



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

User Manual-Add/Register as Representative

25 May, 2017

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List of Abbreviations

The following table represents the abbreviation used in the document:

Abbreviation	Expansion
AOP	Association of Person
BOI	Body of Individuals
ITD	Income Tax Department
POA	Power of Attorney

1 Introduction

As per section 140, section 159 and section 160 of the Income Tax Act, 1961, there are many cases where a person is incapable from attending his affairs, in such cases their guardian or any other competent person can act on their behalf with specific authorisation.

1.1 Add another person to represent on your behalf

If it is not possible for the assessee to act on their own, such assessee can authorise someone else to act on their behalf for the following reasons:

- Absent From India
- Non-resident
- Any other Reason

The following sub-section describes the possible cases where an individual user can authorise some one else.

1.1.1 Absent from India/ Non-resident/ Any Other Reason

Prerequisite

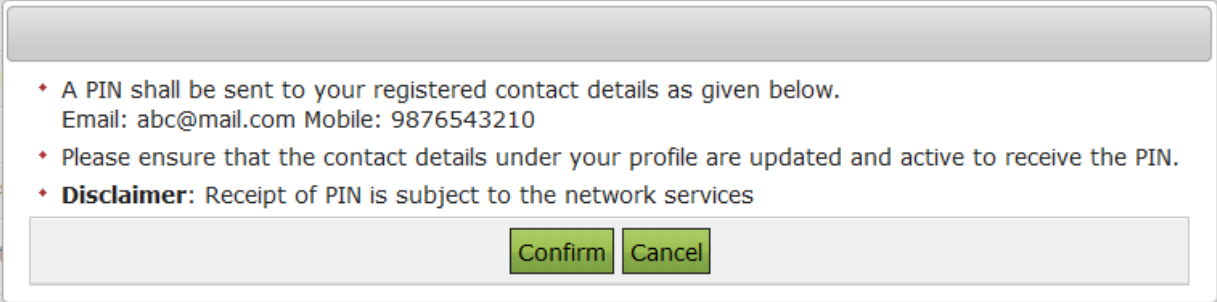
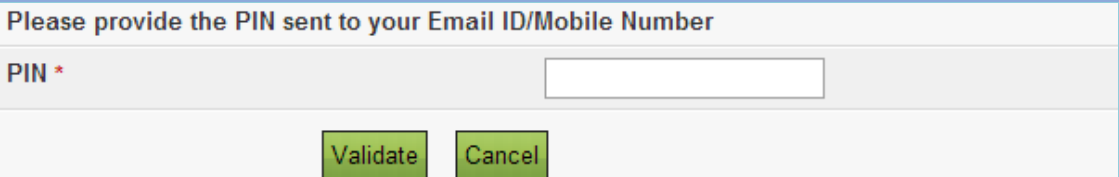
The following table represents the categories available for the applicable user type:

Table 1: Prerequisite to Add another person

User Type	Field Reasons
Individual	Absent From India
	Non-resident
	Any Other Reason
Company/ AOP/BOI/ Trust/ Firm	Non-resident

Perform the following steps to Add Representative:

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' and 'Captcha'*
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' New Request ' and Select the 'Add/Register as Representative' as ' Add another person to represent on your behalf ' → Click ' Proceed '
Step 6	Select the applicable ' Reason ' from the drop down list – <ul style="list-style-type: none"> • 'Absent from India' or • 'Non-resident' or • 'Any other Reason' (If 'Any other Reason' is selected, specify reason in the textbox provided)
Step 7	Enter the following details of Representative: <ul style="list-style-type: none"> • PAN* • Surname (As per PAN)* • Middle Name (As per PAN) • First Name (As per PAN)

	<ul style="list-style-type: none"> • Start Date* • End Date* <p>Click 'Submit'</p>
Step 8	<p>After adding,</p> <ul style="list-style-type: none"> • A six digit PIN will be sent to your registered mobile number and registered email ID. <p>Refer the given screenshot for reference.</p>  <p>Click 'Confirm', if the contact details are correct.</p>
Step 9	<p>After Confirming,</p> <ul style="list-style-type: none"> • Enter the six digit PIN -> Click Validate <p>Refer the given screenshot.</p>  <p>The 'Request successfully submitted' page will display the following details: 'Your request to add XYZ holding AAAAA1234A as a representative has been registered with Transaction ID – 1000794315. XYZ holding AAAAA1234A can act on this request within 7 days by going to Worklist post login'</p>
Note:	<p>After submitting,</p> <ul style="list-style-type: none"> • An alert message will be sent to the Representative PAN's e-mail ID and mobile number intimating that a request has been raised. • The Representative Assessee can view the request details at e-Filing portal post login to his account under 'Worklist' tab → 'For Your Action'.

