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 **Anytime Anywhere**  
Income Tax Department, Government of India

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 **Tax Professionals & Others**

[\(<https://www.incometax.gov.in/iDownloads/iec/foportal/help/how-to-file-itr1-form-sahaj>\)](https://www.incometax.gov.in/iDownloads/iec/foportal/help/how-to-file-itr1-form-sahaj)

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File ITR-1 (Sahaj) Online User Manual > File ITR-1 (Sahaj) Online User Manual

# File ITR-1 (Sahaj) Online User Manual

## 1. Overview

The **pre-filling and filing of ITR-1** service is available to registered users on the e-Filing portal. This service enables individual taxpayers to file ITR-1 either online through the e-Filing portal or by accessing the offline excel and html utility. This user manual covers the process for filing ITR-1 through the online mode.

## 2. Prerequisites for availing this service

### General

- Registered user on the e-Filing portal with valid user ID and password
- Status of PAN is active
- Residential Status of person is Resident

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PAN and Aadhaar are linked (recommended)



**Please Note:** If your PAN is not linked with your Aadhaar, your PAN is made inoperative. In that case you will get a ticker message "Your PAN (<https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj>) is made inoperative as it is not linked with Aadhaar. Some of the access may be limited. You can link and make your PAN operative after payment u/s 234H."

- Pre-validate at least one bank account for issue of refund
- Valid mobile number linked with Aadhaar / e-Filing portal / your bank / (for e-Verification)
- Download the offline utility or avail a third-party software (If using offline mode)

## 3. About the Form

### 3.1 Purpose

Income Tax Return is the form in which taxpayer files information about income and tax thereon to the Income Tax Department on annual basis. Form ITR-1 can be used by Resident Individuals fulfilling criteria as per 3.2 below for filing their Income Tax Return in old or new tax regime.

### 3.2 Who can use it?

ITR-1 can be filed by a Resident Individual whose:

- Total income does not exceed ₹ 50 lakh during the FY
- Income is from salary, one house property, family pension income, agricultural income (up to ₹5000/-), Long-term capital gain u/s 112A up to Rs.1.25 lakhs and other sources, which include:
  - Interest from Savings Accounts
  - Interest from Deposits (Bank / Post Office / Cooperative Society)
  - Interest from Income Tax Refund
  - Interest received on Enhanced Compensation
  - Any other Interest Income
  - Family Pension
- Income of Spouse (other than those covered under Portuguese Civil Code) or Minor is clubbed (only if the source of income is within the specified limits as mentioned above).

ITR-1 cannot be filed by an individual who:

- is a Resident Not Ordinarily Resident (RNOR), and Non-Resident Indian (NRI)
- has total income exceeding ₹ 50 lakh
- has agricultural income exceeding ₹ 5000/-

- has income from lottery, racehorses, legal gambling etc.

capital gains (short term and long term). Register (<https://eportal.incometax.gov.in/iec/foservices/#/register-home>)



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gains (short term and long term) register (<https://eportal.incometax.gov.in>)

total gain u/s 112A exceeding Rs 1.25 lakhs.

- (/iec/foportal/)**

  - has invested in unlisted equity shares
  - has income from business or profession
  - is a Director in a company
    - has tax deduction under section 194N of Income Tax Act
    - has deferred income tax on ESOP received from employer being an eligible start-up
  - owns and has income from more than one house property
  - is not covered under the eligibility conditions for ITR-1

## 4. Form at a Glance

ITR-1 has five pre-filed sections that need to be validated/ edited before submitting it, and one summary section which is required to be reviewed for tax computation.

The sections are as follows:

1. Personal Information
  2. Gross Total Income
  3. Total Deductions
  4. Tax Paid
  5. Total Tax Liability

Here is a quick tour of the various sections of ITR-1:

## 4.1 Personal Information

In the **Personal Information** section of the ITR, you need to validate the pre-filled data which is auto-filled from your e-Filing profile. You will not be able to edit some of your personal data directly in the form. However, can make the necessary changes by going to profile section. You can edit your contact details, filing type details and bank details in the form.

