

## Form 1 (PMGKY, 2016) - User Manual

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## Form 1 (PRADHAN MANTRI GARIB KALYAN YOJANA, 2016) - User Manual

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## Introduction

As per the Notification No. 116/2016, the Pradhan Mantri Garib Kalyan Yojana (PMGKY), 2016, is a declaration u/s 199C of the Finance Act, 2016, in respect of the Taxation and Investment Regime for PMGKY. There are two forms, Form 1 & Form 2.

**Form 1 (PMGKY)** is a declaration of amount held in cash or deposit in an account maintained with bank/post office etc.

**Form 2 (PMGKY)** is an Acknowledgement issued to the declarant by the jurisdictional Principal Commissioner or Commissioner.

## Pre-Requisites for Uploading Form 1 (PMGKY)

- To upload Form1 (PMGKY), user should have a valid PAN and should be registered in e-Filing portal.
- Form1 (PMGKY) can be filed online using either **DSC** or **EVC**. If the user opts to use the DSC facility, a valid DSC should be registered in e-Filing portal.
- Form 1 (PMGKY) can be submitted using EVC options in available in e-Filing portal.
- Scanned copies of **Proof of payment of Total Taxes** and **Proof of deposit in Pradhan Mantri Garib Kalyan Deposit Scheme, 2016** should be kept ready for upload.

## Prepare and Submit Online Form 1 (PMGKY)

To Prepare and Submit Online Form 1, the steps are as below:

- **Step 1:** In e-Filing Homepage, Click on "**Login Here**"



The screenshot shows the e-Filing portal homepage. The header includes the e-Filing logo, the text 'Anywhere Anytime', and the Income Tax Department, Government of India. There are navigation links for 'About Us', 'Feedback', 'Contact Us', 'e-Nivaran', and 'Help'. A search bar is also present. The main content area features a central banner for 'Verifying e-Return is made more easy!' with a 'Know More' button. On the right side, there are sections for 'New To e-Filing?' with a 'Register Yourself' button, and 'Registered User?' with a 'Login Here' button highlighted in a red box. Below that is a 'Need Assistance?' section with a 'Customer Care' button. A left sidebar lists user roles like 'Tax Payer', 'Professionals For Tax Audit', etc.

- **Step 2:** Enter **User ID** (PAN), Password, DOB/DOI and Captcha. Click **Login**.

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## Login

User ID *	<input type="text" value="PERPA8001A"/>
Password *	<input type="password" value="••••••••"/>
Date of Birth/Incorporation (DD/MM/YYYY) *	<input type="text" value="01/01/1990"/>
<input type="button" value="Login"/> <a href="#">Forgot Password?</a>	
<a href="#">New Users? Register Now</a>   <a href="#">Resend Activation Link</a>	
e-Filing Login Through NetBanking	

- **Step 3:** Post login, go to **PGMGKY** → **Prepare and Submit Online Form (Prepare and Submit Online Form 1, PMGKY)**

Dashboard | My Account | e-File | Compliance | PMGKY | Profile Settings | Worklist | e-Nivaran

[View Returns / Forms](#)

- [Prepare and Submit Online Form 1 \(PMGKY\)](#)
- [View Forms \(PMGKY\)](#)

[My Pending Actions](#)

- **Step 4:** User will be redirected to the following page where the user can select the option to whom to submit the "Form 1".
  - If the user selects "**Jurisdictional PCIT/CIT**", then the user can go ahead to fill and submit "Form 1" using either **DSC** or **EVC**.

## Form 1 (PMGKY)

PAN *	<input type="text" value="PERPA8001A"/>
Your Jurisdictional PCIT/CIT is *	<input type="text" value="CIT_KARNATAKA"/>
Do you want to submit to *	<input checked="" type="radio"/> Jurisdictional PCIT/CIT <input type="radio"/> CIT (CPC),Bengaluru
<input type="button" value="Continue"/>	

- **Step 5:** If the user selects "**CIT (CPC), Bengaluru**", then the user can fill and submit "Form 1(PMGKY)" only using **DSC**.

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## Form 1 (PMGKY)

PAN *	PERPA8001A
Your Jurisdictional PCIT/CIT is *	CIT_KARNATAKA
Do you want to submit to *	<input type="radio"/> Jurisdictional PCIT/CIT <input checked="" type="radio"/> CIT (CPC),Bengaluru
<ul style="list-style-type: none"><li>♦ Form 1 has to be submitted using Digital Signature Certificate.</li><li>♦ Form 2 will be will be issued by CIT (CPC) Bengaluru.</li></ul>	
<input type="button" value="Continue"/>	

- **Step 6:** After selecting the option, the user can click on “**Continue**” to open “**Form 1(PMGKY)**”

