

How to Pay Tax online from the **Income Tax Portal**

Step by Step Guide

Vatsaraj & CO CHARTERED ACCOUNTANTS



Pay tax by logging on to the Portal



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Log in to the e-Filing portal www.incometax.gov.in with your User ID and Password.



On the Dashboard, click **e-File** > **e-Pay Tax.** You will be navigated to the **e-Pay Tax**.

Dashboard	e-File ^	Authorised Partners ~		Services ~	AIS	Pending Actio	ons ~	Grievances ~	Help	Session Time
Dashboard > e-file	> Incom	e Tax Returns	>							
Income	Incom	e Tax Forms	>							
	E-Pay	Тах			* Indicates m	andatory fields				
Select Asses Select Select Mode Online (R	sment year of Filing * ecommende	* • ed) Offline					Inform You've page rig return. If you s ITR forr	nation been directed to the ght after login to mak select offline mode, yo m prepared using offl	"File Income T te it easier to t ou will need to line utility in th	Fax Return" file your o upload the he next step
Note: The	user can s	elect type of ITR applicable Later								
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On the e-Pay Tax page, click the New Payment option to initiate the online tax payment.

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hboard≯ e-Paj	y Tax								
Pay Ta	ax New Payment f	for tax payment through (i) N o know the banks onboarded	let Banking (ii) Debit Card I on e-Pay Tax service.	(iii) Over the (Counter (iv) NEFT/RTGS (v) Pa	iyment Gateway.	+ 1	New Payment]
ther challa	an for payme	ent. It takes some time	ank account and the s to reconcile and upda	tatus is not	status with bank.	wait for the status	update bero	ore generating	,
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On the **New Payment** page, click **Proceed** on a tax payment tile applicable to you.

Dashboard	e-File ~	Authorised Partners ~	Services ~	AIS	Pending Actions ~	Grievance	s ~ Help	Session Time	e 1 4
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New Pa	ayment								
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Advan (300), Holder	ce Tax (100), Self A Tax on Distributed I 's (107) Read Mo	ssessment Tax ncome to Unit rre	Payment of deman years processed re	d raised agains turns	t previous	Equalisation Le Transaction Ta Transactions T	vy (119), Commoditie x (800), Securities ax (ST Read More	es	
		Proceed			Proceed			Proceed	
Fee/ 0	Other Payments		26 QB (TDS on S	ale of Proper	ty)	Demand Pay	ment for TDS on Pi	roperty	
Fees, V Bankin Hotel F	Vealth Tax, Fringe B Ig Cash Transaction Receipts Read M	enefit Tax, 1 Tax, Interest Tax, ore	Payment of TDS on	Sale of Proper	ty	Payment of der against TDS on	mand raised by TDS-0 Sale of Property	PC	
		Proceed			Proceed			Proceed	

Explanation of Payment Title

1) **Income Tax** – This title covers various types of tax payments that individuals and businesses need to make. It includes :

- Advance Tax (100) Paid in installments during the financial year based on estimated income.
- Self-Assessment Tax (300) Paid before filing the income tax return if there's any tax due.
- Tax on Distributed Income (107) Applicable to unit holders receiving distributed income.
- Black Money Act (108) Payment of demand, penalty, and interest for undisclosed foreign income and assets, under the Undisclosed Foreign Income and Assets (Imposition of Tax) Act, 2015.
- Secondary Adjustment Tax (110) Arises under Section 92CE of the Income Tax Act, 1961, when a transfer pricing adjustment leads to an excess income that is not repatriated by a multinational company, requiring additional tax payment.
- Accretion Tax (111) Levied under Section 115TD of the Income Tax Act, 1961, when a charitable trust or institution loses its tax exemption status, requiring payment on the accreted income (i.e., the accumulated income before the exemption is withdrawn).

2) **Demand Payment as Regular Assessment Tax (400)** – Sometimes, after filing our tax returns, the Income Tax Department may find discrepancies or unpaid tax amounts. In such cases, they raise a tax demand. This section allows taxpayers to pay any outstanding tax from previous years' assessments. If you receive a tax notice regarding pending dues, this is where you make the payment.

