

File ITR-1 (Sahaj) Online User Manual > File ITR-1 (Sahaj) Online User Manual

# File ITR-1 (Sahaj) Online User Manual

## 1. Overview

The pre-filling and filing of ITR-1 service is available to registered users on the e-Filing portal. This service enables individual taxpayers to file ITR-1 either online through the e-Filing portal or by accessing the offline excel and html utility. This user manual covers the process for filing ITR-1 through the online mode.

## 2. Prerequisites for availing this service

#### General

- Registered user on the e-Filing portal with valid user ID and password
- · Status of PAN is active
- · Residential Status of person is Resident

#### Others

PAN and Aadhaar are linked (recommended)

**Please Note**: If your PAN is not linked with your Aadhaar, your PAN is made inoperative. In that case you will get a ticker message "Your PAN is made inoperative as it is not linked with Aadhaar. Some of the accesses may be limited. You can link and make your PAN operative after payment u/s 234H."

- Pre-validate at least one bank account for issue of refund and add at least one bank account under My Bank account on portal under Validation in progress status for filing the return successfully
- Valid mobile number linked with Aadhaar / e-Filing portal / your bank / NSDL / CDSL (for e-Verification)
- Download the offline utility or avail a third-party software (If using offline mode)

## 3 Form at a Glance

ITR-1 has five pre-filed sections that need to be validated/ edited before submitting it, and one summary section which is required to be reviewed for tax computation. The sections are as follows:

- 1. Personal Information □
  - 2. Gross Total Income 🗅
  - 3. Total Deductions ☐

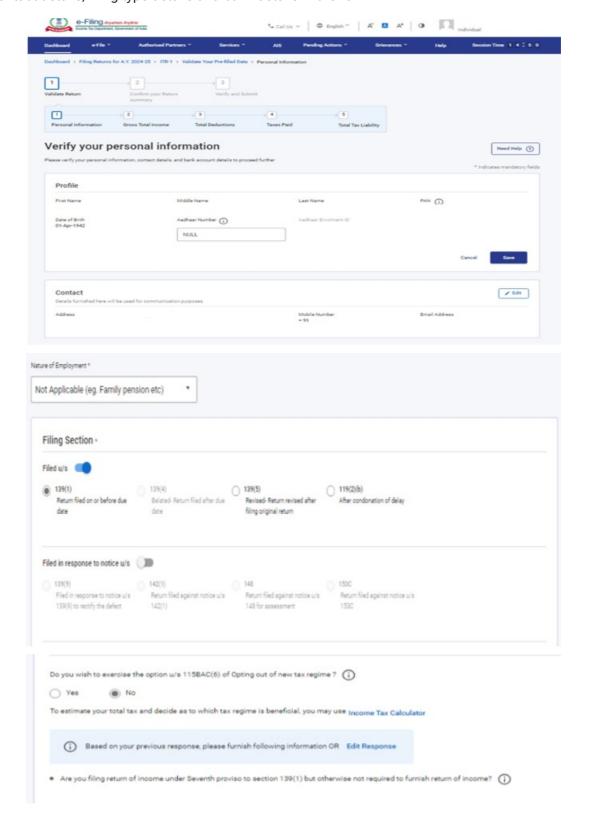


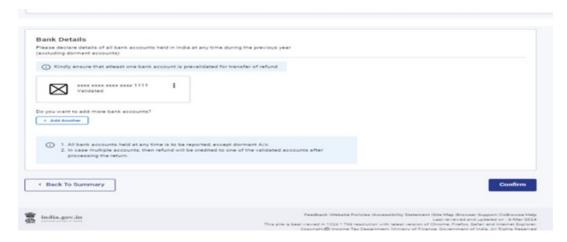
- 4. Tax Paid 🗗
- 5. Total Tax Liability

Here is a guick tour of the various sections of ITR-1:

## 3.1 Personal Information

In the **Personal Information** section of the ITR, you need to validate the pre-filled data which is auto-filled from your e-Filing profile. You will not be able to edit some of your personal data directly in the form. However, can make the necessary changes by going to profile section. You can edit your contact details, filing type details and bank details in the form.