### Form 1 [See rule 3(1)]

#### FORM OF DECLARATION UNDER SECTION 199C OF THE FINANCE ACT, 2016, IN RESPECT OF THE TAXATION AND INVESTMENT REGIME FOR PRADHAN MANTRI GARIB KALYAN YOJANA RULES, 2016



Instructions	Form 1 (PMGKY)	Verification	Attachments
<b>Declaration</b>			
To, The Principal Commissioner/Commissioner*			
<input type="text" value="CIT_KARNATAKA"/>			
Madam/ Sir,			
I hereby make a declaration under section 199C of the Finance Act, 2016. I give below the necessary particulars :-			
1 Name of the declarant			
First Name	Middle Name	Last Name*	
<input type="text" value="Aravind"/>	<input type="text" value="Prakash"/>	<input type="text" value="Kumar"/>	

- The PCIT/CIT details shall be auto-populated from the database. If not auto-populated, the user can enter the details.
- Name of the assessee shall be auto-populated from the login Profile.

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2 Address of the declarant			
Office :			
Flat/ Door/ Block No*	Name of Premises / Building / Village	Road/ Street/Post Office	Area/ Locality*
<input type="text" value="2112"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Town/ City/ District*	State *	Country *	Pin Code*
<input type="text"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text"/>
Email Address *	Mobile no.*	Std Code	Landline Phone number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Residence :			
Flat/ Door/ Block No*	Name of Premises / Building / Village	Road/ Street/Post Office	Area/ Locality*
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Town/ City/ District*	State *	Country *	Pin Code*
<input type="text"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text"/>
Email Address *	Mobile no.*	Std Code	Landline Phone number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- Address should be entered by the user. Either Office or Residence address is mandatory.

3. Permanent Account Number (PAN)*	<input type="text" value="PERPA8001A"/>
4. Aadhaar Number issued by UIDAI (if available)	<input type="text"/>
5 Status of the declarant	
a) Whether individual, HUF, firm, company etc.*	<input type="text" value="Select"/>
b) Whether Resident/Non-Resident/Not ordinarily resident*	<input type="text" value="Select"/>

- **PAN** shall be auto-populated from the login profile.
- **Aadhaar Number** can be entered by the user. If the Aadhaar is already linked in the profile, the same shall be pre-filled.
- **Status of the declarant** should be selected by the user.

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6. Filing Status	
(a) Whether the declaration*	Original <input type="text" value="Original"/>
(b) If revised	(i) Enter Receipt No. of filing original Form-1 <input style="width: 100%;" type="text"/>
	Date of filing original Form-1 (DD/MM/YYYY) <input style="width: 100%;" type="text"/>
(ii) Reasons for revised declaration (not exceeding 100 words) <div style="border: 1px solid gray; height: 40px; width: 100%;"></div>	

- The user should specify the **"Filing Status"** as Original or Revised.
- If the declaration is "Revised", then the user should enter the following details
  - ✓ Receipt No. of filing original Form-1
  - ✓ Date of filing original Form-1
  - ✓ Reasons for revised declaration

7 (a) Total amount of undisclosed income declared (Autopopulated from 7(b)(i) + 7(b)(ii))	Amount in rupees	<input style="width: 90%;" type="text" value="0"/>
	Amount in words	<input style="width: 90%;" type="text" value="ZERO RUPEE ONLY"/>
7 (b) Out of (a) above:-		
(i) Amount held in cash*	<input style="width: 100%;" type="text"/>	

- The "Total amount of undisclosed income declared" shall be Auto-populated from the total of [Pt No. 7(b)(i) + Pt No. 7(b)(ii)]. The amount is displayed in Rupees and in Words.
- The **"Amount held in cash"** should be entered by the user. Only numbers are allowed, no decimals.

(ii) Details of amount deposited in a bank account/post office account etc.				
Sl. No.	Account type*	Account number*	Institution Type*	IFSC
(1)	(2)	(3)	(4)	(5)
1	<input type="checkbox"/> Savings <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	Select <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>				
< <input style="width: 80%; border: none; border-bottom: 1px solid gray;" type="text"/> >				

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(ii)Details of amount deposited in a bank account/post office account etc.				
	Name of the Bank /post office etc.	Branch name/Sub-Post office Name	Unique Code for Other than Banks	Amount (in Rs.)*
	(6)	(7)	(8)	(9)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- The **“Details of amount deposited in a bank account/post office account etc.”** should be entered by the user as follows:
  - ✓ **Account type** can be selected from the drop down as Savings, Current, Cash Credit, Fixed Deposit, and Recurring Deposit.
  - ✓ **Account number** should be entered by the user as per the valid number allocated by the Bank/Post-office etc.
  - ✓ **Institution Type** can be selected from the drop down as Bank, Post Office, NBFC, Others.
  - ✓ **IFSC** should be entered by the user, if Institution Type is selected as “Bank”. This should be a valid IFSC of the Bank Branch.
  - ✓ **Name of the Bank /post office etc.** should be entered by the user. If a valid IFSC is entered, the Name of the Bank shall be auto-populated.
  - ✓ **Branch name/Sub-Post office Name** should be entered by the user.
  - ✓ **Unique Code for Other than Banks** should be entered by the user, if Institution Type is selected as other than “Bank”.
  - ✓ **Amount** should be entered by the user. Only numbers are allowed, no decimals.

