

Income Tax Act 1961 s 139D - Filing of return in electronic form

The Board may make rules providing for—

- (a) the class or classes of persons who shall be required to furnish the return in electronic form;**
- (b) the form and the manner in which the return in electronic form may be furnished;**
- (c) the documents, statements, receipts, certificates or audited reports which may not be furnished along with the return in electronic form but shall be produced before the Assessing Officer on demand;**
- (d) the computer resource or the electronic record to which the return in electronic form may be transmitted.**