## Contact Details

**Personal Information**

Details of personal information, contact details, and bank account details.

\* indicates mandatory fields.

Profile		
First Name	Middle Name	Last Name Other Name Address Number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth		
<input type="text"/>		

## Filing Type Details

## Bank Details

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1. *The Finance Act 2023 has amended the provisions of Section 115BAC to make New Tax Regime the default tax regime for the assessee being an Individual, HUF, AOP, BOI and AJP. You do not want to pay tax according to the new tax regime, you will have to explicitly opt out of it and choose to be taxed under the old tax regime.*
2. *If you want to opt out of New Tax Regime Select "Yes" in the radio button in the Filing section. To exercise this option, the assessee having income (other than income from a business or profession) must indicate choice of tax regime in the return of income to be furnished for the relevant assessment year under Section 139(1).*

## 4.2 Gross Total Income

In the **Gross Total Income** section, you need to review the pre-filled information and confirm/ edit your income source details from salary / pension, house property, long term capital gains u/s 112A, and other sources (such as interest income, family pension, etc.). You can also add details of exempt income, if any.

### Income from Salary

 A screenshot of the e-filing software interface. The top navigation bar includes 'e-Filing', 'Mytax India', 'Help & Support', and 'Assessment Year'. The main content area is titled 'IT1. Income From Salary'. It contains several input fields with formulas and descriptions:
 

- i. Gross Salary ( $\text{G} = \text{G} + \text{H} + \text{I} + \text{J} + \text{K}$ )
- ii. Less : Allowances in the extent exempt u/s 10(10)(b) (Ensure that it is included in salary income u/s 110(3)(b)/112(1)(b))
- iii. Less: Income claimed for relief from taxation u/s 115A
- iv. Net Salary ( $\text{N} = \text{G} - \text{ii} - \text{iii}$ )
- v. Deduction u/s 10A (Use =  $\text{N} - \text{iv}$ )
- vi. Income chargeable under the Head 'Salaries' ( $\text{S} = \text{N} - \text{v}$ )

### Income from one House Property and details of interest on borrowed capital

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The screenshot shows the 'B2. Income from House Property' section of the e-Portal. It includes fields for calculating interest on borrowed capital and other financial details. The URL shown is <https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj>.

## Income from Other Sources

This screenshot shows the 'Income from Other Sources' section. It features a dropdown menu for 'Nature of Income' with options like 'Any other', 'Interest from Deposits/Bank/Post Office/Cooperative Society', 'Interest on Income Tax Paid', and 'Family pension'. An adjacent input field is labeled 'Amount'.

## Exempt Income

This screenshot shows the 'Exempt Income' section. It contains a text input field with the placeholder 'If you have any exempt income, please add it here.' and a 'Save' button.

## Long Term capital gains u/s 112A

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## 4.3 Total Deductions

(<https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj>)

In the **Total Deductions** section, you need to add, delete, and confirm any deductions applicable to you to claim under Chapter VI-A of the Income Tax Act.

The screenshot shows the 'Verify your deductions' page. At the top, there are three buttons: 'Validate Return', 'Confirm your Return summary', and 'Verify and Submit'. Below these are five numbered steps: 1. Personal Information (checkmark), 2. Gross Total Income (checkmark), 3. Total Deductions (highlighted in blue), 4. Taxes Paid, and 5. Total Tax Liability.

