

Instructions for filling ITR-2 (AY 2017-18)

1. General Instructions

These instructions are guidelines for filling the particulars in Income Tax Return (ITR) 2. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1.1. Assessment Year for which this ITR is applicable

This ITR is applicable for Assessment Year 2017-18 only, i.e. it relates to income earned in Financial Year 2016-17.

1.2. Who can e-File this ITR

Who Can Use ITR 2	Who Cannot Use ITR 2
This ITR is to be used by the assesseees who are <ul style="list-style-type: none">✓ Individual or Hindu Undivided Family✓ Not eligible to file ITR-1✓ Having Income under the head "Profits or gains of business or profession" which is in the nature of Interest, Salary, Bonus, Commission or Remuneration, by whatever name called, due to, or received by the assessee from a partnership firm.	This ITR should not be used by an individual whose total income for the Assessment Year 2017-18 includes Income from Business or Profession under any proprietorship.

1.3. Manner of filing this ITR

This ITR can be e-Filed with the Income Tax Department in any of the below manner-

Mode	Manner
e-Filing	(i) Using Digital Signature (ii) Using Electronic Verification Code (iii) Using ITR-V

If the ITR is e-Filed by opting for ITR-V, then the assessee should take a print of ITR-V, sign it and send by post to - Post Bag No. 1, Electronic City Office, Bengaluru— 560 500, Karnataka.

1.4. Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The maximum amount not chargeable to income tax in case of different categories of individuals is as follows

S.No.	Category	Amount (in ₹)
(i)	In case of individuals below the age of 60 years (Resident/Non-Resident)	2,50,000
(ii)	In case of Resident individuals, who are of the age of 60 years or more at any time during the financial year 2016-17	3,00,000
(iii)	in case of Resident individuals, who are of the age of 80 years or more at any time during the financial year 2016-17	5,00,000

2. How to fill the ITR

2.1. Part A – General Information

Under Personal Information, the details of the assessee such as PAN, Name, Address details, Contact details and relevant information for determining the assessee's tax profile shall be captured.

S.No.	Field	Description	Validation
1	Name	Name should match with the assessee's PAN records and should be entered in below format. → First Name → Middle Name → Last Name	Mandatory
2	PAN	Enter your Permanent Account Number.	Mandatory
3	Date of Birth	Enter the Date of Birth as per your PAN card in DD/MM/YYYY format	Mandatory
4	Status	Select the applicable option from the below list; ✓ I-Individual ✓ H-HUF	Mandatory
5	Address	Enter the latest address for communication in below format. → Flat/Door/Block No. → Name of Premises/Building/Village (If available) → Road/Street/Post Office (If available) → Area/locality → Town/City/District → State → Country → Pin Code → Zip Code (If Country is other than "India")	Mandatory
6	Sex	Select the applicable option from the below list; ✓ M-Male ✓ F-Female	Mandatory
7	Employer Category	Select the applicable option from the below list; ✓ Government ✓ Public Sector Unit ✓ Others ✓ Not Applicable	Mandatory
8	Income Tax Ward / Circle	Enter your Ward/Circle. <u>Example:</u> Ward 15(1), Circle 14(1). You may also enter the complete Assessing Officer's Code, if available.	Mandatory
9	Mobile Number 1	Enter your valid Mobile number.	Mandatory
10	Email Address	Enter your valid Email Address. This is important for faster communication from/with the department.	Mandatory
11	Aadhaar Number / Aadhaar Enrolment Id	Enter the 12 digit Aadhaar Number. If you have applied for Aadhaar Number and is not yet allotted then enter Aadhaar Enrolment Id. <u>This field is mandatory for assesseees other than the assesseees mentioned below:</u> (a) Residing in the States of Assam, Jammu and	Conditional Mandatory

