Directorate of Income Tax (Systems)

User Guide for Submitting Response to Mismatch Campaign Received under e-Verification Scheme, 2021

Version 1.0.0 (February 2024)

User guide for submitting response to Mismatch Campaign received
under e-Verification Scheme, 2021
Version 1.0.0

Insight

Document Version Control

Version	Month	Remarks
1.0.0	February 2024	First version

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Contents

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1. About this Document

1.1. Purpose

The purpose of this document is to provide a comprehensive understanding on how to submit responses to mismatch queries received under e-Verification Scheme, 2021. The taxpayers will be able to:

- View the relevant communications received for mismatch campaign and submit their response/ explanation on portal.
- View already submitted responses/ explanations.

Disclaimer: For a complete understanding of taxability of any head of income, the assessee is advised to refer to the Income Tax Act, 1961. This document is for the purpose of guiding the taxpayer on how to submit response to mismatch queries received under e-Verification Scheme, 2021.

1.2. Document Conventions

This user guide uses the following conventions:

1. Menu items, Options, Dialog boxes and Functions are mentioned in '**Bold and quotes'.**
2. Error messages are displayed in *Italics.*
3. Angle brackets (>) indicate the progression of menu choices the user should select in a graphical user interface (GUI).
4. **Note** provides additional information.

2. Intended Audience

The intended audience is a person/ entity who has received the e-Verification communication from the Income Tax Department under e-Verification Scheme, 2021. Taxpayers can access 'Compliance Portal' through e-filing portal (www.incometax.gov.in) to view the relevant communications and submit their response/ explanation online.

3. Overview

3.1. About Project Insight

Income Tax Department initiated Project Insight to focus on three goals namely (i) to promote voluntary compliance and deter non-compliance; (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 analytical platform has been rolled out. The project also operationalizes two centers namely Income Tax Transaction Analysis Centre (INTRAC) and Compliance Management Centralized Processing Centre (CMCPC).

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3.2. About Compliance Portal

Compliance portal is a dedicated portal to enable Annual Information Statement (AIS) to provide comprehensive view of information for a taxpayer, e-Campaign for capturing of feedback & response on information and specific compliance related issues, e-Verification for view and response on communications received from the Income Tax Department under e-Verification Scheme, 2021. The Compliance portal enables a seamless, secured two-way structured communication to enhance the transparency and functional efficiency of the department.

3.3. About e-Verification Scheme, 2021

The Central Board of Direct Taxes (CBDT), vide notification No. 137 /2021, dated 13-12-2021, notified the e-Verification Scheme, 2021. The Scheme aims to share and verify such financial transaction information with the taxpayer, which appears to be either unreported or under-reported in the taxpayer's Income-tax Return (ITR). Under this scheme, the Income Tax Department may issue Mismatch Campaign (e-Verification online query), notice u/s 133(6)/ letter to person/ entity whose case/ connected case has been selected under the e-Verification Scheme, 2021.

3.4. Accessing 'e-Verification' Section on 'Compliance Portal' through 'e-filing portal'

Taxpayer can access 'e-Verification' section on 'Compliance Portal' through following steps:

Step 1: Visit the Income tax e-filing website by using the URL https://www.incometax.gov.in/.

Step 2: On the top-right of the homepage, click on "**Login**" button.
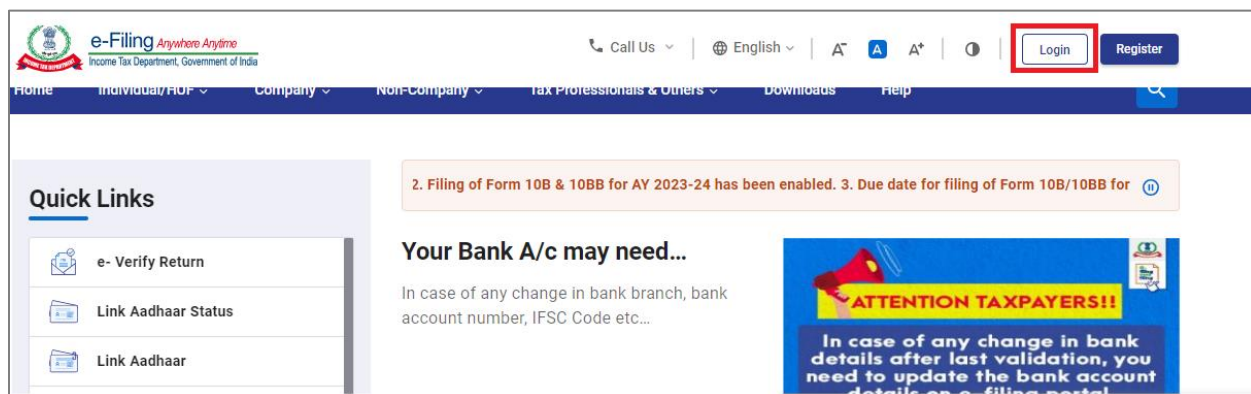
Figure 1 e-Filing Login Page

Step 3: Enter user ID and click on "**Continue**" and then enter password.

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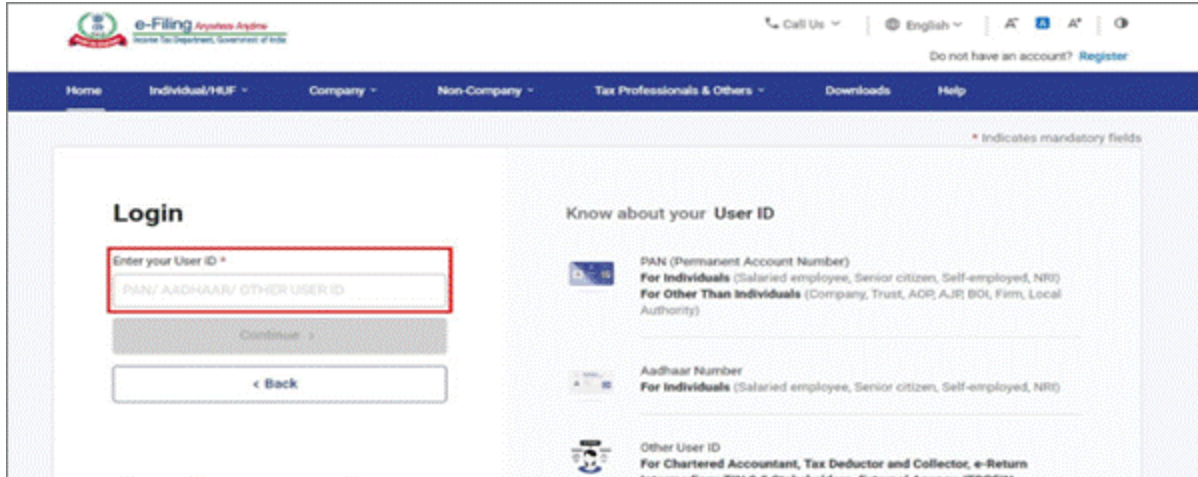Version 1.0.0

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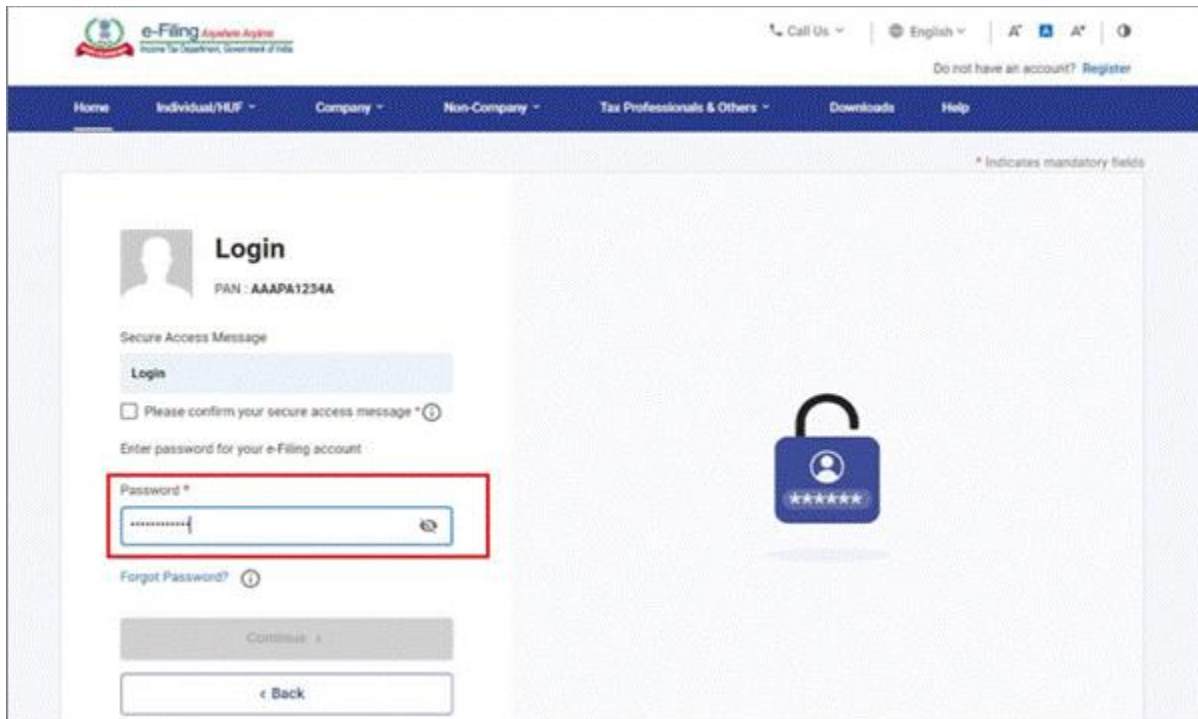
Figure 2 e-Filing Portal Login Page – User ID

Figure 3 e-Filing Portal Login Page – Password

Note: If the user is not already registered, then registration must be completed first by clicking on the "**Register**" button available on e-filing portal and then providing relevant details. After successful registration, login step can be performed on the e-filing portal.

