Remittance/Purchase of Foreign Currency etc., is displayed here.

3. Where are filters available and what is the use of it?

Relevant filters are available on L2 Level Information and at L1 Level Information on AIS view. It will help the user to filter the data and view specific information as required.

4. What is the information user can view from AIS Mobile Application?

In AIS Details, user will be able to view the L2 Level Information (information source-wise aggregated details), L1 Level Information (information/ transactions details) and L3.

a. Information Source wise aggregated details (L2 Level Information)

L2 Level Information is the source wise aggregated value displayed in Annual Information Statement (AIS) as well as Taxpayer Information Summary (TIS). L2 level information shows the information category and information description based of various information sources.

- User can navigate to any part of AIS, L2 level information will be displayed along with relevant details (Category, Code, description, and information source).
- The reported amount from the information source in the defined information code/ description will also be visible.
- The count (corresponding to specific L2 Level information) displays the total number of L1 level information. User can view the details of L1 level information by clicking on the specific L2 level information.

b. Information/Transaction Details (L1 Level Information)

L1 Level Information is the lowest level of information displayed in Annual Information Statement (AIS). Each information is displayed by unique Transaction sequence number (TSN). User can navigate to L1 Level Information of respective information category by clicking on the **expand icon**

The following are the key points of L1 Level Information:

- All information relating to the information code and information source (for specific L2 level information) will be displayed.
- User can see specific information as per requirement by using filters.
- Details like (Quarter, Date of transaction, relevant amount, Transaction status and Feedback as provided) is visible in this view.
- Transaction status will define whether the information is active/ inactive. Inactive means, the information is either deleted/ corrected by the information source.
- User can submit feedback (on single information and bulk mode) on the specific information through this view. Based on the feedback provided the modified value for the information will be displayed in this view.
- User can download the pdf of L1 level information also through the download icon provided.

c. L3 Level Information

L3 Level Information is the information category wise aggregated value displayed in Taxpayer Information Summary (TIS). During processing, duplicate information is marked at L2 level only. L2 Level display shows value Reported by Source, value Processed by System (i.e., value generated after deduplication of information based on pre-defined rules) and value Accepted by Taxpayer/ Confirmed by Source (i.e., value derived after considering the taxpayer feedback or Source's confirmation on taxpayer's feedback)

8.5 Download AIS related files through Mobile

1. How can I download AIS through Mobile App?

AIS can be downloaded in relevant format (PDF) through following **steps**:

Step 1: Click on AIS tile from AIS homepage.

Step 2: Click on download icon available on screen.

Step 3: Select Download AIS. The AIS PDF will be downloaded in your mobile
If file size is large, then request will be taken and further can be downloaded from Activity History.

2. How can I download AIS Consolidated Feedback?

Consolidated Feedback PDF provides details of information on which feedback is submitted.
The same can be downloaded through following steps:

Step 1: Click on AIS tile from AIS homepage.

Step 2: Click on download icon available on screen.

Step 3: Select Download AIS Consolidated Feedback. The PDF will be downloaded in your mobile
If file size is large, then request will be taken and further can be downloaded from Activity History.

3. What will be my password to open my AIS/TIS or consolidated AIS pdf?

To open AIS/TIS file, User will enter the combination of the PAN (In lower case) and the date of birth in case of individual taxpayer or date of incorporation or formation for non-individual taxpayer in the format ddmmyyyy without any space. For example, if the PAN is AAAAAA1234A and the date of birth is 21st January 1991 then your password will be aaaaaa1234a21011991.

8.6 Submitting feedback through Mobile

1. How do I submit feedback on the information through Mobile?

You can submit feedback on active information displayed under **TDS/TCS Information, SFT Information or Other information** by following below mentioned steps:

Step 1: Navigate to AIS section and view L2 level information.

Step 2: Tap on the specific L2 level information to view L1 level information on which feedback is to be provided.

Step 3: Tap on “**Submit Feedback (Optional)**” and choose the relevant feedback option from the dropdown and enter the feedback details (dependent on feedback option).

Step 4: Click “**Submit**” to submit the feedback.

Step 5: Success message will be shown for the successful submission of feedback. The acknowledgement receipt of the same can be downloaded from the download icon available under feedback history.

For more details, kindly refer Annual Information Statement User Guide available in “Resources” section at Compliance Portal (AIS Homepage) or in “User Guide” on the left menu of the mobile app.

2. What are the Feedback options available for submission of response against each Information detail?

The feedback options will be displayed on each Information detail. You will be able to select only one of the available options for submitting feedback. Feedback options are as follows:

Option A: Information is correct

If the information belongs to you and all the attributes of the Information are correct.

Option B: Information is not fully correct

If the information belongs to you, but all the attributes of the Information are not correct. Upon selecting this option, relevant information fields will be displayed, and you will be able to update correct information details. e.g.- Account number, Information value, etc.

Option C: The Information relates to other PAN/year

If you are aware of the Information, but it belongs to other person or other year e.g. joint ownership of property or receiving of mentioned amount in another year.