1.2 Register Yourself on Behalf of another Person

For the following categories, user can act on behalf of another assessee who is not in a position to act on their own

- Mentally Incapacitated
- Legal Heir
- Minor
- Lunatic or Idiot
- Court of wards
- Trust in Writing
- Oral Trust
- Official Liquidator
- Other Liquidator
- Designated Principal Officer

Prerequisite

The following table represents the categories available for applicable user type:

Table 2: Prerequisite to Register

User Type	Category to Register
Individual	Mentally Incapacitated
	Legal Heir
	Minor
	Lunatic or Idiot
	Trust in Writing
	Oral Trust
	Court of wards
	Liquidator
	Designated Principal Officer
Company/Firm/AOP/BOI	Liquidator
	Designated Principal Officer

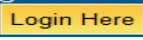
The following table represents the details of PAN, Date of Birth (DOB) and the respective documents required while registering for the applicable category of Incompetent Person:

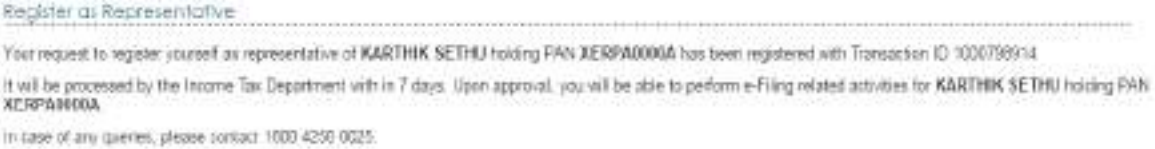
Table 3: Additional Details to Register

Incompetent Person Category	Documents Required	PAN Details of Incompetent Person
Mentally Incapacitated	<ul style="list-style-type: none"> • Copy of the PAN card of Mentally Incapacitated • Certificate issued by Authorized Medical Authority 	<ul style="list-style-type: none"> • PAN of the Mentally Incapacitated • Date of Birth • Surname • Middle Name • First Name
Legal Heir	<ul style="list-style-type: none"> • Copy of the PAN card of Deceased • Copy of Death Certificate • Legal Heir Certificate issued by Local Authority Or Surviving member certificate issued by the Local Authority Or Pension Order issued by Central/State Government Or Registered will 	<ul style="list-style-type: none"> • PAN of the Deceased • Date of Death • Surname • Middle Name • First Name
Minor	<ul style="list-style-type: none"> • Copy of the PAN card of Minor • Proof of guardianship (Any one from below): <ul style="list-style-type: none"> ○ Birth Certificate OR ○ Passport of Minor OR ○ Court Order OR ○ Aadhaar Card OR ○ Notarised Declaration of Guardian or Manager and so on. 	<ul style="list-style-type: none"> • PAN of the Minor • Date of Birth • Surname • Middle Name • First Name

Incompetent Person Category	Documents Required	PAN Details of Incompetent Person
Lunatic or Idiot	<ul style="list-style-type: none"> Copy of the PAN card of Lunatic or Idiot Certificate issued by Authorized Medical Authority 	<ul style="list-style-type: none"> PAN of the Lunatic or Idiot Date of Birth Surname Middle Name First Name
Court of Wards	<ul style="list-style-type: none"> Copy of the PAN card of Ward Copy of Court Order 	<ul style="list-style-type: none"> PAN of the Court of Wards Date of Birth Surname Middle Name First Name
Trust in Writing	<ul style="list-style-type: none"> Copy of the PAN card of Ward Copy of Registered Trust Deed 	<ul style="list-style-type: none"> PAN of the Trust in Writing Date of Birth Surname Middle Name First Name
Oral Trust	<ul style="list-style-type: none"> Copy of PAN card of the Trust. Self-attested copy of Declaration made by the Trustee. 	<ul style="list-style-type: none"> PAN of the Oral Trust Date of Birth Surname Middle Name First Name
Official Liquidator	<ul style="list-style-type: none"> Letter appointing Official Liquidator. Order of the competent authority giving list of companies under liquidation 	<ul style="list-style-type: none"> PAN of the Company Date of Incorporation Organization Name
Other Liquidator	<ul style="list-style-type: none"> Letter appointing Other Liquidator in the official letterhead along with common seal of the company Copy of resolution of appointment of Other Liquidator 	<ul style="list-style-type: none"> PAN of the Company Date of Incorporation Organization Name
Designated Principal Officer	<ul style="list-style-type: none"> Letter appointing Designated Principal Officer in the official letterhead along with common seal of the company 	<ul style="list-style-type: none"> PAN of the Company/Firm Date of Incorporation Organization Name

Perform the following steps to Register as Representative:

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the valid 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' of the Representative and 'Captcha'*
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' New Request '; Select the 'Add/Register as Representative' as ' Register yourself on behalf of another person ' AND Select the applicable 'Category to Register' → Click ' Proceed '
Step 6	Enter the additional details and attach the relevant documents on the basis of Category chosen as mentioned in Table 3 in this document.

