F.No. 1/23/CIT(OSD)/E-filing- Electronic Verification/2013-14

Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)

Notification No. 2/2015

New Delhi, 13th of July 2015

Subject: Electronic Verification Code (EVC) for electronically filed Income Tax Return.

Explanation to sub rule (3) of Rule 12 of the Income tax Rules 1962, states that for the purposes of this sub-rule "electronic verification code" means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems). Further, Sub-rule (4) of Rule 12 of the Income Tax Rules 1962 states that the Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the returns in the manners (other than the paper form) specified in column (iv) of the Table in sub-rule (3) and the report of audit or notice in the manner specified in proviso to sub-rule (2).

2   In exercise of the powers delegated by the Central Board of Direct Taxes ('Board') under Explanation to sub rule 3 and sub-rule 4 of Rule 12 of the Income tax Rules 1962, the Principal Director General of Income-tax (Systems) lays down the procedures, data structure and standards for Electronic Verification Code as under: :

The Electronic Verification Code (EVC) would verify the identity of the person furnishing the return of income (hereinafter called 'Verifier) and would be generated on the E-filing website https://incometaxindiaefiling.gov.in or as otherwise indicated. The EVC can be used by a Verifier being an Individual to verify his Income Tax Return or that of an HUF of which he is the Karta in Income Tax Return Form 1, 2, 2A, 3, 4 or 4S or the Income Tax Return Form filed in ITR 5 or 7 of any person in accordance with Section 140 of the Income Tax Act. The EVC generation process may vary based on the risk-category of the Assessee (the term 'Assessee' is as defined in Subsection (7) of Section 2 of the Income Tax Act 1961), method of accessing the E-filing website or interface with third party authenticating entity. The EVC would be unique for an Assessee PAN and will not valid for any other PAN at the time of filing of the Income Tax Return. One EVC can be used to validate one return of the Assessee irrespective of the Assessment Year or return filing type (original or revised). The EVC will be stored against the Assessee PAN along with the other verification details. The EVC will be valid for 72 hours or as otherwise specified. The Verifier can use more than one mode to obtain EVC and can generate the EVC multiple times. The notification will come into effect from the date of issue.

Nitin Singh

3   The mode and process for generation and validation of EVC and its use can be modified, deleted or added by the Principal DGIT (System)/ DGIT (System).

4   Modes of Generation of EVC

Case 1: Where the EVC (Electronic Verification Code) is generated after Verifier logs in to the e-filing website https://incometaxindiaefiling.gov.in through Net-Banking

Specified banks registered with the Income Tax Department for this purpose, provide direct access to the e-filing website i.e. https://incometaxindiaefiling.gov.in "My Account" to a Verifier through Internet Banking. The Banks will be providing such facilities to their account holders whose bank accounts have a validated PAN number (Primary Account Holder) as part of the 'Know Your Client' (KYC). The facility will be available on their present Internet Banking website and the Verifier will use this facility using existing internet banking user id, login password & transaction password. When the user logs in via Net-banking and seeks redirection to e-filing then he will be redirected to the E-filing website where he can generate the EVC which will be displayed and also sent to his validated Mobile number registered with https://incometaxindiaefiling.gov.in. This EVC generated through this net-banking mode can be used to verify Assessee's Income Tax return.

Case 2: Where the EVC (Electronic Verification Code) is generated after Aadhaar authentication using Aadhaar One Time Password (Aadhaar OTP)

The Aadhaar authentication framework of Unique Identification Authority of India (UIDAI) is an example of what is called 'Federated Identity Services for Government' – i.e. an independent agency of the Government undertakes to authenticate the identity of the citizen/person using Aadhaar for all 'relying parties' or verifiers. The Income Tax Department has registered with UIDAI for Aadhaar authentication service.

A Verifier can provide his Aadhaar number for linking with his PAN on the e-filing website i.e. https://incometaxindiaefiling.gov.in which will be verified on the basis of his name, date of birth and gender as per PAN database with similar data available under his Aadhaar with UIDAI. If the Aadhar authentication in this manner is successful, the Verifier's Aadhaar will be linked to his PAN. Thereafter, an OTP will be generated by UIDAI and sent to the Verifier's mobile number registered with UIDAI. This Aadhaar OTP will be the EVC generated under this Aadhaar Authentication and OTP mode and can be used to verify the Assessee's Income Tax return.

The Aadhaar OTP as EVC will be valid for 10 minutes (or as specified by UIDAI).

Case 3: Where the EVC (Electronic Verification Code) is generated using Automatic Teller Machine (ATM) of a Bank

Verifier whose ATM card is linked to PAN validated bank account and the Bank is registered with the Income Tax Department for providing this service can generate an EVC through this mode. A Verifier can access the ATM of the Bank in which he/she has an account using ATM (Debit/Credit) card. After due authentication by

using ATM PIN at the Bank ATM , the Verifier can select the 'Generate EVC for Income Tax Return Filing' option on the ATM screen (A new option that will be available at ATMs of specified banks). The Bank will communicate this request to the Income Tax Department E-Filing website which will generate the EVC and send the EVC to Assessee on the Assessee's registered mobile number with E-Filing. EVC generated through this Bank ATM mode can be used to verify Assessee's Income Tax return.

Case 4: Where the EVC (Electronic Verification Code) is generated and sent to the Registered Email ID and Mobile Number of Assessee with E-filing Website

Where the total income as per the Income Tax Return is Rs. 5 lakhs or below and there is no refund claim, the Verifier can generate an EVC on the E-filing website that will be sent to the Registered Email ID and Mobile Number of Assessee with E-filing Website. This option may further be restricted to Assessees based on other risk criteria that may be determined from time to time. EVC generated through this E-filing EVC mode can be used to verify Assessee's Income Tax return.

5   Validation of EVC

EVC shall be valid for the period specified in Clauses 2 and 4 above. The EVC used to verify the Income Tax Return will be validated against the EVC stored against Assessee PAN at the time of generation and only a valid and matched EVC will be accepted. Invalid, already used or unmatched EVC shall be rejected.

6   Data Structure

The EVC will be a 10 digit alpha-numeric number.
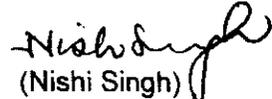
(Nishi Singh)
Pr. DGIT (Systems), CBDT

Copy to:-
1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Chief Commissioners/ Director General of Income tax – with a request to circulate amongst all officers in their regions/ charges.
3. JS (TPL)-I &II/Media coordinator and Official spokesperson of CBDT.
4. DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (System) 1, 2, 3, 4, 5 / DIT(CPC) Bangalore, DIT(CPC-TDS) Ghaziabad.
5. ADG (PR, PP&OL) with a request for advertisement campaign for the Notification .
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT(S) corner
10. ITBA publisher for uploading on ITBA portal.

(Ramesh Krishnamurthi)
ADG (Systems)-3, CBDT