Option D: Information is duplicate/included in other information

If the information displayed is already included in another information or it is a duplicate information.

Option E: Information is denied

If you are unaware of this information/transaction and want to deny that the said information pertains to you.

Option F: Customised feedback

The feedback option will be displayed based on the information category.

3. How do I submit response in Bulk through Mobile?

To submit feedback in bulk the following steps should be followed:

Step 1: Navigate to AIS Section and view L2 level information.

Step 2: Tap on the specific L2 level information to view L1 level information.

Step 3: Tap the “Bulk Feedback” option available on the top right of the screen.

Step 4: Bulk feedback screen is visible. Select multiple information for which the feedback is to be provided. Once multiple information is selected, click on bulk feedback icon.

Step 5: Choose the relevant feedback from the given options.

Step 6: Submit the required response in bulk.

Step 7: Success message will be shown on successful submission of feedback. The acknowledgement receipt of the same can be downloaded from the download icon available under feedback history.

Step 8: User can view the feedback provided in the feedback history of relevant information.

Please note that only the following feedback options are available for submitting the response in bulk:

- Information is correct
- Information relates to other PAN/year
- Information is duplicate/ included in other information
- Information is denied
- Customised feedback option as per information category

4. What will happen once I submit the feedback?

Upon successful submission of feedback on AIS information, the feedback will be displayed with the information and the modified value of the information will also be visible with the value Reported by Source. You will be able to download Acknowledgement Receipt from the download icon available under feedback history. Email and SMS confirmations for submission of feedback will also be sent.

5. What is Modified Value?

Modified Value refers to value which has been modified by you through submission of feedback. The value Reported by Source and value modified after feedback will be shown separately in the Annual Information Statement (AIS).

6. Where can I view feedback submitted by me for a transaction?

If feedback has been submitted on a transaction, you can view the feedback history by clicking on the already submitted feedback. The Feedback History page will show all the feedback which have been submitted.

7. Is there any limit on number of persons that can be added, when feedback type is 'Information relates to Other PAN/ Year'?
Yes, the mobile will allow you to add a maximum of 5 rows for feedback type 'Information relates to other PAN/ Year'. However, if you want to add persons beyond the limit, you may use AIS portal or the AIS Utility and provide feedback.
8. What all information will be shown as modified after I give feedback on an information?
You can provide feedback on the information to update the value Reported by Source. The value updated through feedback i.e., modified value, will be displayed with the value Reported by Source in brackets (in information view and in aggregated source wise view). You can also update the other attributes of information through feedback option – Information is not fully correct. However, any such update (apart from update in value Reported by Source) will be visible in the feedback history of such information.
9. Why is feedback status showing as 'Expected' instead of 'Optional' for some information under AIS?
In AIS, for some information, feedback status may be displayed as 'Expected' instead of 'Optional'. This is because the information has been marked under e-campaign and accordingly feedback on relevant information is expected. Taxpayer can provide feedback on such AIS information using the feedback submission functionality.

8.7 Viewing Taxpayer Information Summary (TIS) on Mobile

1. How do I view Taxpayer Information Summary (TIS) on AIS Mobile Application?
You can access the Taxpayer Information Summary (TIS) module by following below mentioned steps: Step 1: Tap on "AIS" tile on AIS mobile app home screen after successful login. Step 2: Select financial year and Taxpayer Information Summary (TIS) to view TIS information details. For more details, kindly refer User Guide available in the left menu on the AIS mobile app home screen

8.8 Downloading Taxpayer Information Summary (TIS) on Mobile Application

1. How do I download Taxpayer Information Summary (TIS) in PDF format on AIS Mobile Application?
You can download Taxpayer Information Summary (TIS) in PDF format by following below mentioned steps on the mobile app: Step 1: Login to AIS Mobile Application Step 2: Click on AIS tile from AIS Homepage Step 3: On TIS homepage, Click on download icon. Step 4: Select "Download TIS" from the options.

TIS will get downloaded in pdf format. Kindly note if the PDF file size is large, the download request will be initiated, and the download link will be made available in the Activity History on home screen once the file is ready for download.

The password to open the downloaded file is PAN (lower case only) followed by date of birth/date of incorporation. For e.g.: If the PAN is ABCPE1234F and the date of birth/date of incorporation is 21st January 1991, then the password isabcpe1234f21011991.

For more details, kindly refer User Guide available in the left menu on the AIS mobile app home screen.

8.9 Other miscellaneous questions on Mobile Application

1. Where can I view information about AIS Mobile Application?

Information about AIS Mobile Application can be viewed on Usage Guidelines.

Steps to view Usage Guidelines:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Usage Guidelines”.

Step 3: User can view all the information related to AIS mobile menu.

2. Where can I view Frequently asked questions in AIS Mobile Application?

Frequently Asked Questions (FAQs) can be viewed under Compliance Help centre in Menu. Below are the steps to view FAQs:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Compliance Help Centre”. Topics are listed for AIS Mobile application.

