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

Notification No. 5/2016

New Delhi, 6 of April 2016

Subject: Electronic Verification Code (EVC) for electronically filed Form of Appeal to Commissioner (Appeals)

In exercise of the powers conferred by sub-section (1) of section 249 read with section 295 of the Income-tax Act, 1961 (43 of 1961),(the Act) the Central Board of Direct Taxes (CBDT) substituted rule 45 of the Income-tax Rules, 1962 vide Notification No. 11/2016 dated the 1st March, 20016. In the said rules, in Appendix-II, for Form No. 35 a new Form No. 35 has been substituted. The manner of furnishing the new Form No. 35 has been prescribed by sub-rule (2) of rule 45. Sub-rule (5) of rule 45 empowers the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) to (i) specify the procedure for electronic filing of Form No. 35 and documents; (ii) specify the data structure, standard and manner of generation of electronic verification code referred to in sub-rule (2) of rule 45 for the purpose of verification of person furnishing the said form; and (iii) be responsible for formulating and implementing appropriate security, archival and retrieval of policies in relation to the said form so furnished.

2.   In exercise of the powers delegated by the CBDT vide said Notification the Principal Director General of Income-tax (Systems) lays down the procedures, data structure and standard of Electronic Verification Code (EVC) as under:

3.   The Electronic Verification Code (EVC) would verify the identity of the person furnishing the form (hereinafter called 'Verifier') and would be generated on the e-Filing website https://incometaxindiaefiling.gov.in or as otherwise indicated. As specified in sub-rule (3) of rule 45 the Verifier shall be the person who is authorized to verify the return of income under section 140 of the Act as applicable to the assessee. Where the Verifier represents an entity (i.e. HUF/ Firm/ AOP etc.) then the Verifier should be registered in the e-Filing website as a Principal Contact of the entity.

4.   The EVC generation process may vary based on the risk category of the assessee (the term 'assessee' is as defined in clause (7) of section 2 of the Act), the method of accessing the e-Filing website or interface with third party authenticating entity. The EVC would be unique for an Assessee-PAN or Assessee-TAN and will not be valid for any other PAN or TAN, as the case may be, at the time of furnishing of the form. One EVC can be used to validate one form of the assessee irrespective of the assessment year. The EVC will be stored against the Assessee-PAN

along with other verification details. The EVC will be valid for 72 hours or as otherwise specified. The Verifier may use more than one mode to obtain EVC and can generate the EVC multiple times.

5.   The mode of generation of EVC, Validation of EVC and Data Structure of EVC shall be same as specified by the Notification No. 2/2015 dated 13th July, 2015 and the Notification No. 1/2016 dated 19th January, 2016 issued by the Principal Director General of Income-tax (Systems).

6.   The mode and process for generation and validation of EVC and its use may be modified, deleted or added by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) as and when it is expedient to do so.

6/4/16

(Gopal Mukherjee)
Pr. DGIT (Systems), CBDT

Copy to:-
1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr Chief Commissioners/ Pr 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 / CIT(CPC- ITR)
5. DIT (PR, PP&OL).
6. All 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.
11 Web Manager, "incometaxindiaefiling.gov.in" for hosting on the website.