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Explanation of Payment Title

- 3) Equalization Levy/ STT/ CTT This section deals with specialized taxes such as:
- Commodities Transaction Tax (CTT) Levied on commodity trades in recognized exchanges.
- Securities Transaction Tax (STT) A tax on stock market transactions.
- Commodities Transaction Tax (CTT) Levied on commodity trades in recognized exchanges.
- 4) Fee/ Other Payments Apart from income tax, there are several other financial obligations such as:
- Wealth Tax & Fringe Benefit Tax Previously applicable, but still relevant for historical cases.
- Banking Cash Transaction Tax Tax on high-value cash transactions.
- Interest Tax & Hotel Receipts Tax Levied on specific financial services.
- Gift Tax Earlier, gifts above a certain value were taxed under the Gift Tax Act, but now, such gifts are taxed under Income Tax (Section 56(2)) in the recipient's hands.

5) <u>26 QB (TDS on Sale of Property)</u> – Whenever you buy an immovable property worth ₹50 lakh or more, you must deduct 1% TDS before paying the seller. This section allows buyers to deposit the deducted TDS under Form 26QB.

6) **Demand Payment for TDS on Property** – If the tax department finds discrepancies in the TDS paid on property transactions, they issue a demand notice. This section is used to clear any outstanding TDS dues related to property transactions. If you've received a demand from **TDS-CPC**, this is where you make the payment.

After selecting the applicable Tax Payment tile, select Assessment Year, Minor head, other details (as applicable) and click **Continue**.

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Dashboard	e-File ~	Authorised Partners ~	Services ~	AIS	Pending Actions ~	Grievances ~	Help	Session Time 1 4
Dashboard > e-Pa	ay Tax							
1 Add Tax Applica Details	able	Add Tax Break Up Details	→ 3 Add Payment Details					
New Pa PAN: AAYFB1	ayment 212F						* Indicates the	e mandatory fields
Assessmen	nt Year *	٦	Type of Payment (Min Advance Tax (100)	or Head) *				
Financial for the sel Assessme	Year is 2024-2 lected ent Year 2025-:	26	Tax on Distributed In Payment of Demand Undisclosed Foreigr Imposition of Tax Ad	ncome to Unit I/Penalty/Inte I Income And ct, 2015 (Black	Holders (107) rest etc. under Assets And : Money Act)			
			(108)					

On the Add Tax Breakup Details page, add the breakup of total amount of tax payment and click Continue.

Add Tax Applicable Details	Add Tax Break Up Details	Add Payment Details		
New Paymer	nt		* Indicates	the mandatory fields
(a) Tax			₹	0
(b) Surcharge			₹	0
(c) Cess			₹	0
(a) Interest			₹	0
(f) Others			₹	0
Total (a + b + c + d +	+ e + f)		₹	0 ₹0
In words				Zero Rupees
< Back			Save As Draft	Continue >

<u>Note</u>: If the exact breakup of tax component is not available, the entire amount can be reported under the head (a) Tax.

In the Select Payment Mode page, select Payment Gateway mode and click Continue.

Tex Applicable alls	Add Tax Break U Detalls	p Add Payment Details			
Select Payment Mode	Previ Paym	ew And Meke tent			
ew Paymen ⊮	t			 Indicates the mandato 	ry fields
Net Banking	Debit Card	Pay at Bank Counts	ar RTGS/NEFT	Payment Gateway Including UPI and Credit Card ()	
options available with tax amount in this m Please select one pa O 🛞 Bank Of	in that gateway. The lode, Transaction Ol lyment gateway * Maharashtra	Canara Bank	Comp Federal Bank	the	
		Kotak Mahindra Bank	State Bank Of India		
🔿 💽 НБРС Ва	ink 🖸 S	•	l		
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Other Bank Other Bank The taxpayer may co the payment gateway	ank O Second	lon charges before selecting			