Step 3: Click on any topic from the list, and view FAQs for that information.

3. Where can I view Terms & Conditions in AIS Mobile Application?

Steps to view Terms & Conditions:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Terms & Conditions”.

4. Where can I view Disclaimer in AIS Mobile Application?

Steps to view Disclaimer:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Disclaimer”.

5. I am facing issues. Where can I find customer care number?

Steps to view Contact Us:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Contact Us”. Call on the toll-free number (1800 103 4215) provided on screen to get your queries resolved.

Alternatively, user can also use the “Raise/ View Ticket Status” on portal to raise a ticket regarding query or to view status of a previously raised query.

6. How can I reset my MPIN?

Step 1: Tap on “Settings” from the left menu and then click on “Reset MPIN”.

Step 2: Enter the OTPs received on primary mobile number and primary email address as provided in primary details of e-filing profile.

Step 3: On the entering the correct OTPs, you can set new MPIN and then login using the newly set MPIN.

7. Can I share my AIS Mobile Application?

Yes, AIS Mobile Application can be shared by following steps:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Share App”

Step 3: Select the mediums to share AIS Mobile Application.

8. How can I login through different PAN?

To login through different PAN, follow the below mentioned steps:

Step 1: Click on hamburger icon on the left panel of mobile app to view AIS Mobile application.

Step 2: Click on “Change PAN”.

Step 3: Click on “Yes”. You will be redirected to AIS signup page.

Step 4: Enter the different PAN and Date of Birth/ Incorporation/Formation to get started with verification.

9. Resources

9.1 User Guide

1. What is a user guide? How can I access/download it?

A user guide is intended to give you details of the Compliance Portal for you to understand and correctly use its various functionalities.

You can access user guide from “Resources” section on Compliance Portal (<https://compliance.insight.gov.in>) / AIS Home page or from “User Guide” in the left menu of AIS mobile app.

2. When should I refer to the user guide?

User guide can be referred for detailed information on how to accomplish a task on the Compliance Portal.

9.2 Training Material

1. What is a training material? How it is useful?
Training material contains multiple documents intended to assist taxpayer/tax professionals in using the Compliance Portal/ AIS Homepage.
2. Where can I access/download the training material?
Step 1: Log in to the Compliance Portal (https://compliance.insight.gov.in) / navigate to AIS Homepage Step 2: Navigate to the “Resources” tab and click on “Training Material” and download relevant document. Step 3: FAQs are also available in Help section on Compliance Portal AIS Home page / AIS mobile app.

9.3 FAQs

1. How can I access/download FAQs?
Step 1: Log in to the Compliance Portal (https://compliance.insight.gov.in) / navigate to AIS Homepage Step 2: Navigate to the “Resources” tab and click on “Training Material” to download FAQs. Step 3: FAQs are also available in Help section on Compliance Portal/ AIS Home page.

9.4 Chatbot

1. What is a Chatbot? How it is useful?
A chatbot is an artificial intelligence (AI)-enabled software that can simulate a conversation (or a chat) with a user in natural language. The user can post the query on the chatbot and can get instant replies/ resolution based on the frequently asked questions and machine learning. The same is implemented on Compliance Portal to enable quick help to the users. User can accordingly post their query on the chatbot provided on AIS Homepage/ AIS mobile app and navigate through the question category provided by the chatbot to get instant answer/ resolution of specific question.
2. Where can I access Chatbot?
The chatbot can be accessed at following places through mentioned steps: On Compliance Portal (Pre-login Page) - Navigate to Compliance Portal through URL https://compliance.insight.gov.in/ - Click on the chatbot icon provided on lower right corner of the screen. - The chatbot window opens, navigate through the categories mentioned or type your query in “Ask me” area. On AIS Homepage (Compliance Portal)

- a) Login to URL <https://www.incometax.gov.in/>
- b) Click on “Annual Information Statement (AIS)” under “e-File” → “Income tax Returns” tab from the e-filing portal after successful login on e-filing portal to navigate to AIS Homepage (Compliance Portal)

OR

Click on “AIS” tab on e-filing portal home page after successful login on e-filing portal.

- c) Click on the chatbot icon provided on lower right corner of the screen.
- d) The chatbot window opens, navigate through the categories mentioned or type your query in “Ask me” area.

On AIS Mobile App

- a) Login on AIS mobile app by entering your self-selected MPIN that was created during registration.
- b) Click on the chatbot icon provided on lower right corner of the screen.
- c) The chatbot window opens, navigate through the categories mentioned or type your query in “Ask me” area

10. Others

10.1 My query/problem is not listed here

1. What should I do if my query/problem is not listed here?

Step 1: Click on the “Help” icon on the AIS Homepage (Compliance Portal).

Step 2: Click on “Contact us” button.

Step 3: Call on the toll-free number (1800 103 4215) provided on screen to get your queries resolved.

Alternatively, you can also use the “Raise/ View Ticket Status” to raise a ticket regarding your query or to view status of a previously raised query.

Note: Please update your contact details on e-filing portal to receive an update on the open queries.