



Income Tax Department

User Guide for Online Verification of Cash Deposits during 9th Nov to 30th Dec 2016

Version 1.0 (31st January 2017)

Document Version Control

Version	Date	Remarks
1.0	31 st January 2017	First version

Please contact 1800 4250 0025 for queries regarding e-filing issues.

Please send mail at cash2016@incometaxindia.gov.in for queries regarding verification.

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1. Background

Income Tax Department (ITD) intends to leverage technology and data analytics for effective utilization of demonetisation data i.e. transactions related to cash deposits during 9th Nov to 30th Dec 2016.

2. Overview of online verification

The online verification has been enabled on e-filing portal (for taxpayers) which will be synchronised with the internal verification portal of ITD. The salient features of online verification mechanism are:

- i. Data analytics has been used for comparison of demonetisation data with information in ITD databases to identify taxpayers wherein the cash transactions do not appear to be in line with the taxpayer's profile.
- ii. ITD has enabled online verification of these transactions to reduce compliance cost for the taxpayers while optimising its resources. The information in respect of these cases has been made available in the e filing window of the PAN holder (after log in) at the portal <https://incometaxindiaefiling.gov.in>. The PAN holder can view the information using the link "Cash Transactions 2016" under "Compliance" section of the portal. The taxpayer will be able to submit online explanation without any need to visit Income Tax office.
- iii. Email and SMS will also be sent to the taxpayers for submitting online response on the e-filing portal. Taxpayers who are not yet registered on the e-filing portal (at <https://incometaxindiaefiling.gov.in>) should register by clicking on the 'Register Yourself' link. Registered taxpayers should verify and update their email address and mobile number on the e-filing portal to receive electronic communication.
- iv. This user guide and quick reference guide is available on the portal to assist the taxpayer in submitting online response. In case of any difficulty in submitting on line response, help desk at 1800 4250 0025 may be contacted.
- v. Data analytics will be used to select cases for verification, based on approved risk criteria. If the case is selected for verification, request for additional information and its response will also be communicated electronically. The information on the online portal will be dynamic getting updated on receipt of new information, response and data analytics.
- vi. The response of taxpayer will be assessed against available information. In case explanation of source of cash is found justified, the verification will be closed without any need to visit Income Tax Office. The verification will also be closed if the cash deposit is declared under Pradhan Mantri Garib Kalyan Yojna (PMGKY).

3. Communication with the taxpayers

Email and SMS will be sent to the taxpayer informing that information has been received in the case and response may be submitted on the e-filing portal. In cases where no response is received within reasonable time, other proceedings and enforcement actions will be considered.

3.1 Registration of taxpayer in e-Filing portal

Taxpayers who are not yet registered on the e-filing portal (at <https://incometaxindiaefiling.gov.in>) should register by clicking on the 'Register Yourself' link.

Step 1: Go to the e-Filing portal of the Income Tax Department (<https://incometaxindiaefiling.gov.in>)

Step 2: Click on the "Register yourself" Button available on the home page. The registration page will open.

Step 3: Select the User Type (such as Individual, Firm etc) and Click on "Continue" button.

Step 4: Enter Basic Details and click on "Continue" button. After verification, the Registration Form will open.

Step 5: Enter the details in the Registration Form and click on "Submit" button. On successful validation, Taxpayer will get the message "Registration successful".

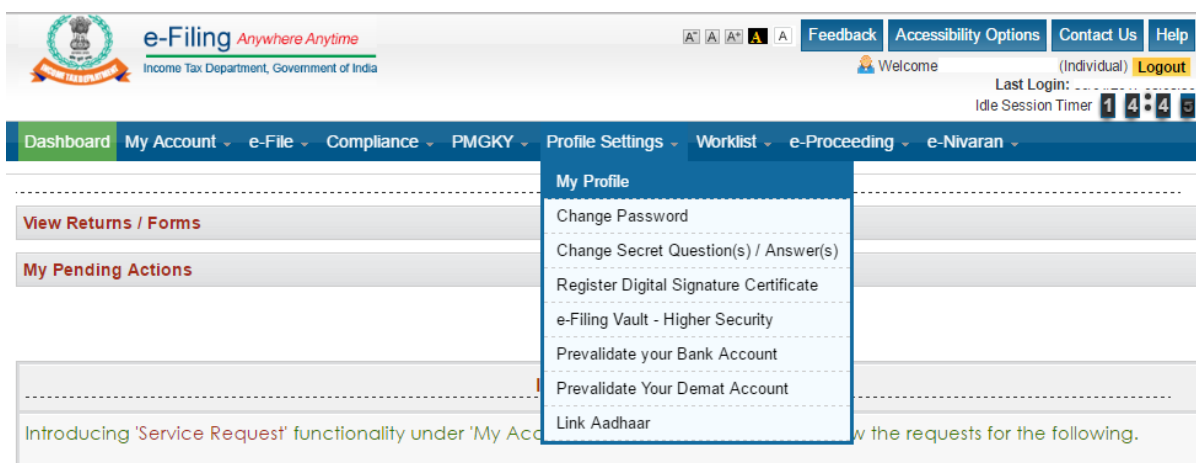
Step 6: A confirmation e-mail will be sent to the Email provided with an Activation link. An SMS along with OTP (One time Password) will also be sent to the Mobile number provided. In order to activate the account, the taxpayer should click on the Activation link and enter the OTP received by SMS on Mobile. On success, the account is activated.