Step 4: Once logged into e-Filing portal, go to **"Pending Actions"** tab, and click on **"Compliance Portal".** This will redirect the user to the 'Compliance Portal'.

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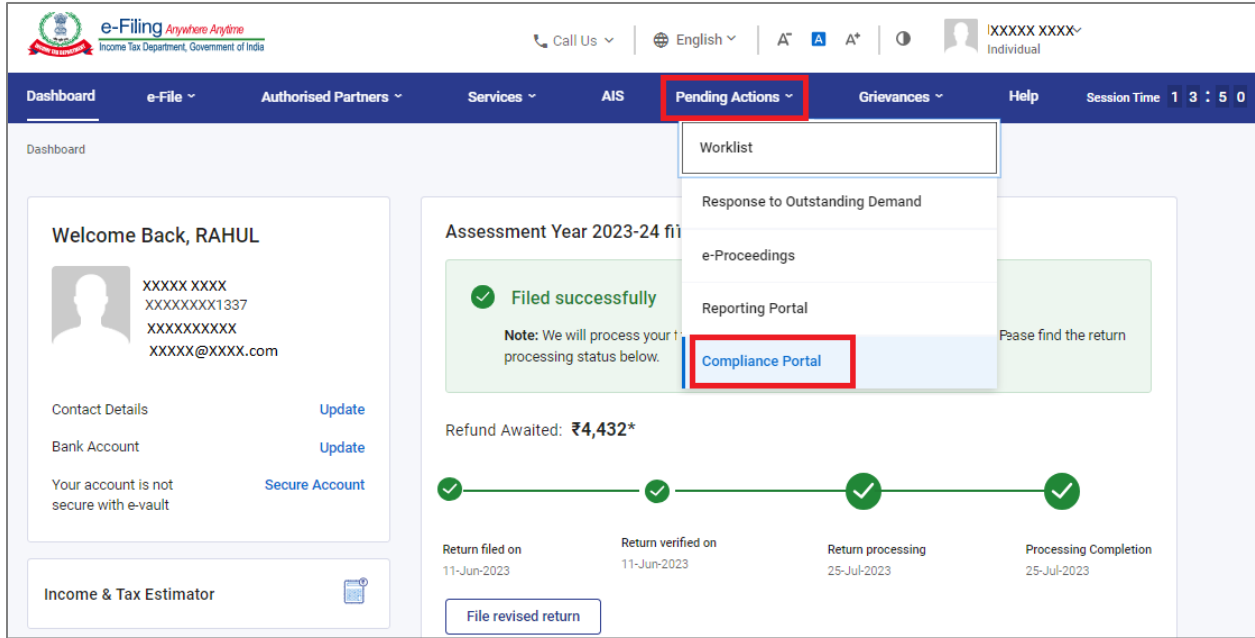
Figure 4 Link for Compliance Portal

Step 5: After redirecting from the e-Filing portal, click on the **e-Verification** tab On Compliance Portal home page.
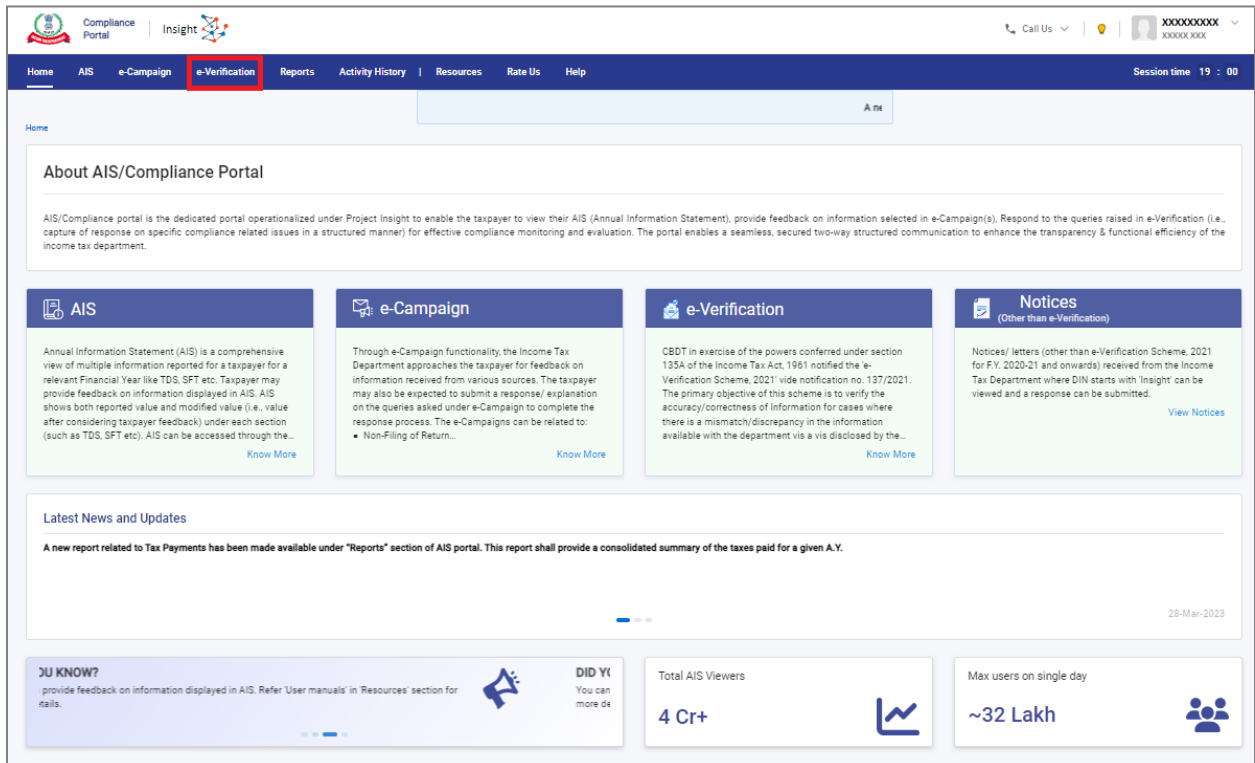
Figure 5 e-Verification Tab at Compliance Portal Home Page

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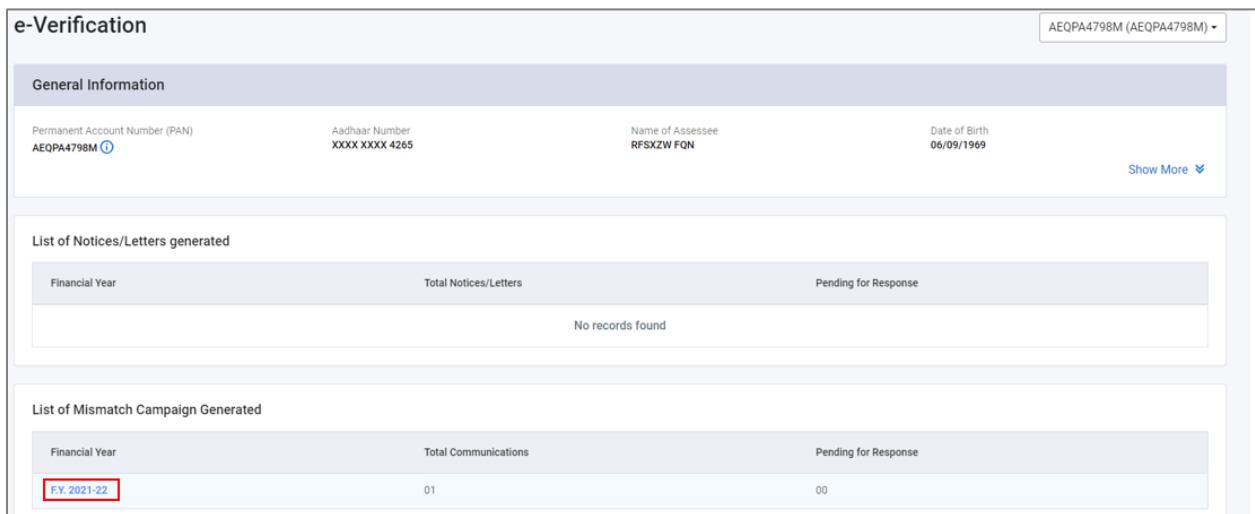
4. e-Verification Tab

The **e-Verification** functionality available at Compliance Portal of the Income-tax Department enables a person to:

- View/ download the relevant communication (Mismatch Campaign, notices u/s 133(6), letters etc.) and submit their response/ explanation on portal.
- View already submitted responses/ explanations.

4.1. Viewing e-Verification Tab

Under the e-Verification tab, a year wise summary view of notices/ letters and Mismatch Campaign will be displayed.
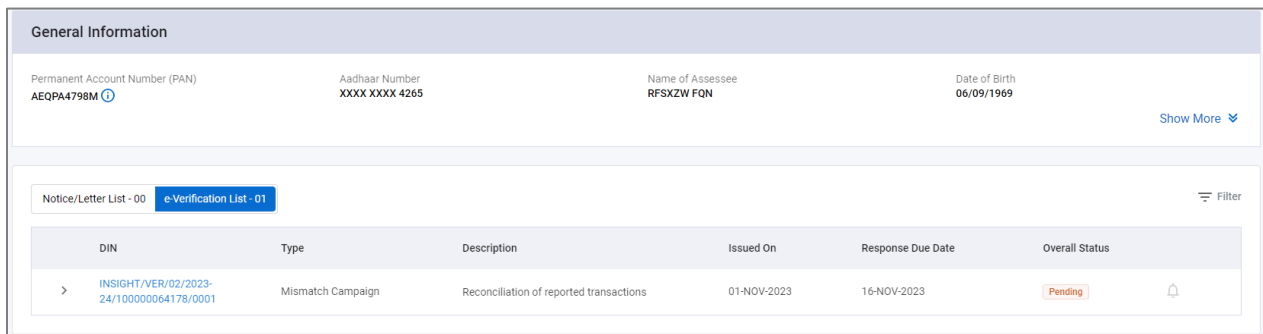
Figure 6 e-Verification tab - F.Y. wise summary view

By clicking on specific Financial Year under list of 'Mismatch Campaign', list of communications pertaining to that financial year will be displayed on next screen (as shown below).

