

FAQs for Seek VC & Seek VC adjournment

What is VC?

Answer: VC stands for 'Video Conferencing'. Using the VC facility, an assessee is enabled to express or submit one's response orally before an Income Tax Authority who has initiated the proceeding and expect the response from the user.

This facility has been enabled by the department as a substitute for personal appearance/hearing before an Income Tax Authority.

The facility for oral submission is in addition to submitting response in writing

Who can avail VC?

Answer: It can be availed by only those taxpayers for whom a hyperlink VC is enabled against a notice, as appearing in the e-Proceeding module, under the column "Video Conferencing".

Login to e-Filing->e-Proceeding->Select Proceeding Name ->

e-Proceedings

PAN - AHTPM3178P										
Assessment Year - 2018-19										
Financial Year - 2017-18										
Proceeding Name - Assessment Proceeding u/s 143(3)										
Notice/Communication reference ID	Notice u/s	Description	Issued On	Document ID	Served On	Response Due date	Response	Response viewed by AO on	Seek/View Adjournment	Video Conferencing
100000000056087	143(3)	[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.	24/12/2020	ITBA/AST/F/143(3) (SCN)/2020-21/1000450972(1)	-	02/02/2021	Submit	-	Seek	VC

What is the process to seek VC facility?

Answer: If a VC hyperlink is found against a notice issued by the department under the column "Video Conferencing", the user needs to click on that hyperlink.

On clicking, another window appears with the notice details prefilled

- Click on the hyperlink "Seek VC".

e-Proceedings VC

PAN/TAN details	ABEPL3008L
Notice Section	143(3)
Description	[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.
Notice Issue date	12/01/2021
Response due date	26/01/2021
<div>Back</div> <div>Seek VC</div>	

- On click on the same, a window appears. The user needs to choose the appropriate reason from the drop-down values. If there are no predefined dropdown, the user may select “Others” and enter the description in text box.
- Thereafter, a text box will appear wherein user needs to provide reasons in detail for seeking VC and also can provide the date on which the user desires to submit oral submission. (Maximum 4000 characters)
- If the user wants to upload any document supporting such a claim, there is provision to attach the same by click the button “choose File”. The document that are PDF format can only be attached and should not exceed 5 MB.
- Now Click, submit button. A success message will be displayed on submission of request.

e-Proceedings Seek VC

Reason for Video Conferencing *

Reason in detail*

Attach scanned documents in PDF format (Max size 5MB)

Choose File No file chosen

Submit Back

Select

Select

Material submitted not considered in the draft order

Matter requires explanation due to complexity of facts

Inability to explain properly in writing

Oral evidence

Others

How to check the status of VC request raised?

Answer: VC request raised by assessee will either be approved or rejected. If approved, then the department will send an email and SMS communication informing the date and time for VC along with VC URL. The VC details will be displayed in the user's e-proceeding VC Notice schedule. The login password will be shared 2 hours before the scheduled time of VC on to the registered mobile

number. If rejected, then rejection remarks and rejection letter will be displayed to the assessee in VC Notice schedule in addition to email and SMS communication.

Below are the steps to check the status of VC request :

- Login to e-Filing->e-Proceeding->Select Proceeding Name ->
- Click VC hyperlink under the Video conferencing column. On click of VC hyperlink, the details of VC request submitted will be displayed.

e-Proceedings VC						
PAN/TAN details		AAWPK7887P				
Notice Section		143(3)				
Description		[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.				
Notice Issue date		18/01/2021				
Response due date		20/02/2021 -				
Date	Reason for seeking VC/adjudgment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
17/02/2021	Material submitted not considered in the draft order		Open			
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- If request is approved, scheduled date & time of VC will be displayed under the column “VC date & Time” and status will be displayed as “Approved”. Under ITD Remarks column “VC Schedule Notice” will be displayed in hyperlink to view and download. ‘VC link’ will be visible 2 hours before the scheduled time of VC under the ‘VC link details’ column.

e-Proceedings VC						
PAN/TAN details		AAIPC2422L				
Notice Section		143(3)				
Description		[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.				
Notice Issue date		16/02/2021				
Response due date		03/03/2021 Seek VC Adjournment				
Date	Reason for seeking VC/adjudgment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
17/02/2021	Material submitted not considered in the draft order	17-02-2021 04:30 PM	Approved	17/02/2021	VC Link	VC Schedule Notice
Back						

- If request is rejected, status will be displayed as “Rejected”. Under ITD Remarks column “Remarks” and “Rejection letter” will be displayed in hyperlink to view and download along with email & SMS communication.

PAN/TAN details			AIIPS3732P			
Notice Section			143(3)			
Description			[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.			
Notice Issue date			15/01/2021			
Response due date			01/02/2021 -			
Date	Reason for seeking VC/adjudgment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
15/01/2021	Oral evidence		Rejected	15/01/2021		Rejection Letter
<div>Back</div>						

What if VC date and time given is not suitable?

