



Directorate of Income Tax (Systems)

User Guide for Submitting Response to Notices and Letters Received under e-Verification Scheme, 2021

Version 1.0 (May 2023)

Document Version Control

Version	Month	Remarks
1.0	May 2023	First version

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1. About this Document

1.1. Purpose

The purpose of this document is to provide a comprehensive understanding on how to submit responses to notices and letters received under e-Verification Scheme, 2021. The taxpayers will be able to:

- View/ download the relevant communication (notice u/s 133(6) of Income Tax Act, 1961 letter etc.) and submit their response/ explanation on portal.
- View already submitted responses/ explanations.

Disclaimer: For a complete understanding of taxability of any head of income, the assessee is advised to refer to the Income Tax Act, 1961. This document is for the purpose of guiding the taxpayer on how to submit response to notices and letters received under e-Verification Scheme, 2021.

1.2. Document Conventions

This user guide uses the following conventions:

1. Menu items, Options, Dialog boxes and Functions are mentioned in '**Bold and quotes**'
2. Error messages are displayed in *Italics*
3. Angle brackets (>) indicate the progression of menu choices the user should select in a graphical user interface (GUI)
4. **Note** provides additional information

2. Intended Audience

The intended audience is person/ entity who have received the communication (notice u/s 133(6) of Income Tax Act, 1961, letter etc.) from the Income Tax Department under e-Verification Scheme, 2021. Taxpayers will be able to access AIS/ Compliance Portal through e-filing portal (www.incometax.gov.in) to view the relevant communication and submit their response/ explanation online.

3. Overview

3.1. About Project Insight

Income Tax Department initiated Project Insight to focus on three goals namely (i) to promote voluntary compliance and deter non-compliance; (ii) to impart confidence that all eligible persons pay appropriate tax; and (iii) to promote fair and judicious tax administration. Under this project, an integrated data warehousing and analytical platform has been rolled out. The project also operationalizes two centers namely Income Tax Transaction Analysis Centre (INTRAC) and Compliance Management Centralized Processing Centre (CMCPC).

3.2. About Compliance Portal

Compliance portal is a dedicated portal to enable Annual Information Statement (AIS) to provide comprehensive view of information for a taxpayer, e-Campaign for capturing of feedback &

response on information and specific compliance related issues, e-Verification for view and response on communications received from the Income Tax Department under e-Verification Scheme, 2021. The Compliance portal enables a seamless, secured two-way structured communication to enhance the transparency and functional efficiency of the department.

3.3. About e-Verification Scheme, 2021

The Central Board of Direct Taxes (CBDT), vide notification No. 137 /2021, dated 13-12-2021, notified the e-Verification Scheme, 2021. The Scheme aims to share and verify such financial transaction information with the taxpayer, which appears to be either unreported or under-reported in the taxpayer's Income-tax Return (ITR). Under this scheme, the Income Tax Department may issue notice u/s 133(6)/ letter to person/ entity whose case/ connected case has been selected under the e-Verification Scheme, 2021.

3.4. Accessing 'e-Verification' Section through e-filing portal

Taxpayer can access e-Verification section through following steps:

Step 1: Visit the Income Tax e-filing Website by using the URL <https://www.incometax.gov.in/>.

Step 2: On top-right of the homepage, click on 'Login' button.

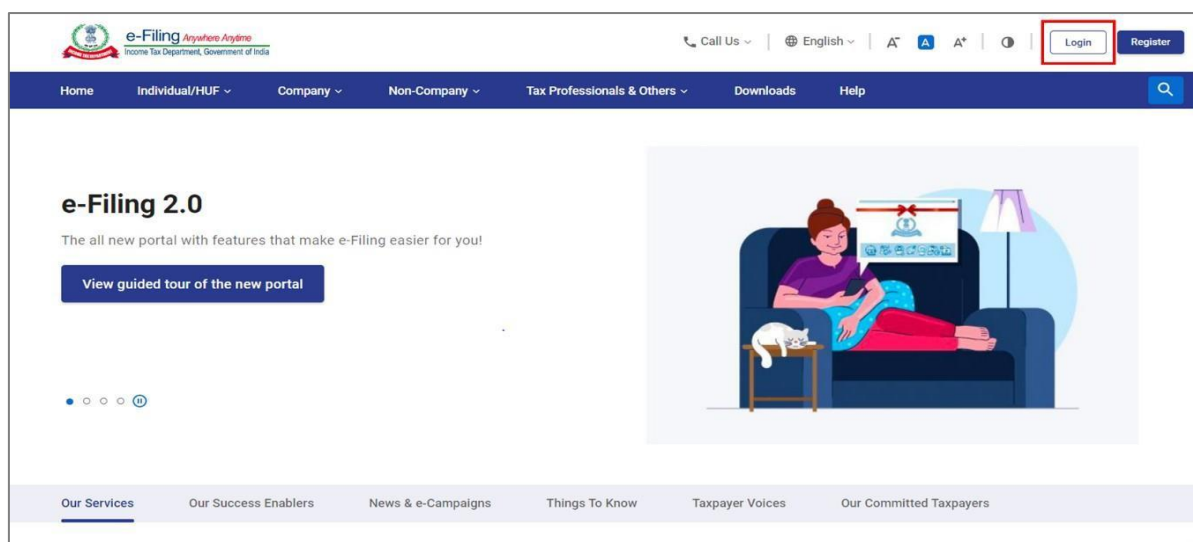
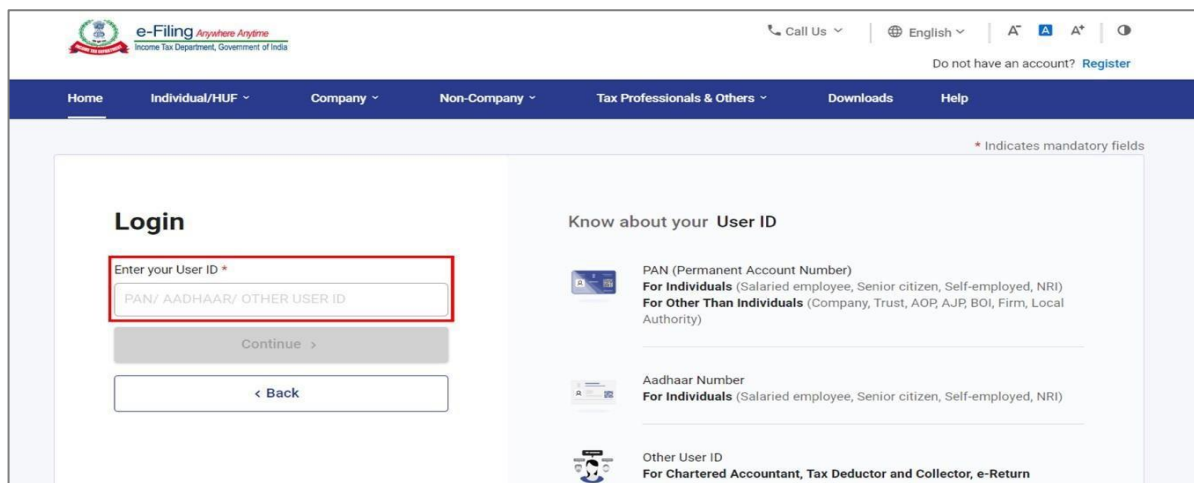


Figure 1 e-Filing homepage

Step 3: Enter user ID and click on **Continue**



Step 4: Fill in the password and click on “Continue” to navigate to e-Filing portal homepage.

Figure 2 e-filing portal login page

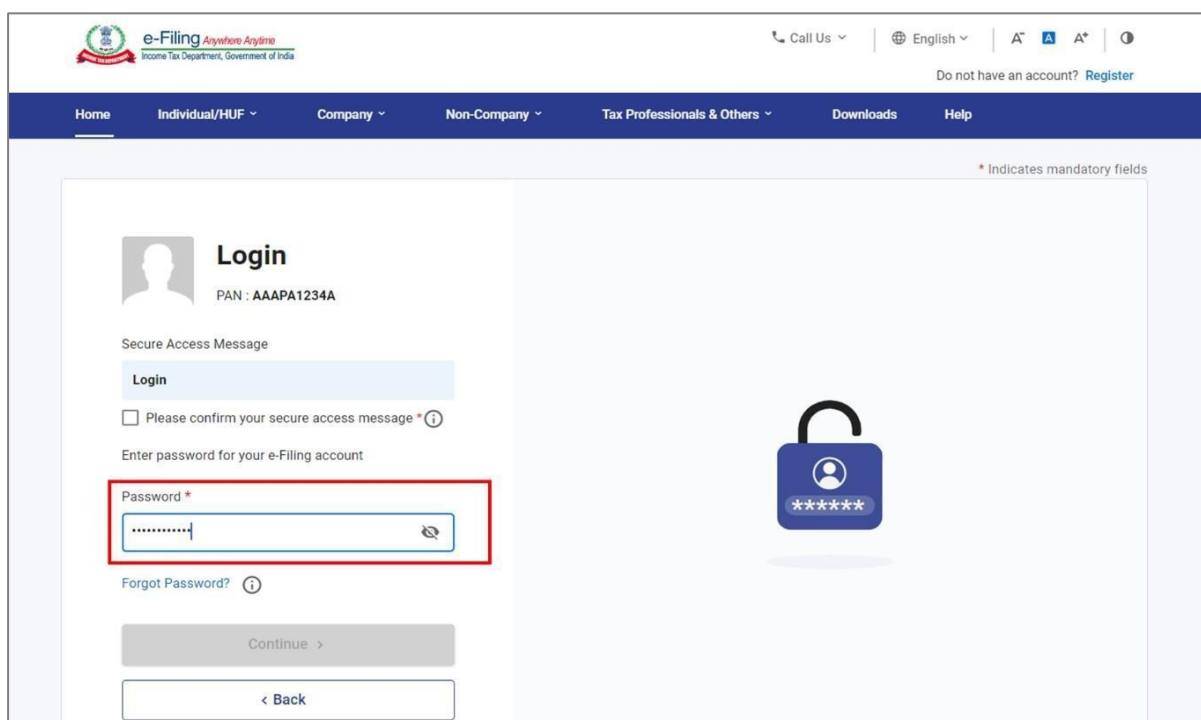


Figure 3 e-Filing portal login page

Note: If the user is not already registered, then registration must be completed first by clicking on the **Register** button available on e-filing portal and then providing relevant details. After successful registration, login step can be performed on the e-filing portal.

Step 5: Once logged into e-Filing portal, go to **Services** tab, and click on **Annual Information Statement (AIS)**. This will redirect the user to the ‘Compliance Portal’. On Compliance Portal, navigate to ‘e-Verification’ tab.

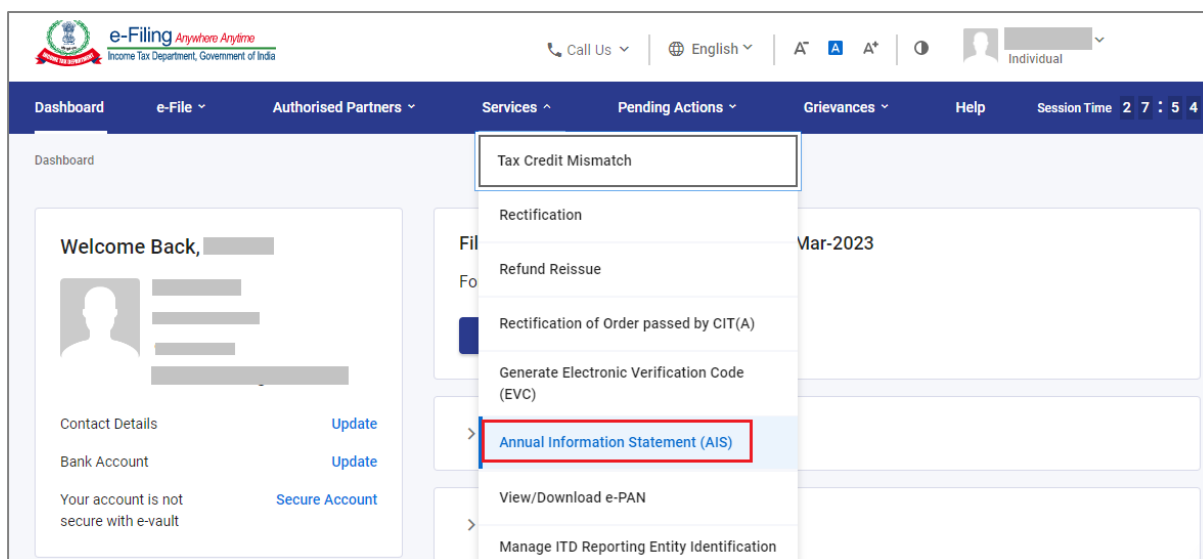


Figure 4 Link for Annual Information Statement (AIS)

Step 6: After redirecting from the e-Filing portal, click on the **e-Verification** tab.