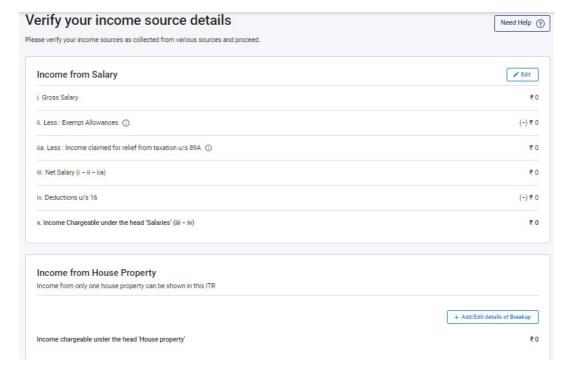
#### Please Note:

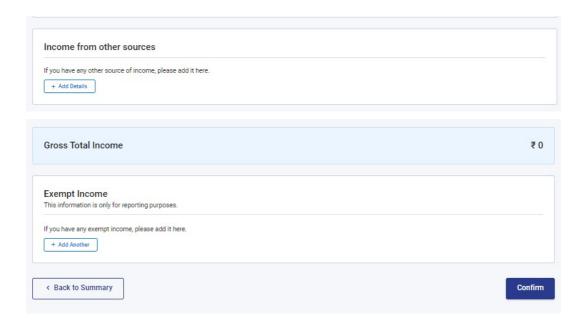
- 1. The Finance Act 2023 has amended the provisions of Section 115BAC to make New Tax Regime the default tax regime for the assessee being an Individual, HUF, AOP, BOI and AJP. You do not want to pay tax according to the new tax regime, you will have to explicitly opt out of it and choose to be taxed under the old tax regime.
- 2. If you want to opt out of New Tax Regime Select "Yes" in the radio button in the Filing section.

To exercise this option, the assessee having income (other than income from a business or profession) must indicate choice of tax regime in the return of income to be furnished for the relevant assessment year under Section 139(1).

## 3.2 Gross Total Income

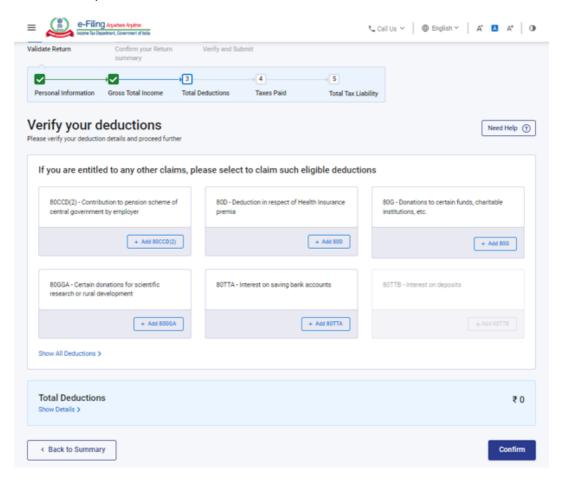
In the **Gross Total Income** section, you need to review the pre-filled information and confirm/ edit your income source details from salary / pension, house property, and other sources (such as interest income, family pension, etc.). You can also add details of exempt income, if any.





## 3.3 Total Deductions

In the **Total Deductions** section, you need to add, delete, and confirm any deductions applicable to you to-claim under Chapter VI-A of the Income Tax Act.