Step 7	Click ' Submit '
Step 8	The 'Request successfully submitted' page will display the following details 
Note :	<ol style="list-style-type: none"> 1. Request will be sent to the e-Filing Admin for approval. 2. The e-Filing Admin will check the authenticity of the request details and may Approve/Reject the request. 3. After Approval/Rejection, an e-mail and SMS will be sent to the user who raised the request.

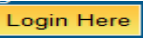
1.3 View Request

The user can view the requests raised under 'Add/Register as Representative' as described in the following sub-section.

1.3.1 Add Another Person to Represent on your Behalf

Perform the following steps to view the request raised under 'Add another person to represent on your behalf'.

1.3.1.1 For the Person who Raised the Request

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the actual assessee 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' and 'Captcha'* of the User who has requested.
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' View Request ' and select the 'Add/Register as Representative' as ' Add another person to represent on your behalf ' → Click ' Proceed '
Step 6	<p>The page 'View Added Representative' will appear. The following details will be available:</p> <ul style="list-style-type: none"> • Authorised PAN • Status • Reason • From Date • To Date • Attachment (<i>POA - Only, if Representative assessee Accepts the request</i>) • Action (<i>CANCEL/WITHDRAW</i>) <p>Note: Cancel – If the Representative assessee has not acted upon the request raised, then the user can CANCEL the request. Withdraw – If the Representative assessee has Accepted the request,</p>

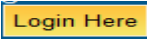
then the user can remove them by WITHDRAWING the request.

1.3.1.2 For the Person who Received the Request

Step 1	Post login to e-Filing portal by the person who received the request, navigate to ' Worklist ' tab → Click ' For Your Action ' → Click ' Pending requests to Add you as Representative Assessee ' → Click the hyperlink given on 'PAN to view the request details.
Step 2	The following two options are available: <ul style="list-style-type: none"> • Approve: The request can be approved by attaching a PDF copy of notarised Power of Attorney (POA) received from the assessee. • Reject: The request can be rejected by providing the comments.

1.3.2 Register Yourself on Behalf of Another Person

Perform the following steps to view the request raised under 'Register yourself on behalf of another person'.

Step 1	Visit the 'e-Filing' Portal http://incometaxindiaefiling.gov.in/
Step 2	Click ' Login Here ' () button on the Home Page.
Step 3	Enter the actual assessee 'User ID*', 'Password*', 'Date of Birth/Date of Incorporation*' of the Representative and 'Captcha'*
Step 4	Navigate to the ' My Account ' tab → Click ' Add/Register as Representative '
Step 5	Select the 'Request Type' as ' View Request ' and select the 'Add/Register as Representative' as ' Register yourself on behalf of another person ' → Click ' Proceed '
Note:	Under 'Status' column, the status will be shown as: <ul style="list-style-type: none"> • Pending, Or (Status is pending with Income Tax Department (ITD)) • Approved (Status is approved by ITD)

1.4 Access Criteria

The following table represents the access criteria for all the users:

Table 4: Access Criteria

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
Individual	Absent from India	Resident Authorized Person with PAN	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
Individual	Non-resident	Resident Agent with PAN	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of authorization	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Mentally Incapacitated	Guardian or Other competent person	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-Filing admin.	No access.
Individual	Any Other reason	Resident Authorized Person with PAN	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Deceased	Legal Heir	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-Filing admin.	Account Deactivated.
Individual	Minor	Guardian or Other competent person	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of minor becoming a major.	No Access, as not competent to Register. On the day of becoming Major, the user will be allowed to register.
Individual	Lunatic or Idiot	Guardian or Other competent person	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-	No access.

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
			Filing admin.	
Individual	Court of wards etc.	Receiver/ Manager	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Trust in Writing	Trustee	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Individual	Oral Trust	Trustee	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-Filing admin.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Company/ Firm/ AOP	Non-Resident Company (Foreign entity) /Firm/ AOP	Resident Authorized Person with PAN	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a Representative has been assigned. Thereafter full access.
Company	Company being wound up(order by court /person appointed as a receiver of any asset of the company)	Liquidator	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of revocation by e-Filing admin.	No Access as long as a Liquidator is assigned. If under any circumstances, the ITD admin revokes the Liquidator then the access shall be restored.
Company	Takeover by Central / State Government	Designated Principal Officer of the Central/State	Full Access except ' Profile Settings ' & ' Add/Register as Representative '	Only View of all returns/forms uploaded when a Representative has

Status of the assessee	Circumstance	Who can sign the ITR/Form	Types of access to be given to represented signatory	Types of access to be given to Taxpayer
	under any Law OR Discontinued Business	Government	functionalities up to the date of revocation by e-Filing admin.	been assigned. Thereafter full access.
Any other Person	Any other reason	Any Authorized Person with PAN	Full Access except ' Profile Settings ' & ' Add/Register as Representative ' functionalities up to the date of authorization.	Only View of all returns/forms uploaded when a person competent to verify has been assigned. Thereafter full access.