Answer: If the VC date and time given by the department is not suitable for any reason an adjournment request to some another date and time from the existing date and time can be submitted through a functionality “Seek VC adjournment”. The request for adjournment will have to be submitted before the expiry of VC date and time. Once expired, no request for adjournment can be submitted.

How to avail VC adjournment?

Answer: A hyperlink “Seek VC adjournment” is enabled in VC window against a notice in the e-Proceeding module under the column “Video Conferencing”.

e-Proceedings VC						
PAN/TAN details		ABEPL3008L				
Notice Section		143(3)				
Description		[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.				
Notice Issue date		12/01/2021				
Response due date		26/01/2021 Seek VC Adjournment				
VC Request Date	Reason for seeking VC/adjudgment	VC date & Time	Status/Action	Response date	VC link details	ITD Remarks
13/01/2021	Inability to explain properly in writing	18-01-2021 11:46 AM	Approved	13/01/2021	VC link	VC Schedule Notice
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- Login to e-Filing->e-Proceeding->Select Proceeding Name ->
- Click VC hyperlink against a notice issued by the department under the column “Video Conferencing”.
- Click on the hyperlink “Seek VC Adjournment”.
- On click on the same, a window appears. The user needs to choose the appropriate reason from the drop-down values. If there are no predefined

dropdown, the user may select “Others” and enter the description in the text box.

- Thereafter, a text box will appear wherein user needs to provide reasons in detail. (Maximum 4000 characters)
- If the user wants to upload any document supporting such a claim, there is provision to attach the same by click the button “browse”. The document that can be attached are in PDF and should not exceed 5 MB.
- Now Click, submit button. A success message will be displayed on submission of request.

The screenshot shows a web form titled "e-Proceedings VC". The form is divided into several sections:

- Reason for Video Conferencing date adjournment ***: A dropdown menu with options: "Select", "VC facility not available", "Medical grounds", "Pre-occupied with other unavoidable activity" (highlighted in blue), and "Others".
- Others, please specify in detail***: A text area for providing additional details.
- Reason in detail***: A large text area for providing a detailed reason for the adjournment.
- Attach scanned documents in PDF format (Max size 5MB)**: A section with a "Choose File" button and the text "No file chosen".
- Submit and Back buttons**: Two green buttons at the bottom of the form.

How to check the status of VC adjournment request raised?

Answer : VC adjournment request raised will either be approved or rejected. If approved, then department will share the fresh date and time for VC and VC link through email as well as displayed in the e-filing account. The password will be shared 2 hours before the scheduled time of VC on the registered mobile number. If rejected, then rejection remarks will be displayed as well as send by email.

Steps to Check to VC adjournment request

- Login to e-Filing->e-Proceeding->Select Proceeding Name ->
- Click VC hyperlink under the Video conferencing column. On click the details of VC request submitted will be displayed.

- If adjournment request is approved, new date & time of VC will be displayed under the column “VC date & Time” along with email and SMS communication. The status will be displayed as “Approved”. Under ITD Remarks column “Remarks” and “Adjournment acceptance Letter” will be displayed in hyperlink to view and download. VC link will be visible 2 hours before the scheduled time of VC under the VC link details column.
- If adjournment request is rejected, status will be displayed as “Rejected”. Under ITD Remarks column “Remarks” will be displayed in hyperlink to view along with email and SMS communication.

e-Proceedings VC

PAN/TAN details		AAECC7193D				
Notice Section		131				
Description		[ITBA]Summon under section 131 of the Income Tax Act, 1961				
Notice Issue date		29/01/2021				
Response due date		29/01/2021 -				
Date	Reason for seeking VC/adjournment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
29/01/2021	Suo-moto	29-01-2021 01:30 PM	Suo Moto		VC Link	Summon
29/01/2021	Medical grounds		Rejected			Remarks
Back						

How to join video conferencing?

Answer :

- Copy the VC URL communicated by the department on to an Internet browser URL address bar and press enter key
- The VC site will open to provide User name and password.
- User name should be of the taxpayer to whom the notice is issued and the password would be that is communicated to the taxpayer's e-filing registered primary mobile number two hours prior to the VC date and time.
- The VC URL details can also be obtained from the e-filing Login under e-Filing->e-Proceeding->Select Proceeding Name ->
- Click on VC hyperlink against the respective notice->click VC link hyperlink to view the link to join VC

e-Proceedings VC

PAN/TAN details	ACIPP0383P					
Notice Section	143(3)					
Description	[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.					
Notice Issue date	20/01/2021					
Response due date	25/01/2021 Seek VC Adjournment					
VC Request Date	Reason for seeking VC/adjournment	VC date & Time	Status/Action	Response date	VC link details	ITD Remarks
20/01/2021	Matter requires explanation due to complexity of facts	21-01-2021 03:00 PM	Approved	20/01/2021	VC link	VC Schedule Notice
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What other additional points to be taken in consideration while joining VC?