Figure 7 List of queries for the selected year

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4.1.1. General Information

It displays general information pertaining to the person including PAN, Masked Aadhaar Number, Name of the Assessee, Date of Birth/ Incorporation/ Formation, mobile number, e-Mail address and address of the taxpayer.
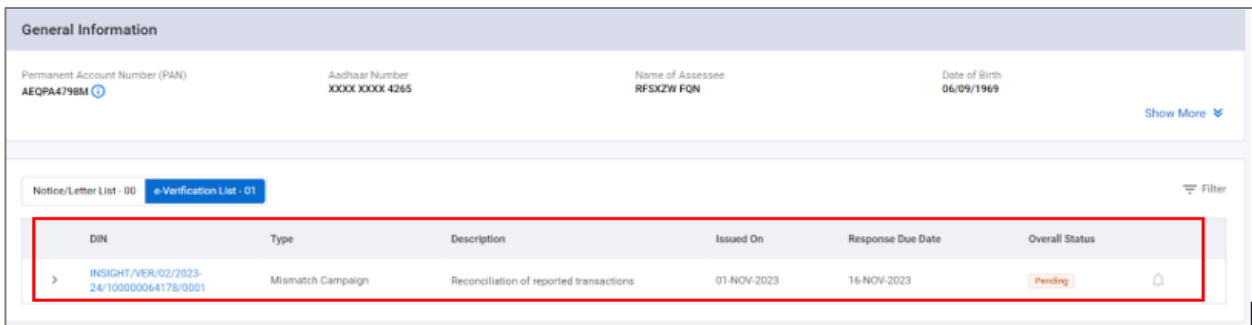
Figure 8 General Information under e-Verification

4.1.2. e-Verification - List View for Mismatch campaign (e-Verification online query)

Under this section, a list of all the mismatch campaign generated for the taxpayer is displayed. Following information is displayed for each row under list view:

- **DIN –** Document identification number for communication.
- **Type** – Type of e-Verification query 'Mismatch Campaign' etc.
- **Description –** Description of communication (e.g., Value of mismatch for F.Y. 2021-22).
- **Issued On –** Date of communication.
- **Response Due Date** – Response due date for the communication.
- **Overall Status –** Overall status for response on communication. Overall status are as follows:
    - o **Pending** - When status for one or more underlying categories is either 'Pending' or 'Submitted – ITR Pending'.
    - o **Submitted** - When status for all the underlying categories is 'Submitted'.
    - o **Completed** - When status for all the underlying categories is 'Completed'.
- **Bell icon** – On click of bell icon, reminder notification details issued for that communication can be viewed.
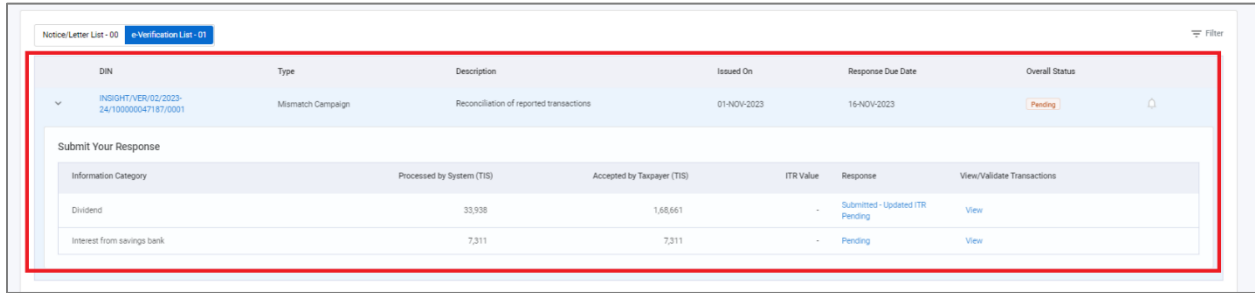
Figure 9 e-Verification List View

Clicking on the row will open the expanded view (as shown below)
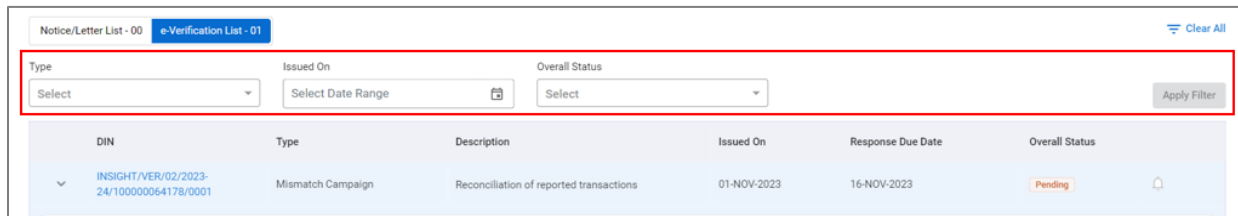
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Figure 10 Expanded View

4.1.3. Filters

Relevant filters are available on e-Verification list view which will help the user to filter the list. The e-Verification list view can be filtered using filter options (i.e., Type, Issued On, Overall Status).
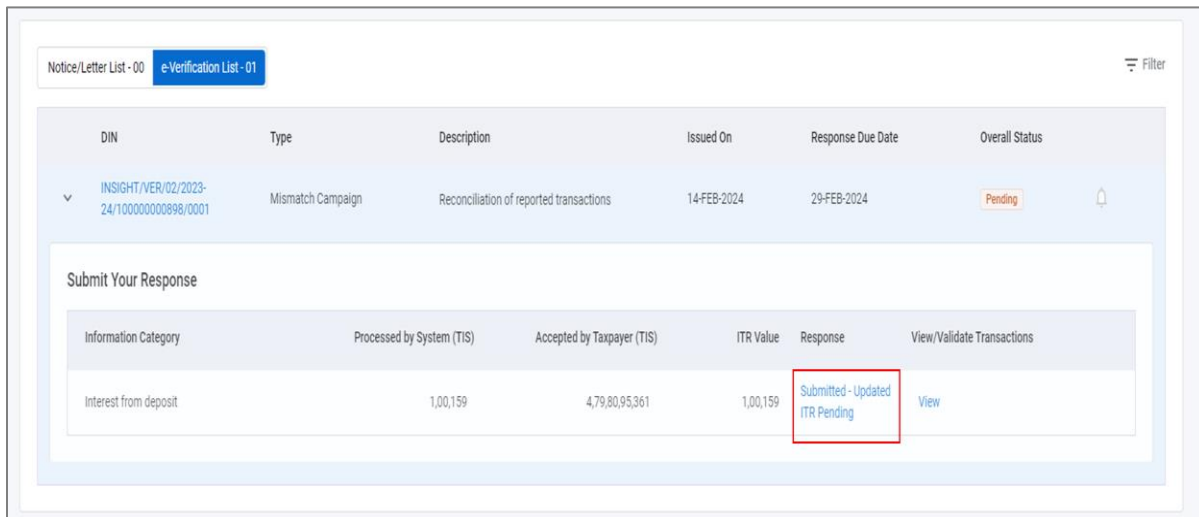
Figure 11 Filter Options for e-Verification List

4.2. Provide/View Response

4.2.1. Provide Response to Mismatch Campaign

To provide response to Mismatch Campaign, follow below mentioned steps:

Step 1: Navigate to e-Verification screen (Refer Section 4.1)

Step 2: Click on a row displayed under e-Verification list, where response is to be provided. On expanded view, click on 'Pending' button' against the information category for which response to be submitted.

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Figure 12 e-Verification Expanded View

Step 3: Upon clicking 'Pending' button, user will be navigated to next screen.

Step 4: On the next screen, the values for that selected information category will be displayed as follows:

(A) **Value Processed by System (TIS)**: Value Processed by System refers to value generated after deduplication of information available from different sources for a given information category. For ex: Interest from Saving Bank A/c is reported in TDS as well as in SFT, however in value Processed by system it is considered only once after application of de-duplication rules.

(B) **Value Accepted by Taxpayer (TIS)**: Value Accepted by Taxpayer is the value which is updated after considering the feedback if any provided by you in AIS. In case the feedback is not provided in AIS, then the value Processed by System & value Accepted by Taxpayer will be the same.

(C) **ITR Value**: ITR value means the amount declared in ITR for the Information category. In cases where ITR is not filed, this value will be equal to zero. This value may not be applicable for some information categories and will not be displayed accordingly.

(D) **Difference/ Mismatch (B-C)**: Difference represents the difference between the value Accepted by Taxpayer as available in TIS and the value declared in ITR. In case where the ITR is not filed, then the difference value shall be equal to value Accepted by Taxpayer. This value may not be applicable for some information categories and will not be displayed accordingly.

(E) **Explanation for difference**: You can provide explanation by selecting the relevant option(s) to reconcile the difference between value Accepted by Taxpayer & ITR Value.

(F) **Difference value for which updated ITR under section 139(8A) of the IT Act, 1961 need to be filed to avoid multiple compliances, if eligible (D-E)**: The amount of difference which remains unexplained after providing the feedback in AIS and explanation above will be reflected here and for which an updated ITR u/s 139(8A) of the IT Act,1961 will be expected.

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Figure 13 Response to e-Verification Query Screen

Step 5: Following are the response options for reconcile the difference/ mismatch:

(A) **Provide Feedback in AIS -** Feedback in AIS can be provided by clicking on the "Provide feedback, if required" hyperlink provided against the "(B) value Accepted by Taxpayer". Once the feedback is provided in AIS the value Accepted by Taxpayer and the difference value will get updated automatically.

(B) **Submit the Updated ITR under section 139(8A) of the IT Act, 1961, if eligible -** In case the response is submitted with some values against "(F) Difference value for which updated ITR under section 139(8A) of the IT Act, 1961 need to be filed to avoid multiple compliances, if eligible (D-E)", then you are expected to furnish an updated return of income u/s 139(8A) for the difference.