3.2 Updating contact details in e-Filing portal

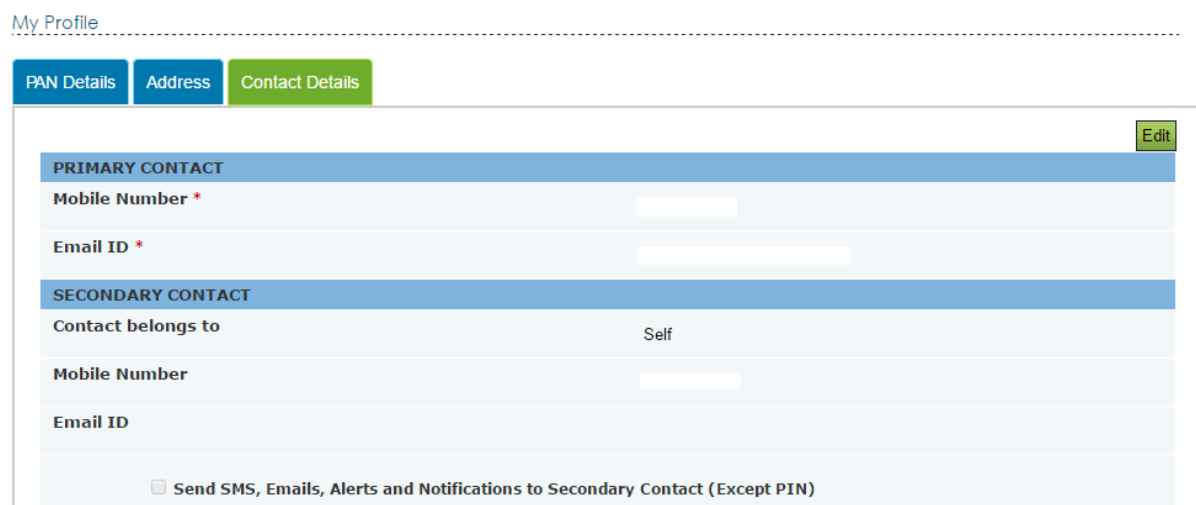
Registered taxpayers should verify and update their email address and mobile number on the e-filing portal (at <https://incometaxindiaefiling.gov.in>) to receive electronic communication.

Step 1: Login to e-filing portal at <https://incometaxindiaefiling.gov.in>.

Step 2: Click on “My Profile” link under “Profile Settings” section and you will be directed to the “My Profile” page.



Step 3: The contact details of the taxpayer will be displayed.



Step 4: The user should update their personal Mobile number and Email so that the updated contact particulars are registered with the Department and taxpayer will be able to directly receive communication from the Department about status of processing and issue of refunds etc. Upon submitting the details, Department would immediately send OTPs (PIN1 & PIN2) to new mobile number and Email ID.

Step 5: The PINs (PIN1 and PIN2) received through Mobile number and E-mail ID should be entered in the respective input fields to authenticate that the email ID and mobile are correct. Upon successful validation the Mobile number and email ID would be updated in the taxpayer’s profile and the process would be complete.

Note:

- i. One mobile number or email ID can be used for a maximum of 10 user accounts as the Primary Contact- Mobile Number and Email ID in e-Filing. This is to ensure that family members (not exceeding 10 separate users) not having personal email or mobile can be covered under a common email or mobile, but in general taxpayers should have their own unique email ID and Mobile registered with the Department.
- ii. The taxpayer can enter any other person's email or mobile number in addition as a Secondary Contact (without any restriction on the number of user accounts linked as a Secondary Contact).
- iii. The taxpayer can select to include the Secondary Contact to also receive emails, alerts etc.

Taxpayers should verify and update their email address and mobile number on the e-filing portal (at <https://incometaxindiaefiling.gov.in>) to receive electronic communication.

Taxpayer should include the emails and SMS from the Income tax Department in the 'safe list' or 'white list' to prevent the communications from the Department from being blocked or rejected or sent to Spam folder.

