



आयकर केन्द्र  
CENTRALIZED PROCESSING CENTER  
INCOME TAX DEPARTMENT

**FAQ ON Demand Related Queries**

Demand Related Queries

1. Whom should I approach to rectify the demand amount?.....3

2. How to know my Jurisdictional Assessing Officer details: .....3

3. Where can I view the details of tax paymentand TDS deducted? .....3

4. How can I make payment for the outstanding demand?.....3

5. I have made an error while making the payment through challan, how can it be corrected? .....3

6. Consequences for non-payment of tax demand? .....4

7. How can I request for a copy of the order passed by CPC?.....4

8. What are the common reason for tax demand raised and probable resolution for the same? ...5

9. Queries related to Notice u/s 245 .....6

10. Other important points to be considered. ....6

**1. Whom should I approach to rectify the demand amount?**

**The return has been processed at CPC:**

- File online Rectification to CPC by logging into <https://www.incometaxindiaefiling.gov.in> with your user ID and password. Select “Rectification request” under My Account tab and enter the necessary details.

**The return has been processed by Assessing Officer:**

- Kindly file a rectification application u/s 154 with the Jurisdictional Assessing Officer.

**2. How to know my Jurisdictional Assessing Officer details:**

- To know your Jurisdictional Assessing Officer details -> Please log on to <https://www.incometaxindiaefiling.gov.in> and click on “Know Your Jurisdictional AO” under “SERVICES” menu.

**3. Where can I view the details of tax payment and TDS deducted?**

- The tax payment and TDS data available with the Department can be seen in the Form 26AS statement. To check the 26AS statement please login to your e-filing account at <https://www.incometaxindiaefiling.gov.in> and go to “My Account -> View form 26AS (Tax Credit)”

**4. How can I make payment for the outstanding demand?**

- Tax payments can be made through a bank authorized to collect Income Tax payments, after filling in the necessary particulars in the Challan provided for this purpose or Online tax payments can be made through the website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) under ‘e- Pay Taxes .
- **Please make the payment quoting minor head “400” only, as wrong minor head may delay the process of settlement of the outstanding demands.**
- Challan Status: You can ascertain the status of your payment Challan through the website <https://tin.tin.nsdl.com/oltas/index.html>. These payment will also be reflected in Form 26 AS statement. Please refer question No 3 for further details on Form 26AS.

**5. I have made an error while making the payment through challan, how can it be corrected?**

- In case you detect any mistake in the Challan after payment of the amounts you may approach the concerned bank branch within 7 days of payment for necessary correction in the challan. If the changes are to be made after 7 days of payment, kindly contact the Assessing officer for the correction.

**6. Consequences for non-payment of tax demand?**

- Non payment of tax demand attracts penalty and prosecution as per the provisions of the Income tax Act,1961 along with proceedings for recovery listed in Chapter XVII-D of the Income-tax Act, 1961.
- You are also liable to pay simple interest at the rate of one per cent for every month or part of a month for the period of default in accordance with section 220(2) of Income Tax Act, 1961.

**7. How can I request for a copy of the order passed by CPC?**

- In case you require the intimation order to be resent to you, please log on to <https://www.incometaxindiaefiling.gov.in> with your User ID and Password. Go to *My Account tab* → *Request for intimation u/s 143(1)/ 154*.
- The request can also be placed through CPC call center (Ph.No: 18004252229).

### 8. What are the common reason for tax demand raised and probable resolution for the same?

Listed below are some of the commonly noticed scenarios, which may result in demand while processing the return at CPC and suggested action/ resolution for such scenarios. If the outstanding demand in your case is on account of any of the reasons below, you are requested to initiate the suggested action at the earliest.

SL.No	Scenario	Resolution
1	Information in the Income Tax Return (ITR) or appropriate schedules are not filled up correctly and completely resulting in difference in computation of Total income/ Exemption/ Deduction/ Tax/ interest etc by CPC.	<ol style="list-style-type: none"><li>1. Please refer to the intimation sent to your email address. In case of variation in the figures of total income/ Exemption/ Deduction/ tax/ interest etc, the relevant schedules which caused the error/ difference are annexed to the intimation. On examination of these schedules, the tax payer may apply for rectification online by resubmitting the correct information/ schedules.</li><li>2. Tax payer can apply for rectification u/s 154 of the Income Tax Act, through the procedure given below:<ol style="list-style-type: none"><li>a. Please log on to <a href="https://www.incometaxindiaefiling.gov.in">https://www.incometaxindiaefiling.gov.in</a> with your user ID and password.</li><li>b. Select “Rectification request” under My Account tab and enter the necessary details.</li><li>c. Select appropriate Rectification Type based on information:<ol style="list-style-type: none"><li>(i) If change is required only with respect tax details - &gt; Select “Tax payer is correcting data for tax mismatch only”.</li><li>(ii) If change is required with respect to any other data -&gt; Select-“Taxpayer is correcting the data in rectification”.</li><li>(iii) If no changes required from assessee -&gt; Select “No further data correction required. Reprocess the case”.</li></ol></li></ol></li></ol>
2	If tax credit as claimed by the assessee has not been allowed while processing.	Please refer the tax mismatch communication sent along with the intimation order to your email ID. Tax mismatch communication will contain the details of mismatch and possible resolution.

**9. Queries related to Notice u/s 245**

- FAQ related to Notice u/s 245 can be viewed by logging onto <https://www.incometaxindiaefiling.gov.in> and Go to “Help tab” -> FAQs -> ‘Questions related to Notice u/s 245’

**10. Other important points to be considered.**

- The outstanding demand status can be viewed on the e-filing by logging onto <https://www.incometaxindiaefiling.gov.in> with your user id and password. *Go to ‘e-file’ tab->Response to outstanding demand. If after a period of 30 days of your payment the tax demand is not updated* at the aforementioned website, please feel free to contact the CPC Customer Care at **18004252229**.
- **If any of the demands is already paid, but the same continues to be shown as outstanding, please contact CPC Customer Care 18004252229.**

<<End of the document>>