



# Income Tax Department Department of Revenue, Ministry of Finance, Government of India

Functionality for sending reference to DGIT (Systems) by PCIT/CIT in light of CBDT order u/s 119 dated 16.10.2023 (File No. 225/132/2023/ITA-II) issued in partial modification of CBDT order u/s 119 dated 05.07.2021 (File No. 225/98/2020/ITA-II)

CBDT, in exercise of powers conferred on it, under section 119 of the Act, has issued an order u/s 119 dated 16.10.2023 (File No. 225/132/2023/ITA-II) in partial modification of CBDT order u/s 119 dated 05.07.2021 (File No. 225/98/2020/ITA-II) and has relaxed the time frame prescribed in second proviso to sub section (1) of section 143 for processing of **electronically filed** valid ITRs (upto AY 2017-18) till 31.01.2024. *A detailed instruction in this regard has been issued vide ITBA Processing Instruction No. 15 dated 16.11.2023.* 

In all such eligible cases, PCCIT/CCIT have to accord administrative approval for processing and concerned PCIT/CIT has to send reference to DGIT (Systems) so that Directorate of Systems can do necessary enablement for processing of such ITRs.

For the ease of making reference to DGIT (Systems) by Pr. CIT/CIT, a screen has been made available in the ITBA's ITR Processing Module named "Enablement u/s 119". It is requested that once administrative approval has been accorded by PCCIT/CCIT, the concerned PCIT/CIT should send reference to DGIT (Systems) in eligible cases only though this screen. This document lists out the step by step procedure to be followed by PCIT/CIT for sending such references.

The steps to be followed for sending reference to DGIT(Systems) as per "Enablement u/s 119" screen provided to CIT users (ITR Module) are as under: -

# User: PCIT/CIT

- 1. Prior administrative approval of concerned **Pr.CCIT/CCIT** must be obtained for processing of such eligible time-barred returns.
- 2. Once administrative approval is accorded by the concerned PCCIT/CCIT, the concerned Pr.CIT/CIT would enter the details in the Condonation- Enter New Details screen in ITR Processing Module of ITBA. Once the details are entered and successfully submitted, necessary enablement will be made in system to enable the assessing officer to process the ITRs on case to case basis.

Steps of entering details are as follows:

a. Login in ITBA, Open ITR Processing > Enablement u/s 119 > Condonation – Enter
 New details screen.



b. PCIT/CIT has to enter PAN and AY. Basic Details like Name of Assessee, Date of Filing, AO Detail and Acknowledgement Number of return will be automatically populated if unprocessed return exists in the system.

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ITR Home Page	Condonation- Enter New Details	110				
View/Enter Condo	nation Details					
PAN *	AAAAA0009L	AY	2016 17	Date of Filling	28/09/2017	
Name of the Assessee	ADITANAR EDUCATIONAL INSTITUTION	AO Details	WARD 15(3)(1), MUMBAI	Acknowledgement number	224914200280917	
<ul> <li>Administrative Approva</li> </ul>	al Details					
Competent Authority	PR CCIT/CCIT	Order No. *		Order Date *		1
Section	CBDT order u/s 119 F. No. 225/132/2023/0TA					

#### Notes:

- i. The entry of AY can only be till AY 2017-18 as per CBDT order u/s 119 dated 16.10.2023.
- ii. The order of CBDT u/s 119 dated 16.10.2023 is applicable only for electronically filed valid ITRs. Therefore, paper returns are not covered under CBDT order dated 16.10.2023. In case an ITR has been filed electronically and is valid, the data of unprocessed ITR would be available in system. In case the ITR is paper return or is not a valid ITR, the data would not be available in system. If unprocessed return doesn't exist in the system user will not be able to proceed.
- iii. In case an ITR has been marked as defective by CPC then also the system would not allow the user to proceed ahead. In case there is any eligible defective ITR covered under the CBDT's order dated 16.10.2023, the AO may make communication with CPC regarding the same.

c. Thereafter, the PCIT/CIT has to enter details of the administrative approval accorded by the PCCIT/CCIT under "Administrative Approval Details". PCIT/CIT should enter Order No. and Order Date of the administrative approval accorded by the PCCIT/CCIT. The PCIT/CIT user has to save the details by clicking 'Save' Button.

ITR Home Page       Condonation- Enter New Details         ITR Home Page       Successfully.         ITR Home Page       Date of Filling         28/10/2017       Image of the Assessee         CAREERLINE EDUCATION FOUNDATION       AO Details         WARD 15(3)(1). MUMBAI       Acknowledgement number         264538611281017	Is will be lost.         2017         15         Date of Filling         28/10/2017         Image: Constraint of the constra	Menu   EWorklin	A- A A+ st   MIS Reports   Help   FA	1Qs		Welcome GAURI SHANKAR SING	H, 22209741_CIT, CIT	Locad ma	A Home
ITRO10016 : Data Saved Successfully.       2017       16       Date of Filling       28/10/2017       Image: Constraint of Filling         Name of the Assessee       CAREERLINE EDUCATION FOUNDATION       AO Details       WARD 15(3)(1). MUMBAI       Acknowledgement number       26453861120101         • Administrative Approval Details       Via Administrative Approval Details       Via Administrative Approval Details       Via Administrative Approval Details       Via Administrative Approval Details	Is will be lost.         2017         16         Date of Filling         25/10/2017         Image: Content Notified Content N	ITR Home Page	Condonation- Enter New Details 🔊	12					•
Name of the Assessee     CAREERLINE EDUCATION FOUNDATION     AO Details     WARD 15(3)(1). MUMERI     Acknowledgement number     264538611281017	AD Details WARD 15(3)(1), MUMEAI Acknowledgement number 254536611251017 Crder No.* 333 Order Data* 01/11/2023	ITR0110016 : Data Sa	ved Successfully. Ibmit your details else your details will b	e lost	2017 18	Date of Filling	28/10/2017	-	
Administrative Approval Details	Order No.* 333 Ordet Date * 91/11/2023	Name of the Assessee	CAREERLINE EDUCATION FOUNDATION	AO Details	WARD 15(3)(1), MUMBAI	Acknowledgement number	264536611281017		
	Order No.* 333 Order Date * 01/11/2023	- Administrative Approval	Detaits						
Competent Authority PR CCIT/CCIT Order No.* 333 Order Date* 01/11/2023		Competent Authority	PR CCIT/CCIT	Order No. +	333	Order Data *	01/11/2023	I	
Section CBDT order with 118 : F No. 225/152/2023/ITA	2023/ITA	Section	CBDT order u/s 115 : F. No. 225/132/2023/ITA						
Save Submit Attachment									
Save Submit Attachment									

