



Legal Heir Registration

Legal Heir – Registration

Legal Heir Registration in e-Filing

User should register as a Legal Heir to e-File on behalf of the deceased. Deceased person's PAN and Legal Heir's PAN should be registered in the e-Filing portal. If Deceased person PAN is not registered in the portal then the Legal Heir can register on behalf of the deceased person (This feature is provided for Individual user only)

Steps involved in Legal Heir Registration – New Request

Step 1 - Login to e-Filing portal using **Legal Heir Credentials**

Step 2 - My Account → Register as Legal Heir

Step 3 - Select the Type of Request – **New Request**

Step 4 - Enter the details of Deceased

- PAN
- Date of Birth
- Surname
- Middle Name
- First Name

Step 5 – Select the files to upload

Step 6 – Attach a Zip File with the below scanned documents

- Copy of the Death Certificate
- Copy of PAN card of the deceased
- Self-attested PAN card copy and
- Legal Heir Certificate Or Affidavit in presence of a Notary Public

Step 7 - Click Submit

Note: Following documents will be accepted as Legal Heir certificate.

- The legal heir certificate issued by court of law
- The legal heir certificate issued by the Local revenue authorities.
- The certificate of surviving family members issued by the local revenue authorities
- The registered will
- The Family pension certificate issued by the State/Central government.

Approval Process

Step 1 - Legal Heir New request will be sent to the e-Filing Administrator.

Step 2 - The e-Filing Administrator will verify the request and approve / reject as applicable.

Note: e-Filing Administrator may approve as Temporary Legal Heir or Permanent Legal Heir, based on the documents uploaded. An e-mail is sent to the registered e-mail ID with the details of approval / rejection.

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Temporary Legal Heir

A person is treated as a Temporary Legal Heir when fails to submit any one of the five Legal Heir certificates as specified.

Permanent Legal Heir

A person is treated as a Permanent Legal Heir when the person submits any one of the five Legal Heir certificates mentioned above.

Steps involved in Legal Heir Registration – Upgrade to Permanent LH

Step 1 - Login to e-Filing portal using **Legal Heir Credentials**

Step 2 - My Account → Register as Legal Heir

Step 3 - Select the Type of Request – **Upgrade to Permanent LH**

Step 4 – Select the **Legal Heir Certificate**

Step 5 – Upload the Scan document of any one of the Legal Heir Certificate.

Step 6 - Click Submit

- Upgrade to Permanent Legal Heir request will be sent to the e-Filing Administrator.
- The e-Filing Administrator will verify the request and approve / reject as applicable.
- To view the status of the request
 - Login using **Legal Heir Credentials**
 - **My Request List** → Select **Add Legal Heir Request**.
- The Legal Heir should add his/her PAN in the verification part of the ITR Form, validate and generate the xml of the return (if using offline forms) and upload the return of the deceased using the Legal Heir login.

Key Points to be noted:

- Documents in regional language should be translated to Hindi or English. The translated document should be notarized (Both the original and translated document should be uploaded).
- The uploaded documents should be scanned in PDF format with 300 dpi.
- The **zip file attachment should not exceed 1Mb**.

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Legal Heir Services

S.N	Services available on behalf of deceased	Temporary LH	Permanent LH
1	Upload Return	Yes	Yes
2	Submit ITR online	Yes	Yes
3	Defective Returns	Yes	Yes
4	Submit Form online (self/LH)	Yes	Yes
5	My Returns/Forms	No	Yes
6	Rectification request/status	No	Yes
7	Refund Re-issue	No	Yes
8	Request for Intimation	No	Yes
9	Response to Outstanding Tax Demand	No	Yes
10	Tax Credit Mismatch	No	Yes
11	Add CA	Yes	Yes
12	List /Dis-engage CA	Yes	Yes
13	Dis-engage ERI	No	Yes
14	Helpdesk Request	No	Yes
15	Worklist	No	Yes
16	Compliance	Yes	Yes
17	View Form 26AS (Tax Credit)	Yes	Yes