(C) **Provide Explanation -** Explanation can be provided by clicking on the "Provide Explanation, if required" hyperlink provided against the "(E) Explanation for difference". Upon providing the explanation, the difference value will get updated automatically. Detailed steps are mentioned in the next section.

Step 6: After providing feedback/explanation, check the declaration check boxes and click on 'Submit' button.

Step 7: Acknowledgement receipt for the submitted response can be downloaded from 'Activity History' section.

4.2.1.1. Providing Explanation

To provide explanation to difference/ mismatch, follow below mentioned steps:

Step 1: Click on "Provide Explanation, if required" hyperlink provided against the "(E) Explanation for difference". This will open the 'Explanation Details' screen.

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Figure 14 Hyperlink to Provide Explanation

Step 2: On 'Explanation Details' screen, click on 'Add Explanation' button.

Figure 15 'Add Explanation' Button

Step 3: Select the suitable option (Add/ Less) from the list.

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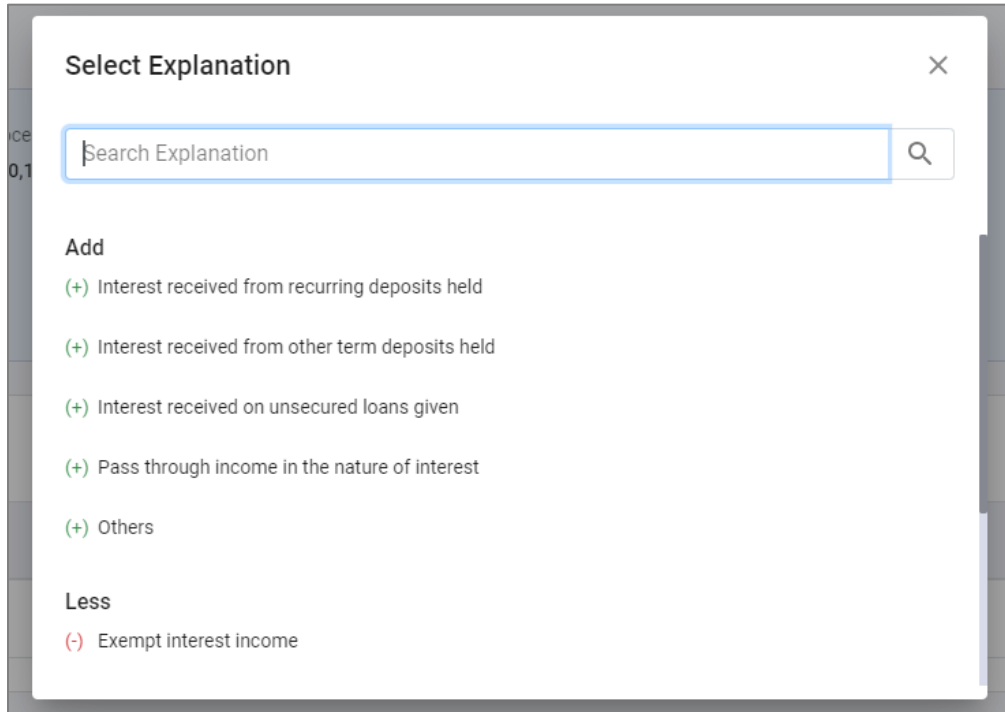
Figure 16 Select Option from the List

Step 4: Enter the relevant details and click on 'Add' button.

Figure 17 Explanation Details

Step 5: Repeat step 4 if multiple rows to be added. Added details will start displaying under the 'Added Explanation Details' section (as shown below). Click 'Save' button after entering all the details.

Figure 18 Added Details and 'Save' Button

NOTE: If required, added rows can be edited/ deleted by clicking on Kebab ⋮ Menu provided against each added row.

Step 6: Added explanations will be displayed on 'Explanation Details' screen. In case of multiple explanations, step 2 to step 5 can be repeated. Click on 'Proceed' button after adding the required explanations.

Figure 19 Proceed Button

Step 7: Explained value will be updated on 'Response Details' screen and accordingly difference/ mismatch value will also change.
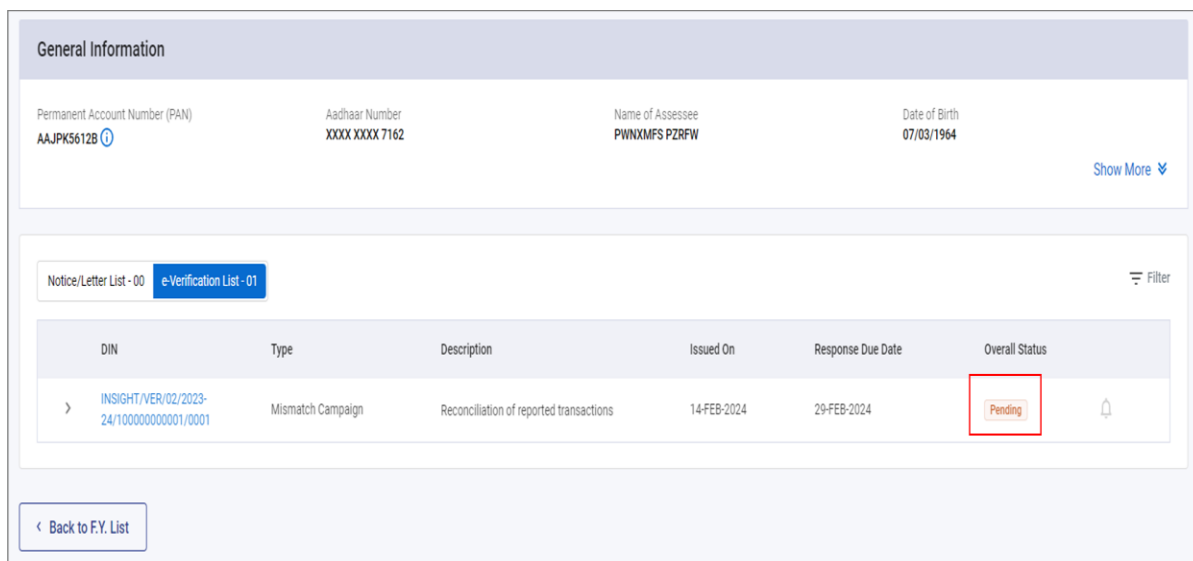
Figure 20 Response Details Screen with Updated Values

4.2.2. View Submitted Responses

For each information category, statuses are as follows:

- **Pending** – Response is **not** submitted, and the difference/ mismatch also exists.
- **Submitted Updated ITR Pending** - Response is submitted and filing of updated ITR is expected from taxpayer as per submitted response.
- **Submitted** - Response is submitted and the difference/ mismatch does not exist as per submitted response.
- **Completed** – Difference/ mismatch does not exist due to availability of updated ITR or change in value Accepted by Taxpayer.

Submitted response can be viewed by clicking the status (as shown below):

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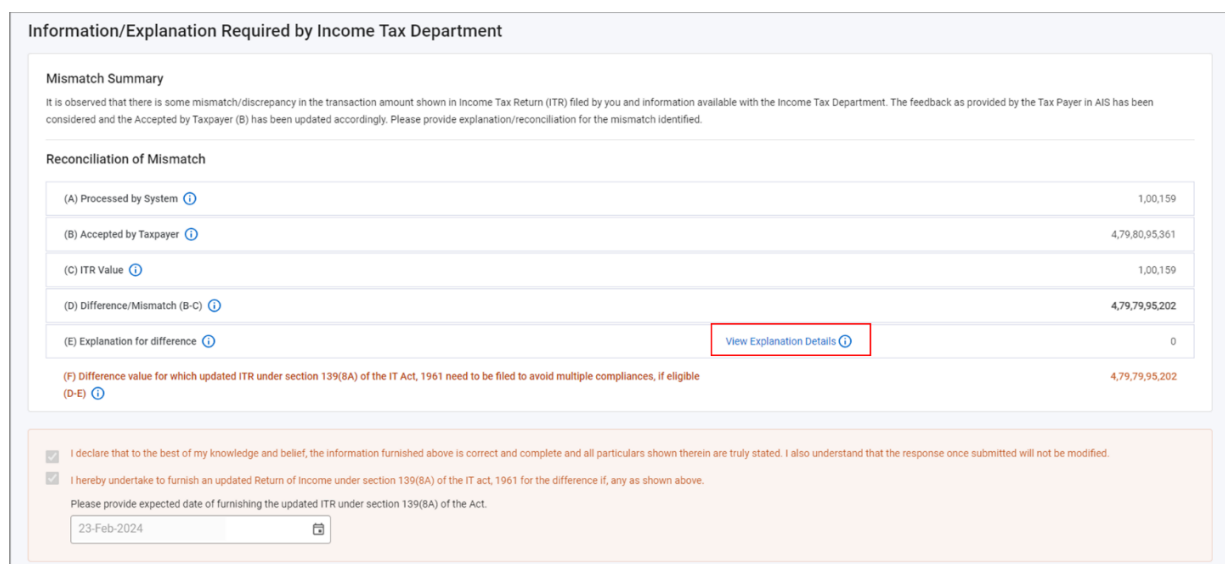
Figure 21 Category Wise Response Status

On click of response status, submitted response will be displayed. If submitted, explanation details can also be viewed by clicking on 'View Explanation Details' hyperlink.

Figure 22 View Explanation Details Hyperlink

Submitted explanations will be displayed on 'Explanation Details' page. Details of each explanation can also be viewed by clicking the relevant hyperlink.

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Figure 23 Explanation Details Screen

Figure 24 Detail Page for Submitted Explanation

4.2.3. Download Response Acknowledgement PDF

After submitting response, user can download response acknowledgement PDF after navigating to '**Activity History**' screen.