In the **Preview and Make Payment** page, verify the details and tax break up details and click **Pay Now.**

eview			🖉 Edit
Payment Details			
Assessment Year 2025-26 Payment Gateway State Bank Of India	Financial Year 2024-25	Tax Applicable (Major Head) Income Tax (Other than Companies) (0021)	Type of Payment (Minor Head) Advance Tax (100)
Tax Break up Details			
(a) Tax			
			₹1,000
(b) Surcharge			₹ 1,000 ₹ 0
(b) Surcharge (c) Cess			₹1,000 ₹0 ₹0
(b) Surcharge (c) Cess (d) Interest			₹1,000 ₹0 ₹0 ₹0
(b) Surcharge (c) Cess (d) Interest (e) Penalty			₹1,000 ₹0 ₹0 ₹0 ₹0
(b) Surcharge (c) Cess (d) Interest (e) Penalty (f) Others			₹1,000 ₹0 ₹0 ₹0 ₹0 ₹0
(b) Surcharge (c) Cess (d) Interest (e) Penalty (f) Others Total (a + b + c + d + e + f)			₹1,000 ₹0 ₹0 ₹0 ₹0 ₹0 ₹0 ₹0

Read and select the terms and conditions and click **Submit to Bank.** (You will be redirected to the website of Payment Gateway where you can login or enter Net Banking/ Debit / Credit Card / UPI details and make the payment).

	Terms and Conditions ×	
a) Tax	undated to "PAID" the taxpayer (user may re check the status of the CPM	₹ 1,000
b) Surcharge	after 30 minutes as the same may get updated after response received from Payment Gateway to e-Filing Portal. In case, no such response is	₹ 0
c) Cess	received during the said time, the taxpayer/user is advised to wait for one day as the e-Filing Portal will reconcile the CRN with the Bank providing	₹ 0
d) Interest	Payment Gateway and update the CRN status accordingly. If status of CRN is still not updated, taxpayer/user is advised to contact his/her bank.	₹ 0
e) Penalty	13. Once a payment is successfully made, e-Filing will not entertain any request for refund/reversal of the paid amount. Further, no charge back claims against the Income Tax Department shall be allowable to any	₹ 0
f) Others	taxpayer/user under any circumstances. The taxpayer/user is advised to make claim of such amount as tax credit during the filing of Income tax	₹0
otal (a + b + c + d + e + f)	return of the relevant Assessment Year.	₹ 1,000
n words	 14. Any fraudulent transaction or misuse shall be dealt as per applicable laws. I agree to the terms and conditions. 	Rupees One Thousand Only
Back	Submit To Bank	Pay Later Pay Now

<u>Note:</u> After successful payment, you will receive a confirmation e-Mail and SMS on the registered e-Mail ID and Mobile number. Once the payment is successful, details of payment and Challan Receipt are available under **Payment History** Tab on the **e-Pay Tax** page.



Pay tax without logging on to the Portal



Go to the e-Filing portal www.incometax.gov.in and click e-Pay Tax.



On the e-Pay Tax page, fill the required details and click **Continue**.

Home	Individual/HUF ~	Company ~	Non-Company ~	Tax Professionals & Others ~	Downloads	Help	
Home ≥ e-F	Pay Tax						
e-Pa	/ Tax						
Please fill i	, n the below details for	tax payment through (i) N	Net Banking (ii) Debit Card ((iii) Over the Counter (iv) NEFT/RTGS			
(v) Paymer Please clic	nt Gateway. k on List of Banks to kr	iow the banks onboarded	on e-Pav Tax service.				
(v) Paymer Please clic	it Gateway. k on <u>List of Banks</u> to kr	ow the banks onboarded	on e-Pay Tax service.	* Indicates the mandatory fields			
(v) Paymer Please clic	nt Gateway. k on <u>List of Banks</u> to kr	now the banks onboarded	on e-Pay Tax service.	* Indicates the mandatory fields			
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(v) Paymer Please clic PAN / ⁻ Enter N Mobile	nt Gateway. k on <u>List of Banks</u> to kn TAN * Mobile Number for OTP	now the banks onboarded	on e-Pay Tax service. Confirm PAN / TAN *	* Indicates the mandatory fields			
(v) Paymer Please clic PAN / ⁻ Enter N Mobile	nt Gateway. k on <u>List of Banks</u> to kn TAN * Mobile Number for OTP	verification	on e-Pay Tax service. Confirm PAN / TAN *	* Indicates the mandatory fields			