d. After saving the details, click on Attachment button and 'Attachment' screen will be opened. Choose category as "Approval Order of Pr. CCIT/CCIT" (mandatory) to attach the order of administrative approval. Please note that it is mandatory to attach the administrative approval order of PCCIT/CCIT to proceed ahead. User may attach any other documents also, by adding row and choosing category as 'Others' and clicking on 'Upload' Button.

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S.No		Category *	Description*	File*	Uploaded By(Emp Id)	Uploaded By(Designation)	Date Of Upload
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e. After uploading Attachment, User may submit the record by clicking on '**Submit**' Button.

Please note that merely saving the details by pressing "Save" button is not sufficient, the process would be complete and reference/details would be electronically moved to the System's database only once the **"Submit"** button is pressed.

Note: Once the details have been submitted and necessary enablement has been made in system, **SMS alert** and **Email** will be sent to concerned Assessing Officer for necessary action in ITBA Portal.

3. For the purpose of monitoring the cases that have been submitted by PCIT/CIT, details of submitted cases will be Visible in the read-only mode to PCIT/CIT in "ITBA→ITR Processing→ Enablement u/s 119 > Condonation – View Details" screen. This screen will be accessible to AO and Range also. User may Search the record by entering PAN, AY, AO and STATUS. Status will get updated as per actions of AO.

#### User: AO

Navigation: ITBA→ITR Processing→ Enablement u/s 119 > Condonation – View Details

	A- A A+		Welcome SATISH GROVER, WARD 15(3)(1), MUMBAI, AO Lessed
Menu 🕶   📑 Worklist	MIS Reports   Help   FAQs		
B View/Enter Dispatch Details	1 - View Details		
a Return Receipt Register			
a List of Non filers/Stop filers	Introduction to ITR Processing		
B List Of Notices, Orders and Letters	The Income Tax Return (ITR) Proces	sing module in ITBA facilitates entry of income tax returns filed by	v assessee in paper format. It includes income computation, tax matching and calculation of tax and interest and
II View/Download Notice/Letter/Order	for AY 2015-16 and earlier years wou	e at CPC-ITR for these returns. After determining the demand/re id continue to be processed in ITD. For details, refer ITBA Instru-	fund, an intimation u/s 143(1) is generated. Processing in ITBA is available for ITR filed for AY 2016-17 onwards. ITR cfion.
a Enablement u/s 119	a Condonation - View Details	plemented in phased manner. Following are the processes	provided in first phase.
	Digitization of Paper Return	Processing of Return by CPC-ITR	MIS and Dashboard

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#### User: Range

Navigation: ITBA→ITR Processing→ Enablement u/s 119 > Condonation – View Details

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Menu =   📰 Worklist	MIS Reports   Help   FAQs
# Enablement u/s 119	n Condonation - View Details
ITR Home Page	
Dashboard	Introduction to ITR Processing
Return Pending for Digitization	The Income Tax Return (ITR) Processing module in ITBA facilitates entry of income tax returns filed by assesses in paper format. It includes income computation, tax matching and calculation of tax and interest and return computation with will be done at DP-CrTR for observation (or tax) and interest and the observation of tax) in itematical and interest and the observation of tax and interest and the observation of tax and interest and tax of the observation of tax and interest and tax of

Range user is able to search based on **Status** and **AO** as well.

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#### User: PCIT / CIT

#### PCIT/CIT user can search based on Status

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## PCIT/CIT user can search based on AO as well.

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Income Tax Department Department of Revenue, Ministry of Finance, Government of India

# Functionality for processing of electronically filed valid returns having refund claims which were not processed within the time allowed u/s 143(1) due to some technical or other reasons – ITR Module.

Please refer to CBDT order u/s 119 dated 16.10.2023 (File No. 225/132/2023/ITA-II) issued in partial modification of CBDT order u/s 119 dated 05.07.2021 (File No. 225/98/2020/ITA-II)

CBDT, in exercise of powers conferred on it, under section 119 of the Act, has issued an order u/s 119 dated 16.10.2023 (File No. 225/132/2023/ITA-II) in partial modification of CBDT order u/s 119 dated 05.07.2023 (File No. 225/98/2020/ITA-II) and has relaxed the time frame prescribed in second proviso to sub section (1) of section 143 for processing of **electronically filed** valid ITRs (**upto AY 2017-18**) till 31.01.2024. *A detailed instruction in this regard has been issued vide ITBA Processing Instruction No. 15 dated 17.11.2023*.