		<p>Kashmir and Meghalaya</p> <p>(b) of the age of eighty years or more at any time during the previous year 2016-17</p> <p>(c) Non-Residents</p> <p>(d) Not a citizen of India</p>	
12	Return filed under section	<p>Select the applicable option from the below list;</p> <p>✓ On or before Due Date under section 139(1)</p> <p>✓ After the Due Date under section 139(4)</p> <p>✓ In response to notice under section 142(1)</p> <p>✓ In response to notice under section 148</p> <p>✓ In response to notice under section 153A</p> <p>✓ In response to notice under section 153C</p> <p>read with section 153A</p> <p>✓ Revised return under section 139(5)</p> <p>✓ In response to notice under section 139(9)</p> <p>✓ Modified Return under section 92CD</p> <p>✓ Return under section 119(2)(b) [Applicable from AY 2018-19]</p>	Mandatory
13	Whether original or revised return?	<p>Select the applicable option from the below list;</p> <p>✓ Original</p> <p>✓ Revised</p>	Mandatory
14	Notice Number(Where the original return filed was Defective and a notice was issued to the assessee to file a fresh return Sec139(9))	<p>If the ITR is being filed under section 139(9), then enter the Communication Reference number having 23 Characters.</p> <p><u>Example for Communication Reference number:</u> CPC/1718/A1/01234567890</p>	Conditional Mandatory
15	If revised /defective /modified, then enter Receipt No	If the ITR is being filed under section 139(5) or 139(9), then enter the 15 digit Receipt Number of Originally filed ITR.	Conditional Mandatory
16	Date of filing of Original Return	If the ITR is being filed under section 139(5) or 139(9), then enter the Date of filing of Original ITR in DD/MM/YYYY format.	Conditional Mandatory
17	If filed in response to notice u/s 139(9)/142(1)/148/153A/153C, enter the date of such notice	If the ITR is being filed in response to notice by the Income-Tax Department under section 139(9)/142(1)/148/153A/153C, then enter the Date of such notice in DD/MM/YYYY format.	Conditional Mandatory
18	Residential Status	<p>Select the applicable option from the below list;</p> <p>✓ Resident</p> <p>✓ Non Resident</p> <p>✓ Resident but not Ordinarily Resident</p> <p>(To know about your Residential Status refer Section 6 of the Income-tax Act, 1961)</p>	Mandatory
19	Do you want to claim the benefit u/s 115H (Applicable to Resident)?	<p>Select the applicable option from the below list;</p> <p>✓ Yes</p> <p>✓ No</p> <p>This is applicable only to a Residential Individual.</p>	Conditional Mandatory

20	Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
21	Are you governed by Portuguese Civil Code as per section 5A?	Select the applicable option from the below list; ✓ Yes ✓ No Note: Exercise the option by selecting "Yes", if you are governed by Portuguese Civil Code and impacted by Section 5A of Income- Tax Act, 1961. You should enter only your share of income under Income from House Property and under Income from Other Sources. The balance share of income under these heads should be entered in the ITR of your spouse.	Mandatory
22	Whether this return is being filed by a representative assessee?	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
23	Name of the representative assessee	If "Yes" is selected above, enter the Name of the representative assessee	Conditional Mandatory
24	Address of the representative assessee	If "Yes" is selected above, enter the Address of the representative assessee	Conditional Mandatory
25	Permanent Account Number (PAN) of the representative	If "Yes" is selected above, enter the Permanent Account Number (PAN) of the representative	Non-Mandatory

2.2. Part B-TI Computation of Total Income

In this part the summary of income computed under various heads after set off in Schedule CFLA and Schedule BFLA shall be auto-calculated.

Note:

Every entry which have to be filled on basis of Schedules have been cross referenced and hence doesn't need any further clarification.

2.3. Part B-TTI-Computation of Tax Liability on Total Income

Under this section, the below details are available.

- Tax computation
- Rebate u/s 87A
- Relief u/s 89(1), 90, 90A and 91.

Note:

Relief u/s 89(1) can be entered by the individual assessee. The claim of Relief under section 89(1) shall be allowed only if Form 10E is e-Filed (Or Manually filed, if applicable).