Answer :

- Kindly keep identification document like Aadhaar, PAN Card, Passport or any other government issued identification document handy and share when asked for.
- Kindly keep handy softcopy of all the documents on which you want to place reliance during the Video Conference (VC) which may be shared during video conference.
- Switch on the video & audio and make sure that your face is properly visible and voice is audible.

What will happen if Video conferencing couldn't be conducted due to any technical issues/other issues?

Answer: If VC couldn't be conducted on scheduled date and time due to any technical issue/other issue, Department will cancel the existing scheduled VC and share new date and time for video conferencing and VC link and password (2 hours before the scheduled time of VC on the registered mobile number) for joining the meeting along with email and SMS communication.

Steps to Check the details of cancelled and rescheduled video conferencing

- Login to e-Filing->e-Proceeding->Select Proceeding Name ->

- Click VC hyperlink under the Video conferencing column. On click the details of VC will be displayed.

e-Proceedings VC						
PAN/TAN details			AAECC7193D			
Notice Section			143(3)			
Description			[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.			
Notice Issue date			29/01/2021			
Response due date			15/02/2021 -			
Date	Reason for seeking VC/adjourment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
29/01/2021	Material submitted not considered in the draft order	29-01-2021 01:50 PM	Cancelled	29/01/2021		VC Schedule Notice
29/01/2021	Suo-moto	29-01-2021 04:45 PM	Suo Moto		VC Link	Remarks Cancellation cum rescheduling letter
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Who can join VC? Can Authorized Representative also join the VC meeting?

Answer : Only assessee can join VC. If any authorized representative has been appointed through the e-filing account for such proceeding, then both assessee and authorized representative can join.

Would department provide the copy of the recording of video conferencing? If yes, how to obtain the same?

Answer: Yes, after video conferencing is successfully conducted. 'VC recording' hyperlink will be displayed under "VC link details" column. Under the 'VC recording' hyper link, the URL details from which the recording can be downloaded will be mentioned. The Status and VC recording noting made by the Income Tax Authority will be available under "ITD Remarks". The recording will be made available within a reasonable period, not exceeding two days of recording. The recoding can be downloaded from the portal through which the video conferencing was held.

Steps to check the recording of video conferencing availability and the URL details from which it can be downloaded.

- Login to e-Filing->e-Proceeding->Select Proceeding Name ->

- Click VC hyperlink under the Video conferencing column. On click the details of VC will be displayed.

e-Proceedings VC

PAN/TAN details		AAECC7193D				
Notice Section		131				
Description		[ITBA]Summon under section 131 of the Income Tax Act, 1961				
Notice Issue date		29/01/2021				
Response due date		29/01/2021 -				
Date	Reason for seeking VC/adjourment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
29/01/2021	Suo-moto	29-01-2021 01:30 PM	Completed		VC recording	VC Schedule Notice Status and Link of VC recording

- Click on VC recording hyperlink, a pop up will open with the link of VC recording. Enter the URL link in an internet browser address bar to view and download recorded VC.

e-Proceedings VC

PAN/TAN details		AAECC7193D				
Notice Section		131				
Description		[ITBA]Summon under section 131 of the Income Tax Act, 1961				
Notice Issue date		29/01/2021				
Response due date		29/01/2021 -				
Date	Reason for seeking VC/adjourment	VC date & Time	Status	ITD Response date	VC link details	ITD Remarks
29/01/2021	Suo-moto	29-01-2021 01:30 PM	Completed		VC recording	VC Schedule Notice Status and Link of VC recording

FAQs - on Seek adjournment

What is seek adjournment?

Answer: Seek adjournment is a functionality provided to an assessee to submit a request to extend the response due date of a notice issued by an Income Tax Authority if the assessee is unable to submit response within the notice submission timelines mentioned.

Who can avail seek adjournment facility?

Answer: Those taxpayers for whom a hyperlink “Seek” is enabled against a notice, as appearing in the e-Proceeding module under the column “Seek/View adjournment”.

e-Proceedings

PAN - BBHPS2826P										
Assessment Year - 2018-19										
Financial Year - 2017-18										
Proceeding Name - Assessment Proceeding u/s 143(3)										
Notice/Communication reference ID	Notice u/s	Description	Issued On	Document ID	Served On	Response Due date	Response	Response viewed by AO on	Seek/View Adjournment	Video Conferencing
100000000056122	143(3)	[ITBA]Show Cause Notice for Proceedings u/s 143(3) of Income Tax Act 1961.	18/01/2021	ITBA/AST/F/143(3) (SCN)/2020-21/1000451599(1)	-	02/02/2021	SubmitView	-	Seek	VC

How to seek adjournment?