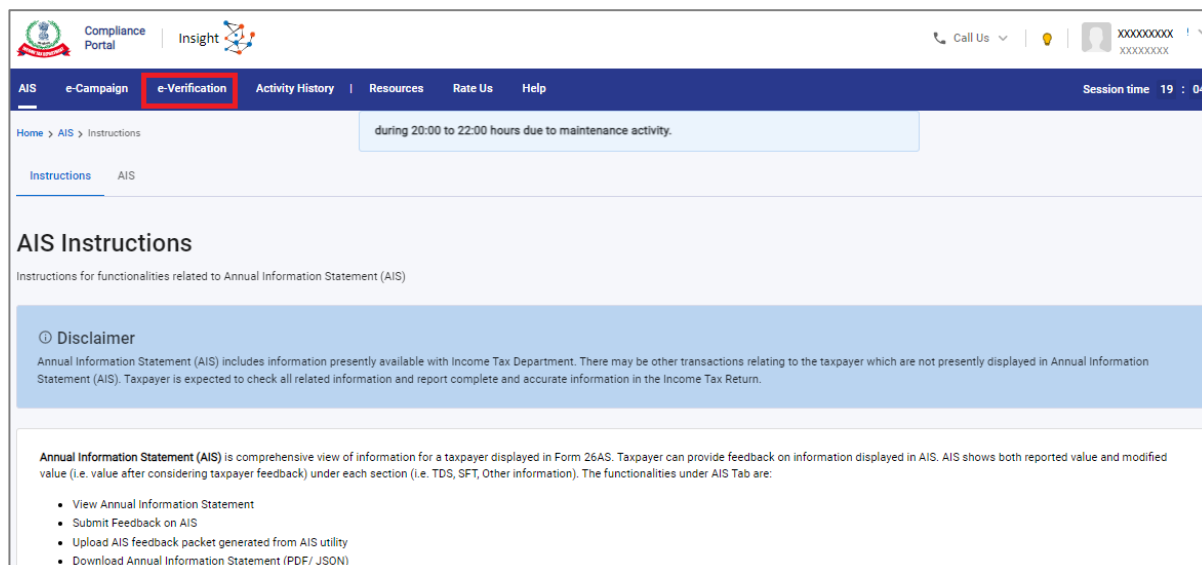


Figure 5 'e-Verification' tab at Compliance Portal Homepage

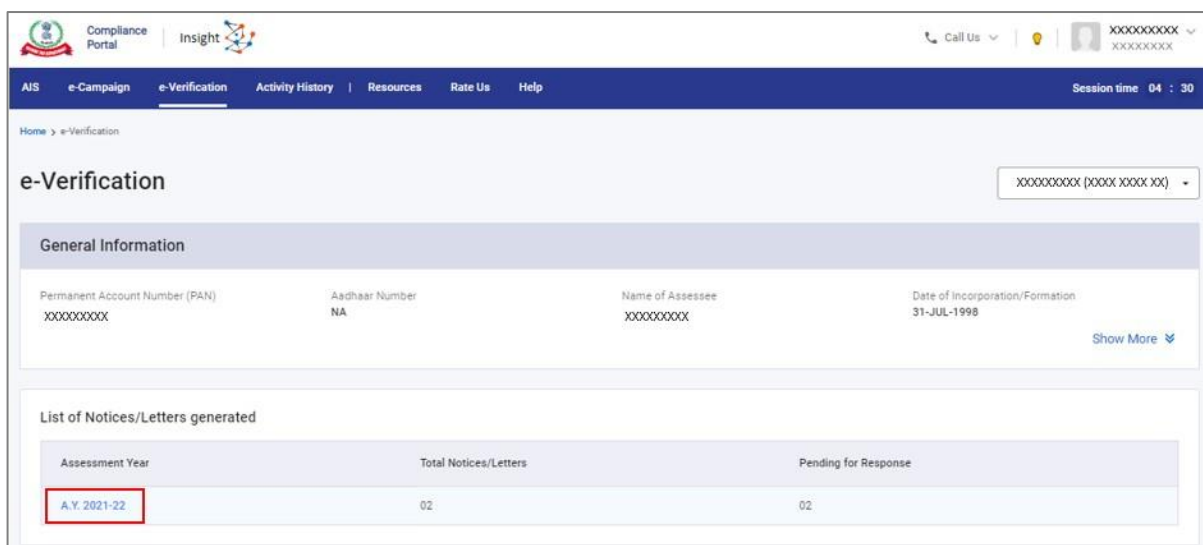
4. e-Verification Tab

The **e-Verification** functionality available at Compliance Portal of the Income-tax Department enables a person to:

- View/ download the relevant communication (notices u/s 133(6), letters etc.) and submit their response/ explanation on portal.
- View already submitted responses/ explanations.

4.1. Viewing e-Verification Tab

Under the e-Verification tab, year wise summary view of notices/ letters will be displayed.



The screenshot shows the 'e-Verification' tab in the Compliance Portal. The top navigation bar includes 'AIS', 'e-Campaign', 'e-Verification', 'Activity History', 'Resources', 'Rate Us', and 'Help'. The session time is 04:30. The main content area is titled 'e-Verification' and features a search bar with the text 'XXXXXXXX (XXXX XXXX XX)'. Below this is a 'General Information' section with the following details:

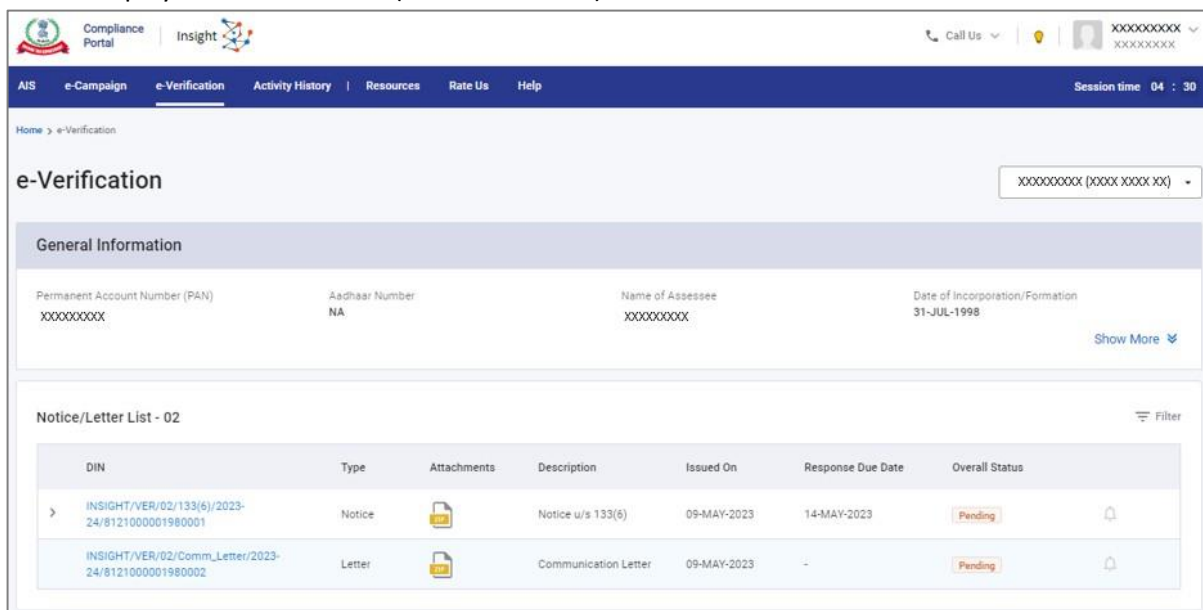
Permanent Account Number (PAN)	Aadhaar Number	Name of Assessee	Date of Incorporation/Formation
XXXXXXXXXX	NA	XXXXXXXXXX	31-JUL-1998

A 'Show More' link is visible to the right of the general information. Below this is a 'List of Notices/Letters generated' section with a table:

Assessment Year	Total Notices/Letters	Pending for Response
A.Y. 2021-22	02	02

Figure 6 e-Verification tab - A.Y. wise summary view

By clicking on specific Assessment Year, list of notices/ letters pertaining to that assessment year will be displayed on next screen (as shown below).



The screenshot shows the 'e-Verification' tab with the 'A.Y. 2021-22' assessment year selected. The 'General Information' section remains the same. Below it is a 'Notice/Letter List - 02' section with a 'Filter' icon. The list contains two entries:



DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status
INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Pending
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter		Communication Letter	09-MAY-2023	-	Pending

Figure 7 List of Notices/ Letters for the selected year

4.1.1. General Information

It displays general information pertaining to the person including PAN, Masked Aadhaar Number, Name of the Assessee, Date of Birth/ Incorporation/ Formation, mobile number, e-Mail address and address of the Taxpayer.



Figure 8 General Information under e-Verification

4.1.2. e-Verification - List View for Notices/ Letters for Selected Year

Under this section, a list of all the notices/ letters generated for the taxpayer is displayed. Following information is displayed for each row under list view:

- **DIN** – Document identification number for the notices/ letters.
- **Type** – Notice, Letter etc.
- **Attachments** – Supporting documents attached by ITD officer along with notice/ letter
- **Description** – Description of notice/ letter (e.g. Notice u/s 133(6))
- **Issued On** – Date of notice/ letter
- **Response Due Date** – Response due date for the notice
- **Overall Status** – Overall status for response on notice/ letter. Overall status are as follows:
 - **Pending** - When person has **NOT** submitted response on letter/ any of the question of notice.
 - **Partially Submitted** – When taxpayer has submitted response on **some of the questions** of the notice.
 - **Submitted** - When taxpayer has submitted response on letter/ **ALL** of the questions of notice.
- **Bell icon** – On click of bell icon, reminder notification details issued for that notice/ letter can be viewed.

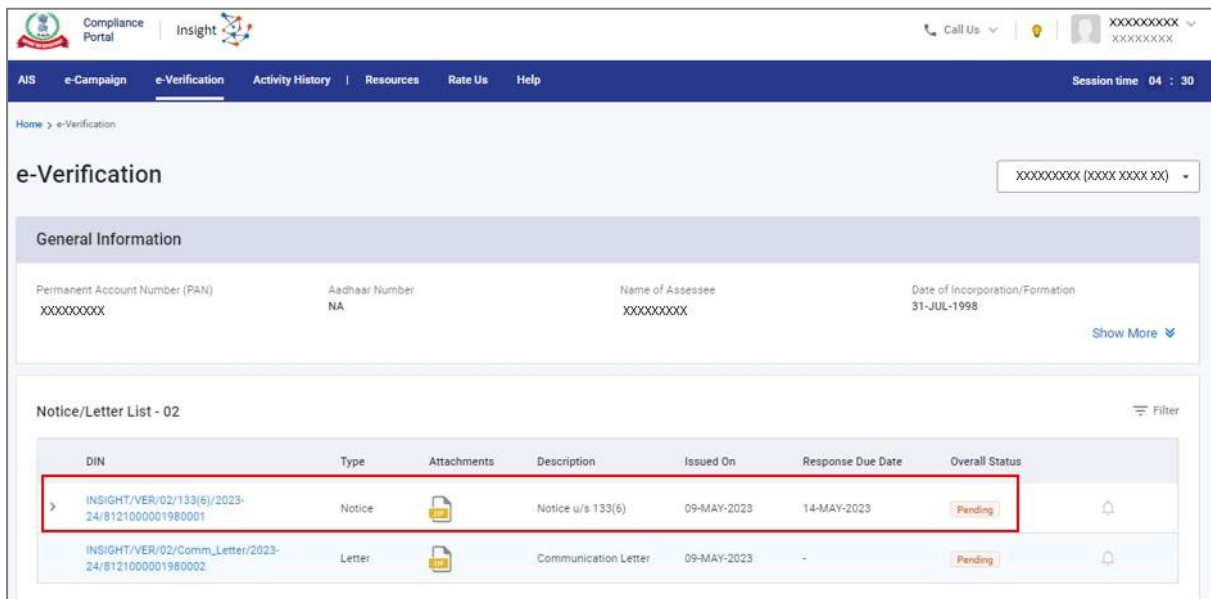
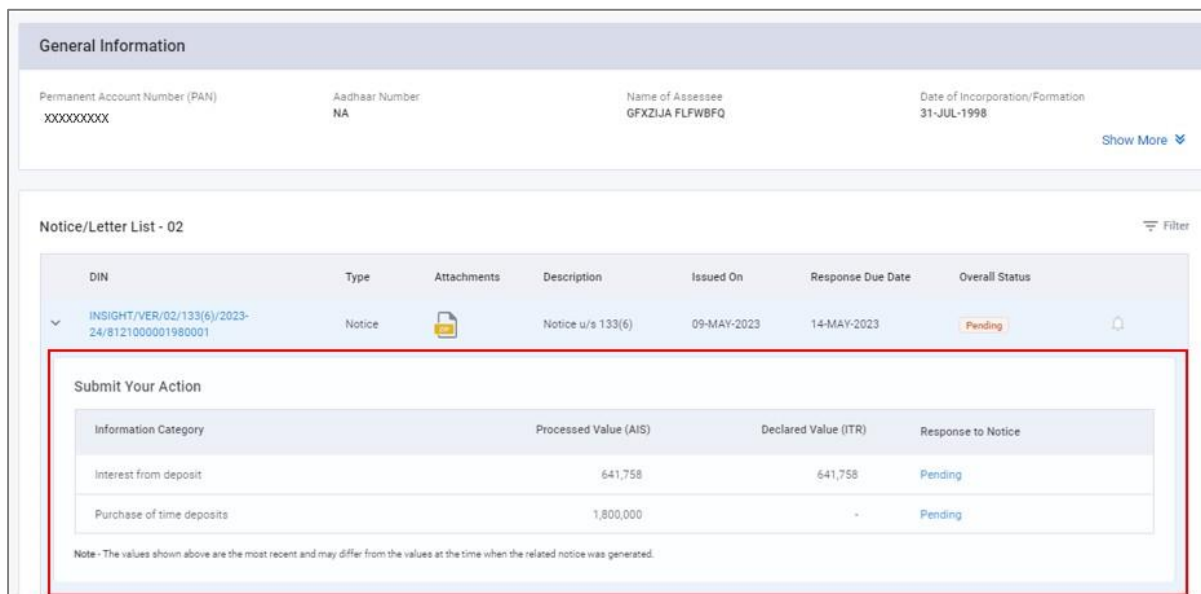