**Verify your deductions**  
Please verify your deduction details and proceed further

If you are entitled to any other claims, please select to claim such eligible deductions

80CCD(2) - Contribution to pension scheme of central government by employer <a href="#">+ Add 80CCD(2)</a>	80D - Deduction in respect of Health Insurance premia <a href="#">+ Add 80D</a>	80G - Donations to certain funds, charitable institutions, etc. <a href="#">+ Add 80G</a>
80GGA - Certain donations for scientific research or rural development <a href="#">+ Add 80GGA</a>	80TTA - Interest on saving bank accounts <a href="#">+ Add 80TTA</a>	80TTB - Interest on deposits <a href="#">+ Add 80TTB</a>

Show All Deductions >

**Total Deductions** ₹ 0  
[Show Details >](#)

[Back to Summary](#) [Confirm](#)

### Note:

**From AY 2025-26 you need to provide some additional information for claiming Deductions.**

#### Section 80C Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund etc. under section 80C

\* indicates mandatory fields

i. Amount eligible for deduction u/s 80C \* ii. Policy number or Document Identification number \*

#### 80CCD(1) - Contribution to pension scheme of Central Government

\* indicates mandatory fields

Amount of Investment \*  
Amount eligible for deduction under section 800CE01 (1)

₹ 0  
₹ 0

#### Details of Insurance

\* indicates mandatory fields

Name of the Insurer (Insurance company) \* Policy number \*  
Health Insurance amount \*

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The screenshot shows the following sections:

- 80DD - Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability.**
- Register (<https://eportal.incometax.gov.in/iec/foservices/#/register-home>)**
- (/iec/foportal/)**
- (https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj)**
- 80GG - Interest on loan taken for higher education**
- 80GG - Rent paid**

Fields shown include:

- i. Type of disability: Select (dropdown menu showing 'autism, cerebral palsy or multiple disabilities' and 'others')
- ii. Aadhar of the dependent: Text input field
- iii. Aadi No. of Form 10B filed: Text input field
- iv. UDID Number (if available): Text input field
- v. Loan taken from: Select (dropdown menu showing 'Select')
- vi. Name of the bank/ institution from which the loan is taken: Text input field
- vii. Loan Account number of the Bank/ Institution: Text input field
- viii. Date of sanction of loan: Date input field (DD-MM-YYYY)
- ix. Total amount of loan: Text input field
- x. Loan outstanding as on last date of financial year: Text input field
- xi. Interest on the loan: Text input field
- Amount of Rent Paid: Text input field
- Amount eligible for deduction under section 80GG: Text input field
- Acknowledgement number of Form 10B: Text input field

#### Please Note:

**For A.Y 25-26, Default Regime is New Tax Regime. If you have not opted for Old Tax Regime, only Deductions under Section 80CCD (2)- Employers Contribution to Tier-1 NPS Account and Section 80CCH - Amount deposited in the Agniveer Corpus Fund will be visible to you.**

#### 4.4 Tax Paid

In the **Tax Paid** section, you need to confirm taxes paid by you in the previous year. Tax details include TDS from Salary / Other than Salary as furnished by Payer(s), TCS, Advance Tax and Self-Assessment Tax.

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Details of Tax Deducted at Source (TDS) on Salary Income  
Show Details >

Total ₹ 0

Details of Tax Deducted at Source (TDS) from Income Other than Salary  
Show Details >

Total ₹ 250

Details of Tax Deducted at Source [As per Form 16C furnished by the Payer(s)]  
Show Details >

Total ₹ 0

Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]  
Show Details >

Total ₹ 0

Advance tax and Self-Assessment tax payments  
Show Details >

Total ₹ 0

**Total Taxes Paid**

₹ 250

< Back to Summary      Confirm

## 4.5 Total Tax Liability

In the **Total Tax Liability** section, you need to review tax liability computed as per the validated sections and the tax regime chosen.