- Interest Chargeable u/s 234A, 234B, 234C

- Summary of Tax Payments like TDS, TCS, Advance Tax and Self-Assessment Tax.
- Net Tax Payable or Net Refund receivable.
- **Bank Account Details:**
 - Provide the details of all the savings and current accounts held by you at any time during the previous year.
 - However, it is not mandatory to provide details of dormant accounts which are not operational for more than 3 years.
 - The account number should be as per Core Banking Solution (CBS) system of the bank along with a valid IFSC of the Bank Branch.
 - The amount of cash deposited during 09.11.2016 to 30.12.2016 in the said bank accounts should also be filled.
 - In case cash is deposited during 09.11.2016 to 30.12.2016 in any account other than the current and savings account (viz. loan accounts etc.), then details of such account indicating the cash deposited in the said account during the said period should also be provided.
 - It may be noted that details of cash deposited are to be provided, if the aggregate amount of cash deposited during 09.11.2016 to 30.12.2016 is Rs.2 lakh or more.
- Resident individual or HUF has to select whether during the previous year they
 - (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India or
 - (ii) have signing authority in any account located outside India or
 - (iii) have income from any source outside India?
- **Verification:**
 - Please complete the Verification Section by filling the Name, Father's Name, Place, Date and PAN.
 - Verify your ITR using either DSC (Digital Signature Certificate) or EVC (Electronic Verification Code) or ITR-V. Your ITR will not be accepted as valid by the Income - Tax Department unless it is duly verified by you.
 - For detailed information regarding EVC, please [click here](#)

2.4. Schedule IT, TDS, TCS:

S.No.	Schedule	Source
1	IT	Enter the details of Advance Tax and Self-Assessment Tax paid
2	TDS1	Enter the details as per Form 16
3	TDS2	Enter the details as per Form 16A
4	TDS3	Enter the details as per Form 26QB
5	TCS	Enter the details as per Form 27D

Notes:

- Tax payment details of the assessee as per Form 26AS are available for pre-filing in e-Filing portal. The assessee can access this facility post login to e-Filing portal. Refer "**Prefiling**" section below at Sl. No. 4.1.
- The assessee will be able to enter any additional details of Tax Payments in the respective schedules.

2.5. Schedule-S

- Fill the details of salary as given in TDS certificate(s) i.e., Form 16 issued by the employer(s).
- In case there was more than one employer during the year, please furnish the separate details with respect to each salary received from different employers.

Notes:

- The details of more than one employer shall be furnished by selecting "Add Salary" button.
- If the income has not been computed correctly in Form No. 16, please make the correct computation and fill the same in this item

2.6. Schedule-HP

- This schedule is to be filled if you have a rental income.
- If there are more than two house properties, fill out the details for each property by selecting "Add Property" button.
- In case, a single house property is owned by the assessee, which is self-occupied and interest paid on the loan taken for the house property is to be claimed as a deduction then also this schedule shall be filled to claim deduction.
- In case the property is co-owned then the assessee needs to furnish the name of the co-owner, PAN and percentage of share of the other co-owner (s) in the property. In case of part ownership of property, the figure of annual value or rent receivable/received should be for whole of the property and only after computation of annual value the portion chargeable in own hands should be computed by multiplying such annual value with assessee's percentage share in the property.

Notes:

- Annual lettable value means the amount for which the house property may reasonably be expected to let from year to year, on a notional basis. Deduction for taxes paid to local authority shall be available only if the property is in the occupation of a tenant, and such taxes are borne by the assessee and not by the tenant and have actually been paid during the year.
- In case of self-occupied property 'Annual value of the property owned' shall be nil and interest payable on borrowed capital shall be limited to Rs. 2,00,000/-.
- In arrears of rent received and the amount of unrealised rent realised subsequently are to be mentioned after deduction @30% of such arrears of rent and unrealised rent realised.

2.7. Schedule-IF

This Schedule is to be filled if you are a partner in a firm. The below details of each firm in which you are partner are to be provided in this schedule:

- Name
- PAN
- Whether liable for audit
- Whether section 92E is applicable?
- Percentage share in the profit of the firm
- Amount of share in the profit
- Capital Balance as on 31st March in the firm

Notes:

- Share in the profit of the firm (amount of profit) as computed in accordance with the provisions of the Income-tax Act is exempt from tax in hands of the partner.
- The details of more than one firm shall be furnished by selecting "Add" button.

2.8. Schedule-BP

The details of the salary, bonus, commission, remuneration or interest received by you from the firms in which you are partner needs to be filled in Schedule-IF. The expenses, if any, relating to earning of such income (which have not been deducted while computing such income) shall also be filled of this Schedule.