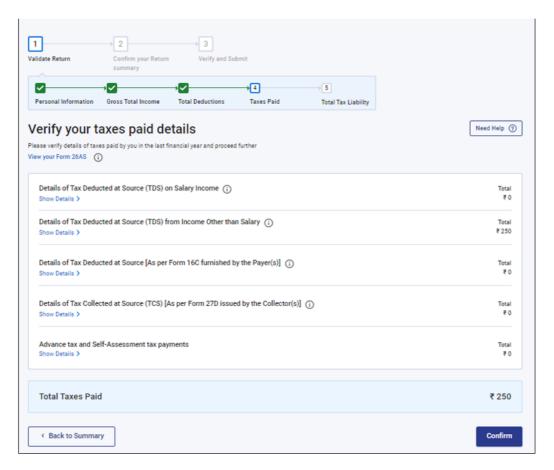
#### Please Note:

Default Regime is New Tax Regime. If you have not opted for Old Tax Regime, only Deductions under Section 80CCD (2)- Employers Contribution to Tier-1 NPS Account and Section 80CCH- amount deposited in the Agniveer Corpus Fund will be visible.

ITR forms have been amended to include a column to furnish the amount eligible for deduction under Section 80CCH.

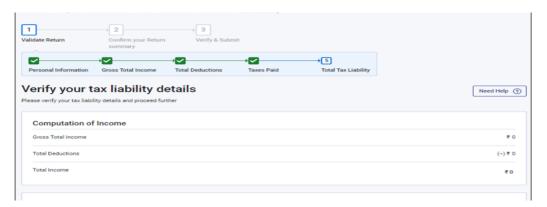
## 3.4 Tax Paid

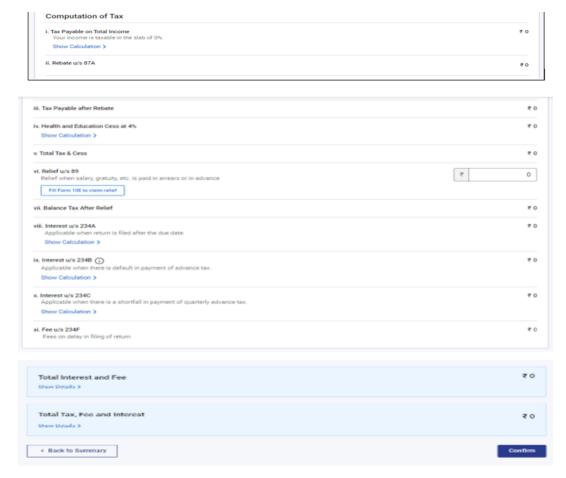
In the **Tax Paid** section, you need to confirm taxes paid by you in the previous year. Tax details include TDS from Salary / Other than Salary as furnished by Payer(s), TCS, Advance Tax and Self-Assessment Tax.



## 3.5 Total Tax Liability

In the **Total Tax Liability** section, you need to review tax liability computed as per the validated sections.





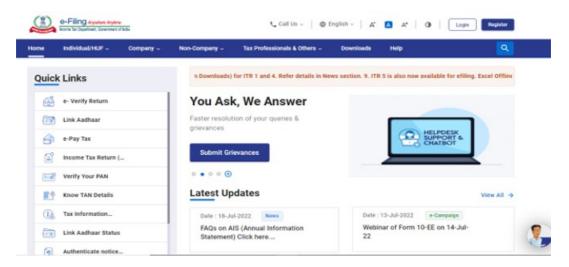
#### 4. How to Access and Submit ITR - 1

You can file and submit your ITR through the following methods:

- Online Mode through e-Filing portal
- Offline Mode through Offline Utility

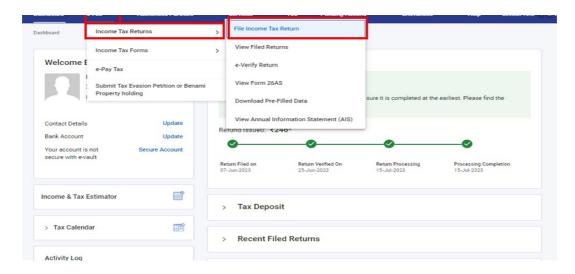
Follow the below steps to file and submit the ITR through online mode:

Step 1: Log in to the e-Filing portal using your user ID and password.



