

FAQs on Register as Representative Assessee/ Register to Act on behalf of Another person /Authorize another person to act on behalf of self



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Question 1:

Who is Representative Assessee?

Resolution:

A Representative Assessee is a person who acts as a legal representative of another person under the Income Tax Act. Representative Assessee comes into the picture when the person liable to pay taxes is a non – resident, minor, a lunatic, or any other reason. Such people will not be able to file Income tax return by themselves, so they appoint an agent or a guardian as a Representative Assessee.

Question 2:

What is the difference between Representative and principal Assessee?

Resolution:

A principal Assessee is a real Assessee on whose behalf the representative Assessee discharges his duties. The principal Assessee authorized his representative to file an income tax return, and the representative taxpayer pays income tax on behalf of the principal Assessee.

Question 3:

How can I add the Representative Assessee on e-filing portal?

Resolution:

Step:1 Logon to 'e-Filing' Portal <https://www.incometax.gov.in/iec/foportal/>

Step:2 Go to the 'Authorized Partner' menu located at third menu from left side.> Click 'Register as Representative Assessee.

Step:3 Click on "Let's Get Started" and then "create new request".

Step:4 Select Representative category under "Category of Assessee who you want to represent"

Step:5 Fill in the details required and Attach the necessary documents (Maximum file size allowed is 5MB)

Step:6 Click on 'Proceed' and 'Verify the Request'

Step:7 Click 'on continue' to Submit'

A Success Message will be displayed confirming the submission of request.

Note: Once one has registered as a legal heir request will be sent to the e-Filing Admin for approval. The e-Filing Admin will check the authentication of the request details and may Approve/Reject the request and Upon Approval/Rejection, an e-mail and SMS will be sent to the registered mail and contact number of the user, who has raised the request.

Question 4:

Who can register as a Representative Assessee? What are the required documents an individual need to furnish to be a Representative Assessee?

Resolution:

The below table lists the cases where one can register as Representative Assessee along with the documents to be furnished:

S.no.	Category of Person being represented	Who shall Register as Representative	Documents Required
1.	As court of wards	Administrator General / Official Trustee / Receiver / Manager who manages the property	<ul style="list-style-type: none"> • Copy of PAN card of the person for whom Court of Wards is appointed • Copy of Court Order appointing Court of wards/ Receiver/Manager/Administrator General/Official Trustee
2.	Deceased (Legal heir)	Legal heir of the deceased person	<ul style="list-style-type: none"> • Copy of PAN Card of the deceased • Copy of Death Certificate • Copy of Legal heir proof as per the norms • Copy of the order passed in name of the deceased (Mandatory only if the reason for registration is 'Filing of an appeal against an order passed in the name of deceased'). • Copy of Letter of Indemnity (optional)
3.	Lunatic or Idiot	Guardian / Manager who is managing the affairs of such person	<ul style="list-style-type: none"> • Copy of PAN card of the lunatic/Idiot person • Certificate issued by Authorised Medical Authority

4.	Mentally Incapacitated	Guardian / Manager who is managing the affairs of such person	<ul style="list-style-type: none"> • Copy of PAN Card of the mentally incapacitated • Certificate issued by Authorised Medical Authority • Proof of Guardianship
5.	Minor (Purpose of Registration- Regular compliance)	Guardian (Only Parents/guardian can raise the request on behalf of minor)	<ul style="list-style-type: none"> • Copy of PAN Card of the Minor • Proof of guardianship (Any one: Birth Certificate of Minor / Passport of Minor / Court Order / Any other Govt. issued ID) • Proof of income as arises or accrues to the minor child on account of manual work done by child or activity involving application of skill, talent or specialised knowledge and experience of the minor.
6.	Minor – (Purpose of Registration- Response to e-campaign notices)	Guardian (Only Parents/guardian can raise the request on behalf of minor)	<ul style="list-style-type: none"> • Copy of PAN Card of the Minor • Proof of guardianship (Any one: Birth Certificate of Minor / Passport of Minor / Court Order / Any other Govt. issued ID)
7.	Oral Trust	Trustee	<ul style="list-style-type: none"> • Copy of PAN card of the beneficiary of the Trust • Copy of PAN card of the trustee • Copy of the PAN card of the oral trust • Self- attested copy of declaration made by the trustee
8.	Agent of a Non-Resident	Any resident	<ul style="list-style-type: none"> • Copy of PAN card of the non-resident person / entity • Documentary proof of tax protected contract wherein resident is being held responsible for tax payment as well as return filing compliance requirement of the non-resident or Order passed or notice issued by the Assessing Officer treating a resident as an Agent of the non-resident

9.	Trust in writing	Trustee	<ul style="list-style-type: none"> • Copy of PAN card of the beneficiary of the Trust in writing • Copy of PAN card of the trustee • Copy of PAN card of the Trust in Writing • Copy of Registered Trust Deed
----	------------------	---------	---

Question 5:

What is “Authorize Another Person to Act on Behalf of Self” functionality?

