

Filing of return in electronic form.

139D. The Board may make rules providing for—

- (a) The class or classes of persons who shall be required to furnish the return in electronic form;
- (b) The form and the manner in which the return in electronic form may be furnished;
- (c) The documents, statements, receipts, certificates or audited reports which may not be furnished along with the return in electronic form but shall be produced before the Assessing Officer on demand;
- (d) The computer resource or the electronic record to which the return in electronic form may be transmitted.