Computation of Income

Gross Total Income ₹ 80,000

Total Deductions ₹ 13,000

Total Income ₹ 79,000

Computation of Tax

i. Tax payable on total income ₹ 7,230

For your income up to ₹ 5,00,000 5% of total income exceeding ₹ 130,000 ₹ 13,00,001 to ₹ 15,00,000 20% of total income exceeding ₹ 50,000

ii. Rebate and RITA ₹ 0

iii. Tax Payable after Rebate ₹ 7,230

iv. Health and Education Cess (@4% on ₹ 79,000) ₹ 1,000

v. Total Tax & Cess ₹ 7,230

## 5. How to Access and Submit ITR - 1

You can file and submit your ITR through the following methods:

- Online Mode – through e-Filing portal
- Offline Mode – through Offline Utility or Excel Utility

Follow the below steps to file and submit the ITR through **online mode**:

**Step 1:** Log in to the e-Filing portal using your user ID and password.

[incometax.gov.in/iec/foservices/#/login](https://incometax.gov.in/iec/foservices/#/login)

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The screenshot shows the 'File' dropdown menu open, with 'File Income Tax Return' highlighted by a red box. The main dashboard area includes sections for 'Welcome E', 'Contact Details', 'Bank Account', 'Income & Tax Estimator', 'Tax Calendar', and 'Activity Log'. A progress bar at the bottom indicates the status of the return filing process.

**Step 3:** Select Assessment Year as 2025–26 and Mode of filling as Online, then click Continue

This screenshot shows the 'Select Assessment year' and 'Select Mode of Filing' steps. The 'Assessment year' dropdown is set to '2025-26 (Current A.Y.)'. The 'Mode of Filing' section has 'Online (Recommended)' selected. A note below states: 'Note: The user can select type of ITR applicable later'. The 'Continue' button is highlighted with a red box.

**Step 4:** In case you have already filled the Income Tax Return and it is pending for submission, click **Resume Filing**. In case you wish to discard the saved return and start preparing the return afresh, click **Start New Filing**.

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[Tax Return Register \(<https://eportal.incometax.gov.in/iec/foservices/#/register-home>\)](https://eportal.incometax.gov.in/iec/foservices/#/register-home)

(<https://www.incometax.gov.in/iec/foportal/help/how-to-file itr1-form-sahaj>)

**Step 5:** Select Status as applicable to you and click **Continue** to proceed further.

Please select the status applicable to you to proceed further

Based on your last year's data we have pre-selected a status applicable to you.  
You may change the status if it is not applicable to you.

Individual     HUF     Others

< Back                      Continue >

**Step 6:** Select the ITR form and click **Proceed**.

Income Tax Returns  
You need to choose an ITR Form to proceed

I know which ITR Form I need to file  
ITR - 1

[For individuals being a RESIDENT (OTHER THAN NOT BROADLY RESIDENT) having total income up to Rs.50 lakh, having income from salaries, one house property, other sources (Interest etc.), long-term capital gains under section 112B upto Rs. 1.23 lakh, and agricultural income up to Rs.1 thousand]  
[Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194R or if income tax is deferred on ESSOP or has assets (including financial interest in any entity) located outside India] (Refer instructions for eligibility)

(Proceed With ITR - 1)

**Step 7:** Once you have selected the ITR applicable to you, note the list of documents needed and click **Let's Get Started**.

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(<https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj>)

**Step 8:** Select the checkbox applicable to you regarding reason for filing ITR and click **Continue**.

**Step 9:** For AY 2025-26 New Tax Regime is the default Tax Regime. Option “No” will be Auto Selected for the question “If you want to opt out of New Tax Regime”. Select “Yes” in the Personal Information Section, if you wish to file your return under Old Tax Regime.

Review your pre-filled data and edit it if necessary. Enter the remaining / additional data (if required). Click **Confirm** at the end of each section.

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*Please note:*

*Before selecting the tax regime, please note that certain deductions and exemptions are not available in the new tax regime. To know more refer to video on Old vs. New tax Regime (Part-1)*

**Step 10:** Enter/ Edit your income and total deductions details in the different sections. After completing and confirming all the sections of the form, click **Proceed**.

