

## Implementation of e-Verification Scheme-2021

Income Tax Department has identified certain mismatches between third party information on interest and dividend income, and the Income Tax Return (ITR) filed by taxpayers

Taxpayers can provide response on-screen functionality on Compliance portal of the e-filing website  
<https://eportal.incometax.gov.in> to reconcile mismatch

Taxpayers are being informed of mismatch through SMS and emails as per details available with Income Tax Department

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The Income Tax Department has identified certain mismatches between the information received from third parties on interest and dividend income, and the Income Tax Return (ITR) filed by taxpayers. In many cases, taxpayers have not even filed their ITR.

In order to reconcile the mismatch, an on-screen functionality has been made available in the Compliance portal of the e-filing website <https://eportal.incometax.gov.in> for taxpayers to provide their response. At present, the information mismatches relating to Financial Years 2021-22 and 2022-23 have been displayed on the Compliance portal. The taxpayers are also being made aware of the mismatch through SMS and emails as per details available with the Department.

Those taxpayers who have already registered on the e-filing website, can navigate to Compliance portal directly after logging into their account. Details of mismatches identified will be available under the 'e-Verification' tab.

Taxpayers who are not registered on the e-filing website have to register themselves on the e-filing website to view the mismatch. For registration, the “**Register**” button on the e-filing website can be clicked and the relevant details can be provided therein. After successful registration, the e-filing account can be logged into and the Compliance portal can be navigated to view the mismatches.

The on-screen functionality is self-contained and will allow the taxpayers to reconcile the mismatch on the portal itself by furnishing their response. No document is required to be furnished. This is a pro-active step taken by the Department to reach out to the taxpayers and provide them an opportunity to respond to the communication in a structured manner. It is clarified that the said communication is not a notice.

**In case the taxpayer has disclosed the interest income in the ITR under the line item ‘Others’ in the Schedule OS, s/he need not respond to the mismatch pertaining to the interest income. The said mismatch shall be resolved on its own and will be reflected in the portal as ‘Completed’.**

The taxpayers who are unable to explain the mismatch may consider the option of furnishing an Updated Income Tax Return if eligible, to make good any under reporting of income.

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NB/VM/KMN