Figure 9 e-Verification List View


Clicking on the row will open the expanded view (as shown below)



The screenshot shows the 'General Information' section with the following details:

Permanent Account Number (PAN) XXXXXXXXXX	Aadhaar Number NA	Name of Assessee GFXZUJA FLFWBFQ	Date of Incorporation/Formation 31-JUL-1998
--	----------------------	-------------------------------------	--

Below this is the 'Notice/Letter List - 02' section, which contains a table with one row:

DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status
INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Pending

Below the table is the 'Submit Your Action' section, which contains a table with two rows:

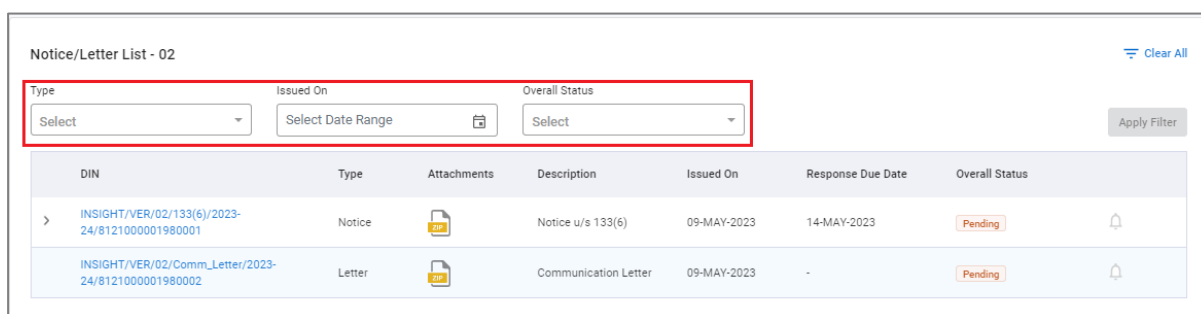
Information Category	Processed Value (AIS)	Declared Value (ITR)	Response to Notice
Interest from deposit	641,758	641,758	Pending
Purchase of time deposits	1,800,000	-	Pending

Note: The values shown above are the most recent and may differ from the values at the time when the related notice was generated.

Figure 10 e-Verification Expanded View

4.1.3. Filters

Relevant filters are available on e-Verification list view which will help the user to filter the list. The e-Verification list view can be filtered using filter options (i.e., Type, Issued On, Overall Status).



The screenshot shows the 'Notice/Letter List - 02' section with filter options highlighted in a red box:

- Type: Select
- Issued On: Select Date Range
- Overall Status: Select

Below the filters is a table with two rows:



DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status
INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Pending
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter		Communication Letter	09-MAY-2023	-	Pending

Figure 11 Filter Options for e-Verification List

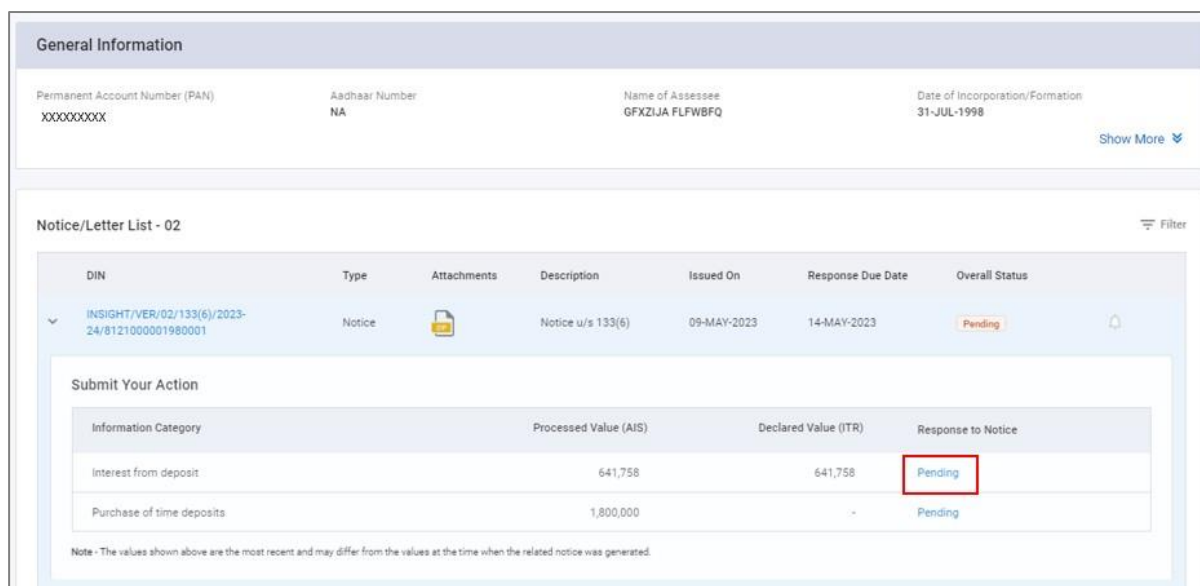
4.2. Provide/View Response

4.2.1. Provide Response to Notice

To provide response to notice, follow below mentioned steps:

Step 1: Navigate to e-Verification screen ([Refer Section 4.1](#))

Step 2: Click on a row displayed under e-Verification list, where response is to be provided. On expanded view, click on 'Pending' button'.



General Information

Permanent Account Number (PAN) XXXXXXXX	Aadhaar Number NA	Name of Assessee GFXYZJA FLWBFQ	Date of Incorporation/Formation 31-JUL-1998
--	----------------------	------------------------------------	--

[Show More](#)

Notice/Letter List - 02

DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status
INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Pending

Submit Your Action

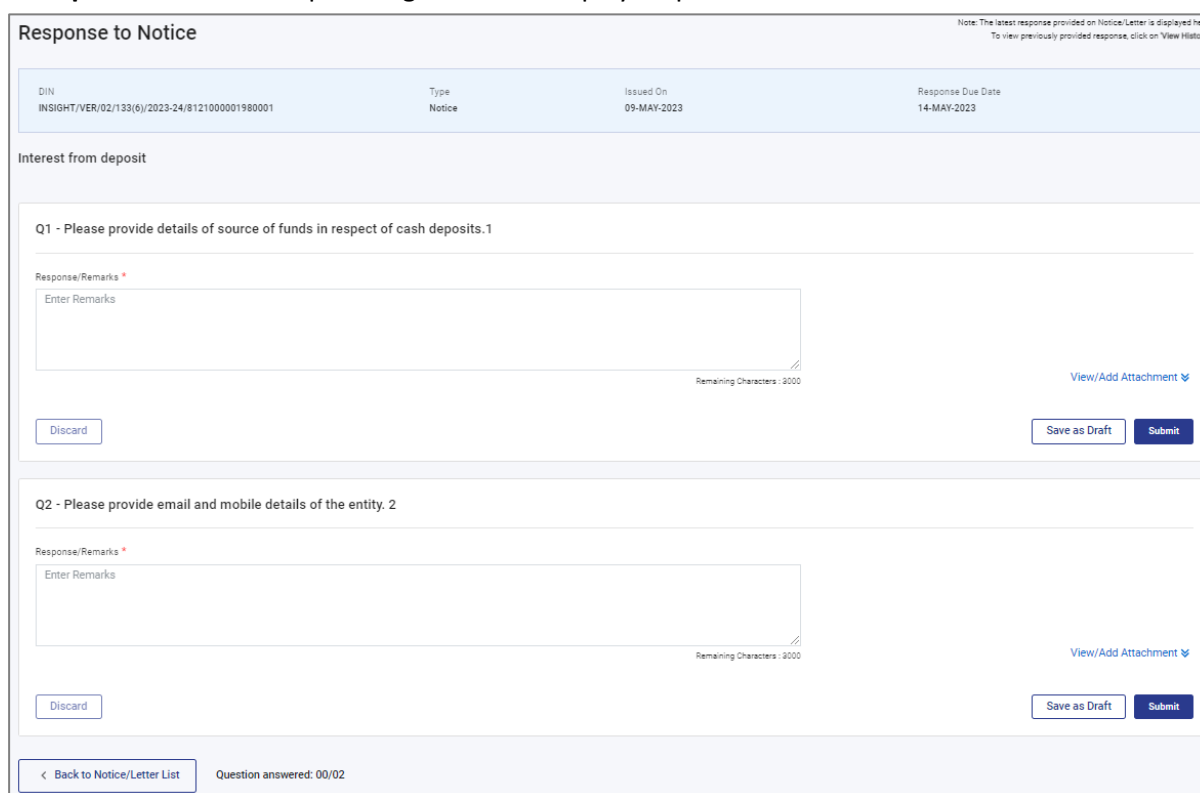
Information Category	Processed Value (AIS)	Declared Value (ITR)	Response to Notice
Interest from deposit	641,758	641,758	Pending
Purchase of time deposits	1,800,000	-	Pending

Note - The values shown above are the most recent and may differ from the values at the time when the related notice was generated.

Figure 12 e-Verification Expanded View

Step 3: Upon clicking 'Pending' button, user will be navigated to 'Response to Notice' screen.

Step 4: Provide the response against each displayed question.



Response to Notice

Note: The latest response provided on Notice/Letter is displayed here. To view previously provided response, click on 'View History'.

DIN INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Type Notice	Issued On 09-MAY-2023	Response Due Date 14-MAY-2023
---	----------------	--------------------------	----------------------------------

Interest from deposit

Q1 - Please provide details of source of funds in respect of cash deposits.1

Response/Remarks *

Enter Remarks

Remaining Characters : 2000

[View/Add Attachment](#)

[Discard](#) [Save as Draft](#) [Submit](#)

Q2 - Please provide email and mobile details of the entity. 2

Response/Remarks *

Enter Remarks

Remaining Characters : 2000

[View/Add Attachment](#)

[Discard](#) [Save as Draft](#) [Submit](#)

[Back to Notice/Letter List](#) Question answered: 00/02

Figure 13 Response to Notice Screen

Step 5: To submit a response against a question, enter the remarks in the **Response/Remarks** text box, add supporting document (if any) through **View/ Add Attachment** option and click **Submit** button.

