



PROPOSED AMENDMENTS TO INCOME-TAX RULES, 1962 - INVITING COMMENTS OF STAKEHOLDERS¹

Income-tax Rules, 1962 (I.T. Rules) prescribe Form No.36 for filing an appeal to the Income Tax Appellate Tribunal (ITAT). Further, a memorandum of cross-objections to the ITAT can be filed in Form No.36A.

The existing Form No.36 and Form No 36A have not been revised since long. These Forms are required to be rationalised to make them more informative and also to capture information regarding amount disputed in pending appeals before ITAT, which is vital for formulating the policy of the department for litigation management.

In view of the above, a draft notification proposing amendments in Form No. 36, Form No.36A and Rule 47 of the IT Rules has been uploaded on the website of the Income Tax Department www.incometaxindia.gov.in for comments from stakeholders and general public.

The comments and suggestions on the draft notification may be sent by July 2, 2018 electronically at the email address ts.mapwal@nic.in

CHANGE OF EMAIL AND MOBILE NUMBER OF THE AUTHORIZED SIGNATORY BY TAXPAYERS WITH ASSISTANCE FROM THE JURISDICTIONAL TAX OFFICER UNDER GST SYSTEM²

Complaints are being received from taxpayers that the intermediaries who were authorized by them to apply for registration on their behalf had used their own email and mobile number during the process. They are now not sharing the user credentials with the taxpayer on whose behalf they had done the registration in the first place and the taxpayer is at their mercy.

With a view to address this difficulty of the taxpayer, a functionality to update email and mobile number of the authorized signatory is available in the GST System. The email and mobile number can be updated by the concerned Jurisdictional tax authority of the taxpayer as per the following procedure:

Steps to be followed:-

- Taxpayer is required to approach the concerned jurisdictional Tax Officer to get the password for the GSTIN allotted to the business.
- <Jurisdiction can be checked through Search Taxpayer option available on <https://www.gst.gov.in>>. Allotted jurisdiction is displayed in red text>
- Taxpayer would be required to provide valid documents to the tax officer as proof of his/her identity and to validate the business details related to his GSTIN.
- Tax officer will check if the said person is added as a Stakeholder or Authorized Signatory for that GSTIN in the system.

¹ Available at: <http://www.pib.gov.in/PressReleaseDetail.aspx?PRID=1535377>

² Available at: <http://www.pib.gov.in/PressReleaseDetail.aspx?PRID=1535436>

- Tax officer will upload necessary proof on the GST Portal in support to authenticate the activity.
- Tax officer will enter the new email address and mobile phone number provided by the Taxpayer.
- After upload of document, Tax officer will reset the password for the GSTIN in the system.
- Username and Temporary password reset will be communicated to the email address as entered by the Tax Officer.
- Taxpayer need to login on GST Portal <https://www.gst.gov.in/> using the **First time login link**.
- After first time login with the Username and Temporary password that was emailed to him, system would prompt the taxpayer to change username and password. The said username and password can now be used by the taxpayer.

Team ICSI

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