In all such eligible cases, PCCIT/CCIT have to accord administrative approval for processing and concerned PCIT/CIT has to send reference to DGIT (Systems) so that Directorate of Systems can do necessary enablement for processing of such ITRs.

Once the reference has been made to DGIT (Systems) by PCIT/CIT (by using screen named **"Enablement u/s 119"** in the ITBA's ITR Processing Module), necessary enablement would be made in ITBA systems for processing of such ITRs. Subsequently, the processing action has to be performed by the respective assessing officer. This document lists out the step by step procedure to be followed by Assessing Officer for processing of such eligible ITRs.

# The steps to be followed by AO users for processing of eligible ITRs as

# per CBDT Order u/s 119 dated 16.10.2023 are as under: -

Once the details of administrative approval of PCCIT/CCIT have been submitted by PCIT/CIT through **"Enablement u/s 119"** in the ITBA's ITR Processing Module and necessary enablement has been made in system, **SMS alert** and **Email** will be sent to concerned Assessing Officer for necessary action in ITBA Portal.

## USER : AO

 For the cases up to AY 2015-16: Cases of these years will be required to be processed in ITBA through MOU (Manual Order Upload) functionality. The administrative approval of Pr.CCIT/CCIT will be entered by the PCIT/CIT in the system as per process mentioned in ITBA Processing Instruction No. 15 dated 17.11.2023 and thereafter necessary enablement would be made in ITBA to upload manual order through MOU.

Steps to process through Manual Order Upload is as follows:

- a) Navigate to Assessment module.
- b) Go to Menu → Manual Order Upload link.

ITBA~Assessment A A+			Welcome SATISH GROVER, W	ARD 15(3)(1), MUMBAI , AO Leasut ITBA Home
Menu I Worklist   MIS Reports   Help   FAQs	14			
Selection of Cases for Scrutiny				•
m Transfer Of Cases from JAO to Faceless Assessment Unit and vice versa 🕨				
m Generate Notice to Initiate Proceedings	lule			
Selection of SetAside Cases for Fresh Assessment	es selection o	f cases for scrutiny by issue of notice wis 143(2), f	or verious category of selection in accordance with th	he instruction issued by the CBDT, viz. CASS,
m List of Demand/ Refund Orders	lity to enter th	e details of dispatch is also provided in the unlikely ev	ent the dates , wherever approval of competent auth- vent of a wrong selection, a facility to cancel the case	so selected is also provided, however, prior to
w Abatement and Revival of Assessment Proceeding	ceedings in th	e us 143(2)/140, e workten is created in the wor e Assessment module Functionality includes recordin	stat of AU for conducting assessment proceedings to g details of hearing including the option to conduct pap	us 14.3,3 mar user is now provided with the peries assessment by calling for details from
Port Clearance Certificate u/s 172	access to st	unitssions make by the assessee in response to st	acutory notices mough the e-filing portal in the Asses	smert module teen, accordingly,the following +
a View/Enter Dispatch Details		Generation of Notice U/S 143(2)/148	Assessment Proceeding	MIS and Dashboard
m Uploading of document based on DIN/ PAN-AY	is 143(3) al	<ul> <li>View the list of cases selected u/s 147/143(3) under CASS/</li> </ul>	View Selection Reason	<ul> <li>Daily Activity Report</li> </ul>
List Of Notices, Orders and Letters	ls 147	Compulsory/Through Approval category Generation of notice u/s 143(2)/148 through	Generate Notice u/s 142(1)/143(2)	Data Summary Report
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ø Assignment of Cases		<ul> <li>View the list of Notices Generated u/s 149(2)/148</li> </ul>	Record Hearing	Dashboard
a Inter Unit Communication		Enter the dispatch details	Issue Summon u/s 131 and odice u/s 133	
a Calling for Information u/s 133		< Puese and residences options		
Inquiry Status u/s 131 and 133		Sharing of notices with E-filing for E-	Reference for Special Audit u/s 142(2A)	
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Selection u/s 153A and Relevant Search Year			<ul> <li>View assessee response received online (F-assessment)</li> </ul>	

- c) Enter **PAN**. Based on PAN, **Name**, **Address**, **Residential Status** will get autopopulated. Select **Status**.
- d) Enter Order Details such as AY, Order Type (as Processing), Order Section (as 143(1)), Order date, Order Number etc.
- e) Enter the Income and Tax Payment Details on screen and Save.
- f) Enter Reason for uploading the order manually and click on Save.

