

Response to Outstanding Tax Demand

Introduction

Once the e-Filed returns are processed and outstanding tax demand available in e-Filing portal, assessee is facilitated to submit the response against outstanding tax demand raised by CPC/AST.

Process

The detailed process to submit the Response to Outstanding Tax Demand is as below

1. Logon on to www.incometaxindiaefiling.gov.in with your User ID, Password and Date of Birth/ Incorporation.
2. Go to e-File > Response to Outstanding Tax Demand
3. Enter PAN and Captcha code and click on Submit button.

Response to Outstanding Tax Demand

The screenshot shows a web form for submitting a response to an outstanding tax demand. It includes a PAN field (PERPA3256A), a Captcha Code field, an image of a captcha (270680), and a text input field for the captcha number. There are 'Submit' and 'Cancel' buttons at the bottom.

4. On successful validation if there is any Outstanding Tax Demand, the “Response to Outstanding Tax Demand” available with the following details

Response to Outstanding Tax Demand

Records are as per the data available at CPC, Bengaluru. Date of Notice u/s 245 issued : 10/10/2014					Date of last refresh 15/10/2014 .			
A.Y.	Section Code	Demand Identification Number (DIN)	Date on which demand is raised	Outstanding demand amount (₹)	Uploaded By	Rectification Rights	Response	
2014-15	1431a	2014000810123453493C	01/12/2008	12000	Demand Determined by AO	CPC	Submit	View

5. Assessee must click on ‘**Submit**’ link under Response column for the respective AY in order to submit the response. Assessee has to select one of the options from the radio button.

Response To Outstanding Tax Demand

Response *	<input type="radio"/> Demand is correct <input type="radio"/> Demand is partially correct <input type="radio"/> Disagree with demand
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Submit Cancel

6. If assessee selects “**Demand is correct**”, then a pop up is displayed as “If you confirm ‘Demand is correct’ then you cannot ‘Disagree with the demand’”. Click on Submit. A success message is displayed and no further action is required.

If you confirm 'Demand is correct' then you cannot 'Disagree with the demand'

OK

7. If assessee selects “**Demand is partially correct**”, then two amount fields will be available.

- Amount which is correct-** Enter the amount which is incorrect.
 If the amount entered here is equal to the demand amount, then one pop is displayed “Since the amount entered is equal to outstanding demand amount, please select the option “Demand is correct”

Note: If amount entered is equal to Outstanding demand amount than user shall not be allowed to submit with this option.

- Amount which is incorrect:** Amount is auto filled which is the difference between the outstanding amount and Amount which is correct.

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Response *	<input type="radio"/> Demand is correct <input checked="" type="radio"/> Demand is partially correct <input type="radio"/> Disagree with demand
Amount which is correct *	10000
Amount which is incorrect	2000

Reasons*

<input type="checkbox"/>	Demand Paid
<input type="checkbox"/>	Demand already reduced by rectification / Revision
<input type="checkbox"/>	Demand already reduced by Appellate Order but appeal effect to be given
<input type="checkbox"/>	Appeal has been filed
<input type="checkbox"/>	Rectification / Revised Return filed at CPC
<input type="checkbox"/>	Rectification filed with AO
<input type="checkbox"/>	Others

Submit Cancel

8. If amount entered is not equal to outstanding demand amount than user should mandatorily fill one or more reasons listed below-

- Demand Paid –
 - Demand paid and challan has CIN
 - Demand paid and challan has no CIN
 - Demand already reduced by rectification/revision
 - Demand already reduced by Appellate Order but appeal effect to be given
 - Appeal has been filed
 - Stay petition filed with
 - Stay granted by
 - Instalment granted by
 - Rectification / Revised Return filed at CPC
 - Rectification filed with AO
 - Others
- Based on the reason selected, the assessee needs to provide additional information as per the below table.

Reason Selected	Additional Details Required
Demand paid and challan has CIN	BSR Code
	Date of payment
	Serial Number
	Amount
	Remarks
Demand paid and challan has no CIN	Date of payment
	Amount
	Remarks
	Upload Copy of Challan
Demand already reduced by rectification / Revision	Date of Order
	Demand after rectification/ revision
	Details of AO
	Upload Rectification / Giving appeal effect order passed by AO
Demand already reduced by Appellate Order but appeal effect to be given	Date of Order
	Order passed by
	Reference Number of Order
	Demand after Appeal effect
	Date of filing of appeal

Appeal has been filed: Stay petition has been filed	Stay petition filed with
Appeal has been filed: Stay has been granted	Date of filing of appeal
	Stay granted by
	Upload copy of Stay
Appeal has been filed: Instalment has been granted	Date of filing of appeal
	Instalment granted by
	Upload copy of stay/instalment order
Rectification / Revised Return filed at CPC	Filing Type
	e-Filed Acknowledgement No.
	Remarks
	Upload Challan Copy
	Upload TDS Certificate
	Upload Letter requesting rectification copy
Rectification filed with AO	Upload Indemnity Bond
	Date of application
Rectification filed with AO	Remarks
Others	Others

Note: Total Attachments size should be up to 50 MB.

9. If assessee selects "**Disagree with the Demand**" , then assessee must furnish the details for disagreement along with reasons. Reasons are same as provided under "**Demand is partially correct**".

Response To Outstanding Tax Demand


Response *	<input type="radio"/> Demand is correct <input type="radio"/> Demand is partially correct <input checked="" type="radio"/> Disagree with demand
Reasons*	<input type="checkbox"/> Demand Paid <input type="checkbox"/> Demand already reduced by rectification / Revision <input type="checkbox"/> Demand already reduced by Appellate Order but appeal effect to be given <input type="checkbox"/> Appeal has been filed <input type="checkbox"/> Rectification / Revised Return filed at CPC <input type="checkbox"/> Rectification filed with AO <input type="checkbox"/> Others

Fill the necessary details and click on "Submit" button.

10. After assessee submits the response the success screen must be displayed along with the Transaction ID.

The success message is as follows:

Response To Outstanding Tax Demand

 Your Outstanding Tax Demand response has been successfully submitted and the Transaction ID is : 1000222615
In case of any queries, please contact 1800 4250 0025.

12. Assessee can click on '**View**' link under Response column to view the response submitted. The following details are displayed:

- S. No.
- Transaction ID – A hyper link
- Date of Response
- Response Type

Response To Outstanding Tax Demand

S.No.	Transaction ID	Date of Response	Response Type
1	1000222555	03/12/2014	Disagree with demand

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

View Response Details

Disagree with demand

Rectification filed with AO	
Date of Application (DD/MM/YYYY)	08/12/2014
Remarks	Application Submitted

Note:

- Demand position gets updated every day
- Interest demand u/s 220(2) is linked to the principal demand of the same assessment year. This indicates that principal demand is already adjusted/ paid and interest demand is the only outstanding value. Hence does not require any confirmation.
- If demand is shown to be uploaded by AO in the above table, rectification right is with Assessing Officer, please contact your jurisdictional Assessing Officer for the same.
- For the demand against which there is "No Submit response option" available such demand is already confirmed by the Assessing Officer. Kindly contact your Jurisdictional Assessing officer.