Resolution:

This functionality is available only for an Individual & a Non-Resident Company with Non-resident Directors having no PAN or valid DSC.

One can authorise another person for submission and verification of return/forms/ service requests which requires authorisation using OTP. Under service request, taxpayer can only authorise for Refund re-issue and Rectification request submission.

Please ensure a legally valid Power of Attorney (POA) is already given to the person intended to be authorised so as to enable upload of the copy of the POA received by the authorised while accepting your request. Without giving a legally valid POA, the authorization made through this portal facility will be treated as null and void.

Person intended to be authorised can act on this request within 7 days by going to Worklist post login by uploading the copy of the Power of Attorney obtained by him. On acceptance of your request by intended person to be authorised, it will take 72 hours for the Authorisation to become effective.

Question 6:

What is the category of Assessee who you can represent?

Resolution:

Below is category of Assessee who you can represent:

- As Court of Wards
- Deceased (Legal Heir)
- Lunatic or Idiot
- Mentally Incapacitated
- Minor
- Oral Trust
- Agent of Non-Resident
- Trust in Writing

Question 7:

What is category of Assessee on behalf of whom you can register yourself? What are the required documents to register?

Resolution:

The below table lists category of the Assessee on behalf of whom you can register yourself along with the documents to be furnished:

S.No.	Category of the Assessee	Documents Required
1	Company under Liquidation/ Other Voluntary Liquidation	<p>1. <u>Company under The Insolvency and Bankruptcy Code and Court Liquidation:</u></p> <ul style="list-style-type: none">• Letter appointing Official Liquidator or Resolution Professional under NCLT• Order of the competent authority assigning the responsibility on the Liquidator / Resolution Professional of companies under liquidation• Copy of PAN Card of the Company / Firm / LLP under liquidation under Companies Act - 2013 or under Insolvency and Bankruptcy Code, 2016 <p>2. <u>Voluntary Liquidation:</u></p> <ul style="list-style-type: none">• Letter of appointment as Liquidator in the official letterhead under the common seal of the company• Copy of the Company Board resolution passed for appointing the Liquidator• Copy of the PAN Card of the Company
2	Merger or Amalgamation or takeover of Business or Profession	<p>1. <u>In case of Succession or Merger or Amalgamation of Business or Profession</u></p> <ul style="list-style-type: none">• Copy of the Order passed by the competent authority permitting Merger or Amalgamation or takeover of Business or Profession• Copy of PAN card of The Principal Officer of Company/Firm/AOP succeeding the Business or Profession <p>2. <u>In case of takeover of Business or Profession</u></p> <ul style="list-style-type: none">• Order of competent authority appointing Designated Principal Officer in respect of companies taken over by the Central / State Government.• Copy of PAN card of Designated Principal Officer in respect of companies taken over by the Central / State Government.

3	Discontinued or Closed Business	<ul style="list-style-type: none"> • Copy of intimation given to Registrar of Company/Firm/GST etc on discontinuation or closure of business • In cases of discontinued business, copy the last Article of Association/Partnership deed/agreement of the closed company/Firm/entity
4	Estate of Deceased	<ul style="list-style-type: none"> • Copy of PAN Card of the deceased • Copy of PAN card of the Executor • Court order appointing the executor/s or Will of the deceased in which the executor particulars have been furnished or written agreement of survivors appointing the Executor • Copy of Death Certificate of the deceased, if available (Non-Mandatory)
5	Estate of an Insolvent	<ul style="list-style-type: none"> • Copy of PAN card of the Estate of an Insolvent • Copy of PAN card of the Official Assignee • Court order adjudicating a person as insolvent

Question 8:

In what cases Assessee can Authorised another person to at act on behalf of self /Add Authorised signatory?

Resolution:

Below are the cases in which Assessee can Authorised another person at act on behalf of self /Add Authorised signatory:

- Assessee is Absent from India
- Assessee is Non-resident
- Any other reason