

Centralized Processing Center

SAHAJ

FAQ's

INCOME TAX DEPARTMENT



2011

1. What is SAHAJ?

SAHAJ is the newly designed ITR-1 which replaces SARAL Income Tax Return. It is the most modern Technology enabled Tax Payer Friendly Form.

2. Who can use SAHAJ?

This Return Form is to be used by an individual whose total income for the assessment year 2011-12 includes:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property (excluding cases where loss is brought forward from previous years); or
- (c) Income from Other Sources (excluding Winning from Lottery and Income from Race Horses)

NOTE⇒ Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who cannot use SAHAJ?

This Return Form should not be used by an individual whose total income for the assessment year 2011-12 includes,-

- (a) Income from more than one house property; or
- (b) Income from Winnings from lottery or income from Race horses; or
- (c) Income under the head “Capital Gains”, which are not exempt from tax,
E.g., short-term capital gains or long-term capital gains from sale of house, plot, etc.; or
- (d) Income from agriculture in excess of Rs. 5,000; or
- (e) Income from Business or Profession.

4. Can I annex Form 16/FORM 16A to SAHAJ?

No document (including TDS certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

Note that you can attach only the supplementary Sch TDS1, TDS2, IT only after exhausting the items given in the Form

5. Who are obligated to File SAHAJ?

All those individuals who have income from sources as given in Question 2 and if their Taxable Total Income exceeds the upper limit as given below would be obligated to file SAHAJ

Sl No.	Category	Amount
(i)	In case of individuals below the age of 65 years(other than women)	₹ 1,60,000
(ii)	In case of women below the age of 65 years	₹ 1,90,000
(iii)	In case of individuals who are of the age of 65 years or more at any time during the financial year 2010-11	₹ 2,40,000

6. In what ways can I file this return?

This Return Form can be filed with the Income Tax Department in any of the following ways, -

- (i) by furnishing the return in a paper form;
- (ii) by furnishing the return electronically under digital signature;
- (iii) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR-V;
- (iv) by furnishing a Bar-coded return. Where the Return Form is furnished in the manner mentioned at 5(iii), the assessee should print out two copies of Form ITR-V.

NOTE→ One copy of ITR-V, duly signed by the assessee, has to be sent by ordinary post to Post Bag No. 1, Electronic City Office, Bengaluru—560100, Karnataka. The other copy may be retained by the assessee for his record.

7. What are the unique features of SAHAJ? How is SAHAJ Better than SARAL

Key Features/Attributes	SAHAJ	SARAL
Presence of Bar Codes for Automatic Classification of Income Tax Returns in a Bulk Processing Set up	Present	Absent
Presence of Registration Marks for Identifying the size, orientation of the document during scanning and data entry process	Present	Absent
Use of Dropout Ink to reduce Interference during Data Capture	Present	Absent
PAN No. on all Pages. This is for traceability of every page during document Preparation works which involves Stapling and Unstapling the returns	Present	Absent
Use of OMR Fields for Automatic Recognition	Present	Absent
Use of Whole Rupee Method Boxes	Present	Absent
Automatic Data Validation with prefixed number of boxes	Present	Absent
Use of Separate Negative Boxes to make sure that Taxpayer's don't fill Negative values in Positive Fields	Present	Absent
Large Combo Type Boxes for First Name and other fields	Present	Absent
Instruction Built in the form	Present	Absent

Simplification of Address Field	Present	Absent
Schedule AIR	Absent	Present
Mobile No	Present	Absent
Provision for Official Phone Number	Present	Absent
Tax Status Field to know whether Tax Refundable, Tax Payable etc for Processing Priority	Present	Absent
Separate Parts for Gross Total Income and Deductions	Present	Absent
Unique Legends present in the Form helping in Identification of zone around a field	Present	Absent

Key Features/Attributes	SAHAJ	SARAL
Bank Account Details	Mandatory for every one	Only for Refund cases
Entering 0 in Gross Total Income if the value is negative	Absent, Taxpayer can fill Negative Value	Present
Income Tax Ward/Circle	Present	Present but under a more complex name Designation of Assessing Officer
Simplification of TDS1, TDS2, IT Schedules	YES	NO
Number of columns to be filled in Sch TDS1	4	8
Number of columns to be filled in Sch TDS2	4	7
Number of columns to be filled in Sch IT	4	5
Provision of Supplementary Sch TDS1, TDS2, IT Schedules for using after exhausting the fields available in the form	Present	Absent
Reordering Sch TDS2 at the end so that the supplementary Sheet act as a continuation	Present	Absent
Linkages to FORM 26 AS to Verify and Fill the forms	Present	Absent
Account No. Size	17	15
Separate Section of Stamping Receipt No and Seal. A bar coded Receipt No. can also be envisaged in the present setup	Present	Absent
INSTRUCTIONS		
Line by Line Instructions	Present	Absent

Examples for every field	Present	Absent
Elaborate Computational Sheets using WORKSHEET	Present	Absent
Detailed Explanation of Deductions	Present	Absent
Mapping Form 26AS to Schedules	Present	Absent
Common Mistakes	Present	Absent
FAQ'S	Present	Absent

8. Can I use SAHAJ if I have carry forward Losses?

No, you need to use ITR-2 for carry forward of Losses.

9. Please explain me how to use SAHAJ for Filling Schedules from Form 26AS?

This is available in the Instructions, Please refer to the same

10. Can I use SAHAJ for declaring Income from Capital Gains?

No, use ITR-2 and above

11. Would SAHAJ enable me to get my refund faster?

Surely, since the entire process is automated the refund processing time would be substantially reduced. Many Processing Mistakes noticed are because of lack of awareness among Taxpayers on how to fill the form. Taxpayers are advised to look into the common mistakes in Instructions to make sure that they don't commit any mistakes as given in the list. This would enable faster dispersal of refunds to the Taxpayers.