

**F.No. 225/117/2013/ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

**North-Block, ITA.II Division  
New Delhi, the 26<sup>th</sup> September, 2013**

**Order under Section 119 of the Income-tax Act, 1961**

CBDT in exercise of power under sec 119(2)(a) of the IT Act, 1961 read with Sec 139 and Rule 12, has decided to relax the requirement of furnishing the Report of Audit electronically as prescribed under the proviso to sub-rule (2) of Rule 12 of the IT Rules for the Assessment Year 2013-14 as under-

- (a) The assesses, who are presently finding it difficult to upload the prescribed Reports of Audit (as referred to above) in the system electronically may also furnish the same manually before the jurisdictional Assessing Officer within the prescribed due date.
- (b) The said Report of Audit should however be furnished electronically on or before 31.10.2013.



(Rohit Garg)

Deputy-Secretary to Government of India

**Copy to:-**

1. PS to F.M./OSD to FM/PS to MOS(R)/OSD to MOS(R).
2. PS to Secretary (Revenue).
3. Chairperson (DT), All Members, Central Board of Direct Taxes.
4. All DGsIT /CCsIT
5. All Joint Secretaries/CsIT, CBDT
6. Directors/Deputy Secretaries/Under Secretaries of Central Board of Direct Taxes.
7. DIT (RSP&PR)/Systems, New Delhi, for appropriate publicity and putting it on departmental website.
8. Data Base Cell, CBDT
9. The C&AG of India (30 copies).
10. The JS & Legal Advisor, Min. of Law & Justice, New Delhi.
11. The Director General of Income Tax, NADT, Nagpur.
12. The Institute of Chartered Accountants of India, IP Estate, New Delhi-110003.
13. All Chambers of Commerce
14. CIT (OSD), Official Spokesperson/Media Coordinator of CBDT.



(Rohit Garg)

Deputy Secretary to Government of India