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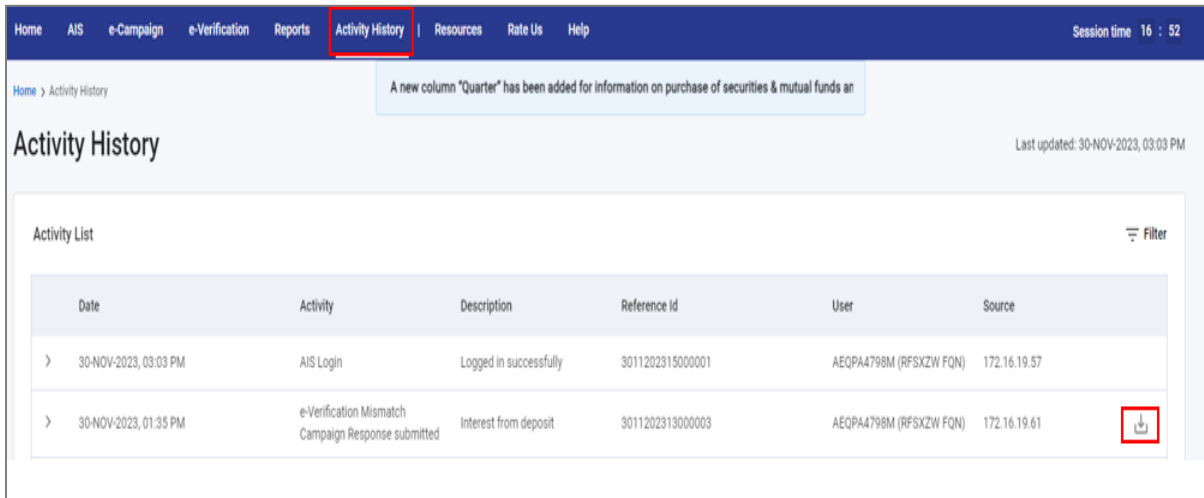
Figure 25 Activity History Screen

5. Activity History

All the response submission carried out by the user are viewable under Activity History tab. User will be able to download PDFs for all the responses under this tab.

5.1. **View Activity History**

User can view the Activities performed by him upon clicking on Activity History tab. To access Activity History page, click on 'Activity History' tab from the top bar (as shown below). System generated Id (Activity ID) will be created for each performed activity, Activity date, Activity description and detail will be displayed under this tab.

Figure 26 Activity History Screen

6. Resources, Rate Us, Help, Chatbot

These sections are meant to help the users with easy access to the portal and feedback.

6.1. Resources

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For the ease of the users to understand e-Campaign, AIS, e-Verification and the related functionalities, various resources have been created which are mentioned below:
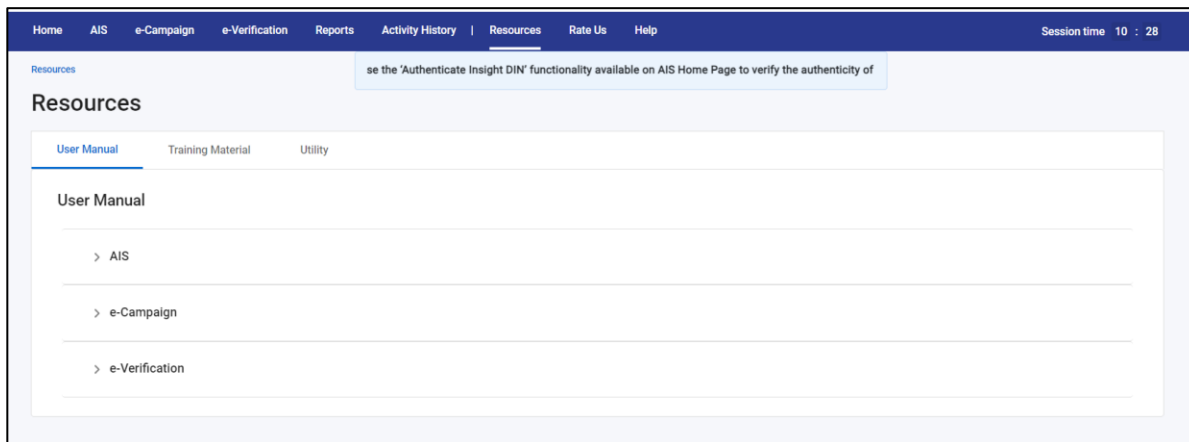
Figure 27 Resources

6.1.1. User Manual

The User Manual tab contains user guides, which are intended to give step by step assistance to users in using the Complianc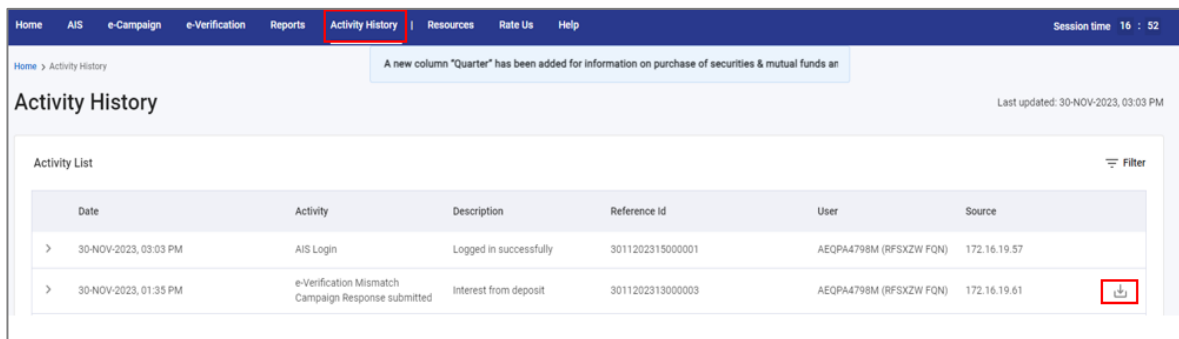e Portal functionalities. It can be referred to for detailed information on how to accomplish a task on the Compliance Portal. It can be accessed from "Resources" section by clicking on the "User Manual" tab.
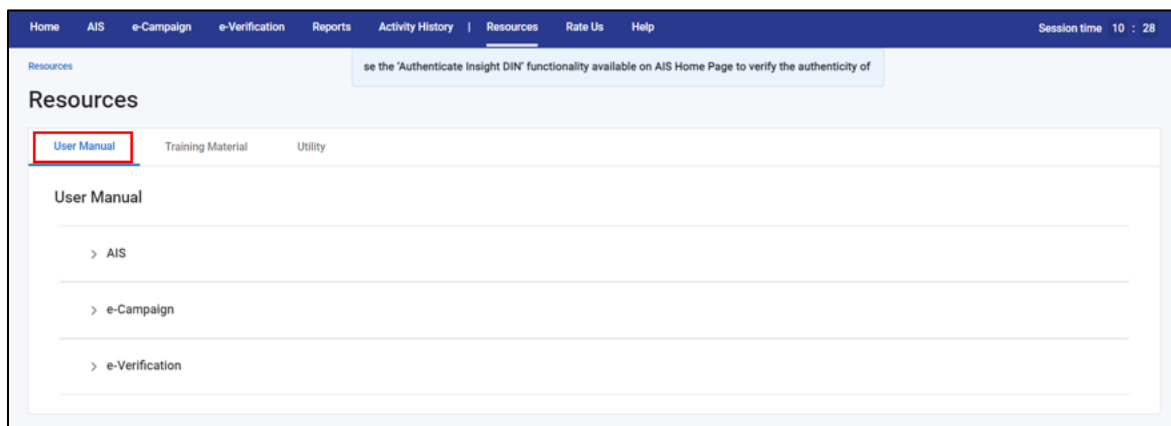
Figure 28 User Manual

6.1.2. Training Material

Training Material contains multiple documents intended to give assistance to taxpayer/tax professionals in using the Compliance Portal.

In the Homepage, navigate to the "**Resources**" tab and click on "**Training Material**".
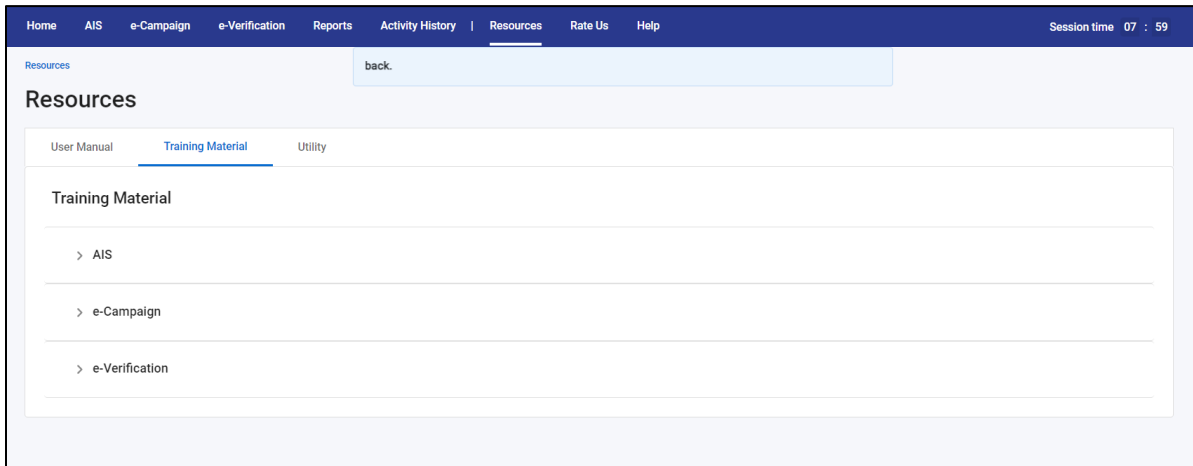
Figure 29 Training Material

6.1.3. Frequently Asked Questions (FAQ's)

Frequently Asked Questions (FAQ's) are intended to give assistance to the taxpayer in clearing the common doubts likely to be raised by the taxpayers. It can be accessed from "Resources" section by clicking on the "Training Material" tab. They are also available in Help section on Compliance Portal.

6.2. Rate Us

Users can provide their views and suggestions based on their experience with the Portal.

