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Rectification (154) & Updated Return (ITR-U) Preparer

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Works out whether your situation calls for a Section 154 rectification (an apparent error in a processed return or intimation) or an updated return (ITR-U for missed or under-reported income), then computes the corrected figures, the additional tax and interest, and drafts the request or ITR-U summary. Use it after a 143(1) intimation mismatch or when you realise a return needs fixing. Verify with a CA before filing.

Purpose of this tool & output

Fix a processing error via Section 154 rectification, or file an updated return (ITR-U) with the correct additional tax and interest

How the output is used

Use the output to file the Section 154 rectification online against the intimation, or to file the ITR-U with the additional tax and interest computed, keeping a record of the reason and the corrected figures.

Who receives it

The Income-Tax Department — the CPC or the jurisdictional Assessing Officer for a 154 rectification, or the department via the ITR-U on the e-filing portal.

How to submit / file it

File online on the income-tax e-filing portal — a rectification request under the correct category for a 154, or the ITR-U form with the additional-tax challan for Section 139(8A).

Who should vet it

A chartered accountant (CA) — to confirm whether a 154 or an ITR-U is the right route, and the additional tax and interest.

Important cautions

A 154 only fixes an apparent error and cannot add income; an ITR-U cannot reduce tax, increase a refund or be filed beyond the time window. The additional-tax slab (25/50 percent) and interest change with the timing — verify with a CA before filing.

Companion documents

No related documents are listed on the portal for this tool.