

Mandatory e-filing of Income Tax Return AY 2013-14 for Whom?

Mandatory e-filing of return if income exceeds Rs. 5,00,000 or assessee claims relief U/s. 90, 90A or 91

CBDT has vide [notification No. 34/2013 dated 01.05.2013](#) has made it mandatory for the following category of the Assesses to file their Income Tax Return Online from A.Y. 2013-14 :-

(a) It is mandatory for *every person (not being a co. or a person filing return in ITR 7)* to e-file the return of income if its total income exceeds Rs. 5,00,000

(b) an individual or a Hindu undivided family, being a resident, having assets (including financial interest in any entity) located outside India or signing authority in any account located outside India and required to furnish the return in Form ITR-2 or ITR-3 or ITR-4, as the case may be.

(c) *Every person claiming tax relief under Section 90, 90A or 91 shall file return in electronic mode.*

(c) Those who are required to get their Account under Section 44AB

(d) A firm required to furnish the return in Form ITR-5 or an individual or Hindu Undivided Family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable

(e) A company required to furnish the return in Form ITR-6.

Those who are not covered by above can File there Return in any of the below mode:-

(i) furnishing the return in a paper form;

(ii) furnishing the return electronically under digital signature;

(iii) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;

(iv) furnishing a bar-coded return in a paper form.