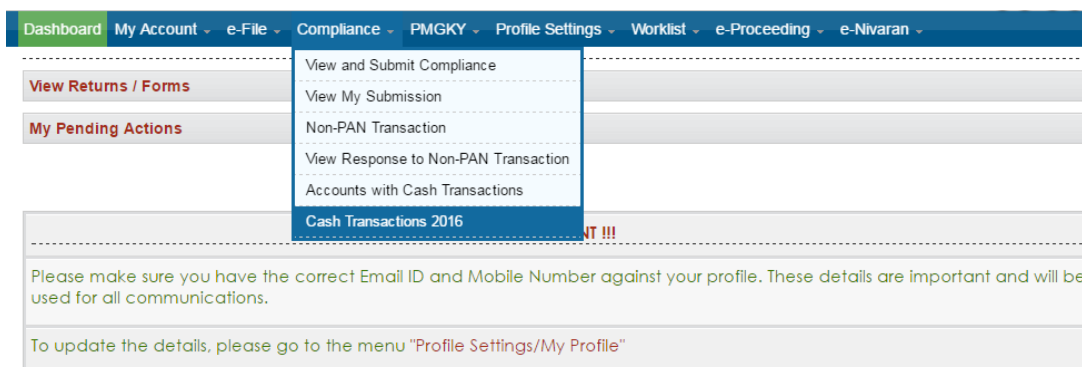
4. Viewing information

4.1. Information from Bank/Institution

The information relating to cash deposits will be displayed to the PAN holder in the e-filing portal (after log in). The taxpayer can view the information as under:

Step 1: Login to e-filing portal at <https://incometaxindiaefiling.gov.in>.

Step 2: Click on “Cash Transactions 2016” link under “Compliance” section.



Step 3: The details of transactions related to cash deposits during 9th Nov to 30th Dec 2016 will be displayed as received from Bank/Institution.

Cash Transactions 2016							
Case Status : Pending							
Information from Bank/Institution							
Sl.No.	Bank/Institution	Account Number	Transaction	Amount	Status	Response	
1	HDFC	65412300	Cash Deposit	250000	Pending	Submit	-
2	CITI	34445512300	Cash Deposit	450000	Pending	Submit	-

In addition to above, [click here](#) to submit details of other bank accounts in which specified bank notes (SBN) has been deposited.

4.2 Information from Other PAN Holder

If amount of transaction is more than 20000 and the other PAN holder is in the target segment, then Link shall be provided to submit or view the response under response column for the other PAN holder. Refer “**Information from other PAN holder**” in the below screenshot.

Cash Transactions 2016

Case Status : Partly Submitted						Additional Information Request Pending	
Information from Bank/Institution							
Sl.No.	Bank/Institution	Account Number	Transaction	Amount	Status	Response	
1	HDFC	123456A/-1	CASH DEPOSIT	150000000	Submitted	Submit	View
2	SBI	50101020102ACC	CASH DEPOSIT	250000000	Pending	Submit	-
Total				175000000			

In addition to above, [click here](#) to submit details of other bank accounts in which specified bank notes (SBN) has been deposited.

Information from other PAN holder							
Sl.No.	Reportee Name	Reportee PAN	Transaction	Amount	Status	Response	
1	KARTHIK SETHU	KERPA8001A	Cash Sales	150000000	Pending	Submit	-
Total				150000000			

If more than 5000 rows are uploaded using CSV option, please [click here](#) to view the status of submission.

Cash transaction data is only shown in cases where it does not appear to be in line with the taxpayer profile.

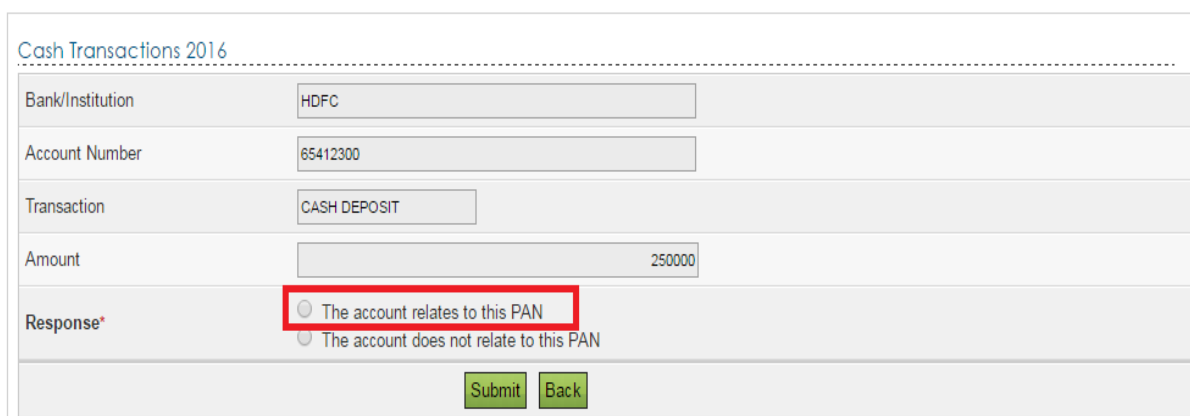
The information on the online portal will be dynamic and will be updated on receipt of new information, response and data analytics.