Answer :

- Login to e-Filing->e-Proceeding->Select Proceeding Name ->
- Click Seek hyperlink against a notice issued by the department under the column “Seek/View adjournment”.

e-Proceedings Seek adjournment

PAN/TAN details	BBHPS2826P
Notice Section	143(3)
Description	[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.
Notice Issue date	18/01/2021
Response Due date	02/02/2021
Seek Adjournment	
Back	

- Click on the hyperlink “Seek Adjournment”.
- On click on the same, a window appears. The user needs to choose the ‘adjournment sought up to date’ by choosing any date from the calendar provided against this menu. Select appropriate reason from the drop-down values. If there are no predefined as a dropdown, the user may select “Others” and enter the description in the text box.
- It may be noted that at any given point of time, an adjournment request exceeding 15 calendar days from the notice due date shall be entertained.
- Thereafter, a text box will appear wherein user needs to provide reasons in detail.(Maximum 4000 characters)
- If the user wants to upload any document supporting such a claim, there is provision to attach it by click the button “browse”. The document that can be attached are in PDF and should not exceed 5 MB.
- Click Submit button and a success message will be displayed on submission of request.

e-Proceedings Seek adjournment

Adjournment sought up to* (The "Adjournment sought up to" date should be greater than existing notice response due date. The adjournment sought date cannot exceed 15 calendar days from notice response due date or request submission date whichever is later and no adjournment request can be submitted for a date within 7 days)	<input type="text"/>
Reason for seeking Adjournment*	<div>Select</div> <div><div>Select</div><div>Out of station</div><div>Gathering of material from multiple sources requires time</div><div>Medical grounds</div><div>Pre-occupied with return filing activity</div><div>Others</div></div>
Reason in detail*	<div></div>
Attach scanned documents in PDF format (Max size 5MB)	<div>Choose File</div> No file chosen
<div>Submit Back</div>	

Is there any date limit up to which adjournment request can be sought?

Answer : Yes,

- If adjournment is sought before the response due date then up to 15 calendar days from notice response due date
- If adjournment is sought after response due date then up to 15 calendar days from the date of seeking adjournment.
- However, no adjournment request can be raised for a date falling within 7 days prior to the “Proceeding Limitation Date”.

How to know the status of adjournment request raised?

Answer : Adjournment request will either be approved or rejected. If approved, the approved extended date will be reflected under “Adjourned date for submission of response” and the taxpayer can submit response till such extended date. If rejected, then taxpayer can submit response till the existing response due date or till such period the Income Tax Authority permits such submission. Both email and SMS communication will be sent on the status of the request submitted.

Steps to Check to adjournment request

- Login to e-Filing->e-Proceeding->Select Proceeding Name ->
- Click View hyperlink under the “Seek/View Adjournment” column. On click the details of adjournment request submitted will be displayed.

e-Proceedings Seek adjournment

PAN/TAN details		ACIPP0383P			
Notice Section		142(1)			
Description		[ITBA]Notice u/s 142(1)of Income Tax Act 1961.			
Notice Issue date		20/01/2021			
Response Due date		22/01/2021 -			
Adjournment Request Date	Reason for seeking Adjournment	Adjournment sought up to	Status/Action	Adjourned date for submission of response	ITD Remarks
21/01/2021	Out-of station	25/01/2021	Open		
Back					

- If request is approved, Adjourned date will be displayed under “Adjourned date for submission of response” column and status will be displayed as “Approved”.

e-Proceedings Seek adjournment

PAN/TAN details		AAECC3662K			
Notice Section		143(3)			
Description		[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.			
Notice Issue date		22/01/2021			
Response Due date		17/02/2021 Seek Adjournment			
Adjournment Request Date	Reason for seeking Adjournment	Adjournment sought up to	Status/Action	Adjourned date for submission of response	ITD Remarks
22/01/2021	Gathering of material from multiple sources requires time	17/02/2021	Approved	17/02/2021	
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- If request is rejected, status will be displayed as “Rejected”. Under ITD Remarks column “Remarks” will be displayed.

e-Proceedings Seek adjournment

PAN/TAN details		AAECC3662K			
Notice Section		143(3)			
Description		[ITBA]Show Cause Notice for Proceedings u/s 143(3)of Income Tax Act 1961.			
Notice Issue date		20/01/2021			
Response Due date		04/02/2021 -			
Adjournment Request Date	Reason for seeking Adjournment	Adjournment sought up to	Status/Action	Adjourned date for submission of response	ITD Remarks
22/01/2021	Out-of station	10/02/2021	Rejected		Remarks
Back					