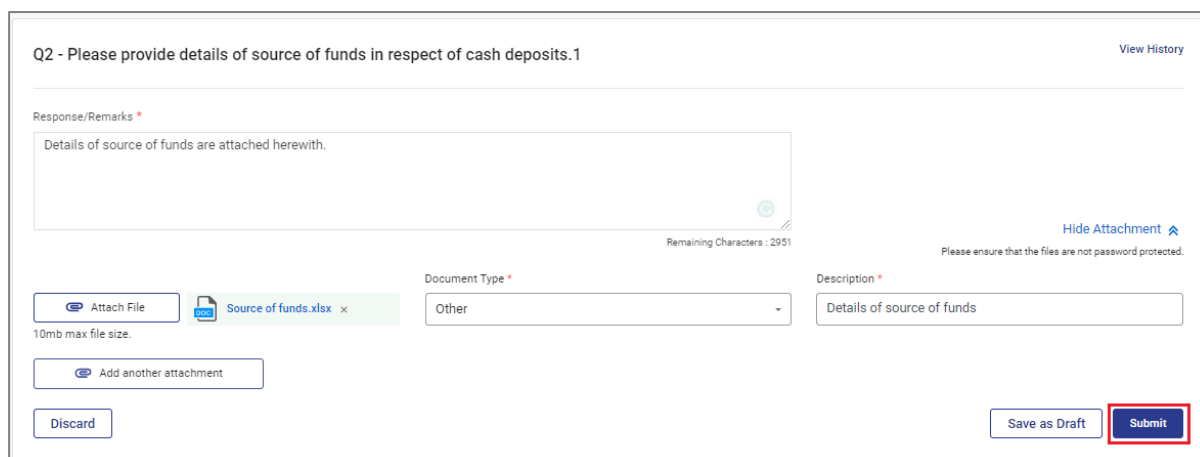


Figure 14 Notice Response Submit screen

Step 6: On clicking the **Submit** button, success message will be displayed:

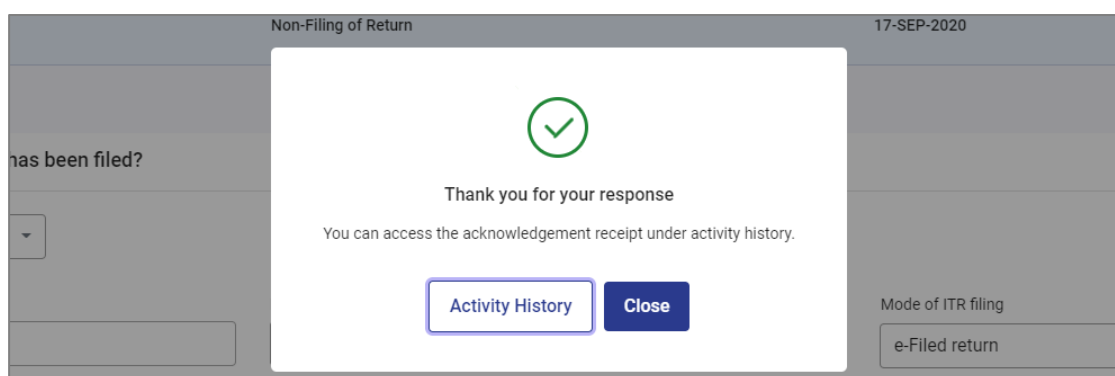


Figure 15 Success message screen

Step 7: Acknowledgement receipt for the submitted response can be downloaded from '[Activity History](#)' section.

Step 8: Repeat the above steps to provide responses to all the questions.

Step 9: If required, updated response can be submitted by clicking **Add Response** button.

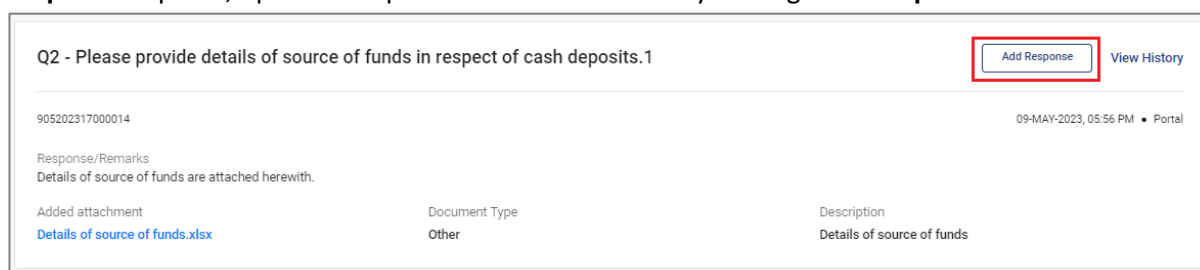


Figure 16 Add Response Link

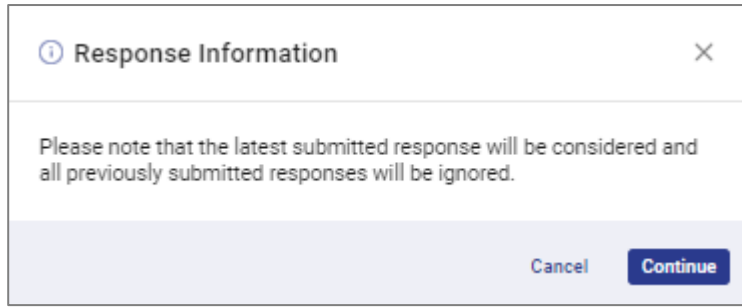


Figure 17 Alert

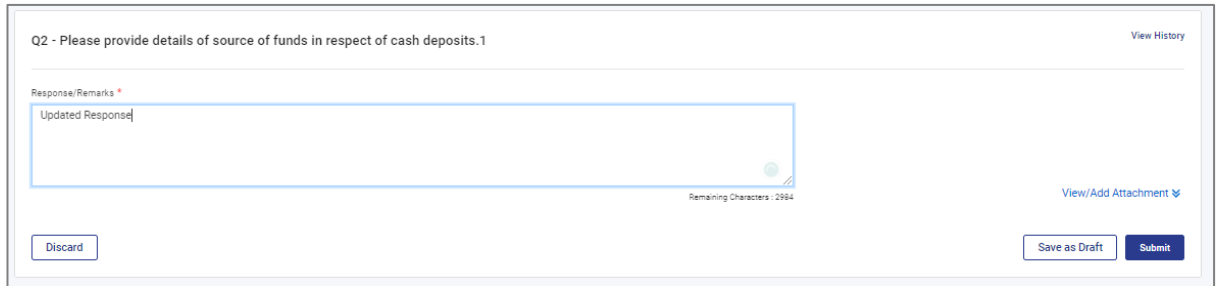


Figure 18 Adding Updated Response

Step 10: Submitted response(s) can be viewed by clicking **View History** link.

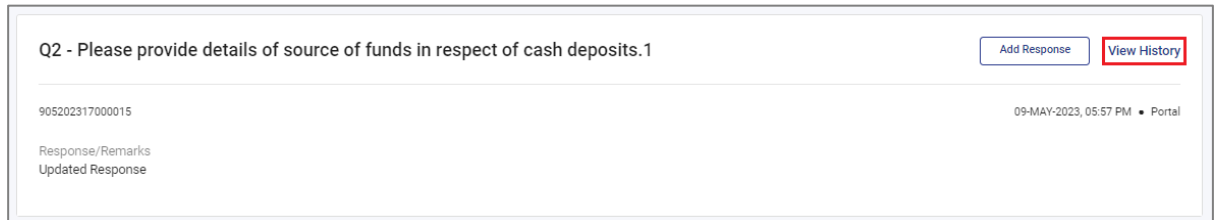


Figure 19 View History Link

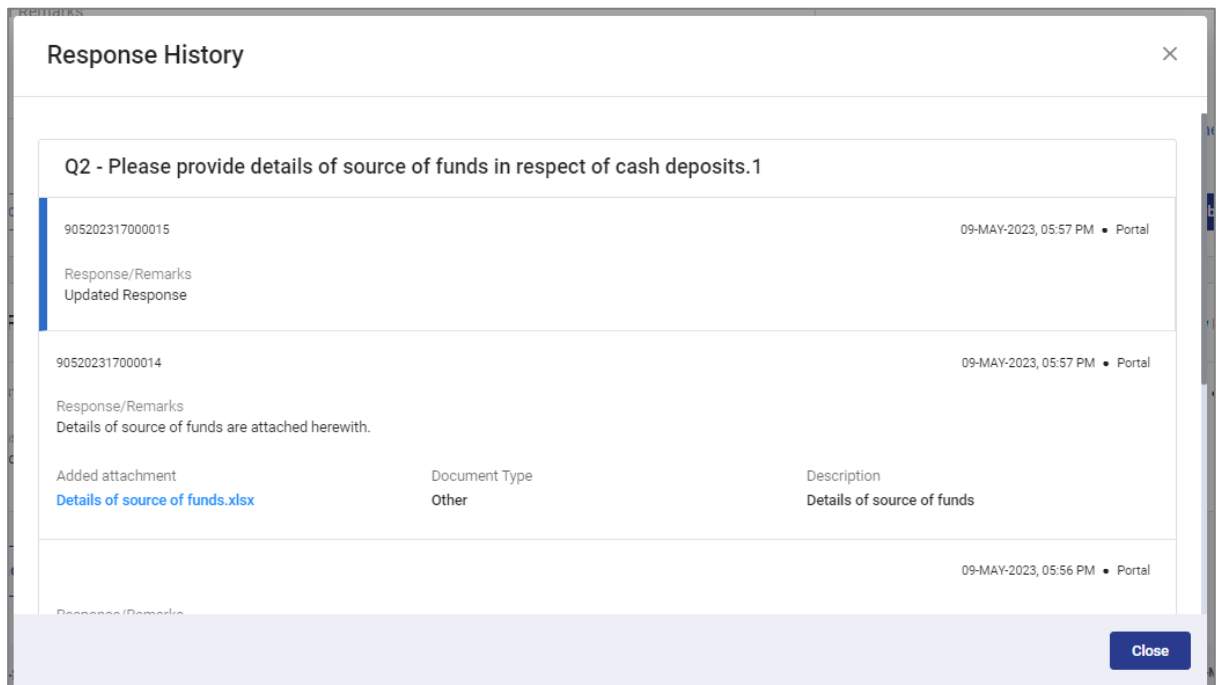


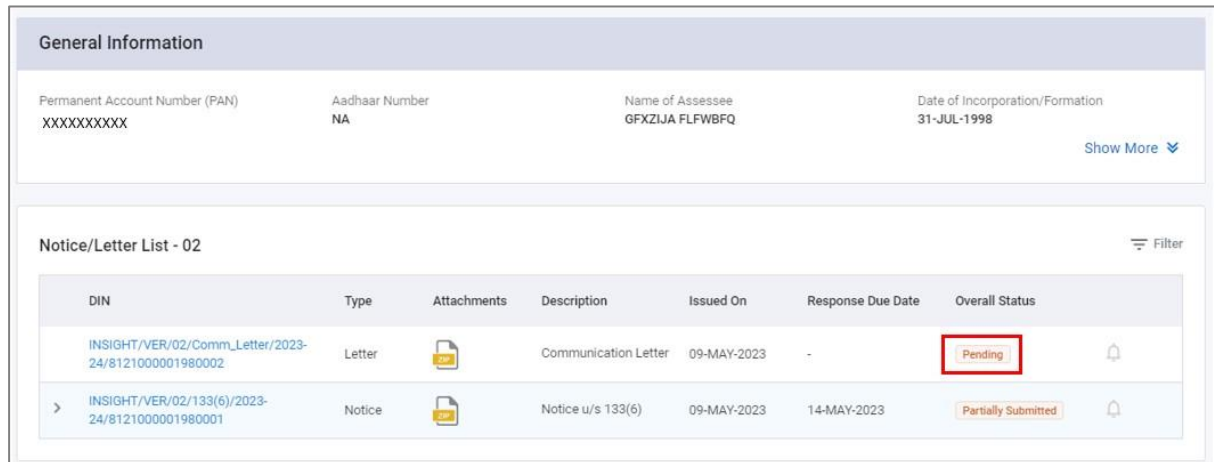
Figure 20 Response History

4.2.2. Provide Response to Letter

To provide response to letter, follow below mentioned steps:

Step 1: Navigate to e-Verification screen ([Refer Section 4.1](#))

Step 2: Click on **Pending** button on the row where response to be submitted.



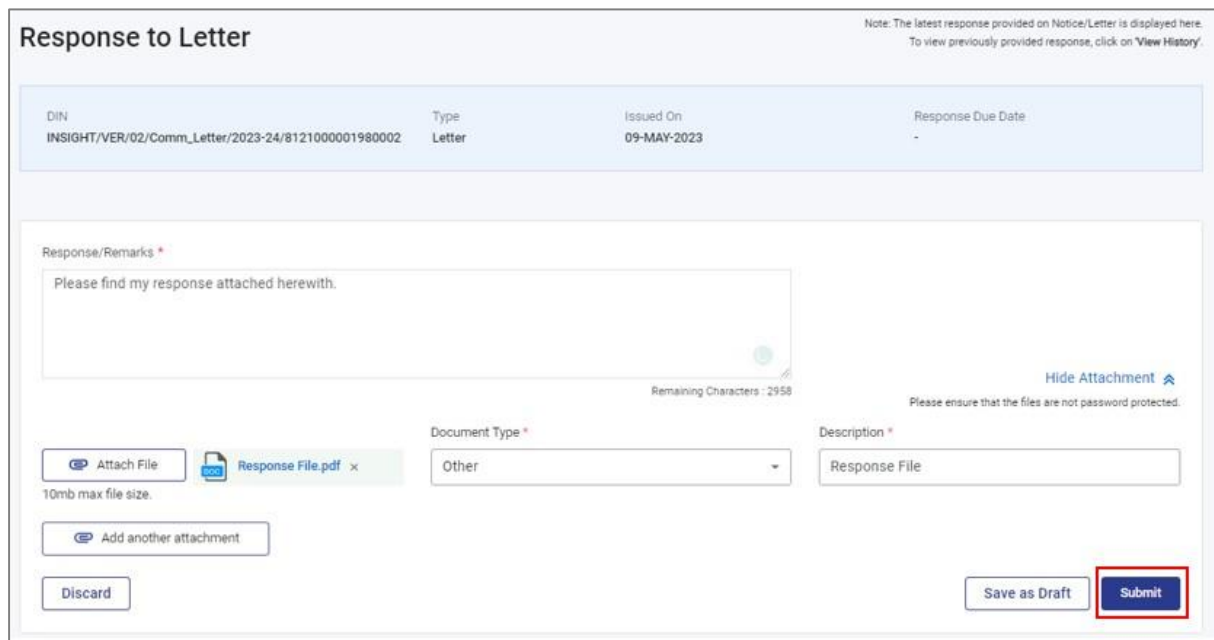
General Information			
Permanent Account Number (PAN) XXXXXXXXXX	Aadhaar Number NA	Name of Assessee GFXZJJA FLWBFQ	Date of Incorporation/Formation 31-JUL-1998
Show More			

Notice/Letter List - 02 Filter						
DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter		Communication Letter	09-MAY-2023	-	Pending
INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Partially Submitted

Figure 21 Pending button for Letter

Step 3: Upon clicking 'Pending' button, user will be navigated to 'Response to Letter' screen.