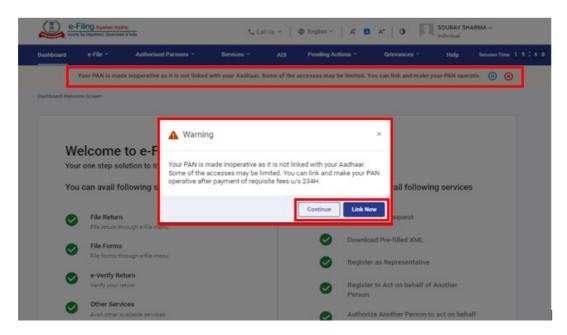
Step 2: On your Dashboard, click e-File > Income Tax Returns > File Income Tax Return.



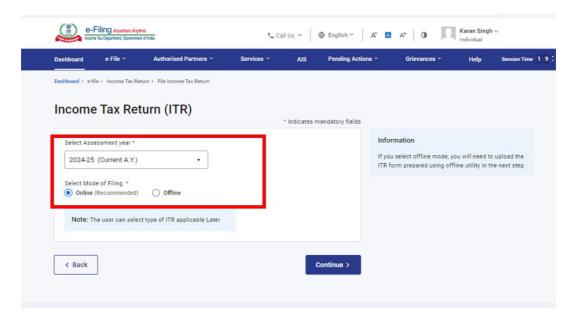


<u>Note:</u> If your PAN is inoperative you will get a warning message that your PAN is inoperative as its not link with the Aadhaar.

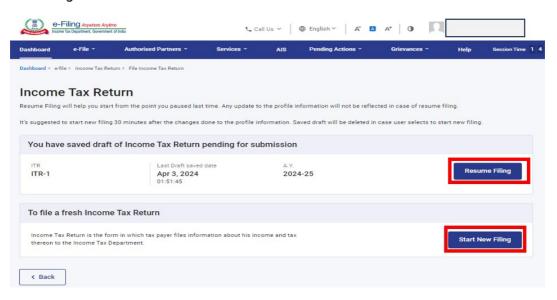
You can click on Link Now button to link PAN with the Aadhaar otherwise click Continue.



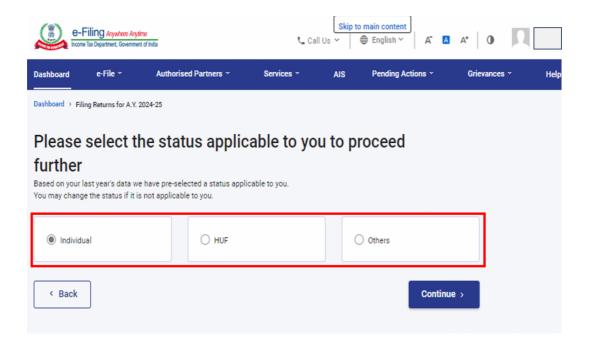
Step 3: Select Assessment Year as 2024–25 and Mode of filling as Online, then click Continue



**Step 4**: In case you have already filled the Income Tax Return and it is pending for submission, click **Resume Filing.** In case you wish to discard the saved return and start preparing the return afresh, click **Start New Filing**.

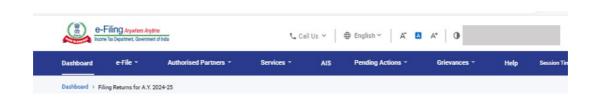


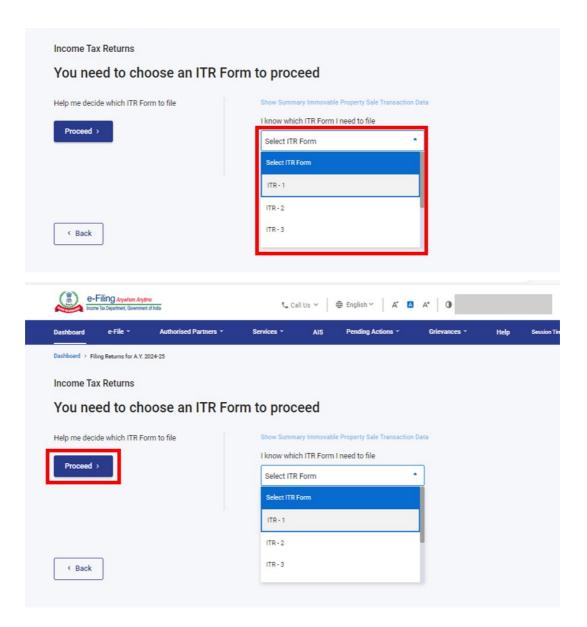
Step 5: Select Status as applicable to you and click Continue to proceed further.