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Description       Description       Description       Description       Description         Site *       Description       Description       Description       Description         Image: Description       Amount       Site       Description       Description       Description         Image: Description       Amount       Site       Description       De	Demandel Databils         Demandel Notices Service Date         Amount           Ice No. *         Assessed Income *         C1         TOS/FCS Creat         Enter TOS/FCS Service         Enter TOS/FCS Service           Deemed Total Income ult 115/L or 115/B *         C2         Advence Tax Creat         Enter ToS/FCS Service         Enter ToS/FCS Service           Tax payable on total income (int surcharge and cess) *         C4         Rogular Payment Tax Creat         Enter ToS/FCS Service           Tax payable on deemed Income ult 115/L or 115/B (not.         Services Date         Refund Demand Payable         Amount           Tax payable on deemed Income ult 115/L or 115/B (not.         Services Date         Refund Demand Payable         Amount           Group tax payable on deeme al income ult 115/L or 115/D (not.         Services Date         Date of the rest.         Date of the rest.           Group tax payable on deeme al income ult 115/L or 115/D (not.         Services Date         Date of the rest.         Date of the rest.         Date of the rest.           Group tax payable on deemand Note al income ult 115/L or 115/	
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n kakis konne noned Konne     n kakis konne	Instable Income       Amount       Salo       Tax Payment Details       Amount         Assessed Income *       C1       TDS/TCS Creat       Enter TDS/TCS det         Deemed Total Income ust 115JC or 115JB *       C2       Advance Tax Creatt       Enter TDS/TCS det         Computation of Tax Liability       Amount       C3       Self Assessment Tax Creatt       Enter ToS/TCS det         Tax payable on Itability       Amount       C3       Self Assessment Tax Creatt       Enter ToS/TCS det         Tax payable on Itability       Amount       C3       Self Assessment Tax Creatt       Enter ToS/TCS det         Tax payable on deensel income ust 115JC or 115JB (incl.       C4       Regular Payment Devable       Amount         Tax payable on deensel income ust 115JC or 115JB (incl.       C4       Regular Payment Tax Creatt       C4         Tax payable on deensel income ust 115JC or 115JB (incl.       C4       Regular Payment Tax Creatt       C4         Gross Tax payable fighter of B1 or B2)       0       D1       Anount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest.         Gross Tax payable fighter of B1 or B2)       0       D1       Anount Payable (B14-C1-C2-C3-C4)       0       Cata (Interest.         Relef ub 89       D2       D2       Interest.       D244A       D44       D44 <td></td>	
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Assessed recovery in 1952 or 19.8 *	Assessed income*       C1       IDS/TCS Credit       Enter TDS/TCS Set         Deemed Total income uls 115.0 or 115.80*       C2       Advance Tax Credit       Enter Tax Payment         Computation of Tax Liability       Amount       C3       Self Assessment Tax Credit       Enter Tax Payment         Tax paysible on total income (ncl surcharge and cess)*       C4       Regutar Payment Tax credit       Enter Tax Paysible on total income (st 115.1C or 115.1B (ncl surcharge and cess)*       C4       Regutar Payment Tax credit       Enter Tax Paysible on total income (st 115.1C or 115.1B (ncl surcharge and cess)*       C4       Regutar Payment Tax credit       Enter Tax Paysible on total income (st 115.1C or 115.1B (ncl surcharge and cess)*       C4       Regutar Payment Tax credit       Enter Tax Paysible on total income (st 115.1C or 115.1B (ncl surcharge and cess)*       C4       Regutar Payment Tax credit       Enter Tax Paysible on total income (st 115.1C or 115.1B (ncl surcharge and cess)*       C4       Regutar Paysible on total income (st 115.1C or 115.1B (ncl surcharge)       C4       Regutar Paysible on total income (st 115.1C or 115.1B (ncl surcharge)       C4       Regutar Paysible on total income (st 115.1C or 115.1B (ncl surcharge)       C4       Regutar Paysible on total income (st 115.1C or 115.1B (ncl surcharge)       C4       Regutar Paysible on total income (st 115.1C or 115.1B (ncl surcharge)       C4       Regutar Paysible on total income (st 115.1C or 115.1B (ncl surcharge)       C4       C4       C4       C4	
Demons list store us till Skale on till Skale Fin far in far stale store in skale on en skale	Deemed Total hoome uis 1153C or 1153B*       C2       Advance Tax Credit       Enter Tax Payment         Computation of Tax Liability       Amount       C3       Self Assessment Tax Credit       Image: Credit and Credit Credi	oils
Comparison of Tax Listicity Arrean   Comparison of Tax Listicity Arrean </td <td>Computation of Tax Liability       Amount       C3       Self Assessment Tax Credit         Tax: payable on total income (incl surcharge and cess)*       C4       Regular Payment Tax credit         Tax: payable on deemad income (incl surcharge and cess)*       C4       Regular Payment Tax credit         Tax: payable on deemad income (incl surcharge and cess)*       C4       Refund/Demand Payable       Amount         surcharge and cess)*       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Relso di Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Relso di Interest         Relef uls B9       D2       Interest uls 244A (1A)       Interest uls 244A (1A)       Interest uls 244A (1A)       Interest uls 244A (1A)</td> <td>Details</td>	Computation of Tax Liability       Amount       C3       Self Assessment Tax Credit         Tax: payable on total income (incl surcharge and cess)*       C4       Regular Payment Tax credit         Tax: payable on deemad income (incl surcharge and cess)*       C4       Regular Payment Tax credit         Tax: payable on deemad income (incl surcharge and cess)*       C4       Refund/Demand Payable       Amount         surcharge and cess)*       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Relso di Interest         Gross Tax: payable (higher of B1 or B2)       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Relso di Interest         Relef uls B9       D2       Interest uls 244A (1A)       Interest uls 244A (1A)       Interest uls 244A (1A)       Interest uls 244A (1A)	Details
