**Semester: VI (UG)**

**Subject: Computerized Accounting and E-Filing of Tax Return**

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**Lecture Note # 3**

**E-Filing of Returns**

**3.1. What are the different types of E-filing of returns ?** There are three types of E-filing of returns. These are:

a. e-File without Digital Signature Certificate (DSC).

b. e-File the Income Tax Return through an e-Return Intermediary (ERI) with or without

Digital Signature Certificate (DSC)

c. Use Digital Signature Certificate (DSC)/EVC to e-File.

3.2. **What is a DSC?** Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. In Section 2(q) of the Information Technology Act, 2000, DSC has been defined as “Digital Signature Certificate” means a Digital Signature Certificate issued under sub-section (4) of section 35.

**3.3. What are the purposes of DSC ?** Since electronic documents cannot be signed like the physical documents, these documents are required to be signed digitally using a Digital Signature Certificate.

**3.4.** **Mention at lest three agencies / authorities who issue Digital Signature Certificate:** Agencies who issue DSC are NIC (For Government Departments/ Undertakings only), (n)Code Solutions CA(GNFC), Safescript, TCS, MTNL, Customs & Central Exercise, e-Mudhra, and IDRBT.

**3.5. How many different types of DSC are available:** At present there are three types of DSC that are available for use. These are Class 1 certificate , Class 2 certificate and Class 3 certificate.

**3.6. Mention at least three benefits of using DSC:** Benefits of using digital signature :

* A digital signature cannot be edited or tampered with.
* It is easier to track a digitally signed document.
* Brings down wastage of paper and is an environment-friendly option.
* Helps streamline the efficiency of the entire e-filing process.
* Reduces cost and adds to convenience

**3.7. What are the components of a digital signature ?**

The components of a digital signature are as under:

1. Name: It contains name of the person who would be using it or authorising a document.
2. Personal Information: Along with the full name, a digital signature also has vital and other relevant information like contact number i.e. mobile number, residential and office telephone numbers, email address, residential address, office address which may be used to locate and contact the person.
3. Public key: Public key is used for encrypting and securing a document at the time it is being authorised. It plays a very important role in the verification process.
4. Serial Number: This is another key component that works as a unique identifier for a digital signature.

**3.8. What is E- verification code**: An Electronic Verification Code is a 10-digit alphanumeric code which is sent to the registered mobile number of the tax filer while filing his/her returns online. It helps verify the identity of the taxpayer.

**3.9. What are the different methods for E-verification?** : The different methods of E-verification are :

a. Net Banking

b. Through Bank Account Number

c. Through DMAT Account Number

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**Suggested Readings: Computerised Accounting and E-Filing of Tax Return by Dr. S.K. Roy and Dr. Siddhartha Roy : ABS Publishing House. (Forthcoming)**

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