**Step 6**: You have two options to select the type of Income Tax Return:

- · If you know which ITR to file, select the ITR form; else
- If you are not sure which ITR to file, you may select Help me decide which ITR Form to file and click Proceed. Here the system helps you determine the correct ITR, then you can proceed with filing your ITR.

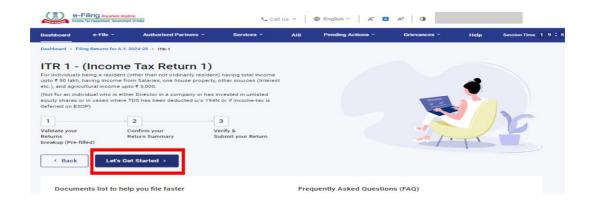




### Note:

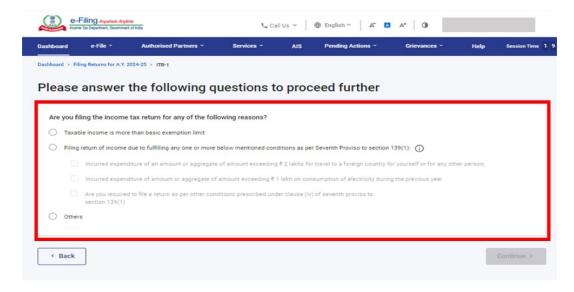
- In case you are not aware which ITR or schedules are applicable to you or income and deductions details, your answers in response to a set of questions will guide in determining the same and help you in correct / error free filing of ITR.
- In case you are aware of the ITR or schedules applicable to you or income and deduction details, you can skip the questions.

Step 7: Once you have selected the ITR applicable to you, note the list of documents needed and click Let's Get Started.



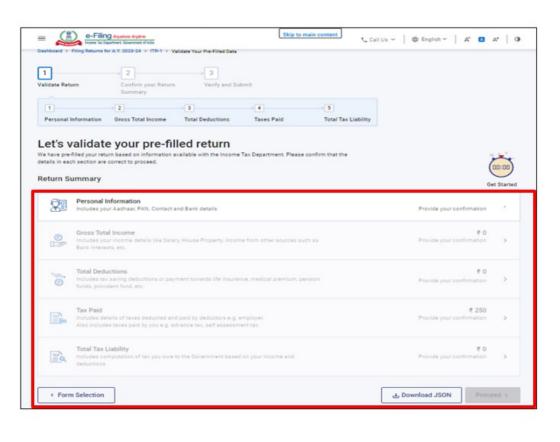


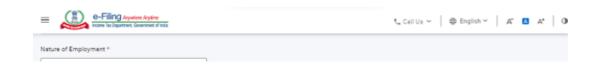
Step 8: Select the checkbox applicable to you regarding reason for filing ITR and click Continue.

