Return of Income filed/ or taxpayer does not file Return of Income, the mismatch is assessed for risk.

- Such mismatched information is pushed by income tax database to Prescribed Authority in Directorate of Income Tax (Intelligence & Criminal Investigation) for Preliminary Verification
- Prescribed Authority in the Directorate issues notice u/s 252(1)(a) to taxpayer, and if required to Source or any other related person.
- Evaluates evidence/explanation.
- Completes Preliminary Verification Report (PVR) and sends to CIT(e-Verification).
- Communication sent to taxpayer on outcome of PVR.
- PVR is the basis for further risk assessment and decision on further proceedings under the Income Tax Act.

March, 2026

Directorate of Income Tax

Intelligence & Criminal Investigation

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INCOME TAX DEPARTMENT

Income Tax Department

Central Board of Direct Taxes

E-Verification Scheme

Look at your Annual Information Statement (AIS) on e-filing portal.

Your financial transactions are displayed on the AIS.

Use the AIS information to calculate your income for filing your return of income.

If you disagree we will check with the source and correct the information if source supports your disagreement.

Open the flap to understand what you should do after seeing transactions on your AIS.

SCAN
DOWNLOAD
SMILE

AIS

- Filing of Return of Income made easy.
- Look at your Annual Information Statement (AIS) on e-filing portal.
- Your financial transactions are displayed on the AIS.
- You should Agree/ Disagree to each information item in the AIS.
- If you disagree we will check with the source and correct the information if source supports your disagreement.
- Use the AIS information to calculate your income for filing your return of income.

e-Verification Scheme

Scheme notified under Sec. 260 of the Income Tax Act, 2025

Why the Scheme

- Help you in voluntary compliance and correct filing of tax return by sharing information gathered from Sources about financial transactions of the taxpayer.
- Information gathered about financial transactions displayed to you through Annual Information Statement (AIS)
- Facility for you to object information.
- Framework for informing you about mismatch due to information not considered by you in Return of Income filed, or if you have not filed Return of Income.
- Framework for Income Tax Department to decide on considering proceedings under the
- Income Tax Act where risk assessment leads to conclusion of inaccurate filing of Return of Income by you.
- If your financial transactions/income shown in the AIS do not match with the Return of Income filed by you, the mismatch will be assessed on risk parameter and your case could be picked up for e-verification.

- Similarly, if information suggests that you have taxable income but have not filed Return of Income, e-Verification proceedings will be initiated.
- You will receive a notice electronically, to explain the mismatch with your Return of Income or to explain why Return of Income is not filed. If the mismatch is explained, the e-verification is closed. But if the mismatch remains unexplained further proceedings may be initiated.
- You will receive a notice electronically, to explain the mismatch with your Return of Income or to explain why Return of Income is not filed. If the mismatch is explained, the e-verification is closed. But if the mismatch remains unexplained further proceedings may be initiated.
- You can however file an updated Return of Income U/s 263(6)(a), if eligible, to discharge your liability to pay tax on your correct income.

How does the Scheme work

- Information gathered from Sources made visible to taxpayer through Annual Information Statement (AIS).
- Taxpayer can object to any part of the information, using facility on the AIS tab on the portal.
- Based on objection of taxpayer to any information, CIT(e-Verification) verifies with Source: Mismatch resolved or confirmed.
- If mismatch persists, information assessed for risk.
- Where taxpayer does not respond and information is not considered by taxpayer in