Step 4: To submit a response, enter the remarks in the **Response/ Remarks** text box, add supporting document (if any) through **View/ Add Attachment** option and click **Submit** button.



Response to Letter Note: The latest response provided on Notice/Letter is displayed here.
To view previously provided response, click on 'View History'.

DIN	Type	Issued On	Response Due Date
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter	09-MAY-2023	-

Response/Remarks *

Please find my response attached herewith.

Remaining Characters : 2958 [Hide Attachment](#)

Please ensure that the files are not password protected.

[Attach File](#) Response File.pdf x

10mb max file size.

Document Type *

Description *

[Add another attachment](#)

[Discard](#) [Save as Draft](#) **Submit**

Figure 22 Letter Response Submit screen

Step 5: On clicking the **Submit** button, success message will be displayed:

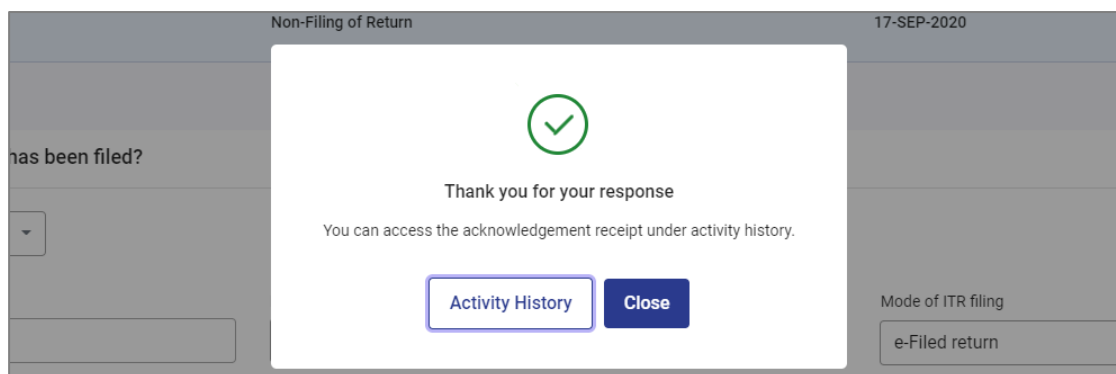


Figure 23 Success message screen

Step 6: Acknowledgement receipt for the submitted response can be downloaded from '[Activity History](#)' section.

Step 7: If required, updated response can be submitted by clicking **Add Response** button.

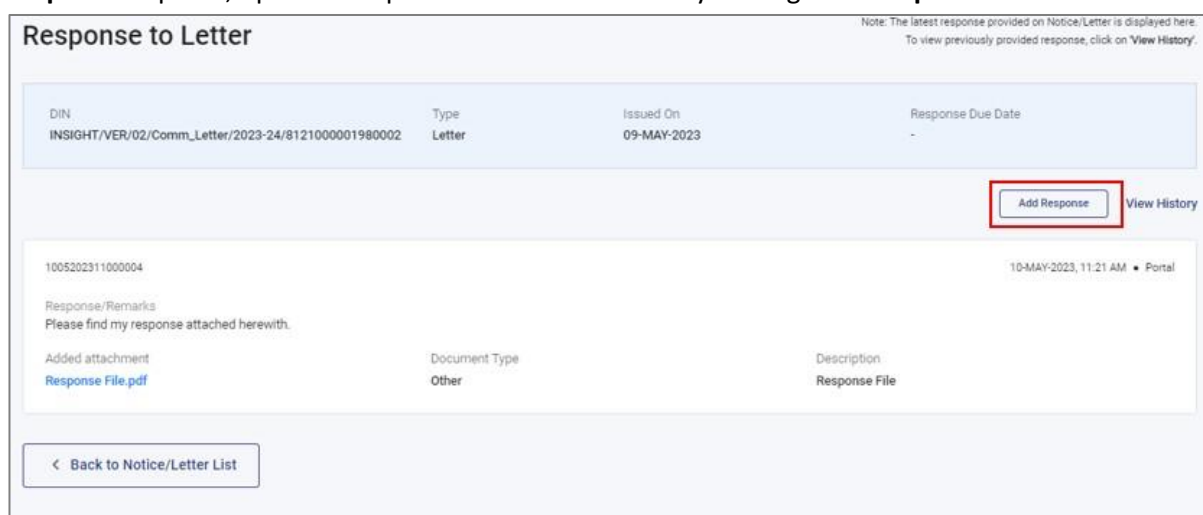


Figure 24 Add Response Link

Step 8: Submitted response(s) can be viewed by clicking **View History** link.



Figure 25 View History Link

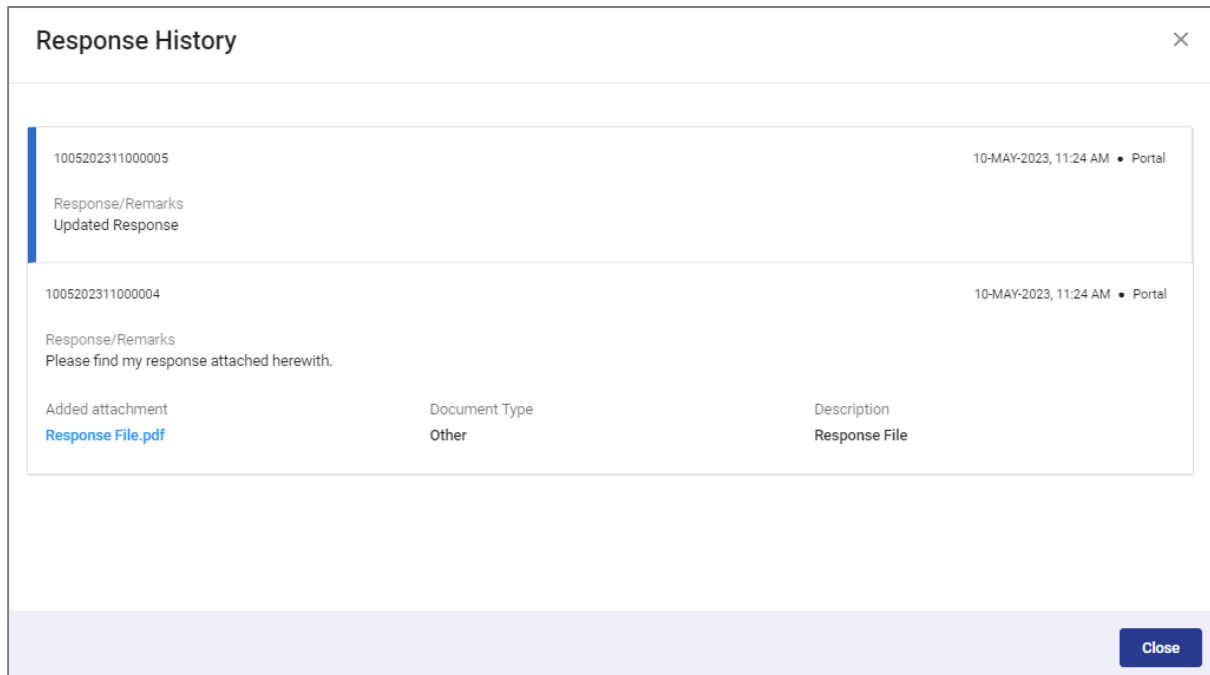


Figure 26 Response History

4.2.3. View Submitted Notice Responses

For each notice, information category wise statuses are maintained which are as follows:

- **Pending** – Response is **not** submitted for all the questions related to that category.
- **Partially Submitted** - Response is submitted for **some of the questions** related to that category.
- **Submitted** - Response is submitted for **all** the questions related to that category.

If response status is Partially Submitted or Submitted, submitted response(s) can be viewed by clicking these statuses (as shown below):

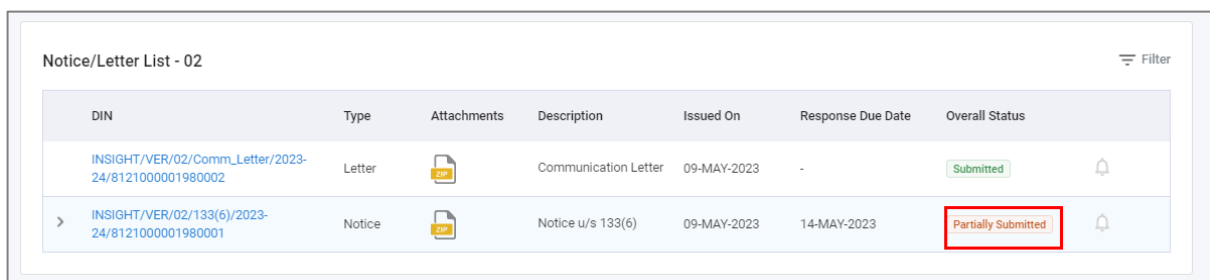






Figure 27 View Submitted Response

Notice/Letter List - 02 Filter

DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter		Communication Letter	09-MAY-2023	-	Submitted 
INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Partially Submitted 

Submit Your Action

Information Category	Processed Value (AIS)	Declared Value (ITR)	Response to Notice
Interest from deposit	641,758	641,758	Partially Submitted
Purchase of time deposits	1,800,000	-	Pending

Note - The values shown above are the most recent and may differ from the values at the time when the related notice was generated.

Figure 28 Category wise Response Status - Partially Submitted

On click of 'Partially Submitted/ Submitted' button, submitted response(s) will be displayed.

Q1 - Please provide email and mobile details of the entity. 2

Response/Remarks *

Enter Remarks

Remaining Characters : 3000

[View/Add Attachment](#)

Q2 - Please provide details of source of funds in respect of cash deposits.1

905202317000015 09-MAY-2023, 05:57 PM • Portal

Response/Remarks
Updated Response

Figure 29 View Submitted Response(s)

4.2.4. View Submitted Letter Responses

If response status is Submitted, submitted response(s) can be viewed by clicking the **Submitted** button.





Notice/Letter List - 02							Filter
DIN	Type	Attachments	Description	Issued On	Response Due Date	Overall Status	
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter		Communication Letter	09-MAY-2023	-	Submitted	
> INSIGHT/VER/02/133(6)/2023-24/8121000001980001	Notice		Notice u/s 133(6)	09-MAY-2023	14-MAY-2023	Partially Submitted	

Figure 30 View Submitted Response

On click of 'Submitted' button, submitted response will be displayed.

Response to Letter				Note: The latest response provided on Notice/Letter is displayed here. To view previously provided response, click on 'View History'.	
DIN	Type	Issued On	Response Due Date		
INSIGHT/VER/02/Comm_Letter/2023-24/8121000001980002	Letter	09-MAY-2023	-		
				Add Response	View History
1005202311000005				10-MAY-2023, 11:24 AM • Portal	
Response/Remarks Updated Response					
< Back to Notice/Letter List					

Figure 31 View Submitted Response

4.2.5. Download Response Acknowledgement PDF

After submitting Response, user can download Response Acknowledgement PDF after navigating to '[Activity History](#)' screen.



