



Non-filers Monitoring System (NMS)

Step by Step Guide

Version 1.0 (October 2015)

Directorate of Income Tax (Systems)

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1. Overview:

The Non-filers Monitoring System (NMS) is a pilot project to prioritise action on non-filers with potential tax liabilities. Data analysis was carried out to identify non-filers about whom specific information was available in various sources such as Annual Information Return (AIR), Centralised Information Branch (CIB), TDS/TCS Statement etc. The identified non-filers are informed by SMS, e-mails and letters in batches.

2. How to view information and submit response

Taxpayers are required to submit the response on the e-filing website following the steps below:

Step 1: Login to e-filing portal	Login to e-filing portal at https://incometaxindiaefiling.gov.in and click on “Compliance Tab”.
Step 2: View Non-filers information	Non-filers Information and Information summary can be viewed under Compliance tab.
Step 3: Submit online response	Submit online response (Follow Step by Step Guide to submit response of non-filing of IT return).

The taxpayer just needs to visit the e-filing website and log in with their user-ID and password for the e-filing portal. In case if the taxpayer is not already registered, it may easily get registered. The taxpayer will be provided the information about the third party information received by the ITD.

3. How to Login to e-filing portal

- i. Go to e-filing portal at <https://incometaxindiaefiling.gov.in>.
- ii. If already registered on the portal, click on ‘Login Here’ to login to e-filing portal.
- iii. If not already registered on e-filing portal. Click on “Register Yourself”

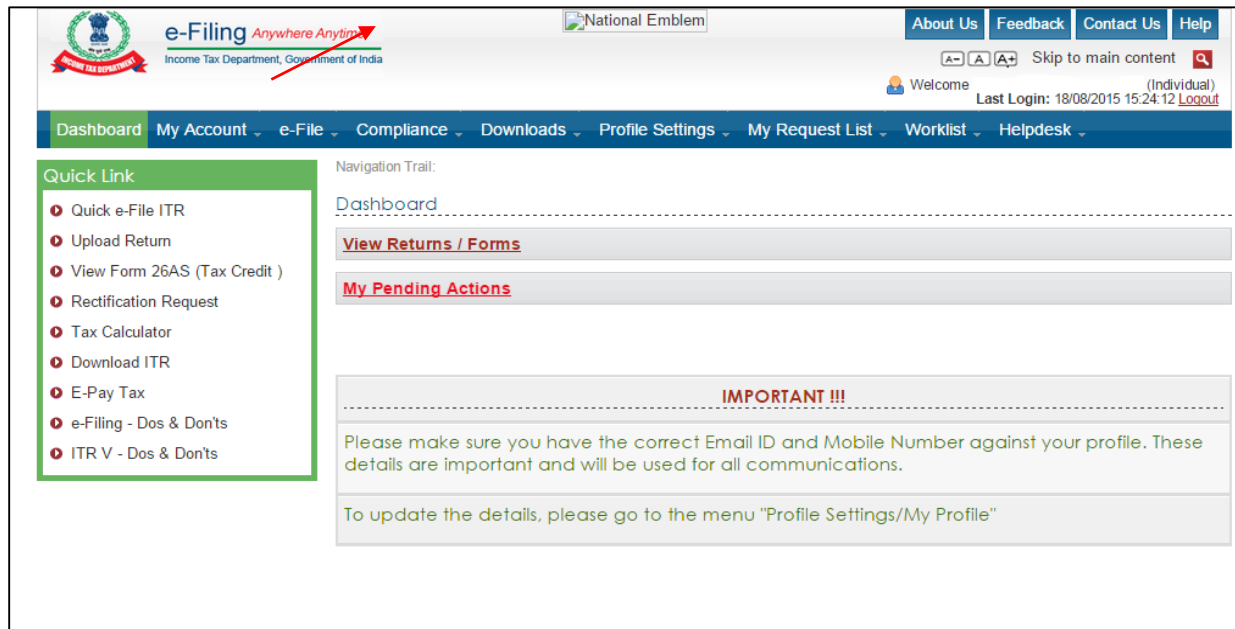
Figure 1: Login



4. How to access “Compliance” option

- i. On dashboard, you will see a tab of “Compliance”. Click on the same.