See private instantion (private strappe and less)*	Tax: payable on total income (incl. surcharge and cess)*       C4       Regular Payment Tax credit         Tax: payable on deend income uls 115JC or 115JB (incl. surcharge and cess)*       RefundBlemand Payable       Amount         Tax: payable on deend income uls 115JC or 115JB (incl. surcharge and cess)*       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest uls 244A (infs)         Orest laws 115JAA or 115JD       0       D1       Amount Payable(B14-C1-C2-C3-C4)       0       Rate of Interest uls 244A (infs)       0         Relef uls 90       D1       Interest uls 244A       D2       Interest uls 244A (infs)       Uls 244A (infs)         Relef uls 90       D21       Interest uls 244A       D3       Interest uls 244A (infs)       Delay assessee (information of the set uls 240C)       Delay assessee (information of the set	
The production does not does	Name     Refund Bernand Payable     Amount       Tax: payable on deemed income u/s 115JC or 115JB (incl. surcharge and cess)*     0     D1     Amount Payable/Refundable(B14-C1-C2-C3-C4)     0     Rale of Interest. u/s 244A (in %)       Gross Tax: payable (Higher of B1 or B2)     0     D1     Amount Payable/Refundable(B14-C1-C2-C3-C4)     0     Rale of Interest. u/s 244A (in %)       Credit u/s 115JA or 115JD     D2     Interest u/s 244A     0     Interest u/s 244A (in %)       Relef u/s 89     D2.1     Interest u/s 244A (1A)     Interest u/s 244A (in %)       Relef u/s 90/90A     D3     Interest u/s 234O     Delay assessee (in assessee (in month)       Relef u/s 91     D4     Interest u/s 220(2)     month       Relef u/s 88     D5     Refund aready issued in earlier orders     0     Detay u/s	
market up 3900       market up 39000       market up 39000       mar	Inclusion     Inclusion     Inclusion     Inclusion       Surching and dessight     Inclusion     Inclusion     Inclusion       Orose Tax, payable(Higher of B1 or B2)     0     D1     Amount Payable/Higher of B1 or B2)     0       Oreat ubs 115JAA or 115JD     D2     Interest ubs 244A     Interest ubs 244A       Relief ubs 80     D2.1     Interest ubs 244A (1A)     Interest ubs 244A       Relief ubs 80/90A     D3     Interest ubs 234D     Delaty Ubstable for assessee (n month)       Relief ubs 88     D5     Refund already issued in earlier orders     0     Date upto which in month)       Net Tax, Liabiby(B3-B4-B5-B6-B7-B6)     0     D6     Balance Amount Payable/Refundable(D1-D2-     0     Amount Payable Reprind	
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Order Diffact. Ar 115.D       0       riserat dig AdA         Refer dig 900A       021       riserat dig AdA         Refer dig 900A       022       riserat dig Ada         Refer dig 900A <t< td=""><td>Orestituls 115/JA or 115/D     D2     Interest uis 244A       Relef uis 89     D2:1     Interest uis 244A (1A)       Relef uis 90/80A     D3     Interest uis 234D       Relef uis 90/80A     D3     Interest uis 234D       Relef uis 91     D4     Interest uis 220(2)       Reballe uis 88     D5     Refund wheady issued in earlie orders     0       Net Fax: Liability(B3-84-B5-B6-87-B6)     0     D6     Balance Amount Payable Refundable (D1-D2- 10)     0</td><td></td></t<>	Orestituls 115/JA or 115/D     D2     Interest uis 244A       Relef uis 89     D2:1     Interest uis 244A (1A)       Relef uis 90/80A     D3     Interest uis 234D       Relef uis 90/80A     D3     Interest uis 234D       Relef uis 91     D4     Interest uis 220(2)       Reballe uis 88     D5     Refund wheady issued in earlie orders     0       Net Fax: Liability(B3-84-B5-B6-87-B6)     0     D6     Balance Amount Payable Refundable (D1-D2- 10)     0	
milet us 99 0.21 Weret us 2240,0 Pater us 2200,0   Pater us 9000,0. 0.9 Weret us 2200,0 Pater us 2200,0   Pater us 91 0.4 Meret us 2200,0 Pater us 2200,0   Pater us 91 0.4 Meret us 2200,0 Pater us 2200,0   Pater us 91 0.4 Meret us 2200,0 Pater us 2200,0   Pater us 920,0 0 0.6 Bance Anotal Pregins Retruitation online   Pater us 220,0 0 0 Bance Anotal Pregins Retruitation online   Pater us 220,0 0 0 0.6   Bance Anotal Pregins Retruitation online 0 Anotal Pregins Retruitation online   Pater us 220,0 0 0 0.6   Bance Anotal Pregins Retruitation online 0 Anotal Pregins Retruitation online   Bance Anotal Pregins Retruitation online 0 Anotal Pregins Retruitation online   Bance Anotal Pregins Retruitation online 0 Anotal Pregins Retruitation online   Bance Anotal Pregins Retruitation online 0 Anotal Pregins Retruitation online   Bance Anotal Pregins Retruitation online 0 Anotal Pregins Retruitation online   Bance Anotal Retruitation online 0 0   Bance Anotal Retruitation online 0   Bance Columitation online 0 <	Relef uls 99     D2.1     Interest uls 244A (1A)     Interest uls 244A (1A)       Relef uls 90/80A     D3     Interest uls 234D     Delay       Relef uls 91     D4     Interest uls 220(2)     assessee (n months)       Rebale uls 88     D5     Refund already issued in earlier orders     0     Delay       Net Tax Liability(B3-84-85-86-87-86)     0     D6     Balance Anourt Payable Refundable (D1-D2- 10-3)     0	
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thread up 244C         Dear 1 Algorithm         Dear 244 (2004)	Interest uis 2348 D6 Bolance to be refunded through Retund Banker (D6+D7) 0	
2 24F Seed D62 for 100 troop. Demark Adjustment ub 245   0 or cas Demand (BB-B10-611+B12-D13) 0 D63 TDS ub 195     Refund Details     0 or cas Demand (BB-B10-611+B12-D13) 0 D63 TDS ub 195     Refund Details     0 or cas Demand (BB-B10-611+B12-D13) 0 D63 TDS ub 195     Refund Details     Refund Details     Refund Details     Or der Demand Adjustment ub 245     Refund Status     Refund Status <td>2 Interest u/s 234C D8.1 To assessee(D8.D8.2.D8.3)</td> <td></td>	2 Interest u/s 234C D8.1 To assessee(D8.D8.2.D8.3)	
	3 234F Select V D6.2 To ITD through Demand Adjusted Demand Adjusted	t u/s 245
Save     Refund Details     Cheque No   Detail Code   Bate Code   Name and Ref	4 Gross Demand(89+810+811+812+813) 0 D6.3 TDS u/s 195	
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g) Order Copy button will be enabled after details are saved successfully. Click on **Order Copy.** 