8. Tax payable thereon [@30% of item 7(a)]	<input type="text" value="0"/>
9. Surcharge payable thereon [@33% of item 8]	<input type="text" value="0"/>
10. Penalty payable thereon [@10% of item 7(a)]	<input type="text" value="0"/>
11. Total of tax, surcharge and penalty payable (8+9+10)	<input type="text" value="0"/>



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- Tax, Surcharge, Penalty and Total are auto-calculated based on the data entered by the user.

12. Details of amount paid on or before the date of declaration (Attach proof of payment and provide details below)				
Sl. No.	BSR Code of Bank*	Date of Deposit (DD/MM/YYYY)*	Serial Number of Challan*	Amount (Rs)*
(1)	(2)	(3)	(4)	(5)
1	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>				

- Details of amount paid on or before the date of declaration should be entered by the user as follows:
  - ✓ BSR Code of Bank
  - ✓ Date of Deposit
  - ✓ Serial Number of Challan
  - ✓ Amount

13 Details of amount deposited in Pradhan Mantri Garib Kalyan Deposit Scheme, 2016 (Attach proof of deposit and provide details below)	
(i) Amount deposited [Minimum deposit amount is 25% of item 7(a)] *	<input type="text"/>
(ii) Date of deposit *	<input type="text"/>
(iii) Acknowledgement/deposit reference number *	<input type="text"/>
(iv) Name and details of branch of the entity in which deposit is made *	
(a) IFSC *	<input type="text"/>
(b) Name of the branch of the entity in which deposit is made *	<input type="text"/>



- Details of amount deposited in Pradhan Mantri Garib Kalyan Deposit Scheme, 2016 should be entered by the user as follows:
  - ✓ **Amount deposited** should be minimum 25% of the Total amount of undisclosed income declared at Pt No. 7(a).
  - ✓ **Date of deposit** should be in DD/MM/YYYY format.

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- ✓ **Acknowledgement/deposit reference number** should be a valid number allocated by the specified entity.
- ✓ **Name and details of branch of the entity in which deposit is made** should be provided as a valid IFSC & Name of the Bank.

Instructions Form 1 (PMGKY) Verification Attachments

VERIFICATION

I, \*  \*  of Shri\*  hereby solemnly declare that-

(a) the information given in this declaration is correct and complete to the best of my knowledge and belief;

(b) the provisions of clause (a) of section 199-O of the Finance Act, 2016 in respect of Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 are not applicable to me;

(c) the provision clause (b) of section 199-O of the Finance Act, 2016 in respect of Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Unlawful Activities (Prevention) Act, 1967, the Prevention of Corruption Act, 1988, Prohibition of Benami Property Transactions Act, 1988 and the Prevention of Money Laundering Act, 2002 are not applicable to me;

(d) I am not notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992;

(e) the income declared is not chargeable to tax under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015;

I further declare that I am making this declaration in my capacity as\*  (designation) and that I am competent to make this declaration and verify it.

Place\*

Date\*

PAN\*

- Under **Verification**, the user should select an option from the drop down as Son/Daughter/Wife and enter the name accordingly.
- **Capacity** under which declaration is being made should be entered.
- **Place** should be entered by the user.

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- **Step 7:** Under the “Attachments” sheet, the below attachments should be uploaded mandatorily.

- ❖ **Proof of payment of Total Taxes**
- ❖ **Proof of deposit in Pradhan Mantri Garib Kalyan Deposit Scheme, 2016**

Submit Save Draft Exit

Instructions Form 1 (PMGKY) Verification Attachments

Attachments

**Notes:**

a) Attachment should not exceed 50 Mb.

b) Attachment should be in Pdf or Zip format only.

**Attachments:**

1	Attach proof of payment of Total Taxes *	Browse... No file selected.
2	Attach proof of deposit in Pradhan Mantri Garib Kalyan Deposit Scheme, 2016 *	Browse... No file selected.

Submit Save Draft Exit

- **Step 8:** On successful validation, the user can click on “Submit”.

### Submit Online Form 1 Using EVC

- Form 1 can be e-Verified using any of the following options.

Everify Forms

Select one of the options given below by clicking on that option

Option1 - I already have an EVC to e-Verify the Form.