Figure 2: Compliance Module

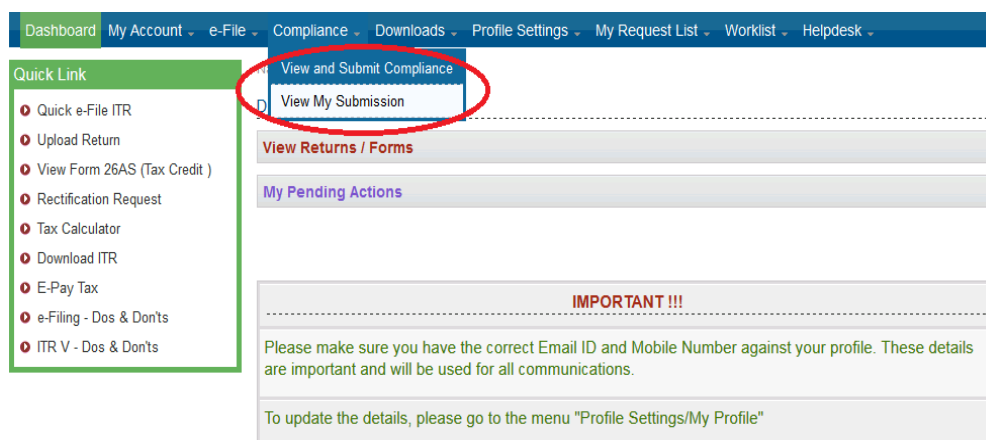


- ii. Click on “View and Submit Compliance” or “View my submission” link.

View and Submit Compliance: This may be selected when taxpayer wants to freshly enter the response.

View my Submission: This link will allow taxpayer to view the response which has been previously entered. The user can take the print out of previously generated response for their record.

Figure 3: Submit Details



5. How to submit response

5.1. “Filing of Income Tax return” tab

In the ‘View and Submit Compliance’ tab, screen shown below will appear. The User need to fill in details in the tab “Filing of Income Tax Return”

Figure 4: Filing of Income Tax Return Tab

Assessment Year	Status as per records	Response	Reason	Mode	Date	Acknowledge Number
2011-12	Return Not Received	Select	Select	Select		
2013-14	Return Not Received	Select	Select	Select		
2014-15	Return Not Received	Select	Select	Select		

The taxpayer will be able to view the details of the assessment years for which the return has not been filed and for which the third party information has been received by the ITD. The taxpayer can choose one of the following response options:

- i. ITR has been filed
- ii. ITR has not been filed

If the taxpayer chooses the option that ITR has been filed then it need to provide the mode of filing the ITR (paper or e-file), date of filing the ITR and the acknowledgement number. In case the ITR is e-filed, the status will be automatically updated.

If the taxpayer chooses the option that it has not filed the ITR then it needs to choose one of the following options:

- i. Return under preparation
- ii. Business has been closed
- iii. No taxable income
- iv. Others

In case if the taxpayer chooses the option “others” then he has to mandatorily submit the remarks. The relevant screen shots are below:

Figure 5: Submitting response

Filing of Income Tax Return		Related Information Summary			
Filing of Income Tax Return					
Response	Reason	Mode	Date	Acknowledgement Number	Circle/Ward and City
has been filed	Select	e-Filed	30/12/2013	1	
has not been filed	Select	Paper Filing			

Submit Cancel

Figure 6: Providing reason

Filing of Income Tax Return		Related Information Summary				
Filing of Income Tax Return						
Assessment Year	Status as per records	Response	Reason	Mode	Date	Acknowled Number
2010-11	Return Not Received	ITR has been filed	Select	Paper	30/12/2013	1
2011-12	Return Not Received	ITR has not been filed	Select	Select		
Remarks						

Submit Cancel

5.2. “Related Information Summary” tab

Different third party information received in case of taxpayers is shown separately. The taxpayer is required to choose one of the following options:

- i. **Self-Investment/ expenditure is out of exempt income:** This option is to be selected if the third party information relate to investment/expenditure which belongs to the taxpayer and the same is out of income exempt from tax under Income-tax Act, 1961.
- ii. **Self-Investment/ expenditure is out of accumulated savings:** This option is to be selected if the third party information relate to investment/expenditure which belongs to the taxpayer and the same is out of accumulated savings.
- iii. **Self-Investment/ expenditure is out of gifts/ loans from others:** This option is to be selected if the third party information relate to investment/expenditure which belongs to the taxpayer and the same is out of gifts/loans from others.