2.9. Schedule-CG

- Capital gains are bifurcated into:
 - **Short-term capital gain:**
Short term capital gain arising from sale of land or building, sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid, sale of shares or debentures of an Indian company, sale of securities by an FII as per section 115AD, sale of other assets or deemed short term capital gain shall be filled in Item A. In case of Non residents if STCG included above but not chargeable to tax in India as per DTAA shall be filled in Item A7.
 - **Long-term capital gain:**
Long term capital gain arising from sale of land or building, sale of bonds or debenture (other than capital indexed bonds issued by Government), sale of listed securities (other than a unit) or zero coupon bonds, sale of GDR of an Indian company, sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48), sale of unlisted securities, sale of bonds or GDR, sale of securities by FII, sale of foreign exchange asset by NON-RESIDENT INDIAN, sale of other assets or deemed long term capital gain shall be filled in Item B. In case of Non residents if LTCG included above but not chargeable to tax in India as per DTAA shall be filled in Item B9.
- Deductions on capital gain u/s 54/54B/54D/54EC/54EE/54F/54G/54GA/54GB/115F shall also be filled. If any deduction is claimed then details of such deduction should be summarised under item D.
- Quarter wise breakup (post considering the set-offs under CYLA & BFLA) of short term and long term capital gains (Accrued/Received cumulatively rate-wise) should be provided in item F.

2.10. Schedule-OS

In this schedule provide the below details:

- The gross income by way of dividend and interest which is not exempt.
- Rental Income from hiring machinery, plant or furniture, building (where its letting is inseparable from the letting of the said machinery, plant or furniture), if it is not chargeable to income-tax under the head "Profits and gains of business or profession".
- Any other income under the head other sources such as winning from lottery, crossword puzzles etc., income of the nature referred to in section 68, 69, 69A, 69B, 69C or 69D. The nature of such income is also required to be mentioned.
- Income from owning and maintaining race horses

2.11. Schedule-CYLA

The Current Year losses, if any, shall be set off against the eligible incomes of Current Year. This schedule will be auto-calculated.

2.12. Schedule-BFLA

The Brought Forward losses from Previous Years, Brought Forward Unabsorbed Depreciation and Allowances under section 35(4) shall be set off against the eligible incomes of Current Year which are remaining after Current Year Loss adjustments. This schedule will be auto-calculated.

2.13. Schedule-CFL

The summary of eligible losses carried from earlier years under different heads of income, if any, is to be entered.

Notes:

- The losses under the head "House Property", "Profit and Gains of Business or Profession", "short term capital loss and long term capital loss", "Losses from other sources (other than losses from race horses) are allowed to be carried forward for 8 years.
- However, loss from owning and maintaining race horses can be carried forward only for 4 assessment years.

2.14. Schedule-VI-A

- Deduction under any section mentioned below cannot be more than the Gross Total Income.
- Please refer to the respective sections for applicability of deductions and further details.

S.No.	Field	Maximum Limit			Applicability
1	80C	Total amount of deduction under section 80C, 80CCC and 80CCD(1) cannot be more than ₹ 1,50,000/-.			Any Individual or HUF
2	80CCC				Any Individual
3	80CCD(1)				Any Individual
4	80CCD(1B)	₹ 50,000/-	Any Individual		
5	80CCD(2)	Cannot be more than 10% of salary in the previous year.			Any Individual
6	80CCG	<ul style="list-style-type: none"> ▪ ₹ 25,000/- ▪ If the Gross Total Income is more than 12 Lakh Rupees, then this deduction is not allowed. 			Any Individual ✓ Resident ✓ Resident but not Ordinarily Resident
7	80D	S.No	Category	Limit	Any individual or HUF. The benefit of Senior Citizen is applicable only to an Individual Resident in India.
		i.	Self and Family	₹25,000/-	
		ii.	Self(Senior citizen) & family	₹30,000/-	
		iii.	Parents	₹25,000/-	
		iv.	Parents(Senior citizen)	₹30,000/-	
		v.	Self and Family including parents	₹50,000/-	
		vi.	Self and Family including senior citizen parents	₹55,000/-	
		vii.	Self(Senior citizen) & family including senior citizen parents	₹60,000/-	

