



e-File in response to notice u/s 139(9)

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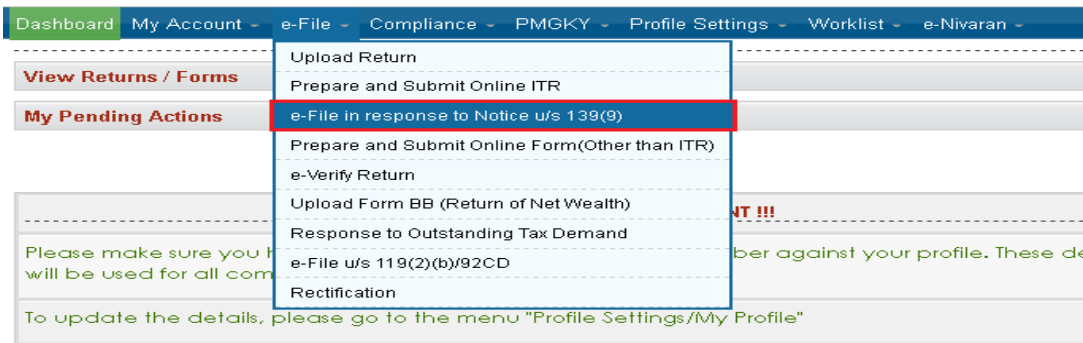
Introduction

Once the e-Filed returns are processed and the return is termed as defective, assessee is facilitated to submit the response against defective notice (u/s 139(9)) sent by CPC/AO.

Process

The detailed process to submit the Response to defective notice is as below

- **Login** on to www.incometaxindiaefiling.gov.in with your **User ID, Password** and **Date of Birth/ Incorporation**
- Go to **e-File** → **e-File in response to notice u/s 139(9)**



- On successful validation if there is any defective notice raised by either CPC/AO, the below screen will be displayed

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ITR	A.Y.	e-Filing Acknowledgment No.	CPC Reference Number	Notice Date	Status	Response
-	2015-16	100195090081211	-	-	Pending	Submit
ITR-7	2015-16	100195090081215	CPC/1516/A7/1112345999	01/04/2015	Pending	Submit

*Please note that the withdrawal of response to defective notice u/s 139(9) is permitted only within 3 days of submission of response.

- Assessee must click on **"Submit"** link under Response column for the respective defective notice number in order to submit the response.
- For defective notice raised by AO, the below screen will be displayed.

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ITR Form Name *

Attach the ITR XML file * ITR 1.xml

- Assessee selects the ITR from the drop down and uploads the respective XML file and clicks on Submit. Once the response is successfully submitted, the below success page will be displayed.

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Your Return in response to Defective Notice has been successfully uploaded and the Acknowledgment Number is 100197760121215. The Transaction ID is: 1000441330. In case of any queries, please contact 1800 4250 0025.

An e-mail confirming the successful submission of your Return along with the Acknowledgment Number has been sent to abc@gmail.com

No further action needed from your side. Your Return will be sent for Processing.

- For defective notice raised by CPC, the below screen will be displayed.

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Defect as per CPC					
SlNo	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	Select	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	Yes	

ITR Form Name*

Attach the ITR XML file* No file selected.

- If the assessee Agrees with the defect i.e. assessee selects **Yes** under column **"Do you agree with defect?"**, Select **ITR Form Name**, Assessee needs to upload the respective return XML.
- If the assessee does not agree with the defect i.e. assessee selects **No** under column **"Do you agree with defect?"**, Assessee needs to provide the remarks under column Assessee Remarks as shown in the below screen.

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Defect as per CPC					
SlNo	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	Select	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	No	

- If the Error Code value is "3" and the assessee does not agree with the defect i.e.

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Defect as per CPC					
SlNo	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	No	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	Select	

Details For Error Code 3

Whether the company is FII/FPI?*

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assessee selects **No** under column "Do you agree with defect?", Assessee needs to provide the additional information as shown in the below screen.

- If the company is FII/FPI i.e. if the assessee selects YES in the dropdown displayed under Details for Error Code 3 table, further details needs to be provided by assessee as displayed in the below screen and assessee needs to click on Submit.

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Defect as per CPC					
SlNo	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assessee Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	No	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	Select	

Details For Error Code 3	
Whether the company is FII/FPI?*	Yes
Provide SEBI registration number :*	123412423423
Is there a Permanent establishment in India ?*	Yes
Details of business activity in India :*	FII is a Foreign company

- If the company is FII/FPI i.e. if the assessee selects NO in the dropdown displayed under Details for Error Code 3 table, Assessee needs to provide the respective remarks in the text box provided and click on Submit.

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Defect as per CPC					
SlNo	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assessee Remarks
1	3	Tax determined as Payable	PAY THE TAXES AND FILL THE	No	
2	8	ITR 4S has been filed but total	ITR 4S HAS BEEN FILED BUT TOTAL	Select	

Details For Error Code 3	
Whether the company is FII/FPI?*	No
Remarks :*	

- On successful submission of the response by the assessee, the below success screen is displayed.

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An e-mail confirming the successful submission of your Return along with the Acknowledgment Number has been sent to abc@gmail.com

No further action needed from your side. Your Return will be sent for Processing.

- Assessee can click on "View" link under Response column to view the response submitted. The below details will be displayed.

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S.No.	Transaction ID	Date of Response	Status
1	1000441319	11/12/2015	Submitted

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- Click on Transaction ID to know the details of response submitted.

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PAN	XXXPX1234X				
Assessment Year	2015-16				
CPC Communication Reference No	CPC/1516/A7/1112345999				
CPC Communication Date	01/04/2015				
Acknowledgment No	100195090081215				
Defect as per CPC					
Sl.No	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	3	PART-A P&L and /or PART-A Balance Sheet have not been filled	Please upload the corrected XML	N	I do not agree with the defect.

 **Note:** To view the XML or ITR(PDF), please go to My Account -> e-Filed Returns/Forms

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Note: To view the XML or ITR (PDF), please do to My Account → e-Filed Returns/Forms

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Withdrawal of Defective response submitted

- Assesse is allowed to withdraw the response submitted for any defective return within 3 days of submission.
- Assesse needs to click on Withdraw link under Response column.
- Details of the submitted response will be displayed. Assesse needs agree to withdraw by checking the checkbox and click on Confirm Withdrawal button.

Confirmation on Withdrawal of Defective Return

Defective Return Withdrawal Confirmation Page					
This is to inform you that, you are agreeing to withdraw your your response to Notice u/s 139(9) filed earlier. Upon withdrawal, your response to Notice u/s 139(9) as per the following details will no longer be valid.					
After withdrawal, if required you would have to file a fresh response to Notice u/s 139(9).					
PAN		VDFGP1223E			
Assessment Year		2015-16			
CPC Communication Reference No		CPC/1516/A7/1112345999			
CPC Communication Date		01/04/2015			
Acknowledgment No		100195090081215			
Defect as per CPC					
Sl.No	Error Code	Error Description	Probable Resolution	Do you Agree with defect?	Assesse Remarks
1	8	ITR 4S has been filed but total presumptive income u/s 44AD is less than 8% of Gross Turnover or Gross Receipts.	ITR 4S has been filed but total presumptive income U/S 44AD is less than 8% of gross turnover or gross receipts. In these cases ITR-4 should be used for filing the return	N	I do not agree with the defect raised

For security purpose we may store your IP address

Click here to agree for withdrawal of defective return

Confirm withdrawal

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- Once the response has been withdrawn successfully the below screen is displayed.

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✔ Your Response to Defective notice u/s 139(9) has been successfully withdrawn. Your Transaction ID is: 1000441331