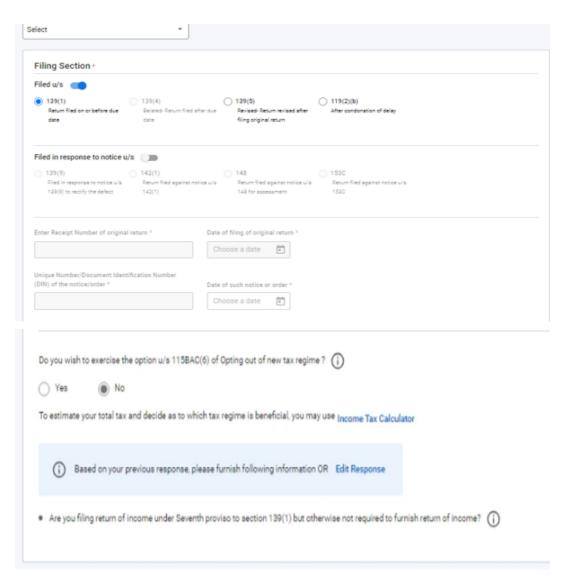


**Step 9:** For AY 2024-25 New Tax Regime is the default Tax Regime. Option "No" will be Auto Selected. If you want to opt out of New Tax Regime Select "Yes" in the Personal Information Section.

Review your pre-filled data and edit it if necessary. Enter the remaining / additional data (if required). Click **Confirm** at the end of each section.



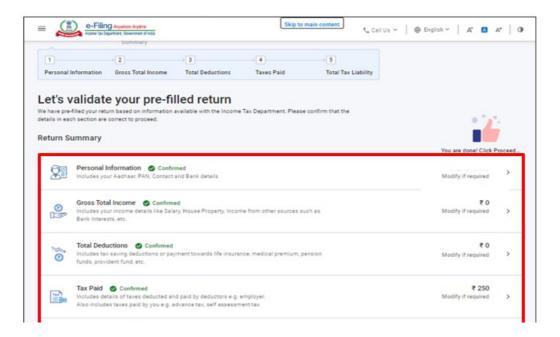




#### Please note:

Before selecting the tax regime, please note that certain deductions and exemptions are not available in the new tax regime.

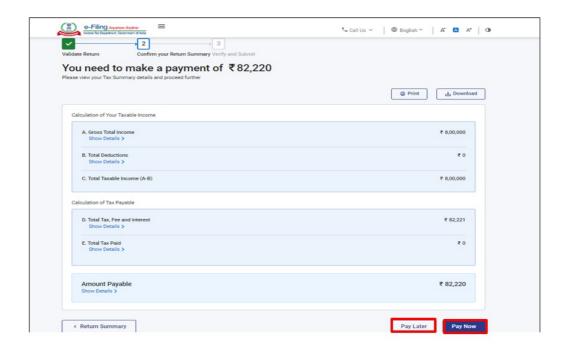
**Step 10:** Enter/ Edit your income and total deductions details in the different sections. After completing and confirming all the sections of the form, click **Proceed**.





## Step 10a: In case there is a tax liability

After clicking on total tax liability, you will be shown a summary of your tax computation based on the details provided by you. If there is tax liability payable based on the computation, you will get the **Pay Now** and **Pay Later** options at the bottom of the page.



### Note:

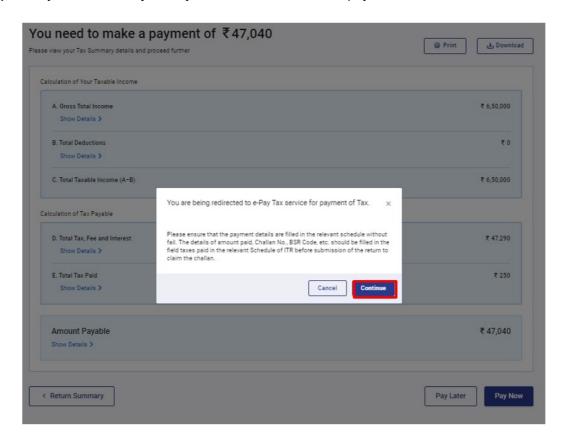
- It is recommended to use the Pay Now option.
- If you opt to Pay Later, you can make the payment after filing your Income Tax Return, but there is a risk of being considered as taxpayer in default, and liability to pay interest on tax payable may arise.

Step 10b: In case there is no tax liability (No Demand / No Refund) or if you are eligible for a Refund Click Preview Return. If there is no tax liability payable, or if there is a refund based on tax computation, you will be taken to the Preview and Submit Your Return page.