- iv. **Self-Investment/ expenditure is out of foreign income:** This option is to be selected if the third party information relate to investment/expenditure which belongs to the taxpayer and the same is out of foreign income.
- v. **Self-Income from transaction is exempt:** This option is to be selected if the third party information relate to income/receipts which belongs to the taxpayer and the same is exempt under Income-tax Act, 1961.
- vi. **Self-Income from transaction is below taxable limit:** This option is to be selected if the third party information relate to income/receipts which belongs to the taxpayer and the taxable income there from is below taxable limit under Income-tax Act, 1961.
- vii. **Self-Income from transaction relate to different AY:** This option is to be selected if the third party information relate to income/receipts which belongs to the taxpayer and the same is taxable in a different year as per the provisions of the Income-tax Act, 1961.
- viii. **Self-Not Known:** This option is to be selected if the third party information relate to income/receipts which belongs to the taxpayer and there is any other explanation.
- ix. **Other PAN:** This option is to be selected if the third party information relate to another taxpayer. In this case, the PAN of such other taxpayer is to be mandatorily provided.
- x. **Not Known:** This option is to be selected if the taxpayer has no information about the third party information.
- xi. **I need more information:** This option is to be selected if the taxpayer knows about the third party information but needs more information to submit response.

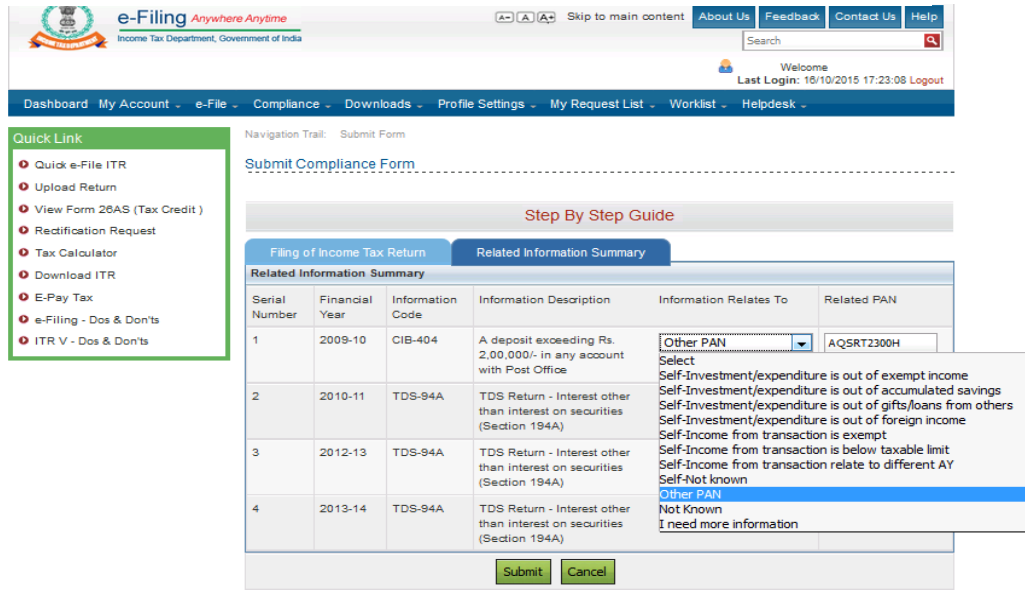
The relevant screen shots are given below:

Figure 7: Related Information Summary Tab

The screenshot shows the 'Related Information Summary' tab in the e-Filing portal. The table below represents the data shown in the screenshot:

Serial Number	Financial Year	Information Code	Information Description	Information Relates To	Related PAN
1	2009-10	CIB-404	A deposit exceeding Rs. 2,00,000/- in any account with Post Office	Other PAN	AQSR23300H
2	2010-11	TDS-94A	TDS Return - Interest other than interest on securities (Section 194A)	Self-Income from tran	
3	2012-13	TDS-94A	TDS Return - Interest other than interest on securities (Section 194A)	Self-Income from tran	
4	2013-14	TDS-94A	TDS Return - Interest other than interest on securities (Section 194A)	Other PAN	

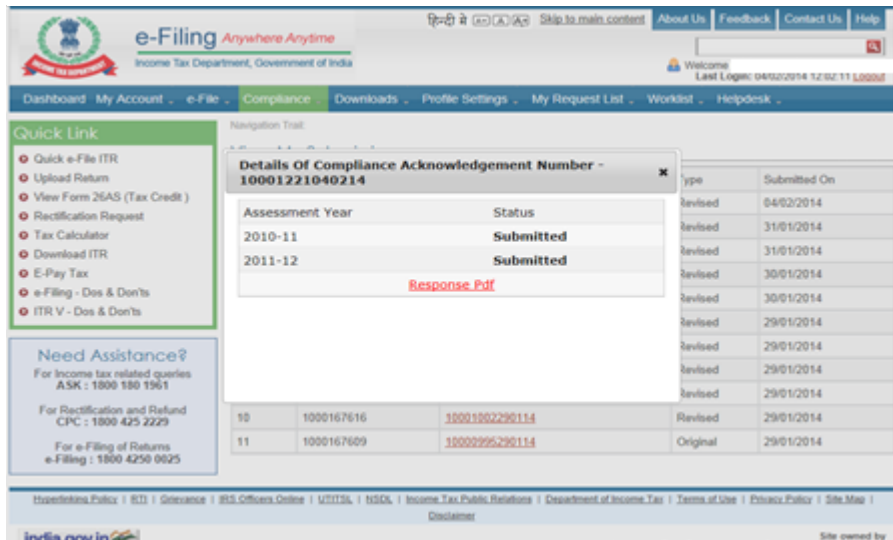
Figure 8: Providing information



5.3. Submission of response

“Submit” button will allow user to submit the response, after submission, taxpayer can take a printout of the submitted response for their own record.

Figure 9: Submission status



5.4. Keeping record of submission

The taxpayer can take a printout of the submitted response for record.

Figure 10: Sample Response PDF

COMPLIANCE RESPONSE SHEET

Name	XXX YYYYYY ZZZZZZ	PAN	XXXXXXXXXX			
Acknowledgement Number	10003559290515	Submitted On	29/05/2015			

Filing of Income Tax Return							
Assessment Year	Status as per records	Response	Date of Filing	Ack Number	Circle/Ward and City	Mode of Filing	Reason
2010-11	Return Not Received	ITR has not been filed					Return Under Preparation
2011-12	Return Not Received	ITR has not been filed					Business has been closed
2012-13	Return Not Received	ITR has not been filed					Business has been closed
2013-14	e-Filed Return	ITR has been filed		100090190270315		e-Filed	
Remarks							

Related Information Summary					
Sl.No.	Financial Year	Information Code	Information Description	Information relates to	Related PAN
1	2010-11	CIB-183	Time deposit of Rs. 1,00,000/- and more	Self PAN	
2	2011-12	CIB-183	Time deposit of Rs. 1,00,000/- and more	Other PAN	PERPA2135E
3	2012-13	CIB-183	Time deposit of Rs. 1,00,000/- and more	need more information	
4	2013-14	CIB-183	Time deposit of Rs. 1,00,000/- and more	Not Known	

6. Processing of Response

The responses submitted online by the taxpayers will be verified by the ITD and if found satisfactory, the case will be closed. The taxpayer can check the updated status by logging in to the e-filing portal.

In case the taxpayer does not file Income Tax return, the information will be pushed to the field formation for further action.