Activity List							Filter
Date	Activity	Description	Reference Id	User	Source		
> 10-MAY-2023, 11:24 AM	Letter Response Submitted	Letter	1005202311000005	ACEHB6247Q (GFXZLJA FLFWBFQ)	172.16.19.78		
> 10-MAY-2023, 11:21 AM	Letter Response Submitted	Letter	1005202311000004	ACEHB6247Q (GFXZLJA FLFWBFQ)	172.16.19.78		
> 10-MAY-2023, 10:59 AM	AIS Login	Logged in successfully	1005202310000005	ACEHB6247Q (GFXZLJA FLFWBFQ)	172.16.19.58		

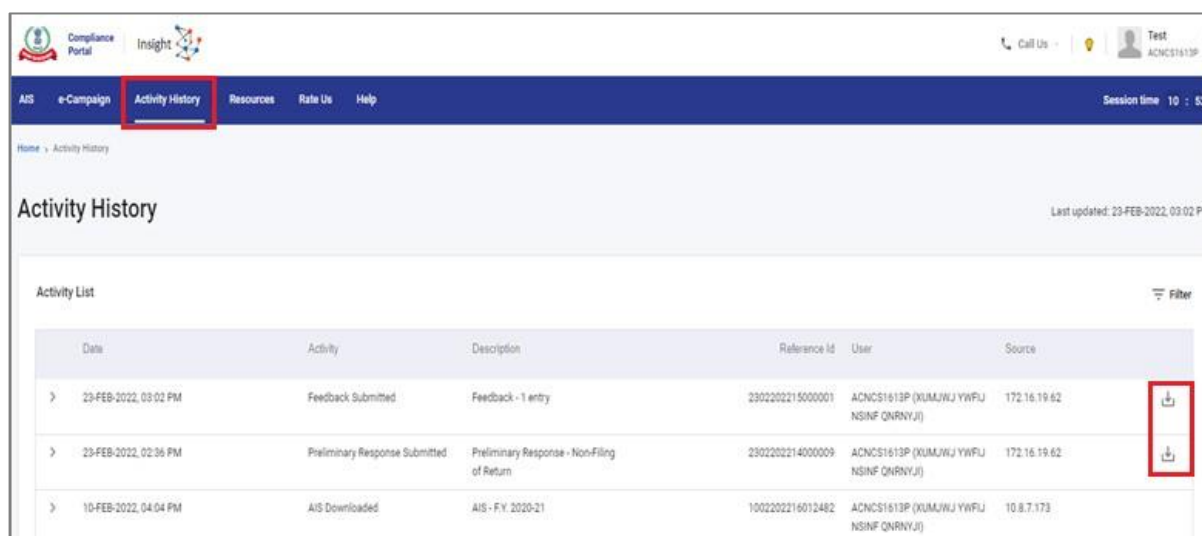
Figure 32 Activity History Screen

5. Activity History

All the response submission carried out by the user are viewable under Activity History tab. User will be able to download PDFs for all the responses under this tab.

5.1. View Activity History

User can view the Activities performed by him upon clicking on Activity History tab. To access Activity History page, click on 'Activity History' tab from the top bar (as shown below). System generated Id (Activity ID) will be created for each performed activity, Activity date, Activity description and detail will be displayed under this tab.





Date	Activity	Description	Reference Id	User	Source	
23-FEB-2022, 03:02 PM	Feedback Submitted	Feedback - 1 entry	2302202215000001	ACNC-S1613P (XUM/WJ YWFLJ NSINF QNRNYJ)	172.16.19.62	
23-FEB-2022, 02:36 PM	Preliminary Response Submitted	Preliminary Response - Non-Filing of Return	2302202214000009	ACNC-S1613P (XUM/WJ YWFLJ NSINF QNRNYJ)	172.16.19.62	
10-FEB-2022, 04:04 PM	AIS Downloaded	AIS - F.Y. 2020-21	1002202216012482	ACNC-S1613P (XUM/WJ YWFLJ NSINF QNRNYJ)	10.8.7.173	

Figure 33 Activity History Screen

6. Resources, Rate Us, Help, Chatbot

These sections are meant to help the users with the easy access to the portal and feedback.

6.1. Resources

For the ease of the users to understand e-Campaign, AIS and the related functionalities, various resources have been created which are mentioned below:

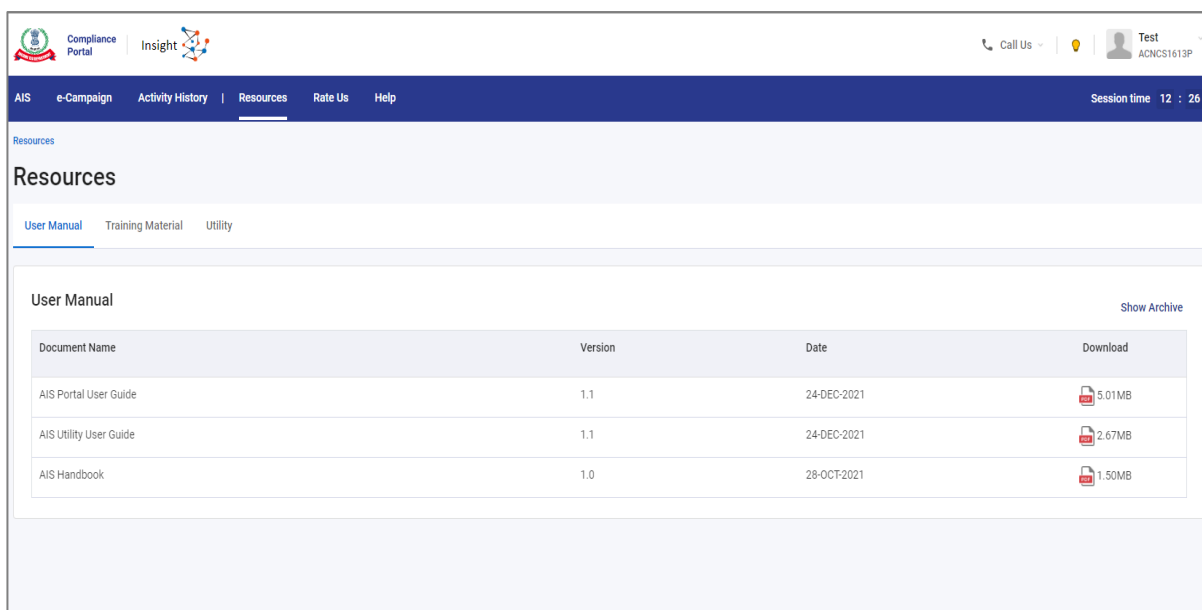


Figure 34 Resources

6.1.1. User Manual

The User Manual tab contains user guides, which are intended to give step by step assistance to users in using the e-Campaign functionality on Compliance Portal. It can be referred for detailed information on how to accomplish a task on the Compliance Portal. It can be accessed from **Resources** section by clicking on the **User Manual** tab.

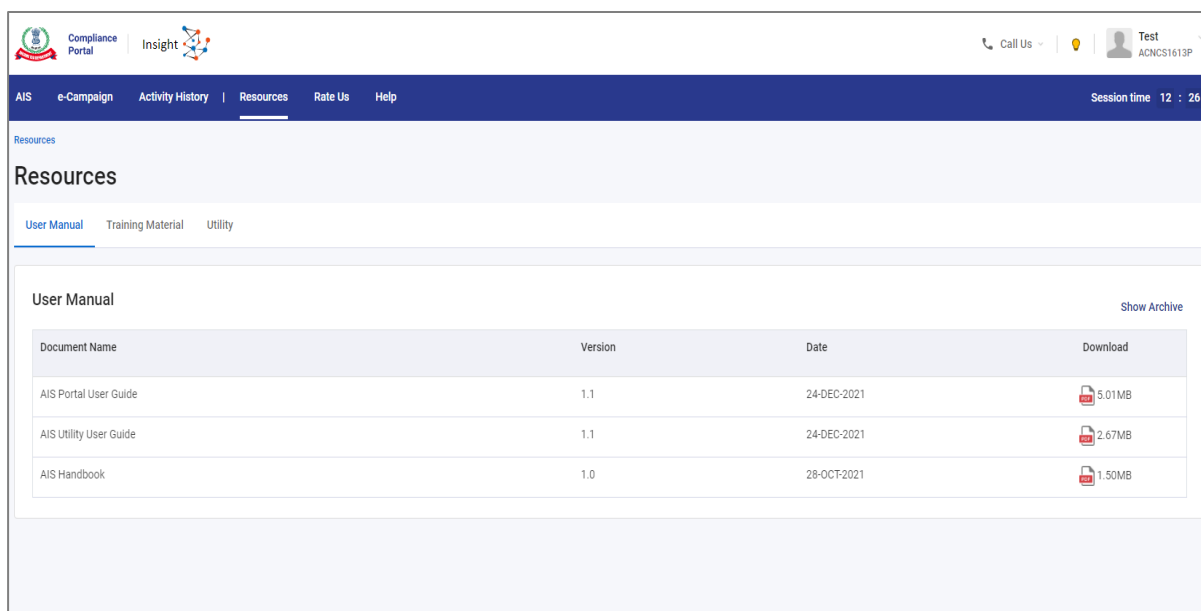


Figure 35 User Manual

6.1.2. Training Material

Training Material contains multiple documents intended to give assistance to taxpayer/tax professionals in using the Compliance Portal.

In the Homepage, navigate to the **Resources** tab and click on **Training Material**.

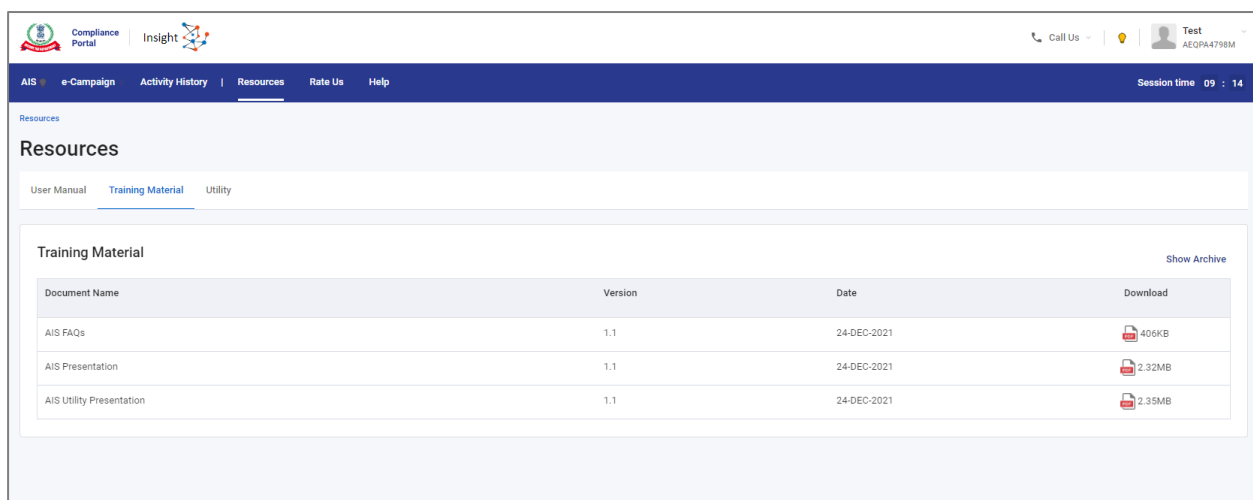


Figure 36 Training Material

6.1.3. Frequently Asked Questions (FAQ's)

Frequently Asked Questions (FAQ's) are intended to give assistance to the taxpayer in clearing the common doubts likely to be raised by the taxpayers. It can be accessed from 'Resources' section by clicking on the 'Training Material' tab. They are also available in [Help](#) section on Compliance Portal.

6.2. Rate Us

Users can provide their views and suggestions based on their experience with the Portal.

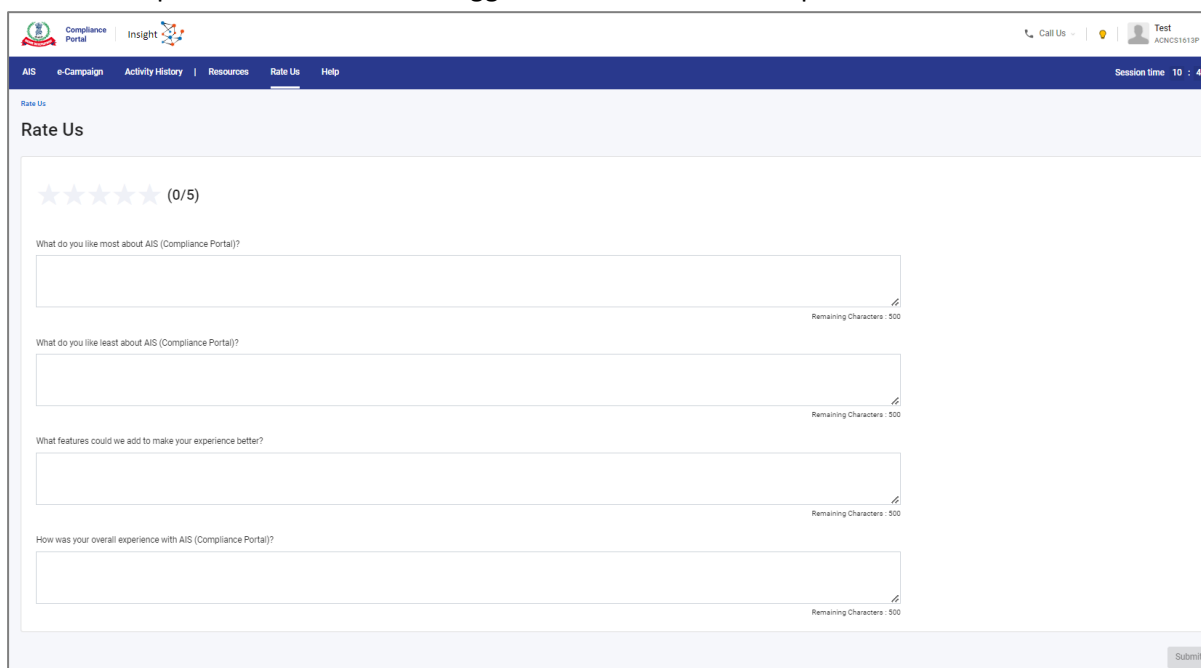


Figure 37 Rate Us

6.3. Help

Users can click on the Help Tab to access common FAQ's, Contact Us - or Raise/View Ticket Status in case of any issue/escalations.