Figure 30 Rate Us

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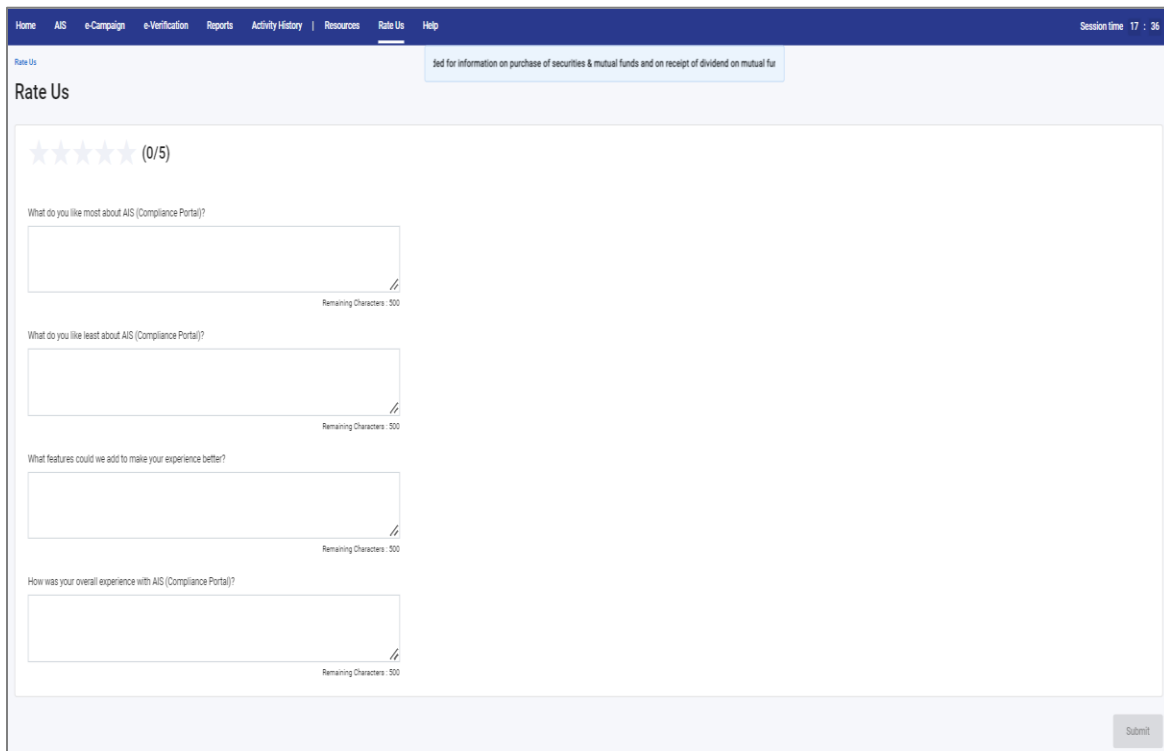
6.3. Help

Users can click on the Help Tab to access common FAQ's, Contact Us - or Raise/View Ticket Status in case of any issue/escalations.

Figure 31 Help

To get detailed information on a specific help topic, user can further click on the subcategory.
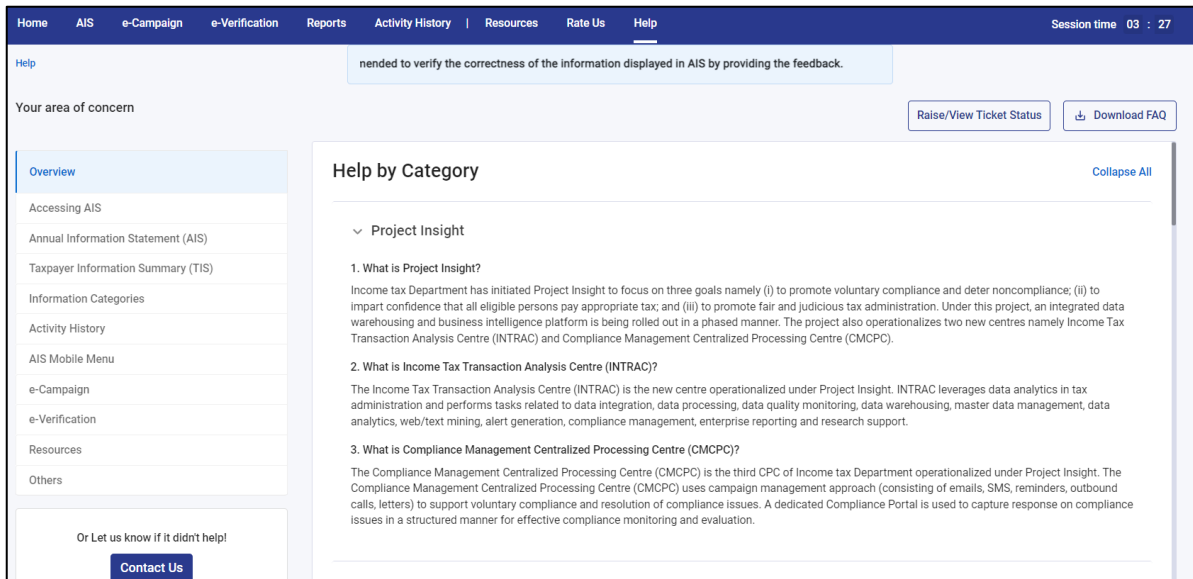
Figure 32 Detailed Help

If the query is not resolved even after that, the user can then user can raise a ticket for the same using the steps mentioned below:

Step 1: Click on **"Raise/View Ticket Status"** button given in the Help section.

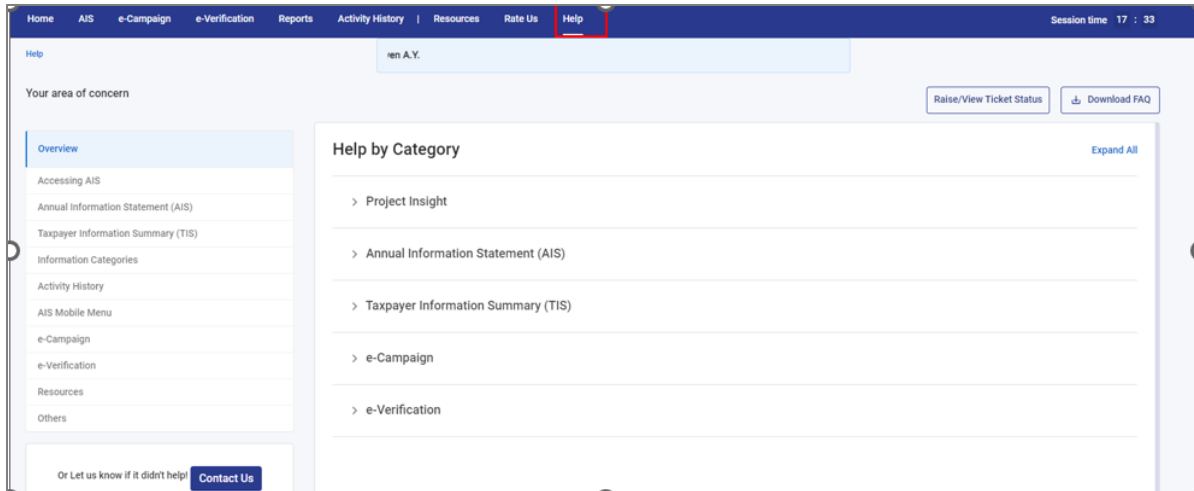User guide for submitting response to Mismatch Campaign received
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Figure 33 Raise a Ticket

Step 2: Choose the category of your area of concern.
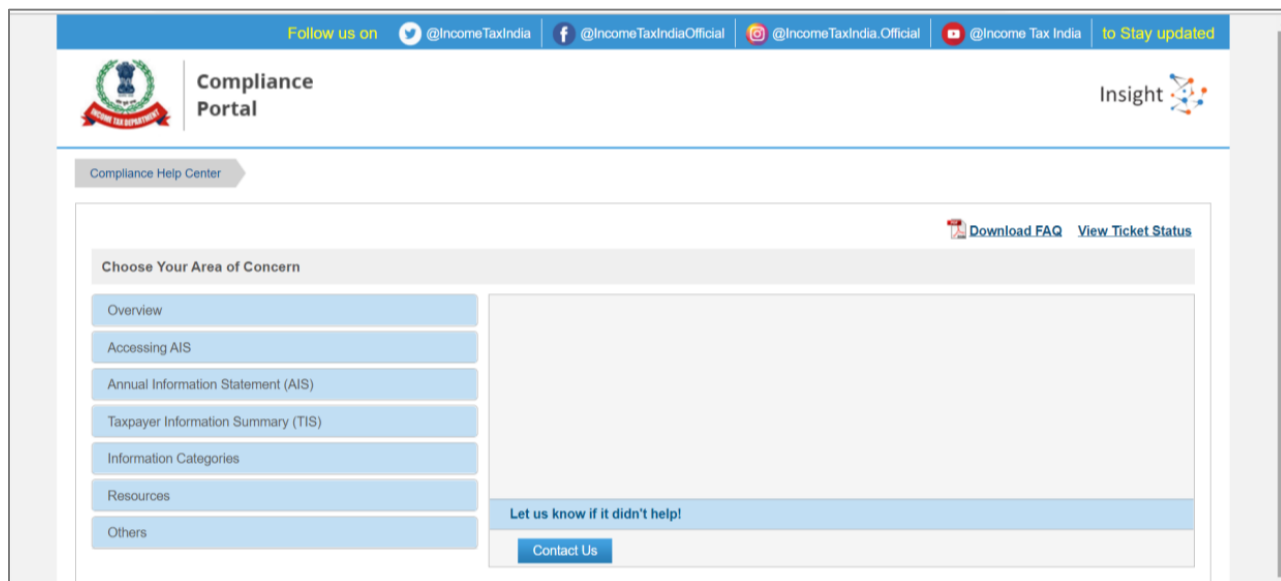
Figure 34 Choose ticket category

Step 3: Choose the sub-category of your area of concern and click on **"Contact Us"**.