Option2 - I do not have an EVC and I would like to generate EVC to e-Verify my Form

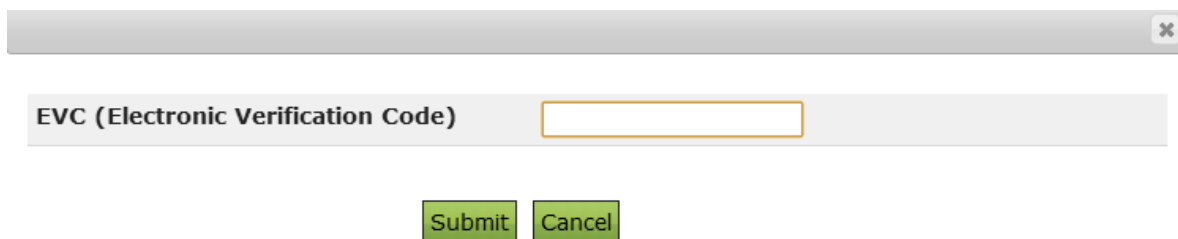
Option3 - I would like to generate Aadhaar OTP to e-Verify the Form

Note : You will not be able to submit your form without a valid EVC or Digital Signature.

- If the user selects **Option1 -I already have an EVC to e-verify the Form**, the following screen appears.

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EVC (Electronic Verification Code)

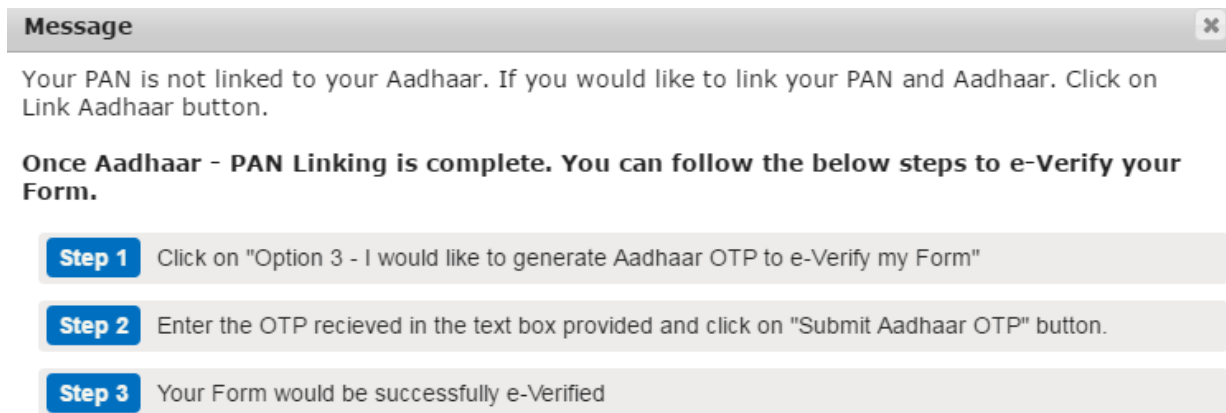
- Enter the Electronic Verification Code (EVC) and click on “**Submit**”
- If the user selects **Option2 –I do not have EVC and I would like to generate EVC to e-verify my Form**, the following screen appears.



Select the appropriate option from the buttons given below

For more details on using EVC- Through Net Banking, EVC- Through Bank Account Number, EVC- through Demat Account Number, please refer user manual “e-Verification of Returns” under Help section

- If the user selects **Option3- I would like to generate Aadhaar OTP to e-Verify the Form**, the below screen appears.



**Message**

Your PAN is not linked to your Aadhaar. If you would like to link your PAN and Aadhaar. Click on Link Aadhaar button.

**Once Aadhaar - PAN Linking is complete. You can follow the below steps to e-Verify your Form.**

**Step 1** Click on "Option 3 - I would like to generate Aadhaar OTP to e-Verify my Form"

**Step 2** Enter the OTP received in the text box provided and click on "Submit Aadhaar OTP" button.

**Step 3** Your Form would be successfully e-Verified

- Follow the above-mentioned steps accordingly to e-Verify the form using Aadhaar OTP.

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## Submit Online Form 1 Using DSC

- If the user has a registered DSC, the following screen appears on submission of the Form.

Signature Upload

[Click here to download the DSC Utility](#)

**Steps to Generate Signature File :**

- Download the "ITD e-Filing DSC Management Utility".
- Generate the signature file. Follow the instructions in the Utility.
- Attach the generated signature file.

Attach the Signature file\*  No file selected.

- **"Attach the Signature file"**: Upload the signature file generated using DSC Management Utility for the uploaded XML file. For further details on generating Signature file [click here](#). Navigate to Step by Step Guide for Uploading XML. On Successful submission a success message will be displayed on the screen.