8	80DD	For Expenditure on medical treatment of dependent relative <ul style="list-style-type: none"> ▪ ₹ 75,000/- (With disability) ▪ ₹ 1,25,000/- (With Severe disability) 	Any Individual or HUF <ul style="list-style-type: none"> ✓ Resident ✓ Resident but not Ordinarily Resident
9	80DDB	For Medical Expenditure for specified diseases <ul style="list-style-type: none"> ▪ ₹ 40,000/- (Normal Citizen) ▪ ₹ 60,000/- (Senior Citizen) ▪ ₹ 80,000/- (Very Senior Citizen) 	Any Individual or HUF <ul style="list-style-type: none"> ✓ Resident ✓ Resident but not Ordinarily Resident
10	80E	Interest on Loan taken for Higher Education. <ul style="list-style-type: none"> ▪ Cannot be more than Gross Total Income 	Any Individual
11	80EE	Interest on Loan taken for Residential House Property. <ul style="list-style-type: none"> ▪ ₹ 50,000/- 	Any Individual
12	80G	Deduction in respect of donations to certain funds, charitable institutions, etc. (Refer Section 80G)	Any Individual or HUF
13	80GG	Deduction in respect of rents paid <ul style="list-style-type: none"> ▪ ₹ 60,000/- (₹ 5,000 monthly) or ▪ 25% of his Total Income before allowing deduction of this expenditure, ▪ Whichever is less 	Any Individual or HUF
14	80GGA	Deduction in respect of donations for scientific research or rural development. <ul style="list-style-type: none"> ▪ Cannot be more than Gross Total Income 	Any Individual or HUF
15	80GGC	Deduction in respect of contributions given by any person to political parties <ul style="list-style-type: none"> ▪ Cannot be more than Gross Total Income 	Any Individual or HUF
16	80RRB	Deduction in respect of royalty on patents <ul style="list-style-type: none"> ▪ ₹ 3,00,000/- 	Any Individual <ul style="list-style-type: none"> ✓ Resident ✓ Resident but not Ordinarily Resident
17	80QQB	Deduction in respect of royalty income of authors <ul style="list-style-type: none"> ▪ ₹ 3,00,000/- 	Any Individual <ul style="list-style-type: none"> ✓ Resident ✓ Resident but not Ordinarily Resident
18	80TTA	Deduction in respect of interest on deposits in savings accounts <ul style="list-style-type: none"> ▪ ₹ 10,000/- 	Any Individual or HUF
19	80U	Deduction in case of a person with disability <ul style="list-style-type: none"> ▪ ₹ 75,000/- (With disability) ▪ ₹ 1,25,000/- (With Severe disability) 	Any Individual <ul style="list-style-type: none"> ✓ Resident ✓ Resident but not Ordinarily Resident

2.15. Schedule-80G

Mention the details of donations entitled for deduction under section 80G. Donations entitled for deductions have been divided in four categories, namely:

- Donations entitled for 100% deduction without qualifying limit
- Donations entitled for 50% deduction without qualifying limit
- Donations entitled for 100 % deduction subject to qualifying limit
- Donations entitled for 50% deduction subject to qualifying limit

2.16. Schedule-SPI

Furnish the details of income of spouse, minor child, etc., if to be included in your income in accordance with provisions of Chapter V of the Income-tax Act. The income entered into this Schedule has to be included in the respective head.

2.17. Schedule-SI

In this schedule, incomes which is chargeable to tax at special rates shall be auto-calculated from the appropriate columns in schedule BFLA/CYLA or schedule OS.

2.18. Schedule-EI

Furnish the details of income like Agriculture Income, Interest, Dividend etc. which is exempt from tax.

Note:

The details may be filled on cash basis unless there is any provision/ requirement to declare them on accrual basis.

2.19. Schedule PTI

Fill the below details from business trust or investment fund as per section 115UA, 115UB.

- Name of business trust or investment fund.
- PAN of business trust or investment fund.
- Income from House property and TDS on such amount.
- Income from short term capital gain and TDS on such amount
- Income from Long term capital gain in column number 6 and TDS on such amount
- Income from other sources in column number 6 and TDS on such amount
- Income received from business trust or investment fund claimed to be exempt under section 10(23FBB), 10(23FD), etc.

2.20. Schedule FSI

In this Schedule, fill the details of income, which is already included in total income, accruing or arising outside India.

Notes:

- For country code use the International Subscriber Dialing (ISD) code of the country.
- The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

2.21. Schedule TR

In this schedule, fill the taxes paid outside India on the income declared in Schedule FSI which will be the total tax paid of schedule FSI in respect of each country and tax relief available which will be the total tax relief available in schedule FSI in respect of each country.

Notes:

- For country code use the ISD code of the country.
- The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.
- Relief claimed under section 90 or section 90A or section 91 is to be filled in the respective columns.