5. Submission of response

The taxpayer response is in two steps. In the first step the taxpayer needs to confirm that the bank account relates to the PAN of the taxpayer. Further details are required to be provided in the second step only if the taxpayer confirms that the account relates to the taxpayer.

5.1 Confirmation of account

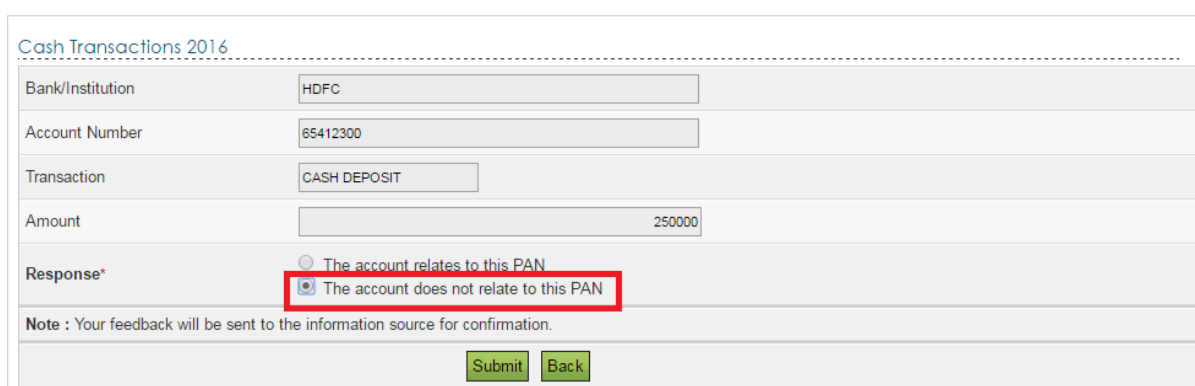
The user is provided with two options i.e. “The account relates to this PAN” and “The account does not relate to this PAN”. If the user selects the response option “The account relates to this PAN” the screen for capturing details will be displayed to the user.



Cash Transactions 2016

Bank/Institution	HDFC
Account Number	65412300
Transaction	CASH DEPOSIT
Amount	250000
Response*	<input checked="" type="radio"/> The account relates to this PAN <input type="radio"/> The account does not relate to this PAN
<input type="button" value="Submit"/> <input type="button" value="Back"/>	

If the user selects the response option “The Account does not relate to this PAN” then message “Your feedback will be sent to the information source for confirmation.” will be displayed. On clicking the submit button, the success message along with Transaction ID is displayed on the Screen.



Cash Transactions 2016

Bank/Institution	HDFC
Account Number	65412300
Transaction	CASH DEPOSIT
Amount	250000
Response*	<input type="radio"/> The account relates to this PAN <input checked="" type="radio"/> The account does not relate to this PAN
Note : Your feedback will be sent to the information source for confirmation.	
<input type="button" value="Submit"/> <input type="button" value="Back"/>	

User can also submit response under response column for the other PAN holder. When User clicks on Submit the below screen shall be displayed to the user:

Cash Transactions 2016

Entity Name	<input type="text" value="sdfsfsdf"/>
Entity PAN	<input type="text" value="KERPA8001A"/>
Transaction	<input type="text" value="Cash Sales"/>
Amount	<input type="text" value="150000000"/>
Response*	<input type="radio"/> The account relates to this PAN <input type="radio"/> The account does not relate to this PAN
<input type="button" value="Submit"/> <input type="button" value="Back"/>	

If the other PAN holder selects “The account relates to this PAN” then below screen shall be displayed to the User. The User needs to fill the relevant details and submit the response.

Cash Transactions 2016

Entity Name	<input type="text" value="sdfsfsdf"/>
Entity PAN	<input type="text" value="KERPA8001A"/>
Transaction	<input type="text" value="Cash Sales"/>
Amount	<input type="text" value="150000000"/>
Response*	<input checked="" type="radio"/> The account relates to this PAN <input type="radio"/> The account does not relate to this PAN
Explanation of Transaction (Cash Transaction)	
A	Cash Payment Details
A.1	Entity Name <input type="text" value="sdfsfsdf"/>
A.2	Entity PAN <input type="text" value="KERPA8001A"/>
A.3	Nature of Transaction (as reported) <input type="text" value="Cash Sales"/>
A.4	Cash Payment (as reported) <input type="text" value="150000000"/>
A.5	Cash Payment (as confirmed) <input type="text" value="150000000"/>