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					Sa	ve & Generate DIN	Save G	enerate			Add Ro	Delete Row

- h) Enter Date of Issue, File No. and click on Save & Generate DIN.
- i) Enter **Description**, upload the order copy in **File** column and enter **Date of Dispatch** and **Save**.
- j) Click on **Generate**. Success message will be displayed on screen. Navigate back to Manual order Upload screen.
- k) Upload Order button will be enabled on screen. Click on **Upload Order**. Success message will be displayed

INCOME TAX BULINE APPLICATION	A A+				Welcome SATISH GRO	OVER , WARD 15(3)	1), MUMBAI , AO 🛓	east ITBA Hom
Menu I IWorklist I M	IS Reports   Help	FAOs						
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Save Orden Report Upload	Demand Notice details Atta	chment Bank Details						

**2. Cases of A.Y.s. 2016-17 & 2017-18 :** For the A.Yrs. 2016-17 & 2017-18 the eligible ITRs are required to be processed at ITBA as per process described in ITBA Processing Instructions issued so far. The AOs are required to enter or modify the data and send the return to CPC-ITR for final computation and issuance of refund. Steps are mentioned below:

#### a). Navigate to ITR Processing module

	A A A+		Welcome SATISH GROVER,	WARD 15(3)(1), MUMBAI , AO Legeut TTBA Home
Menu   :=Worklist	MIS Reports   Help   FAQs			
ITR Home Page ×				
ITR Home Page				
Quick Links	Introduction to ITR Processing			
Return Receipt Register Dashboard	The Income Tax Return (TR) Processing module in computation which will be done at CPC-ITR for the 2015-18 and earlier years would continue to be pr	ITBA facilitates entry of income tax returns filed by as se returns. After determining the demand/retund, an in ocessed in ITD. For details, refer ITBA Instruction.	sessee in paper format. It includes income computatio imation uts 143(1) is generated. Processing in ITBA is	n, tax matching and calculation of tax and interest and refund available for ITR filed for AY 2016-17 privards, ITR for AY
Return Pending for Digitization	Functionality for ITR processing will be implemente	d in phased manner. Following are the processes prov	ided in first phase:	
	Digitization of Paper Redunt     Entry in Return Receipt Register of Paper     Returns Available from AV 2016-17     onwards     Proceed for Data Entry of Paper Returns     Identification of Return as     valid/mviaidDetective     Submit the Return for Computation to CPC-     ITR	Processing of Returning Country     Processing of Return and Generation of Infinited us 413(1) by CPC-ITR     View of Irbination us 143(1) in ITBA	Activity Based Report     Deshboard	

b). Click on Return Receipt Register link under Quick Links

INCOME TAR BUSINESS AN	A A A+				Welcome SATISH GROVER	, WARD 15(3)(1), MUMBAI	, AO Logout	ITBA Home
Menu   EWorklist	MIS Reports   Help	I FAQs						
ITR Home Page	Return Receipt Register 😒							
Return Receipt Regi	ister							
New RRR Entry	ew RRR Entries							
<ul> <li>Search Criteria</li> </ul>								
PAN	F.M/PS0257M	AY *	2017	- 18	Date of Filing	From Date	To Date	
Advance Search								
			Search	Reset				
🚯 i. Click on any row to proc	eed				Ho	on Jurisdictional Return	Def	fective
1. Click on PAN to view PA	N details				Ve	alid	De	leted
iii. To corract DDD antru fo	r ITP received from ASK click on Delete	PDP Entry			In	ualid	_	
DOD Details	THE received in this wash, click on overse	ROOK ETHU 9.				zanu		
S.No PAN	Name	RY	Acknowledgement No.	Date of Filing Form Type	Section Original Revise	ed Processing Status	Total Inco	me A
1 FJMPS0257M	SHYAMLAL	2017-18	754802100060417	06/04/2017 ITR-2	w/s 139(1) Condoned	Pending for Data Entry		285650
4								
4		Download Intimation u	e 442(4) Delete DDD	Paters Minus Descended				

- c). Click on View RRR Entries tab. Enter PAN and AY and click on Search.
- d). Select the record and click on View/Proceed to Data Entry button

