

Dated: 31-07-2013

To
Central Public Information Officer
Director of Income Tax (Systems)
Ground Floor, ARA Centre
E-2, Jhandelwala Extension,
New Delhi-110055

Sub: Information under Right to Information Act 2005

Dear Sir,

As you must be aware that for Assessment Year 2013-14 and onwards various audit reports under section 10(23C), section 10, section 10A, section 12A, section 44AB, section 80-IA, section 80-IB, section 80-IC, section 80-ID, section 80JJA, section 80LA, section 92E or section 115JB of Income Tax Act, 1961 are required to be filed electronically.

A. As per incometax e-filing website, (namely incometaxindiaefiling.gov.in) the following instruction have been given regarding attachments to be submitted along with the aforesaid electronic audit report:

1. Attachment can not exceed 50 MB
2. Attachment must be in pdf or zip format
3. Attachment should be scanned with minimum 300 dpi
4. Wherever there is a requirement in the form to submit a signed copy of document by an assessee/CA as an attachment, upload the scanned copy of the same document.

Snapshot of the website is attached as annexure-A

B. At the time of uploading of aforesaid electronic audit reports, the attachment window at upload page states the following requirements for attachments to be submitted along with the aforesaid electronic audit report:

1. 20 MB limit for attachment
2. Attachment to be in pdf format or ttf image file

Snapshot of the website is attached as annexure-B

I request you to kindly provide me the following information with respect to the attachment forms and size limit with respect to filing of electronic audit reports for assessment year 2013-14:

1. Attachment size

Query:

What is the maximum size for attachment? Is it 50MB as per para A-1 above or is it 20 MB as per para B-1 above?

2. Zip format

Query

- 2.1 Should the wordings " or zip format" as appearing in para A-2 above should mean any file format (including Microsoft word or Microsoft excel) which is zipped?
- 2.2 Which utility should be used to zip the files?

Contd...2

3. Digitally signed attachments

As per para A-4 above, the requirement of scanned copy of physical signed copies have been made mandatory. However this seems contrary to the Information Technology Act, 2000. Further it is very lengthy process to scan the physically signed documents.

3.1 Would the documents in pdf format (which are not physically signed) signed digitally by both assessee and the auditor be the valid attachments ?

The website of the income tax department is silent about the filing of digitally signed copies of attachments.

3.2 Whether attachments signed digitally by both assessee and the auditors allowed or not ? And if allowed in which format?

आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए0आर0ए0 सेन्टर, भू-तल, ई-2 झण्डेवाला एक्स0
नई दिल्ली - 110055
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi - 110 055

Dated: 08.08.2013

F.No.DGIT(S)/HQ/RTI/2005-06/ 8068

To,

The CPIO under RTI Act, 2005,
O/o the Director of Income Tax(S)-II,
Aayakar Bhawan,
Vaishali.

Sir,

Sub: Information under RTI Act, 2005- Application filed by CA Ashutosh Lohani- regarding.

Kindly find enclosed herewith an application dated 31.07.2013 under RTI Act 2005, filed by CA Ashutosh Lohani, received in this office on 07.08.2013.

2. Since the requested information does not fall within the jurisdiction of Headquarters / Administration, the information is likely to be available with you. Accordingly, the application is hereby transferred to you in accordance with the provisions of Section 6 (3) of the RTI Act, 2005 with the request to send the information available directly to the applicant, if permissible under RTI Act, 2005.

3. In case it does not fall under your office the application may please be further transferred to the Public Authority to which the subject matters pertains under intimation to this office and the applicant as well.

Encl.: As above


Yours Sincerely,

Sd.

(Sanjay Kumar)
CPIO/Dy. DIT (S) (Hqrs) (Admn)

Copy for information:

1 CA Ashutosh Lohani, 15, Chandganj Garden, Lucknow - 226024 with the request that further coorespondence in this regard may be made with the above CPIO.


CPIO/Dy. DIT (S) (Hqrs) (Admn)

DIRECTORATE OF INCOME TAX (SYSTEMS)
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055.

F.NO DDIT(S)-III (5)/RTI/2013-14/ 23 - 9048

Date-22/08/2013

To,
The CPIO,
O/o CIT(CPC & e-Filing),
Bangalore.

Sir,

Sub: Transfer of Application of under section 6 (3) of the RTI Act, 2005 file by Shri Ashutosh Lohani, 15, Chandganj Garden, Lucknow-226024-reg.

Kindly find enclosed herewith a copy of RTI application dated 31.07.2013 filed by Shri Ashutosh Lohani, received in this office on 13.08.2013.

2. The information asked do not fall within the jurisdiction of Director of Income Tax(Systems)-III and it is likely to be available with you. Accordingly, the application is hereby transferred to you in accordance with the provisions of Section 6 (3) of the RTI Act, 2005 with the request to send the above information available directly to the applicant, if permissible under RTI Act, 2005.

3. In case it does not fall under your office the application, to that extent, may please be further transferred to the Public Authority to which the subject matters pertains under intimation to this office and the applicant as well.

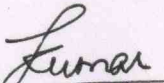
Yours Sincerely,

Encl: As above.

(Jeetendra Kumar)
CPIO/DDIT(S)-III (5),
O/o DIT(S)-III.

Copy to:

- ✓ 1. Shri Ashutosh Lohani, 15 Chandganj Garden Lucknow-226024, With the request that further correspondence in this regard may be made with the above CPIO.
2. CPIO/Dy. Director of Income Tax (Hqrs.)Admin, Ara Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi-110055, for information.


22/08/2013

CPIO/DDIT(S)-III (5),
O/o DIT(S)-III.