B Source of Cash Payment						
B.1	Cash out of earlier income or savings				<input type="text"/>	
	Remarks				<input type="text"/>	
B.2	Cash out of receipts exempt from tax				<input type="text"/>	
	Remarks				<input type="text"/>	
B.3	Cash withdrawn out of bank account				<input type="text"/>	
Sl. No.	Bank/Institution*	IFS Code(in case of Bank account)	Account Number*	Amount Withdrawn*	Remarks	
1	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="button" value="+ Add"/>		<input type="button" value="X Delete"/>		<input type="button" value="Help"/>		
Need help with CSV?				Would you like to Upload CSV? <input type="radio"/> Yes <input checked="" type="radio"/> No		
←						
B.4	Cash received from identifiable persons (with PAN)				<input type="text"/>	
Sl. No.	PAN of person*	Name of person*	Nature of Transaction *	Amount Received*	Remarks	
1	<input type="checkbox"/>	<input type="text"/>	Select	<input type="text"/>	<input type="text"/>	
<input type="button" value="+ Add"/>		<input type="button" value="X Delete"/>		<input type="button" value="Help"/>		
Need help with CSV?				Would you like to Upload CSV? <input type="radio"/> Yes <input checked="" type="radio"/> No		
←						
B.5	Cash received from identifiable persons (without PAN)				<input type="text"/>	
Sl. No.	Name of person*	Address of person*	Pincode of person*	Nature of transaction*	Amount Received*	Remarks
1	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	<input type="text"/>
<input type="button" value="+ Add"/>		<input type="button" value="X Delete"/>		<input type="button" value="Help"/>		
Need help with CSV?				Would you like to Up		
←						
B.6	Cash received from un-identifiable persons				<input type="text"/>	
Sl. No.	Nature of transaction*	Amount Received*	Remarks			
1	<input type="checkbox"/>	Select	<input type="text"/>	<input type="text"/>		
<input type="button" value="+ Add"/>		<input type="button" value="X Delete"/>		<input type="button" value="Help"/>		
Need help with CSV?				Would you like to Upload CSV? <input type="radio"/> Yes <input checked="" type="radio"/> No		
←						
B.7	Balance (A.5 - B.1 - B.2 - B.3 - B.4 - B.5 - B.6)				15000000	
<p>Notes :</p> <ol style="list-style-type: none"> 1. If the cash payment amount displayed under A.4 is not correct, please mention the correct amount under A.5. 2. If cash is claimed to be out of earlier income or savings, further details can be provided under remarks. 3. If cash is claimed to be out of receipts exempt from tax (agricultural income etc.), further details can be provided under remarks. In case the amount is received as donation, gift, loan, the details may be provided under B.4, B.5 or B.6 as the case may be. 4. In case of cash is received from other persons, nature of cash transaction (e.g. Cash sales, gift etc.) can be mentioned while providing the details under B.4, B.5 or B.6. 5. The sum of all sources of cash payment (B.1 to B.6) should match with the confirmed cash payment amount (A.5) such that balance (refer B.8) is computed as 0. 						
<input type="button" value="Submit"/>		<input type="button" value="Back"/>				

If the account belongs to the PAN but the value of cash deposit is not correct, the user should select the response option “The account relates to this PAN”. The correct value of cash deposit can be submitted in the details screen.

5.2 Explanation of cash deposit

If the user selects the response option “The account relates to this PAN” the screen for capturing details will be displayed to the user. At this stage, the user will be able to modify the value of cash deposit (if it is different than the displayed value). The user will also be able to provide the explanation of transaction (source of cash deposit) digitally without visiting the Income tax office. The various categories for providing the explanation are:

Explanation of Transaction (Cash Deposit)