Return Summary		Status	
<a href="#">View</a>		You are done! Click Process...	
	<b>Personal Information</b> (mandatory) <span style="color: green;">● Confirmed</span>	<span style="float: right;">P E</span>	<a href="#">Modify if required</a> >
Details of personal information, contact details, and bank account details			
	<b>Basis Total Income</b> (mandatory) <span style="color: green;">● Confirmed</span>	<span style="float: right;">P E</span>	<a href="#">Modify if required</a> >
Please verify your income resources as collected from various sources and process			
	<b>Total Deductions</b> (mandatory) <span style="color: green;">● Confirmed</span>	<span style="float: right;">P E</span>	<a href="#">Modify if required</a> >
Please verify your deduction details and process further			
	<b>Tax Paid</b> <span style="color: green;">● Confirmed</span>	<span style="float: right;">P E</span>	<a href="#">Modify if required</a> >
Please verify details of basis tax paid you in the last financial year and process further			
	<b>Verify your tax liability details</b> <span style="color: green;">● Confirmed</span>	<span style="float: right;">P E</span>	<a href="#">Modify if required</a> >
Please verify your tax liability details and process further			

#### **Step 10a: In case there is a tax liability**

After clicking on total tax liability, you will be shown a summary of your tax computation based on the details provided by you. If there is tax liability payable based on the computation, you will get the **Pay Now** and **Pay Later** options at the bottom of the page.

You need to make a payment of ₹ 1,214,200

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The screenshot shows the payment summary page for ITR-1 (Sahaj). It includes sections for 'Total Deductions' (with items like 80C, 80CCC, 80CCD, 80CCD(1), 80CCD(2), 80D, 80DD, and 80E), 'Total Tax Paid' (with items like TDS/TCS, Advance Tax, Self Assessment Tax, and Total Tax Paid), and 'Amount Payable/Refund' (with items like Total Tax Liability, Total Tax Paid, and Total Amount Payable). At the bottom, there are 'Back To Summary', 'Pay Later', and 'Pay Now' buttons.

Category	Description	Value
Total Deductions	80C - Deduction in respect of life insurance premium, deferred annuity, contributions to provident fund etc. Under section 80C	₹ 0
	80CCC - Payment in respect Pension Fund, etc.	₹ 0
	80CCD(1) - Contribution to pension scheme of Central Government	₹ 0
	80CCD(2) - Contribution to pension scheme of Central Government by employer	₹ 0
	80D - Deduction in respect of Health insurance premium	₹ 0
	80DD - Maintenance including medical treatment of a dependent who is a person with disability	₹ 0
	80DDB - Medical treatment of specified disease	₹ 0
Total Tax Paid	80E - Interest on loan taken for higher education	₹ 0
	Tan Deducted at Source (TDS) on Salary Income	₹ 0
	Tan Deducted at Source (TDS) from Income Other than Salary	₹ 0
	Tan Deducted at Source (TDS) on furnished by Person(s)	₹ 0
	Tan Collected at Source (TCS)	₹ 0
Advance Tax	₹ 0	
Self Assessment Tax	₹ 0	
Total Tax Paid	₹ 0	
Amount Payable/Refund		
Total Tax Liability	₹ 13,14,200	
Total Tax Paid	₹ 0	
Total Amount Payable	₹ 13,14,200	

**Note:**

- It is recommended to use the Pay Now option.*
- If you opt to Pay Later, you can make the payment after filing your Income Tax Return, but there is a risk of being considered as taxpayer in default, and liability to pay interest on tax payable may arise.*

**Step 10a(i) :** If you click on “Pay Now” you will be redirected to e-pay Tax service. Click Continue.

The screenshot shows the e-Pay Tax service page. A modal dialog box is displayed, stating: "Please ensure that the payment details are filled in the relevant schedule without fail. The details of amount paid, Challan No, ITRIN, Date, etc. should be filled in the relevant boxes post in the relevant Schedule of ITR before submission of the return to claim the credit." There are "Cancel" and "Continue" buttons. The background shows the self-assessment tax summary page with "Total Tax Paid" and "Total Amount Payable" sections.