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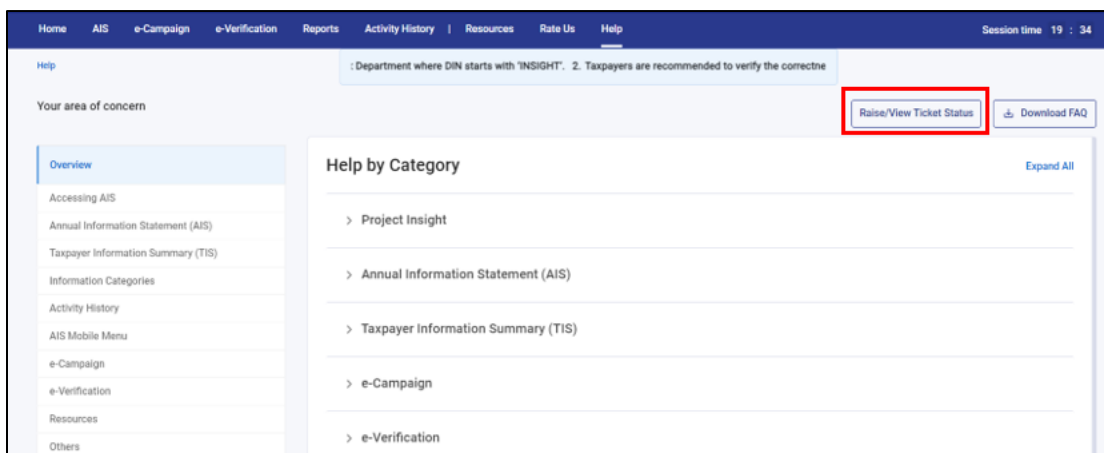under e-Verification Scheme, 2021
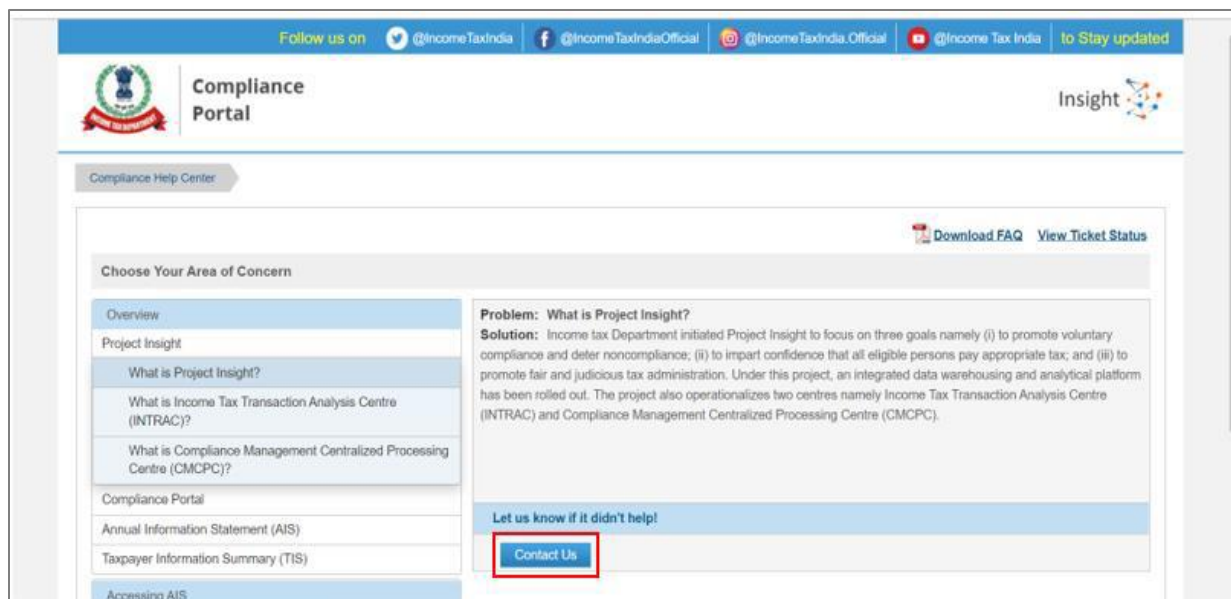Version 1.0.0

Figure 35 Choose ticket sub-category

Step 4: You can change your issue if you wish to, by clicking on the change button. Write the issue
description and attach relevant documents, if any. Click on **"Submit your Query"** button.
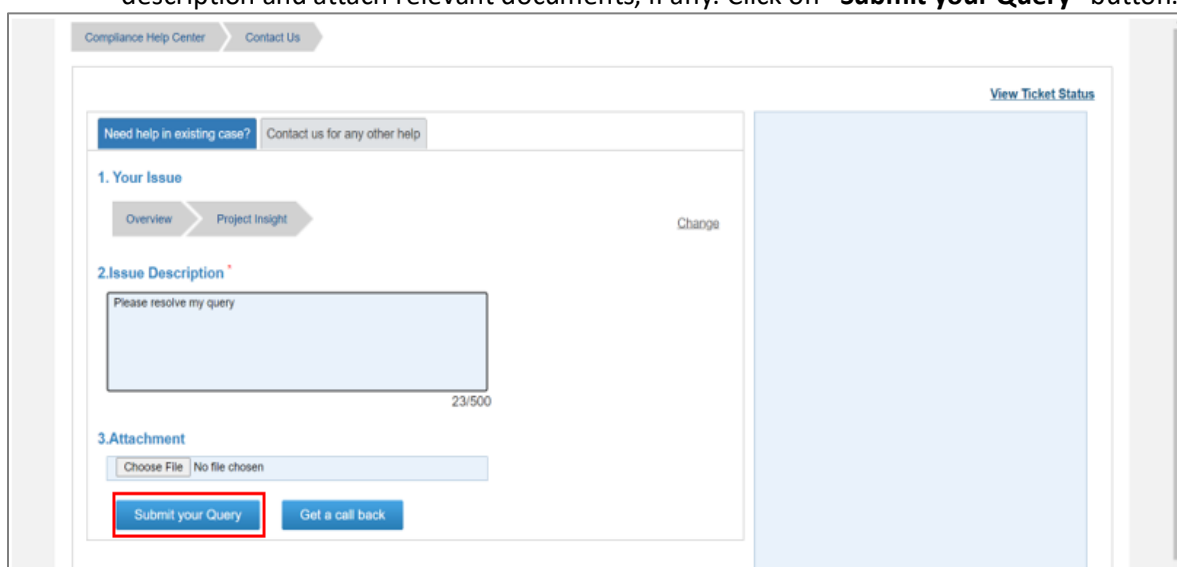

Figure 36 Submit Query

Step 5: You can also request a call back from the Helpdesk team by clicking on the **"Get a call back"**
button.

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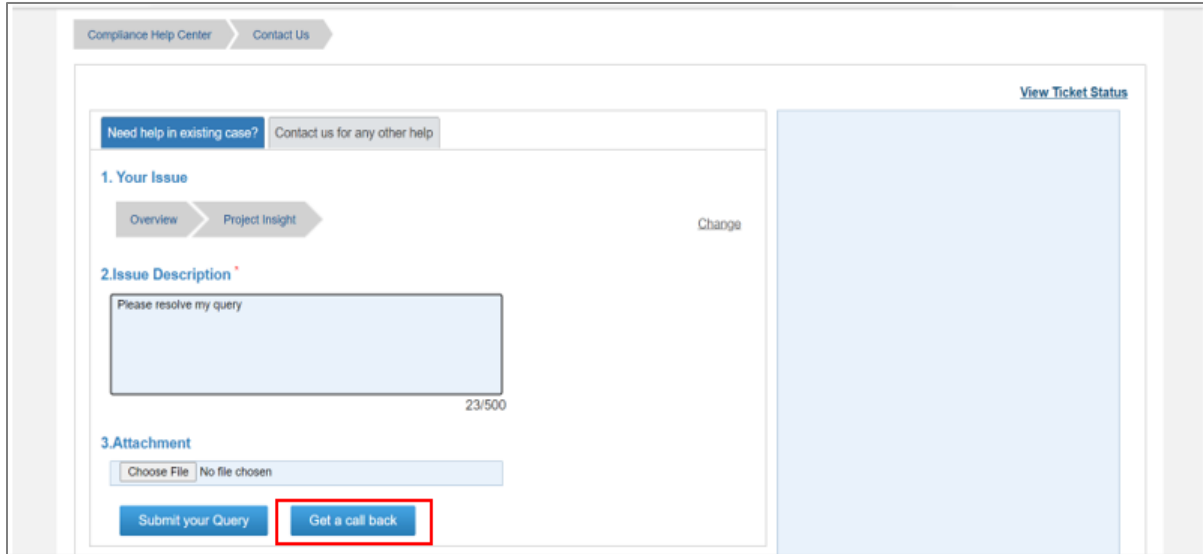under e-Verification Scheme, 2021
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Figure 37 Get a Call Back

Step 6: Once a ticket is logged in by the user, you will receive your Ticket id, and a relevant notification regarding the same.

Also, by clicking on "**Raise/ View Ticket Status**" user can check the status of an existing ticket.
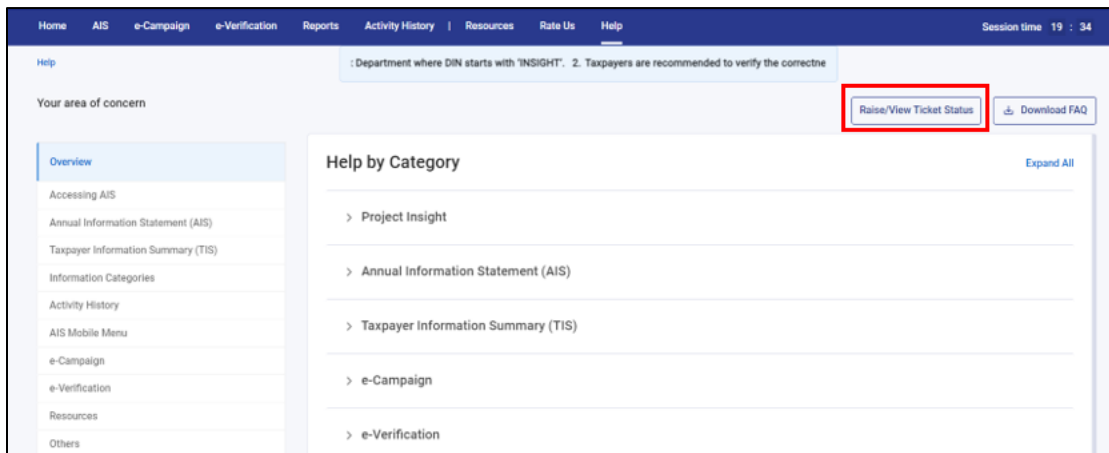

Figure 38 Check Ticket Status

If your query is still unsolved, you can connect with the Helpdesk team by calling on the toll-free number (**1800 103 4215**).