A	Account Details	
A.1	Bank/Institution	XXXXX XXXXXX Bank
A.2	Branch/IFSC Code	XXXXXXXXXX
A.3	Account Number	NNNNNNNNNNNNNNN
A.4	Cash Deposit in the account between 9 th Nov 2016 and 30 th Dec 2016 (as reported)	23,00,000
A.5	Cash Deposit in the account between 9 th Nov 2016 and 30 th Dec 2016 (as confirmed)	<Amount> + Remarks
B	Source of Cash Deposit	
B.1	Cash out of earlier income or savings	<Amount> + Remarks
B.2	Cash out of receipts exempt from tax	<Amount> + Remarks
B.3	Cash withdrawn out of bank account	<Account wise list>
B.4	Cash received from identifiable persons (with PAN)	<PAN wise list>
B.5	Cash received from identifiable persons (without PAN)	<Person wise list>
B.6	Cash received from un-identifiable persons	<Nature of transaction wise list>
B.7	Cash Disclosed/To be disclosed under PMGKY	<Amount> + Remarks
B.8	Balance (A.5 - B.1 - B.2 - B.3 - B.4 – B.5 – B.6 - B.7)	[Computed]
Notes:		
<ol style="list-style-type: none"> 1. If the cash deposit amount displayed under A.4 is not correct, please mention the correct amount under A.5. ITD intends to refer such cases to the information source for confirmation. 2. If cash is from more than one category (or out of cash in hand), the source of cash may be assigned under various categories in the sequence mentioned in section 5.3 (Important aspects regarding submission of response) in the User Guide. 3. If cash is claimed to be out of earlier income or savings, further details can be provided under remarks. 4. If cash is claimed to be out of receipts exempt from tax (agricultural income etc.), further details can be provided under remarks. In case the amount is received as donation, gift, loan, the details may be provided under B.4, B.5 or B.6 as the case may be. 5. In case cash is received from other persons, nature of cash transaction (e.g. Cash sales, gift etc.) can be mentioned while providing the details under B.4, B.5 or B.6. 6. The sum of all sources of cash deposits (B.1 to B.7) should match with the cash deposit amount (A.4) such that balance (refer B.8) is computed as 0. 		

The screens for capturing the explanation are as under:

User Guide for Online Verification of Cash Deposits during 9th Nov to 30th Dec 2016

Explanation of Transaction (Cash Deposit)						
A Account Details						
A.1	Bank/Institution	HDFC				
A.2	Branch/IFS Code	HDFC0000001				
A.3	Account Number	5544531025676				
A.4	Cash Deposit in the account between 9th Nov 2016 and 30th Dec 2016 (as reported)	250000				
A.5	Cash Deposit in the account between 9th Nov 2016 and 30th Dec 2016 (as confirmed by depositor)	250000				
	Remarks					
B Source of Cash Deposit						
B.1	Cash out of earlier income or savings					
	Remarks					
B.2	Cash out of receipts exempt from tax					
	Remarks					
B.3	Cash withdrawn out of bank account	0				
Sl. No.	<input type="checkbox"/> Select all	Bank/Institution*	IFS Code(in case of Bank account)	Account Number*	Amount Withdrawn*	Remarks
1	<input type="checkbox"/>					
						Help
				Choose File		No file chosen
B.4	Cash received from identifiable persons (with PAN)	0				
Sl. No.	<input type="checkbox"/> Select all	PAN of person*	Name of person*	Nature of Transaction *	Amount Received*	Remarks
1	<input type="checkbox"/>			Select		
						Help
				Choose File		No file chosen
B.5	Cash received from identifiable persons (without PAN)	0				
Sl. No.	<input type="checkbox"/> Select all	Name of person*	Address of person*	Pincode of person*	Nature of transaction*	Amount Received*
1	<input type="checkbox"/>				Select	
						Help
				Choose File		No file chosen

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B.6	Cash received from un-identifiable persons		<input type="text" value="0"/>
Sl. No.	Select all	Nature of transaction*	Amount Received*
1	<input type="checkbox"/>	<input type="text" value="Select"/>	<input type="text"/>
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/> <input type="button" value="Download CSV"/> Help		<input type="button" value="Browse..."/> No file selected. <input type="button" value="Upload CSV"/>	
B.7	Cash Disclosed/To be disclosed under PMGKY		<input type="text"/>
	Remarks		<input type="text"/>
B.8	Balance (A.5 - B.1 - B.2 - B.3 - B.4 - B.5 - B.6 - B.7)		<input type="text" value="1000"/>
<p>Notes :</p> <ol style="list-style-type: none"> 1. If the cash deposit amount displayed under A.4 is not correct, please mention the correct amount under A.5. ITD intends to refer such cases to the information source for confirmation. 2. If cash is from more than one category (or out of cash in hand), the source of cash may be assigned under various categories in the sequence mentioned in section 5.3 (Important aspects regarding submission of response) in the User Guide. 3. If cash is claimed to be out of earlier income or savings, further details can be provided under remarks. 4. If cash is claimed to be out of receipts exempt from tax (agricultural income etc.), further details can be provided under remarks. In case the amount is received as donation, gift, loan, the details may be provided under B.4, B.5 or B.6 as the case may be. 5. In case cash is received from other persons, nature of cash transaction (e.g. Cash sales, gift etc.) can be mentioned while providing the details under B.4, B.5 or B.6. 6. The sum of all sources of cash deposits (B.1 to B.7) should match with the cash deposit amount (A.4) such that balance (refer B.8) is computed as 0. 			
<input type="button" value="Submit"/> <input type="button" value="Back"/>			

5.3 Important aspects regarding submission of response

Following aspects may be considered while providing the response:

- i. If the cash deposit amount displayed under A.4 is not correct, please mention the correct amount under A.5. ITD intends to refer such cases to the information source for confirmation.
- ii. If cash is claimed to be from more than one category (or out of cash in hand), the source of cash may be assigned under various categories in the following sequence (Adopting other sequence may result in case being selected for verification based on risk criteria)
 - a) Cash withdrawn out of bank account (Refer B.3)
 - b) Cash received from identifiable persons (with PAN) (Refer B.4)
 - c) Cash received from identifiable persons (without PAN) (Refer B.5)
 - d) Cash received from un-identifiable persons (Refer B.6)
 - e) Cash out of receipts exempt from tax (Refer B.2)
 - f) Cash out of earlier income or savings (Refer B.1)
 - g) Cash Disclosed/To be disclosed under PMGKY (Refer B.7)
- iii. In case there are multiple entries under B.3 to B.6, facility has been provided for online submission as well as upload of CSV (Comma Separate Values).
- iv. In case cash is claimed to be withdrawn out of bank account, the account wise details are required to be provided (Refer B.3).
- v. In case cash is received from other persons (on account of cash sales, loan, gift, donation etc.), it should be mentioned under B.4, B.5 or B.6 as the case may be. The nature of cash transaction can be mentioned while providing the details.
- vi. If cash is claimed to be out of receipts exempt from tax (agricultural income etc. but excluding cases of gift, donation etc. which have been covered earlier), further details can be provided under remarks. In case the amount is received as donation, gift, loan, the details may be provided under B.4, B.5 or B.6 as the case may be. If receipts exempt from tax (Refer B.2) is not in line with the taxpayer profile or other available information, the case may be selected for verification based on risk criteria.
- vii. If cash is claimed to be out of earlier income or savings, further details can be provided under remarks. If this information (Refer B.1) is not in line with the taxpayer profile or other available information, the case may be selected for verification based on risk criteria.
- viii. The sum of all sources of cash deposits (B.1 to B.7) should match with the confirmed cash deposit amount (A.5) such that balance (refer B.8) is computed as 0.

5.4 Uploading lists using CSV

A facility has been provided to enable upload of CSV (Comma Separate Values) in following categories:

- Cash withdrawn out of bank account
- Cash received from identifiable persons (with PAN)
- Cash received from identifiable persons (without PAN)
- Cash received from un-identifiable persons

Following aspects may be considered while uploading lists using CSV:

- Download the CSV template from link (“Download CSV”).
- Click on the “Template” and provide a file name to save the CSV file.
- Update data as per the headings provided in CSV template.
- Ensure that the filled template is saved in .CSV format. The same can be done by going to File → Save As → Provide File name to save the Template → Select Save as type as “CSV (Comma delimited) (*.csv)” → Save.
- Click on “Choose File” button to browse and select the updated CSV file, then click on “Upload CSV” to update the data.

5.4.1 Capturing data in CSV for “Cash withdrawn out of bank account”

The format for capturing information is as under:

Account wise list (Refer B.3)

Bank/Institution	IFSC Code	Account Number	Amount Withdrawn	Remarks

In “CSV Template”, the data provided should comply with the below requirements:

- “Bank/Institution” is a Mandatory field.
- “IFS Code” should be exactly 11 characters. First 4 characters should be ALPHABETS, 5th character must be zero (0) and remaining 6 characters should be either numbers or alphabets. This is a Mandatory field. The same shall be validated with RBI list.
- “Account Number” can be alphanumeric, with two specific Special characters (Forward slash ‘/’ and Hyphen ‘-’) not exceeding 20 characters. This is a Mandatory field.
- “Amount Withdrawn” field should only be “Numeric, Non-negative and No decimals”. This is a Mandatory field.

5.4.2 Capturing data in CSV for “Cash received from identifiable persons (with PAN)”

The format for capturing information is as under:

PAN of Person	Name of Person	Nature of transaction*	Amount Received	Remarks

In “CSV Template”, the data provided should comply with the below requirements:

- “PAN of Person” field should be 10 Characters. First 5 Alphabets, next 4 numbers and at the end 1 Alphabet.
- “Name of Person” is a Mandatory field.
- The drop down values of “Nature of Transaction” should be entered as per the codes mentioned below:

Drop down	Code to be specified in CSV(case sensitive)
Cash Sales	RS
Loan received in Cash	RL
Loan repayment in Cash	RR
Gift Received in Cash	RG
Donation Received in Cash	RD
Other Cash Receipt	RO

- “Amount Received” field should be “Numeric, Non-negative and No decimals”. This is a Mandatory field.