On the OTP Verification page, enter the 6-digit OTP received on the mobile number entered in Step 2 and click **Continue**.

	e-Filing Anywhore Anytime Income Tax Department, Government of Ind			℃ Call Us ~	A" 🖪 A*	Login Register
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After OTP verification, a success message with your PAN/TAN and masked name will be displayed. Click **Continue** to proceed.

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After selecting the applicable Tax Payment tile, select Assessment Year, Minor head, other details (as applicable) and click **Continue**.

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							* Indicates the	mandatory fie
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Assessment Y 2025-26 Financial Yea for the selec Assessment	Year * • ar is 2024-25 cted t Year 2025-26	6	Type of Payment (Mi Advance Tax (100) Tax on Distributed I Payment of Deman Undisclosed Foreig Imposition of Tax A (108) Secondary Adjustm of Income-tax Act,	nor Head) * Income to Unit d/Penalty/Inter n Income And A Act, 2015 (Black nent Tax under 1961 (110)	Holders (107) rest etc. under Assets And Money Act) Section 92CE		* Indicates the	continue >

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On the Add Tax Breakup Details page, add the breakup of total amount of tax payment and click Continue.

Add Tax Applicable Details	Add Tax Break Up Details	Add Payment Details		
New Payme	ent		* Indicate	es the mandatory fields
(a) Tax			₹	0
(b) Surcharge			₹	0
(c) Cess			₹	0
(d) Interest			₹	0
(e) Penalty			₹	0
(f) Others			₹	0
Total (a + b + c + d	+ e + f)			₹0
In words			 	Zero Rupees
< Back			Save As Draft	Continue >

<u>Note</u>: If the exact breakup of tax component is not available, the entire amount can be reported under the head **(a) Tax.**

In the Select Payment Mode page, select Payment Gateway mode and click Continue.

Select Payment	Preview Ar Preview Ar	nd Meke				
v Payment	:				* Indicates the ma	indetory
Net Banking	Debit Card	Pay at Bank Counter	RTGS/NEFT	Payment Gateway Including	UPI and Credit Card ()	
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This mode provides a Dredit Card and UPI. T sptions available with ax amount in this mo Nease select one pay C & Bank Of M C & HDFC Bank O Other Bank	wide range of payment he selected payment g that gateway. The tran de. Transaction Charge ment gateway * aharashtra	t options to the taxpayer in ateway will redirect to its o saction charges if any, will se Canara Bank tak Mahindra Bank	cluding Net Banking, Debit Ca wn page and provide all the be applicable over and above	rd, the		

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Preview			✓ Ec
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Tax Break up Details			
(a) Tax			₹ 1,000
(b) Surcharge			₹ 0
(c) Cess			₹ 0
(d) Interest			₹ 0
(e) Penalty			₹ 0
(f) Others			₹ 0
Total (a + b + c + d + e + f)			₹ 1,000
In words			Rupees One Thousand Only
< Back			Pay Later Pay Now

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(e) Penalty	13. Once a payment is successfully made, e-Filing will not entertain any request for refund/reversal of the paid amount. Further, no charge back claims against the Income Taxy Department shall be allowable to any	₹ 0
(f) Others	taxpayer/user under any circumstances. The taxpayer/user is advised to make claim of such amount as tax credit during the filing of Income tax	₹0
Total (a + b + c + d + e + f)	return of the relevant Assessment Year.	₹ 1,000
in words	 14. Any fraudulent transaction or misuse shall be dealt as per applicable laws. I agree to the terms and conditions. 	Rupees One Thousand Only
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Vatsaraj & Co

CONTACT

CHARTERED ACCOUNTANTS

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