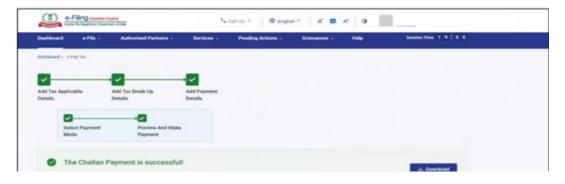
Step 11: If you click on Pay Now, you will be redirected to e-pay Tax service. Click Continue.



#### Note:

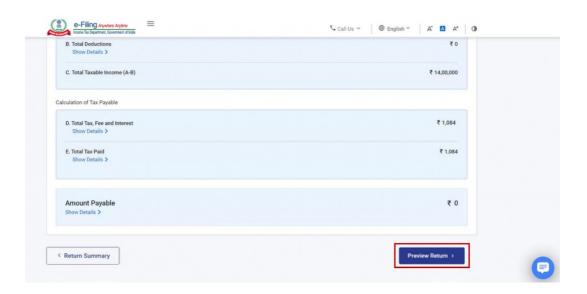
• You will be taken to e-Pay Tax page on the portal for making tax payment after you click Continue. Refer to e-Pay Tax user manuals to learn more.

**Step 12**: After successful payment through e-Filing portal, a success message is displayed. Click **Back to Return Filing** to complete filing of ITR.

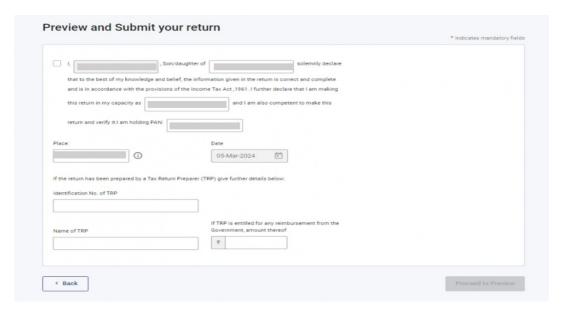


Summary				
Taxpayer Details				
PAN	Name	Assessment Year 2022-23	Financial Year 2021-22	
Tax Applicable (Major Head) Income Tax (Other than Companies) (9021)				
Type of Payment (Moor Head) Self-Assessment Tax (300)	Amount(in T) T 110	Amount(in words) Rugees One Hundred And Ten Only		
Payment Details				
cas	Payment Gateway Federal Bank	Payment Mode Debit Card	Bank Name/Card Type VISA	
Bank Reference Number	Date of Payment 19-May-2022			
< Back To Return Filing			d. Download	

Step 13: Click Preview Return.

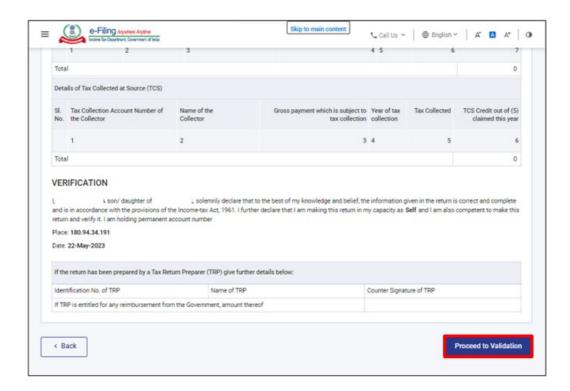


**Step 14**: On the **Preview and Submit Your Return** page, select the declaration checkbox and click **Proceed to Preview**.

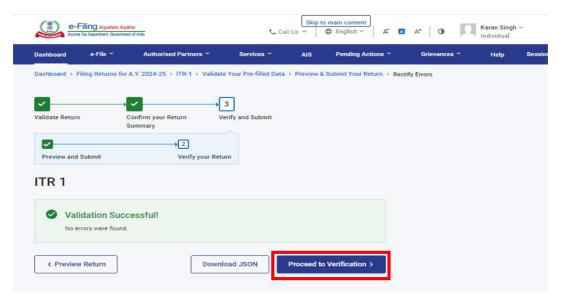


Note: If you have not involved a tax return preparer or TRP in preparing your return, you can leave the

Step 15: Preview your return and click Proceed to Validation.