ITBA~ITR	A A +				Welcome SATISH GROVER, WARD	15(3)(1), MUMBAI , AO Legoui	ITBA Hom
Menu I 🗄 Worklist	MIS Reports   Help	FAOs					
ITR Home Page	urn Receipt Register 🛞						
Return Receipt Registe	er >> Enter Return Details					Fields marked with asterisk (*	) are mandatory
							Return to RRF
Click on each row to view th	ne details						
Please save the data before	moving to another tab, else unsaved data	will be lost					
Click on arrow to expand/co	llapse the Panels						
Schedules							
Part A - General Details	Total Income Tax on Total in	come					
PAN	FJAAPS0257M	Name	SHYAMLAL		AY	2017-18	
Form Type	ITR-2	Type of Return	Non Digitally Signed		Processing Status	Pending for Data Entry	
🖛 AO Details							
A0 Code	BPL-W-31-1	AO Name	WARD 15(3)(1), M	IMBAI			
<ul> <li>Assessee Details</li> </ul>							
PAN	FJMPS0257M	Status "	Individual	•	AY	2017 - 18	
Name as per PAN :							
First Name		Middle Name			Last Name	SHYAMLAL	
Name as per Return	Copy Name as per PAN						
First Name		Middle Name			Last Name	SHYAMLAL	
Residential Status *	Resident	Sex*	Male	Ŧ	Date of Birth#ormation/Incorporation		01/01/1955
<ul> <li>Basic Return Details</li> </ul>							
Acknowledgement Number	754802100060417	Receipt Year	2017 - 18		OriginalRevised	Original Revised	
Filing Type	Original 👻	Return Filed	In Time	Ŧ	Employer Category *	Govt ¥	
Date of Filing	06/04/2011						
Acknowledgement No. of Original		Date of Filing of Original Return			Form Type	ITR-2 *	
Return Condonation applied u/s (Select	2 119(2)(a) = 119(2)(b)	119(2)(c) NA	The Automation	A 1. D 1 1.			
as applicable)		Return Filed u/s *	Uniter Condonation	Torder Details	DDD No.	20134/014/004/7#000001	
Day Data of Films of Data and			volumentary on or bein	re me due date driver +	NOC NO.	BPBH3112017120002	
Due Date of Filing of Return *	05/08/2017						
Notice No. u/s 139(9)		Notice u/s 139(3)/142(1)/148/153A/ such notice, or u/s 92CD enter de	153C enter date of ate of advance				
		Return Signed by Assessee *	Ves No		Return Type	Valid	Reasons
PFA Reason	Whether PFA rules to be skipped by CPC?	Receiving Mode	EFILED		Reason for changing Return Type to Valid		
							10
Reason for Marking Invalid	Select *	Other Reason					
				4.			
Whether any transaction has been	in the second						
made with a person located in a jurisdiction notified u/s 94A of the	ND Y	Andrear Number		283556640702			
Act?* Aadhaar Enrolment Id		Do you want to claim the benefit	Select	*	Reason For Transfer		

E). Click on Enter Condonation Order Details button

Note : The Condonation Order details entered by PCIT while enabling processing of return will be visible to AO in read-only mode.

A A A+			Welcome SATISH GROVER, WA	RD 15(3)(1), MUMBAI , AO Logous ITBA Home
MIS Reports   Help	FAQs			
urn Receipt Register 🔹 Enter Con	donation Order Details 🛞			•
n Order				
119(2)(a) ¥	PAN *	FJMPS0257M	AY *	2017 - 18
SHYAMLAL	AO Details	WARD 15(3)(1), MUMBAI	Acknowledgement Number	754802100060417
06/04/2017				
PCCIT/CCIT: *	Decision *	Granted T	Order No. *	1234
02/10/2023				
Person Covered	Category	Applicable For	State/Jurisdiction Old Due	Date New Due Date
				and a second second
	Annoy A A* Annoy I Holp I MIS Reports I Holp I unn Receipt Register Enter Com n Order 119(2Xo) * ShYAMLAL 06:04:2017 PCCIT/CCIT * 027/02/0223 Person Covered	Annoy A A *  Anno A A A *  Anno A A *  Anno A A A A *  Anno A A A A *  Anno A A A A *  Anno A A A *  Anno A A A A *  Anno A A A A *  Anno A A A *  Anno A A A *  Anno A A A A A A A A A A A A A A A A A A	Annoy A A A* MIS Reports 1 Help FAQs um Receipt Register Fitter Condonation Order Details C n Order 119(2)(a) • PAN * FJAPS0257M ShivAMLAL AO Detaile WARD 15(3)(1), MUMBAI 06:042017 PCCITACOT • Decision * Oracted • 027602023 Person Covered Category Applicable For	Anong A A A Welcome SATISH GROVER, WA Anong A A A Welcome SATISH GROVER, WA I MIS Reports I Help I FAOs UNR Receipt Register Enter Condonation Order Details A n Order 119(2Xo) • PAN* PAN* PAN#S0257M AV* SHYAMLAL AO Details WARD 15(3)(1), MUMEAI Acknowledgement Humber 06:042017 PCCIT/CCIT • Decision * Oracted • Order No.* 027/02023 Person Covered Category Applicable For State/Jurisdiction Old Due

f). Navigate back to **Return Receipt Register** screen and click on **Submit for Computation**. The case will be submitted for computation to CPC.

