GLITCHES IN ITR AND OTHER FORMS- AY 2026-27

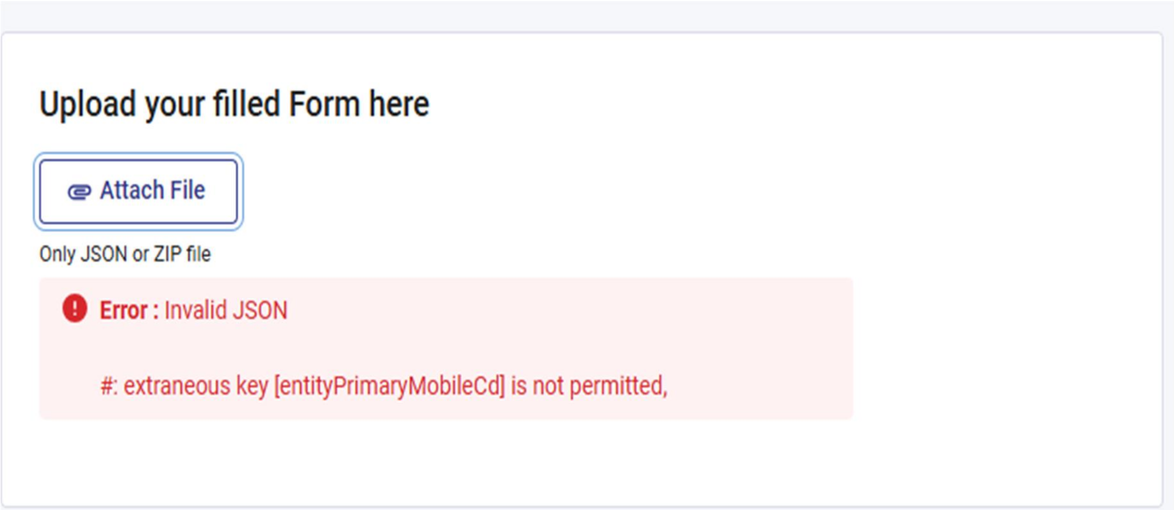
CA Anilkumar Shah

caanilshah@gmail.com

The ITR forms especially the ITR7 and Form 10B and 10BB AY 2026-27 are made available late in July and the last dates to upload should have been automatically extended by the days from 1st April 2026 to that extent. But apart from that, I particularly noted the following glitches which took me time to get them resolved from the e-filing team.

1. **FORM 10B and 10BB**

   Following error constantly hampered the uploading of Form 10B and 10BB.



   This was resolved by the e-filing team after consistent follow-up for more than 15 days. The approach noted in the reply to the grievances lodged is mechanical replies to the first attempt. When we lodged the reply along with screen shots again the same were taken cognizance of. But ultimately the same is resolved.

2. **EXEMPT INCOMES**

   In the tab for Fully Exempt Incomes, there used to be a tab “Other” in the drop-down window showing exemption sections u/s 10. This year the ITR forms did not contain the “Other” option in the drop down. In fact, there are many incomes other than the options given under the drop-down window. As the “Other” option was absent the same posed many issues. e.g. the agricultural land which is beyond the definition of “capital asset” or the gifts exempt as stated u/s 56(2).

   This took time from 18 June 2026 to 8th July 2026 to get the issue resolved.

Grievance to e-filing -18/06/2026

Grievance Description	There is exempt income from sale of ancestral agricultural land situated beyond the specified limits as per Sec.2(1A). But the ITR-2 does not contain any tab to disclose the same. Where to disclose the same and how? Please help.
Grievance Resolution	-

Grievance Details

Created On	18-Jun-2026

Reply by e-filing-01/07/2026

Status	RESOLVED
Date of Resolution	01-Jul-2026
Grievance Description	There is exempt income from sale of ancestral agricultural land situated beyond the specified limits as per Sec.2(1A). But the ITR-2 does not contain any tab to disclose the same. Where to disclose the same and how? Please help.
Grievance Resolution	With respect to the concern raised by you, the issue has been resolved. Kindly initiate a fresh filing and select the appropriate Category and Sub-category from the dropdown menu under Schedule EI, as applicable to your case. This should resolve the issue.

Grievance to software maker and its reply-26/06/2026

Answer for your Query (CA-ERP)

Q: *In the ITR in the Exemption drop down window the option of section 2 (1A) was not available. We had raised a query but were replied that the return format of Govt. does not give it. We raised a Grievance with e-filing. The reply received says the same is made available. Reply attached. Please guide.*

A: Previously, there was no provision in ITR Schema to select 'Other' section. Now, ITR schema has been changed by the department. Software will be updated with necessary changes by 7-July. Please wait.

The ITR forms now contain an option in the drop down window for fully exempt income as under-

Capital Gains on compulsory acquisition
Defence medical disability pension
Exempt as per CBDT Circular No.:
Exempt as per CBDT Notification No.:
Interest income of non-resident
Maturity value of Insurance policy:
PPF Interest
Receipts by a member of HUF
Receipts not in the nature of Income as per Act/Sec.:
Recognised provident fund
Statutory provident fund
Superannuation fund

“ Receipt not in the nature of Income as per Act/Sec: 2(1A) ”

After the colon (:) one can type the section under which the exemption is claimed. In the window above, “2(1A)” is filled in to claim exemption of income of Rs.22.50 lakh on sale of an asset which is not a capital asset.

The same appears in the uploaded ITR as under-

3	Other exempt income (including exempt income of minor child)	3	[redacted]

Sl. No.	Category	Sub-Category	Description	Amount
1	2	3	4	5
1	Sums received from policies/contributions such as LIC/NPS/PF/Sukanya Samriddhi Yojana	10(11)-Statutory Provident Fund received		[redacted]
2	Other Incomes	Receipts not in the nature of income	2(1A)	[redacted]

3. FORM ITR7

Form ITR7 has a tab asking Registration details which appears as under-

Under Income Tax Act					
Section	Date of Registration	Registration/Approval No.	Approving Authority	Effective Date of Registration	
11(1)(c)					
12A/12AB	[redacted]				
Under Other Acts					
Act	Date of Registration	Registration/Approval No.	Approving Authority	Registration effective	
				From	To
Mah. Public Trust Act 1950	[redacted]				

The details asked are fine enough as far as those under the Income Tax Act. But the registration details asked under Other Acts has a new column asking Registration effective "to" in which a date is expected. This is an impossible information. For the reason that under other Acts like Maharashtra Public Trust Act 1950 or Indian Societies Act 1860, the registrations are granted one time, like the one for the companies under the Companies Act. That does not have any validity date or expiry date. The registrations are valid till those are cancelled by due process of law.

Hecne, this information is something which is not at all possible to give. Further there are many trusts rendering services for more than 100 years now. If one puts the effective to date say 31/03/2126 i.e. 100 years from now, the same is not validated. Information kept blank also did not validate the ITR7.

This was followed up with the e-filing through grievance tab and is now resolved and very soon the softwares shall also be updated, as confirmed by one of the software makers.

4. Expectations

In the least, tax payers and tax professionals expect, a thought process and brain storming at the basic level while forms are designed and things are prescribed as expected from the tax payers and the professional fraternity.

I wrote this just to bring on surface what the difficulties are faced by the tax payers which consume lot of time and go unnoticed. Not only that the delays are penalized with late fees etc. by the Dept. but not making the responsible persons accountable for the same.