Step 16: Once validated, on your Preview and Submit your Return page, click Proceed to Verification.

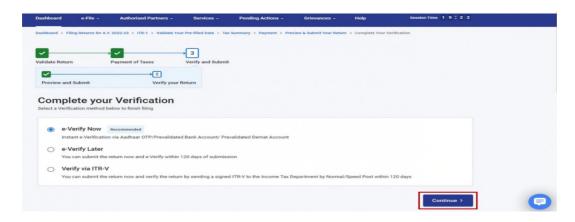


Note: If you are shown a list of errors in your return, you need to go back to the form to correct the errors. If there are no errors, you can proceed to e-Verify your return by clicking Proceed to Verification.

Step 17: On the Complete your Verification page, select your preferred option and click Continue.

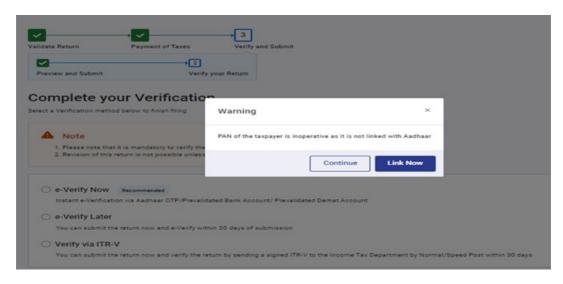
It is mandatory to verify your return, and e-Verification (recommended option – e-Verify Now) is the easiest way to verify your ITR – it is quick, paperless, and safer than sending a signed physical ITR-V to CPC by speed post.





Note: If your PAN is inoperative, you will see a warning message in pop-up that PAN of the taxpayer is inoperative as it is not linked with Aadhaar.

You can link PAN with Aadhaar by clicking on Link Now option otherwise click Continue.



Note: In case you select e-Verify Later, you can submit your return, however, you will be required to verify your return within 30 days of filing of your ITR.

**Step 18**: On the e-Verify page, select the option through which you want to **e-Verify** the return and click **Continue**.

#### Note:

- Refer to How to e-Verify user manual to learn more.
- If you select **Verify via ITR-V**, you need to send a signed physical copy of your ITR-V to Centralized Processing Center, Income Tax Department, Bengaluru 560500 by speed post within 30 days.
- Please make sure you have pre-validated your bank account so that any refunds due maybe credited to your bank account.
- Refer to My Bank Account user manual to learn more.

Please Note: As per Notification No. 2 of 2024 dated 31/03/2024-

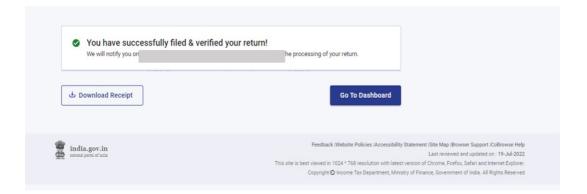
- 1. Where the return of income is uploaded and e-verification/ITRV is submitted within 30 days of uploading In such cases the date of uploading the return of income shall be considered as the date of furnishing the return of income.
- 2. Where the return of is uploaded but e-verification or ITR-V is submitted after 30 days of

- uploading In such cases the date of e-verification/ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow, as applicable.
- 3. The duly verified ITR-V in prescribed format and in the prescribed manner shall be sent either through ordinary or speed post or in any other mode to the following address only:

Centralised Processing Centre, Income Tax Department, Bengaluru - 560500, Karnataka.

- 4. The date on which the duly verified ITR-V is received at CPC shall be considered for the purpose of determination of the 30 days period from the date of uploading of return of income.
- 5. It is further clarified that where the return of income is not verified after uploading within the specified time limit such return shall be treated as invalid.

Once you e-Verify your return, a success message is displayed along with the Transaction ID and Acknowledgement Number. You will also receive a confirmation message on your mobile number and email ID registered on the e-Filing portal.



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