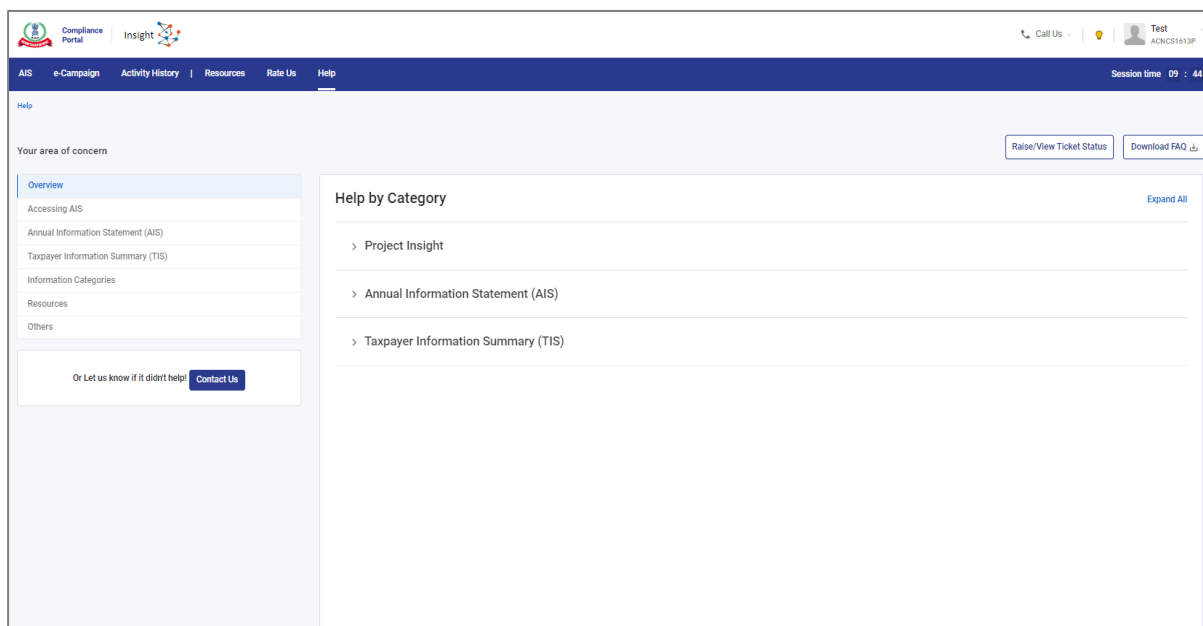


Figure 38 Help

To get the detailed information on a specific help topic, user can further click on the subcategory.

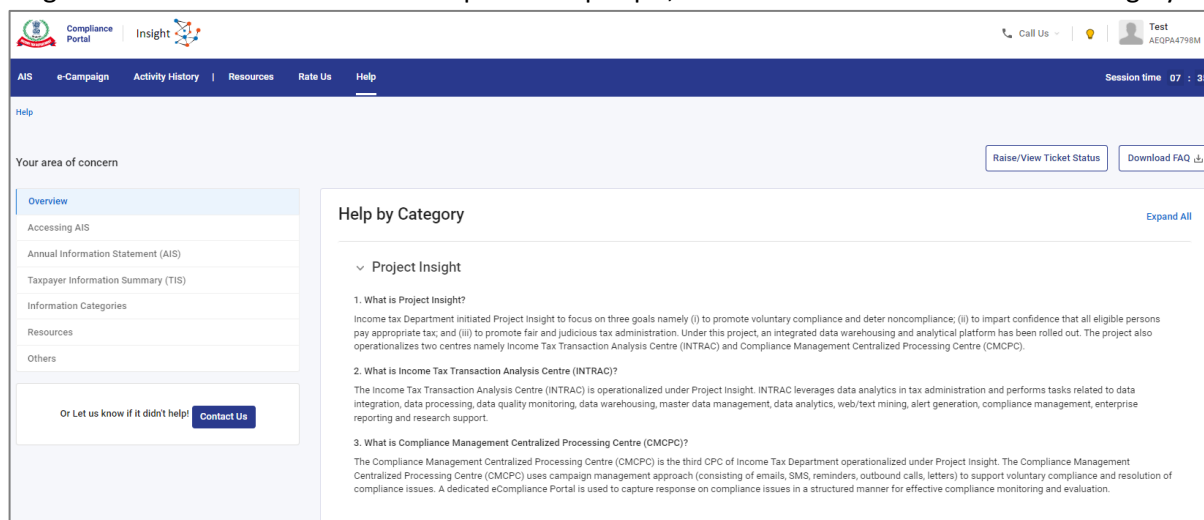


Figure 39 Detailed Help

If the query is not resolved even after that, the user can then user can raise a ticket for the same using the steps mentioned below:

Step 1: Click on **Raise/View Ticket Status** button given in the Help section.

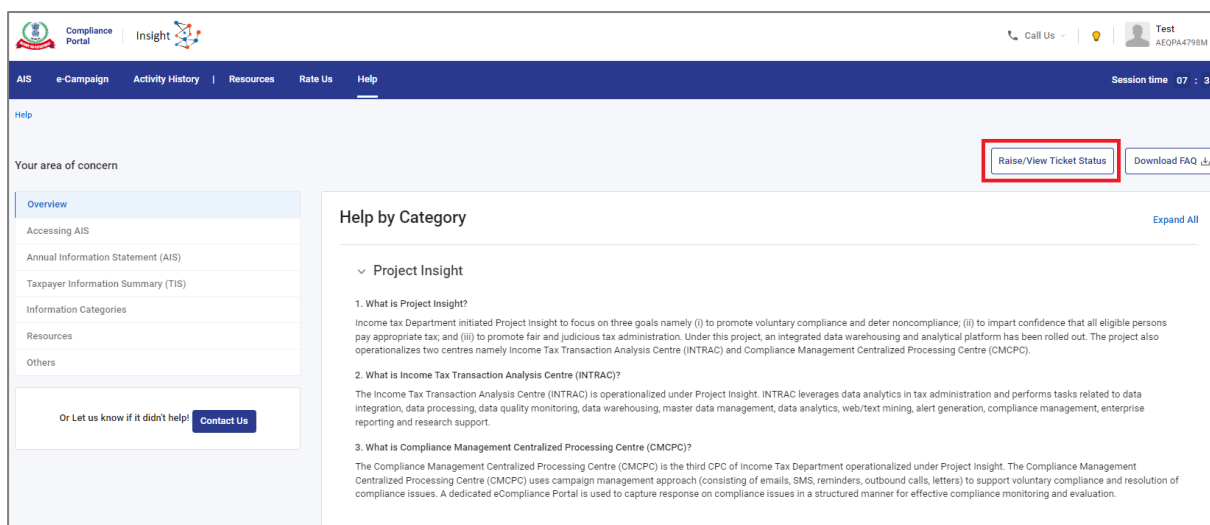


Figure 40 Raise a Ticket

Step 2: Choose the category of your area of concern.

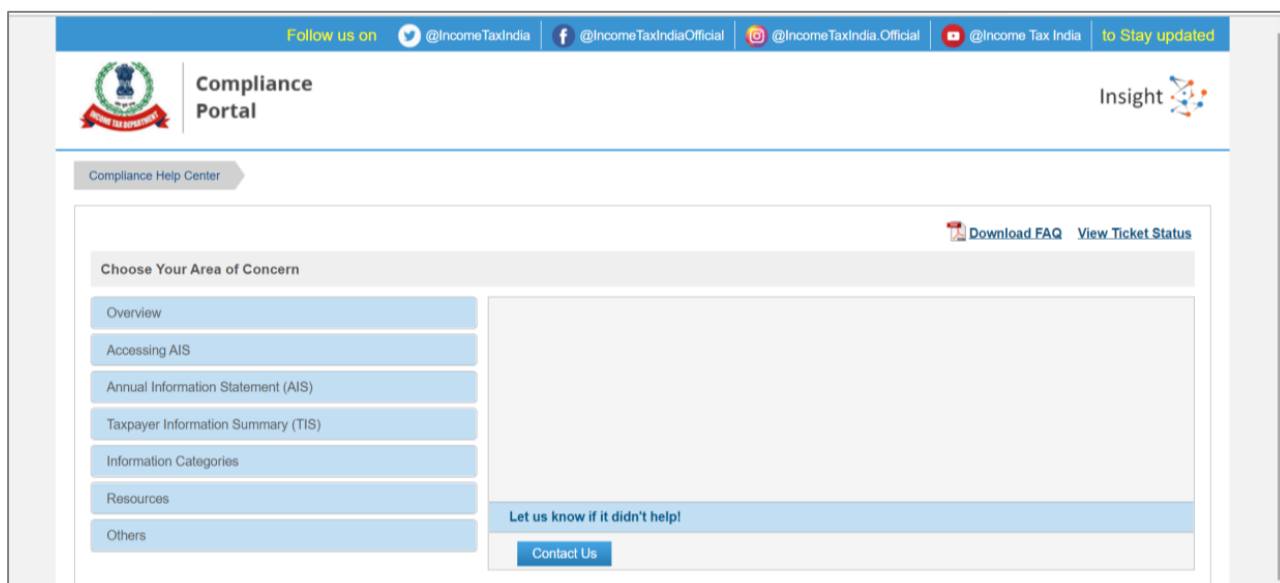


Figure 41 Choose ticket category

Step 3: Choose the sub-category of your area of concern and click on **Contact Us**.

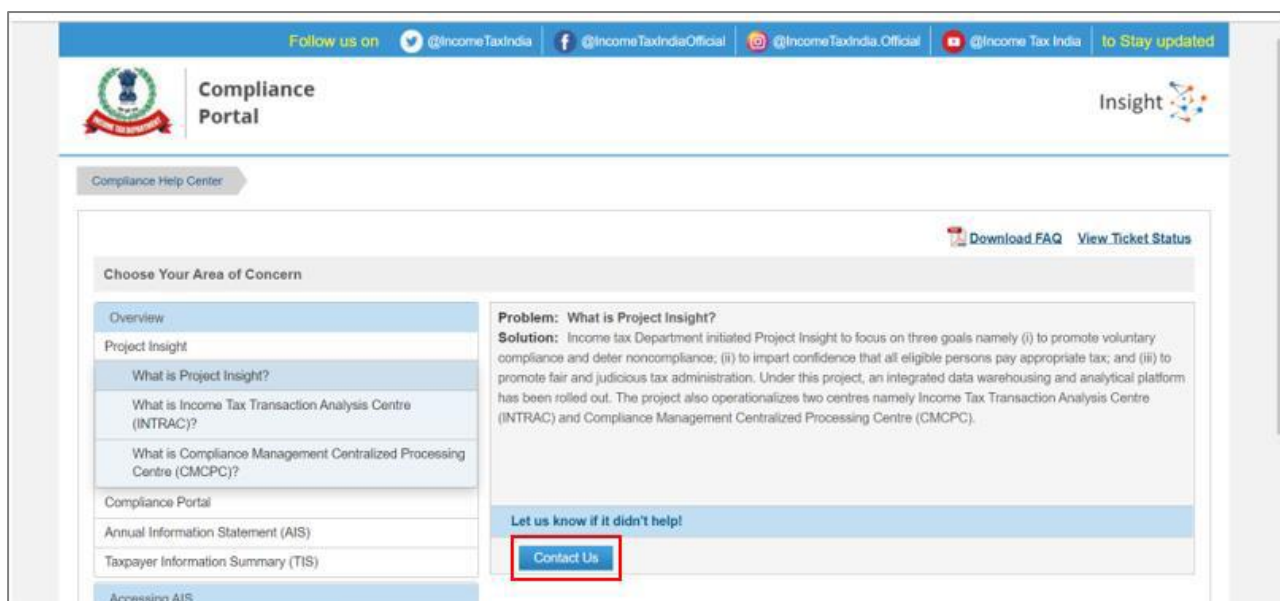


Figure 42 Choose ticket sub-category

Step 4: You can change your issue if you wish to, by clicking on the change button. Write the issue description and attach relevant documents, if any. Click on **Submit your Query** button.