2.22. Schedule FA

- This schedule is to be filled up by a resident assessee and not to be filled up by a 'not ordinarily resident' or a 'non-resident'.
- Mention the details of foreign bank accounts, financial interest in any entity, details of immovable property or other assets located outside India.
- This should also include details of any account located outside India in which the assessee has signing authority, details of trusts created outside India in which you are settlor, beneficiary or trustee.
- Under all the heads mention income generated/derived from the asset.
- The amount of income taxable in your hands and offered in the return is to be filled out under respective columns.
- Item G includes any other income which has been derived from any source outside India and which has not been included in the items A to F and under the head business of profession in the return.

2.23. Schedule 5A

- This Schedule is to be filled in case of assessee governed by Portuguese Civil Code.
- The share of income of the spouse should be filled in this schedule and the same should form part of the return of income of the spouse.

2.24. Schedule AL

- This Schedule is to be filled by individuals and HUFs giving details of properties held by the assessee and the corresponding liabilities.
- It is mandatory if your total income exceeds ₹50 lakh.
- The assets to be reported will include land, building (Immovable Assets); financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand and Jewellery, bullion, vehicles, yachts, boats, aircraft etc. (Movable Assets) and interest held in the asset of a firm or association of persons (AOP) as a partner or member thereof.
- In the case of non-resident and resident but not ordinarily resident, the details of assets located in India are to be mentioned.

3. Procedure for Generating the XML and Submitting the ITR

Action	JAVA Utility	Excel Utility
Generate XML	<p>After filling all the mandatory and applicable fields,</p> <ul style="list-style-type: none"> ➤ Verify your data ➤ Click on "Save" button available at Menu Bar 	<p>After filling all the mandatory and applicable fields, make sure that data entered in all the sheets is validated by clicking on "Validate" button available in respective sheets and</p> <ul style="list-style-type: none"> ➤ Click on "Calculate Tax" button at sheet "PART A GENERAL" or "PARTB-TI-TTI" ➤ Verify your data ➤ Click on "Generate XML" button at sheet "PART A GENERAL" or "PARTB-TI-TTI"
Submit ITR	<p><u>Using direct "Submit" from ITR:</u></p> <ul style="list-style-type: none"> ➤ Click on "Submit" button available at Menu Bar. ➤ Enter your e-Filing credentials ➤ Submit your ITR. <p><u>Using "Upload Functionality":</u> Login to e-Filing portal using your credentials. Go to</p> <ul style="list-style-type: none"> ➔ e-File Menu ➔ Select "Income tax return" ➔ Select "Assessment Year" as "2017-18" ➔ Select "ITR" as "ITR 2" ➔ Browse and Select the valid XML Generated. 	<p>Login to e-Filing portal using your credentials. Go to</p> <ul style="list-style-type: none"> ➔ e-File Menu ➔ Select "Income tax return" ➔ Select "Assessment Year" as "2017-18" ➔ Select "ITR" as "ITR 2" ➔ Browse and Select the valid XML Generated.

4. Salient Features

4.1. Prefilling:

- Prefill functionality is available to download the prefilled XML from e-Filing portal having your personal details, TDS, TCS, IT payment details and other details, if any.
- For downloading the prefilled XML login to e-Filing portal using your credentials. Go to My Account → Download Pre-filled XML → Select "Assessment Year" as "2017-18" → Select "ITR Form Name" as "ITR 2" → Select the fields or schedules you want to prefill → Click on Confirm to download the prefilled XML.
- The downloaded XML can be imported to JAVA/Excel utility.
- In JAVA Utility, click on "Prefill" button available at Menu bar
- In Excel Utility, click on "Import Personal/Tax Details from XML" button available in sheet "Part A-General". Browse and select the downloaded XML.

4.2. Save draft

- Save draft option is available to save partially filled data which can be imported and updated later.
- In Java utility, click on "Save draft" button available at Menu bar. The draft XML will be saved which can be imported by using "Open" button available at Menu bar.
- The saved draft file cannot be used for submitting the ITR.

4.3. Open

- The XML generated from previous sessions or previous versions can be imported in the latest version of the utility.
- In Java Utility, click on "Open" button available at Menu bar to browse and select the XML already saved.
- In Excel Utility, click on "Import from Previous Version" button available in sheet "Part A-General" to browse and select the already saved excel utility.