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6.4. Chatbot

A chatbot is an artificial intelligence (AI)-aided 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.
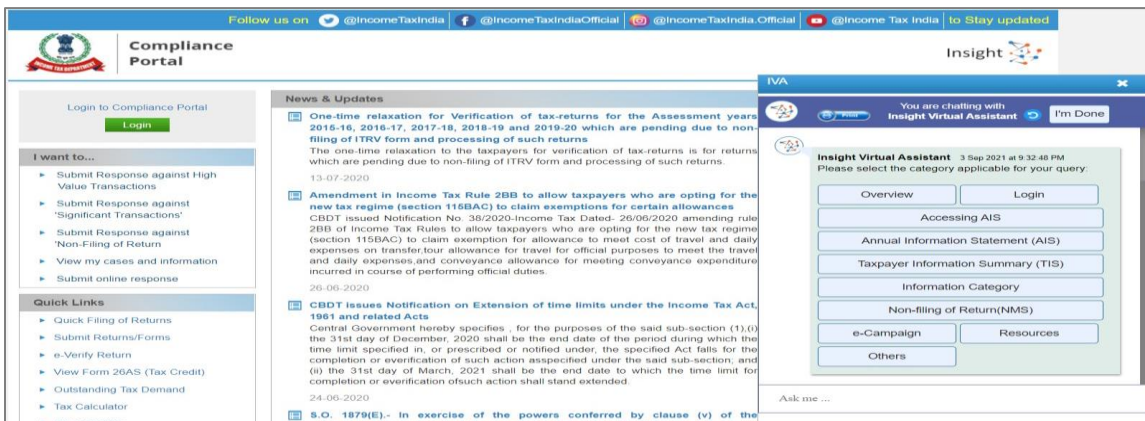

Figure 39 Chatbot

6.4.1. Accessing Chatbot

The chatbot can be accessed through mentioned steps:

Step 1: Navigate to Compliance Portal through URL https://compliance.insight.gov.in/

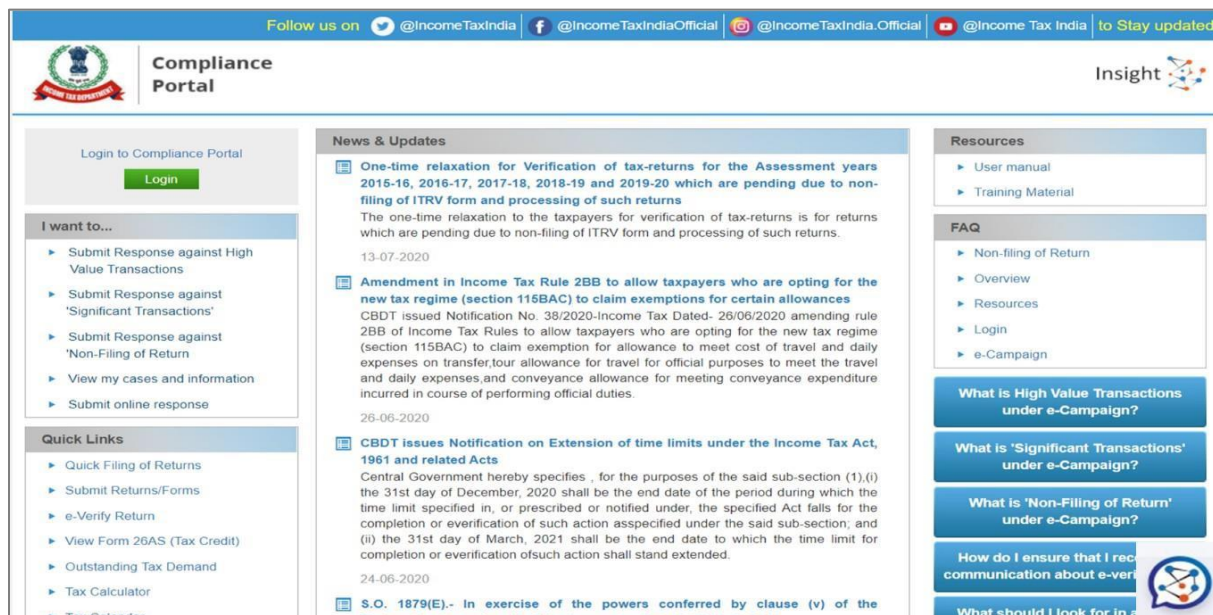**Step 2:** Click on the chatbot icon provided on lower right corner of the screen.

Figure 40 Pre-login page Chatbot

Step 3: The chatbot window opens, navigate through the categories mentioned or type your query in "**Ask me**" area.

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On E-Verification Homepage:
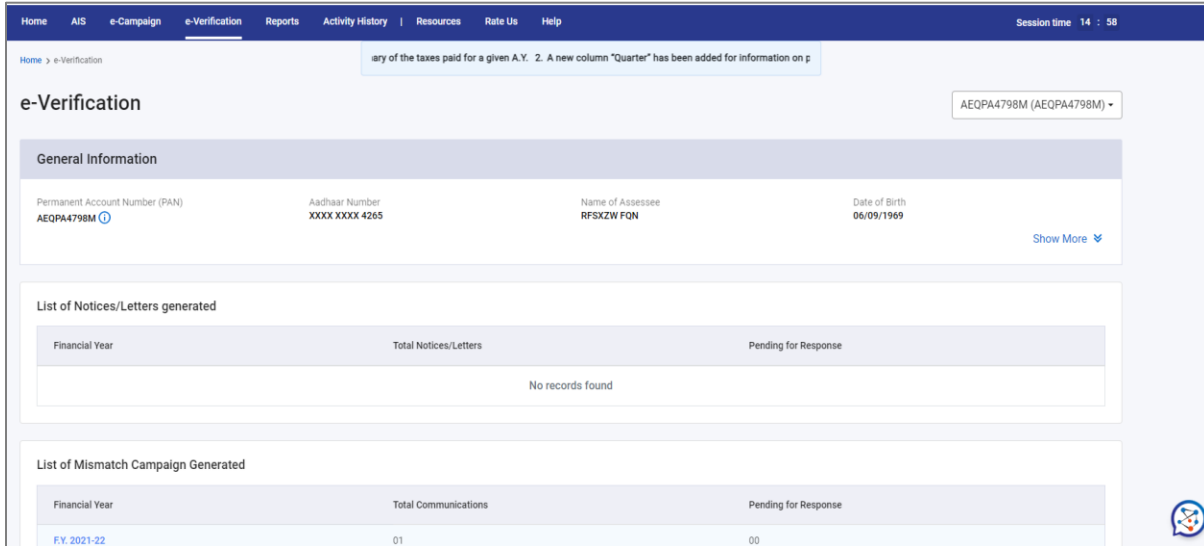
STEP 1: View e-Verification Homepage.

Figure 41 Post-login page Chatbot

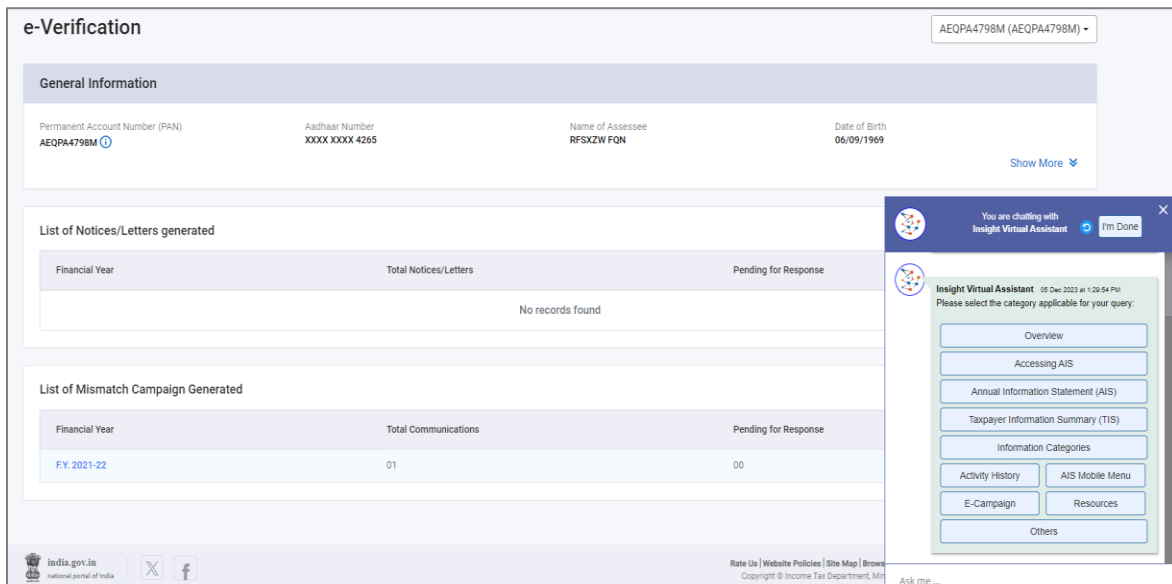**STEP 2:** Click on the chatbot icon provided on lower right corner of the screen. The chatbot window opens, navigate through the categories mentioned or type your query in "**Ask me**" area.

Figure 42 Post-login page Chatbot