5.4.3 Capturing data in CSV for “Cash received from identifiable persons (without PAN)”

The format for capturing information is as under:

Person wise list (Refer B.5)

Name of Person	Address of Person	Pincode	Nature of transaction*	Amount Received	Remarks

In “CSV Template”, the data provided should comply with the below requirements:

- Name of Person” is a Mandatory field.
- “Address of Person” is a Mandatory field.
- “Pin Code” field must be 6 digits and should not start with zero. This is a Mandatory field.
- The drop down values of “Nature of Transaction” should be entered as per the codes mentioned below:

Drop down	Code to be specified in CSV(case sensitive)
Cash Sales	RS
Loan received in Cash	RL
Loan repayment in Cash	RR
Gift Received in Cash	RG
Donation Received in Cash	RD
Other Cash Receipt	RO

- “Amount Received” field should be “Numeric, Non-negative and No decimals”. This is a Mandatory field.

5.4.4 Capturing data in CSV for “Cash received from un-identifiable persons”

The format for capturing information is as under:

Nature of transaction wise list (Refer B.6)

Nature of transaction*	Amount Received	Remarks

In “CSV Template”, the data provided should comply with the below requirements:

- The drop down values of “Nature of Transaction” should be entered as per the codes mentioned below:


Drop down	Code to be specified in CSV(case sensitive)
Cash Sales	RS
Loan received in Cash	RL
Loan repayment in Cash	RR
Gift Received in Cash	RG
Donation Received in Cash	RD
Other Cash Receipt	RO

- “Amount Received” field should be “Numeric, Non-negative and No decimals”. This is a Mandatory field.

5.5 Validation during submission

The sum of all sources of cash deposits (B.1 to B.7) should match with the confirmed cash deposit amount (A.5) such that balance (refer B.8) is computed as 0. On successful validation, the success message along with Transaction ID is displayed.

Details of submitted response

 Reponse for Cash Transactions has been submitted Successfully and Transaction ID is: 1000734280 . In case of any queries please contact 1800 4250 0025.

Back to Cash Transactions

6. Viewing submitted response

The user can view submitted responses.

Step 1: Click on “View” button against the respective Bank Account under “Cash Transactions 2016”.

Cash Transactions 2016




Case Status : Partly Submitted

Information from Bank/Institution							
Sl.No.	Bank/Institution	Account Number	Transaction	Amount	Status	Response	
1	HDFC	65412300	Cash Deposit	250000	Submitted	Submit	View
2	CITI	34445512300	Cash Deposit	450000	Pending	Submit	-

In addition to above, [click here](#) to submit details of other bank accounts in which specified bank notes (SBN) has been deposited.

Step 2: Click on “Transaction No” to view /download the response submitted.

Details of submitted response

Sl.No.	Date of Submission	Transaction No
1	18/01/2017	1000729838 Download PDF 
2	18/01/2017	1000729040 Download PDF 
3	18/01/2017	1000728914 Download PDF 

The user can revise the submitted response by clicking on the “Submit” button.

7. Submission of details of other bank details

The user is required to submit details of other bank accounts (other than the one displayed) in which specified bank notes (SBN) has been deposited.

Step 1: Click on the hyperlink below the list of bank accounts

Cash Transactions 2016

Case Status : Pending

Information from Bank/Institution

Sl.No.	Bank/Institution	Account Number	Transaction	Amount	Status	Response
1	HDFC	65412300	Cash Deposit	250000	Pending	Submit -
2	CITI	34445512300	Cash Deposit	450000	Pending	Submit -

In addition to above [click here](#) submit details of other bank accounts in which specified bank notes (SBN) has been deposited.

Step 2: Provide explanation of cash deposits as explained in section 5.2 to section 5.6 earlier.

Step 3: On successful validation, the success message along with Transaction ID is displayed on the Screen.

Details of submitted response

✓ Reponse for Cash Transactions has been submitted Successfully and Transaction ID is: 1000734280 . In case of any queries please contact 1800 4250 0025.

Back to Cash Transactions

The user can revise the submitted response by clicking on the “Submit” button.

The user can view submitted responses by clicking on “View” button against the respective Bank Account. User can view/download the response submitted by clicking on “Transaction No”.

The user can revise the submitted response by clicking on the “Submit” button.

8. Verification of case

Some cases will be selected for verification based on risk criteria. If the case is selected for verification, request for additional information and its response will also be communicated digitally. The information request will be communicated to the PAN holder with a hyperlink for uploading information. An e-mail concerning the additional information will be sent to the e-mail id of the taxpayer.

The response of taxpayer will be assessed against available information and in case explanation of source of cash is found to be justified, the verification will be closed without any need to visit Income Tax Office. If cash deposit is declared under PMGKY, the verification will be closed.

Taxpayers should verify and update their email address and mobile number on the e-filing portal (at <https://incometaxindiaefiling.gov.in>) to receive electronic communication.