- Note: You will be taken to e-Pay Tax page on the portal for making tax payment after you click Continue. Refer to e-Pay Tax user manuals to learn more.*

**Step 10a(ii):** After successful payment through e-Filing portal a success message is displayed. Click Back to Return Filing to complete filing of ITR.

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**Step 10b: In case there is no tax liability (No Demand / No Refund) or if you are eligible for a Refund**

Click **Preview Return**. If there is no tax liability payable, or if there is a refund based on tax computation, you will be taken to the **Preview and Submit Your Return** page.

You need to make a payment of ₹ 0

Calculation of Your Taxable Income	
A. Gross Total Income	
Income Chargeable under the head 'Salaries'	₹ 0
Income Chargeable under the head 'House Property'	₹ 0
Income Chargeable under the head 'Other Sources'	₹ 0
Long term capital gains as per sec 113A	₹ 0
Gross Total Income	₹ 0
<hr/>	
B. Total Deductions	
80C - Deduction in respect of life insurance premia, deferred annuity contributions to provident fund etc. under section 80C	₹ 0
80GGE - Payment in respect Pension Fund, etc.	₹ 0
80CCBT - Contribution to pension scheme of Central Government	₹ 0
80CCBE - Contribution to pension scheme of Central Government	₹ 0
80CCB(2) - Contribution to pension scheme of Central government by employee	₹ 0
<hr/>	
C. Total Tax Paid	
Tax deducted at Source (TDS) on Salary income	₹ 0
Tax deducted at Source (TDS) from income other than salary	₹ 0
Tax deducted at Source (TDS) as furnished by Payee(s)	₹ 0
Tax Collected at Source (TCS)	₹ 0
Advance Tax	₹ 0
Self Assessment Tax	₹ 0
Total Tax Paid	₹ 0
<hr/>	
Amount Payable/Refund	
Total Tax Liability	₹ 0
Total Tax Paid	₹ 0
Total Amount Payable	₹ 0

[Back To Summary](#) [Preview And Submit Your Return](#)

**Step 11: On the Preview and Submit Your Return page, select the declaration checkbox and click Proceed to Validation**

**Note:** If you have not involved a tax return preparer or TRP in preparing your return, you can leave the textboxes related to TRP blank.

**Step 12:** Once internal validations is successful then click on **Preview**

Dashboard > e-File > Income Tax Return > File Income Tax Return > Internal Validation

## Internal Validation

(ITR)

**Validation successful!**  
No errors were found.

[Back](#) [Download JSON](#) [Preview >](#)

**Note:** If you are shown a list of errors in your return, you need to go back to the form to correct the errors. If there are no errors, you can proceed to Preview your return.

**Step 13:** Click on Preview of Return and proceed to validation

[Dashboard](#) > [e-Sar](#) > [Income Tax Return](#) > [File Income Tax Return](#) > [Internal Validation](#) > [Print/Preview](#)

## Preview

This is how your return looks like You can go ahead and edit the details if there are any changes.

Schedule 3501	<a href="#">Verification</a>	<a href="#">Download Preview</a>
Total Deductions		
Tax Paid		
Notify your tax liability details		
<a href="#">Verification</a>		

**Verification**

I, the taxpayer of [REDACTED] hereby declare that the contents of my declaration are correct. The information given is true, accurate and complete and a true representation, under penalties of the Income Tax Act 2011. I am responsible for making this declaration as Representative and can also be compelled to make this return and verify it. I am holding Permanent Account Number [REDACTED] PAN: [REDACTED] Date: [REDACTED]

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

Identification No. of TRP	Name of TRP
I TRP is entitled for any remuneration from the Government amount thereof	0

[Back](#) [Proceed To Validation](#)