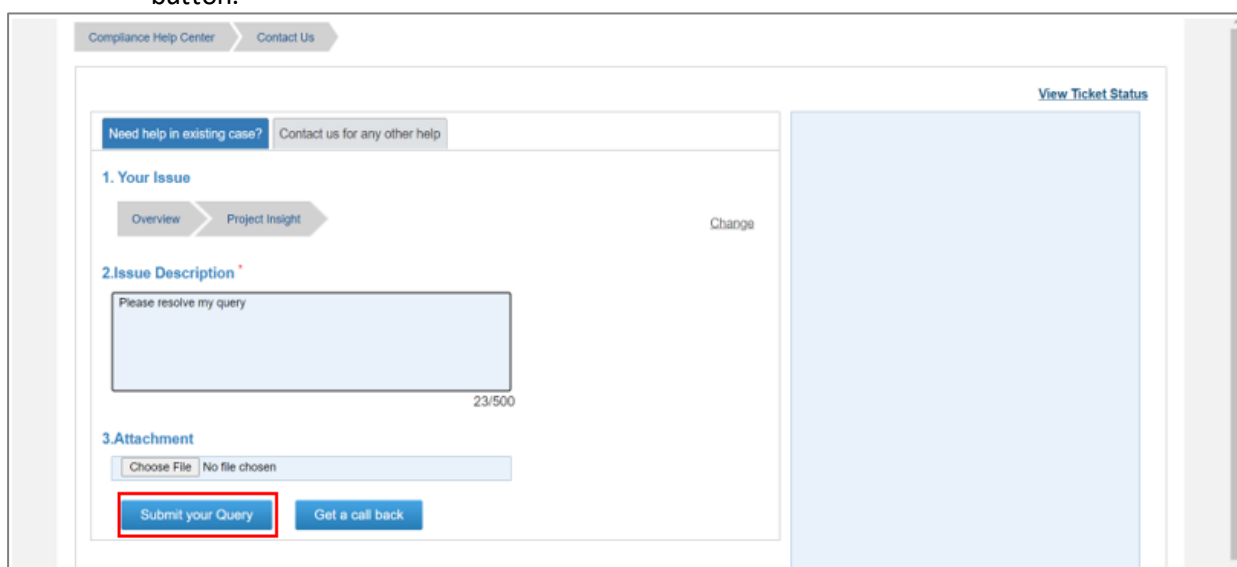


Figure 43 Submit Query

Step 5: You can also request a call back from the Helpdesk team by clicking on the **Get a call back** button.

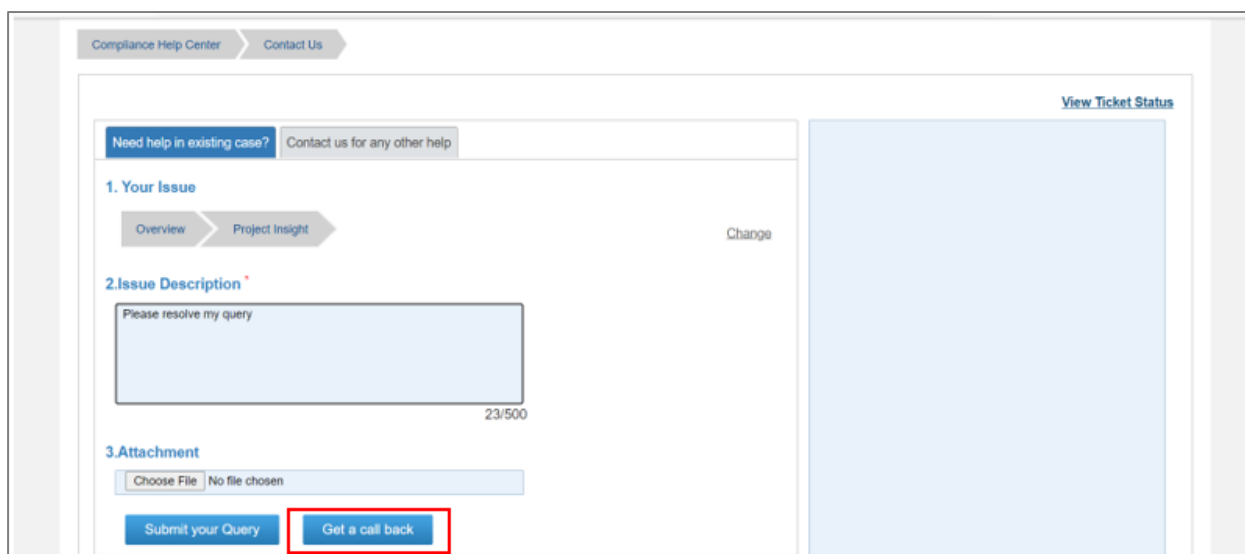


Figure 44 Get a Call Back

Step 6: Once a ticket is logged by the user, you will receive your Ticket id, and a relevant notification regarding the same.
Also, by clicking on **Raise/ View Ticket Status** user can check the status of an existing ticket.

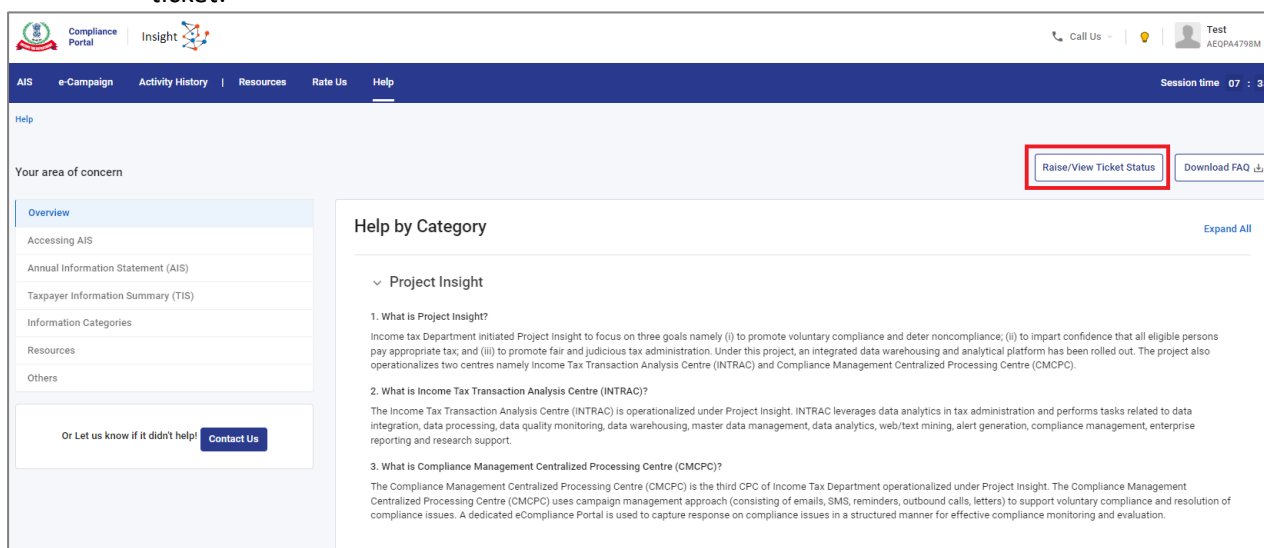


Figure 45 Check Ticket Status

If your query still unsolved, you can connect with the Helpdesk team by calling on the toll-free number **(1800 103 4215)**.

6.4. Chatbot

A chatbot is an artificial intelligence (AI)-aided software that can simulate a conversation (or a chat) with a user in natural language. The user can post the query on the chatbot and can get instant replies/ resolution based on the frequently asked questions and machine learning. The same is implemented on Compliance Portal to enable quick help to the users.

6.4.1. Accessing Chatbot

The chatbot can be accessed through mentioned steps:

Step 1: Navigate to Compliance Por through URL <https://compliance.insight.gov.in/>

Step 2: Click on the chatbot icon provided on lower right corner of the screen.

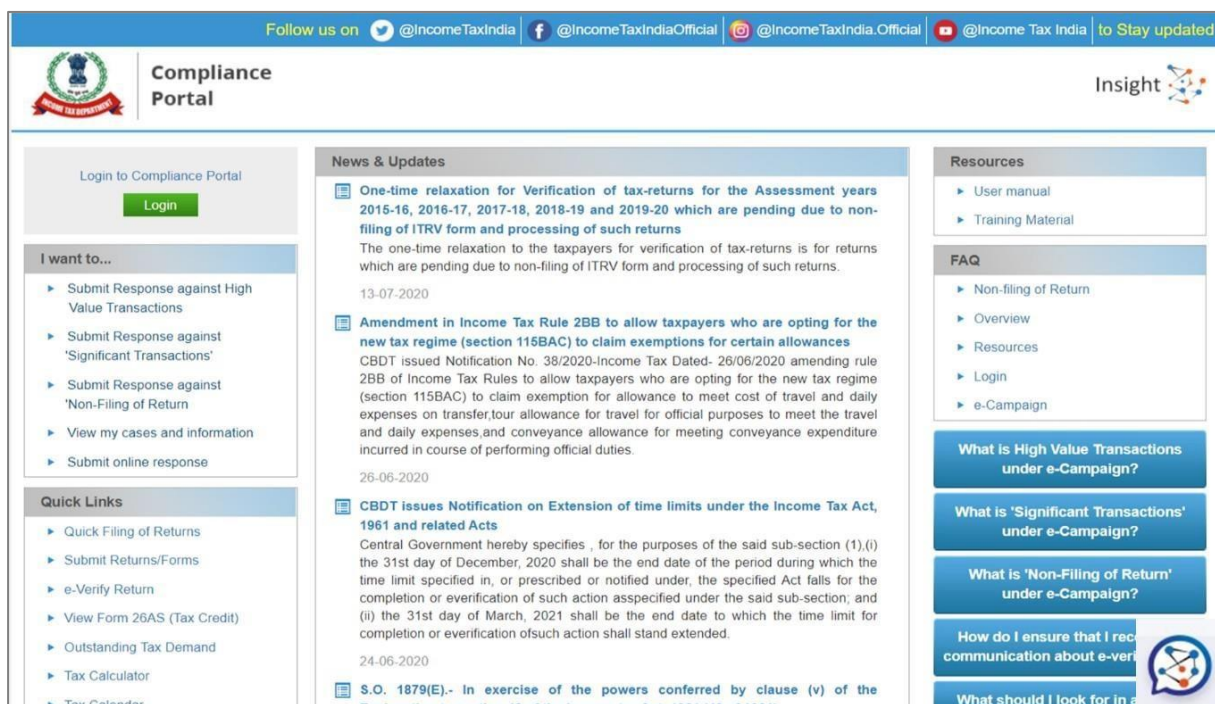


Figure 46 Pre-login page Chatbot

Step 3: The chatbot window opens, navigate through the categories mentioned or type your query in Ask me area.

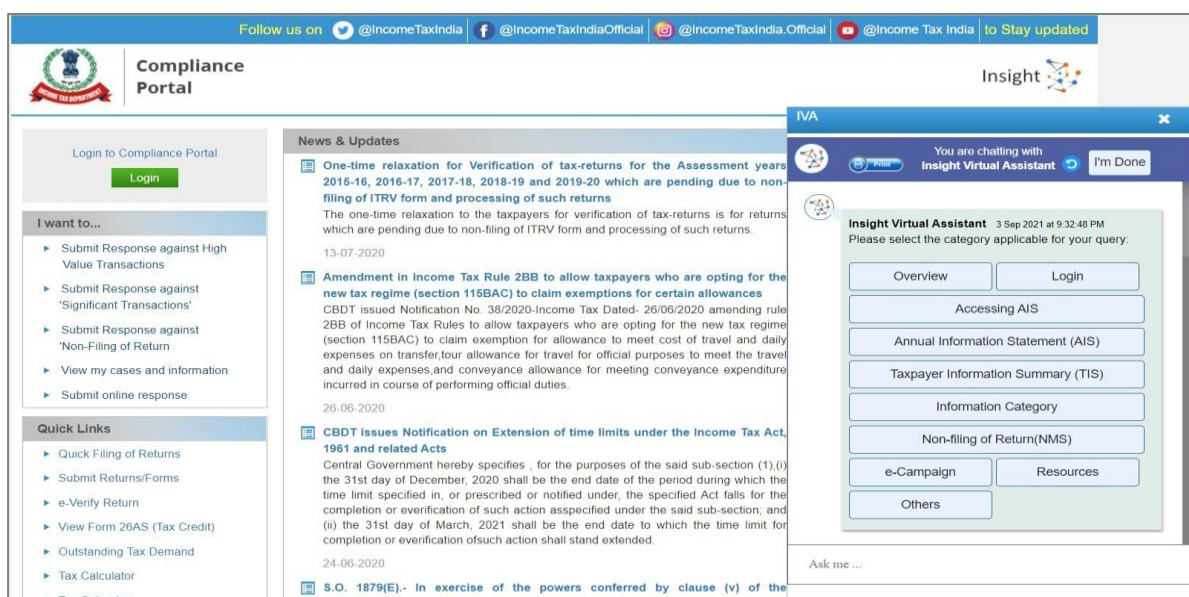


Figure 47 Pre-login page Chatbot