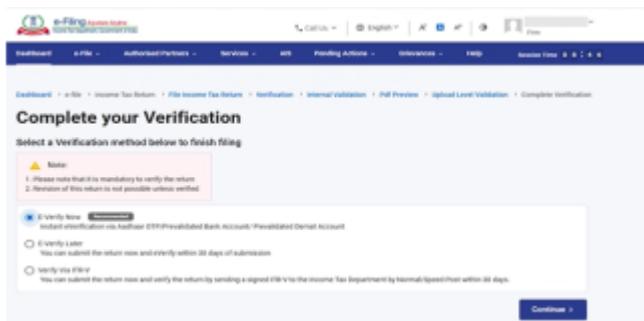
**Step 14:** Once return is successfully validated with Upload level validation then click on **Proceed to Verification**

[incometax.gov.in/iec/foportal/#/login](https://www.incometax.gov.in/iec/foportal/#/login)

The screenshot shows the Income Tax Department e-filing portal. At the top, there are links for Dashboard, e-File, Income Tax Return, File Income Tax Return, Internal Validation, PDF Preview, and Upload Level Validation. Below this, there's a banner for 'Anytime Anywhere Anyplace' and the text 'Income Tax Department, Government of India'. A large button labeled '(/iec/foportal/)' is prominently displayed. At the bottom, there's a link to 'Register' at 'https://eportal.incometax.gov.in/iec/foservices/#/register-home'.

(<https://www.incometax.gov.in/iec/foportal/#/help/how-to-file-itr1-form-sahaj>)

It is mandatory to verify your return, and e-Verification (recommended option – e-Verify Now) is the easiest way to verify your ITR – it is quick, paperless, and safer than sending a signed physical ITR-V to CPC by speed post.



**Note:** In case you select **e-Verify Later**, you can submit your return, however, you will be required to verify your return within 30 days of filing of your ITR.

**Step 16:** On the e-Verify page, select the option through which you want to e-Verify the return and click Continue.

**Note:**

- Refer to How to e-Verify user manual to learn more.
- If you select **Verify via ITR-V**, you need to send a signed physical copy of your ITR-V to Centralized Processing Center, Income Tax Department, Bengaluru 560500 by speed post within 30 days.
- Please make sure you have pre-validated your bank account so that any refunds due maybe credited to your bank account.
- Refer to **My Bank Account** user manual to learn more.

**Please Note:** As per Notification No. 2 of 2024 dated 31/03/2024-

- Where the return of income is uploaded and e-verification/ITRV is submitted within 30 days of uploading – In such cases the date of uploading the return of income shall be considered as the date of furnishing the return of income.
- Where the return of is uploaded but e-verification or ITR-V is submitted after 30 days of uploading – In such cases the date of e-verification/ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow, as applicable.
- The duly verified ITR-V in prescribed format and in the prescribed manner shall be sent either through ordinary or speed post or in any other mode to the

following address only: Centralised Processing Centre, Income Tax

[incometax.gov.in/iec/foservices/#/login](https://incometax.gov.in/iec/foservices/#/login) Bengaluru - 560500, Karnataka Register (<https://report.incometax.gov.in/iec/foservices/#/register-home>)



4. **File ITR-V online**

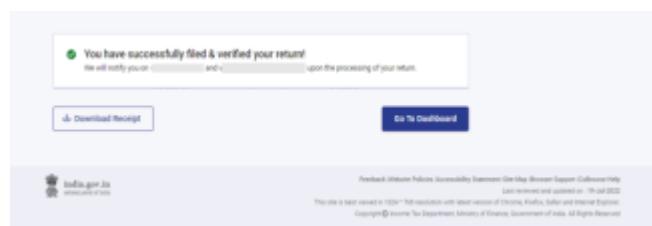
The duly verified ITR-V is received at CPC shall be considered for the purpose of determination of the 30 days period from the date of uploading of return of income.



5. It is further clarified that where the return of income is not verified after uploading within the specified time limit such return shall be treated as invalid.

(<https://www.incometax.gov.in/iec/foportal/help/how-to-file-itr1-form-sahaj>)

After you file & verify your return, a success message is displayed along with the Transaction ID and Acknowledgement Number. You will also receive a confirmation message on your mobile number and email ID registered on the e-Filing portal.



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## Using the Portal ▾

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