<ul> <li>Address Details</li> </ul>								
🚯 To select the address from	database, click onucre	ss Details.						
Flat/Door/Block No. *	00		Name of Premise/Building/ Vill	lage	Road	d/Street/Post Office		
AreaLocality*	WARD NO. 09		Town/City/District *	SHEOPUR	State	e.*	Madhya Pradesh	
Pincode *		476337	Country *	91-India	* Mob	ile No. 1 *		9165154624
No Zip Code?	Select	Ť	Zip Code		Mobil	le No. 2		
Std/SD Code - Residential/Office			Email Address-1 (Self)	NIKHILGUPTASK969@GMAIL.COM	Ema	il Address-2		
Other Return Details								
Whether Person governed by Po	ortuguese Civil Code u	nder Section 5A? *	Ye	s 🖻 No				
Whether this return is being file information *	d by a representative	assessee? If yes, plea	se furnish following Ye	s = No				
(i) Name of the representative								
(ii)Capacity of representative		Select		*				
(ii) Address of the representation	ne -							
(iii) PAN of the representative								
Attachments (Allowed File T)	ypes : jpg.png.jpeg.do	c,docx,pdf,xls,xlsx,zip	, rar. Maximum File Size : 5MB) [C	lick Upload button to save the Attachm	ent]			
Category *		File *	Di	escription *	Last Upda	ted By	Last Updated Date	8
							1000	-
Mention other Section Code	in which liable to furr	ish a report and the D	ate of Furnishing the Report					
Section Code *				Date *				
		-						
		Save	Submit for Computation Re	turn Summary Return to RRR	11-12-12/12	1000		
View Details								
View PAN Details								
@ 2018-2019 Income Tax Department,	Government of India						Powered By	TATA Consultancy Servi
All rughts reserved						Best View	red in 1,565 x 768 Resolution with	Google Chrome (version

Details of cases referred by PCIT/CIT to DGIT (Systems) will be visible in the read-only mode to AO in "ITBA→ITR Processing→ Enablement u/s 119 > Condonation – View Details" screen. This screen will be accessible to AO and Range also. User may Search the record by entering PAN, AY and Status. Status will get updated as per actions of AO.

# User: AO

# Navigation: ITBA→ITR Processing→ Enablement u/s 119 > Condonation – View Details

Manuter   12 W	ortelist	IS Denvits I Hel	n I FAOs						
s View/Enter Dispatch I	Details	1 - View Details	P I I I I I I I I I I I I I I I I I I I						
a Return Receipt Regis	ter								
a List of Non filers/Stop	filers	Introduction to IT	'R Processing						
a List Of Notices, Order s View/Download Notic	rs and Letters e/Letter/Order	The Income Tax R refund computation for AY 2015-16 and	eturn (ITR) Processing mo n which will be done at CP d earlier years would conti	dule in ITBA facilitates entry of C-ITR for these returns. After de nue to be processed in ITD. For	income tax returns filed by etermining the demand/ret details refer ITEA Instruct	y assessee in paper format. It is fund, an intimation u/s 143(1) is ction.	ncludes income computation, sigenerated. Processing in ITI	tax matching and calc BA is available for ITR	ulation of tax and interest and filed for AY 2016-17 onwards.
a Enablement u/s 119 cours Periors for Digitiza	4 NOI	e Condonation - View	Details	mented in phased manner. Foli	owing are the processes p	provided in first phase			
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#### F. No.225/132/2023/ITA-II **Government of India Ministry of Finance Department of Revenue Central Board of Direct Taxes** \*\*\*\*\*

North Block, the 16th October, 2023

# Order under section 119 of the Income-tax Act, 1961

Subject: Processing of returns with refund claims under section 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases-regd.

Central Board of Direct Taxes (Board) vide its order under section 119 of the Income-tax Act, 1961 (Act) dated 05.07.2021 and 30.09.2021 on the captioned subject relaxed the timeframe prescribed in second proviso to sub-section (1) of Section 143 of the Act. It was directed that all validly filed returns up to Assessment Year 2017-18 with refund claims, which could not be processed under sub-section (1) of the Section 143 of the Act and which had become time-barred, should be processed by 30.11.2021, subject to the conditions/ exceptions specified therein.

The matter has been re-considered by Board in view of pending taxpayer grievances 2. related to issue of refund. To mitigate the genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its power under section 119 of the Act and in partial modification of its earlier order under section 119 of the Act dated 05.07.2021 and 30.09.2021, supra, hereby further extends the time frame mentioned in the para no. 2 of the order dated 30.09.2021 till 31.01.2024 in respect of returns of income validly filed electronically. All other contents of the said order u/s 119 of the Act dated 05.07.2021 will remain unchanged.

This may be brought to the notice of all for necessary compliance. 3.

aprakash.T) Under Secretary, (ITA-II), CBDT

#### Copy for information to:

i. Chairman (CBDT) and all Members of CBDT

ii. All Pr. CCsIT/DsGIT

iii. DGIT(Systems), Delhi

iv. DGIT(Systems), Bengaluru with request for further necessary action in the matter v. ADG(Systems)-4 with request for uploading on department's official website

vi. JCIT, Database Cell for uploading on IRS Officers website vii. Guard file

> (Dr.Castro Jayaprakash.T) Under Secretary, (ITA-II), CBDT

F. No. 225/98/2020 - ITA-II Government of India Ministry of Finance Department of Revenue Central Board of Direct Taxes

> Room No. 245A, ITA-II division New Delhi, the 30<sup>th</sup> September 2021.

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

Subject: Processing of returns with refund claims under section 143(1) of the Income-tax Act 1961 beyond the prescribed time limits in non-scrutiny cases - reg

Central Board of Direct Taxes (Board) vide its order under section 119 of the Income-tax Act, 1961 (Act) dated 05.07.2021 on the captioned subject relaxed the time-frame prescribed in second proviso to sub-section (1) of Section 143 of the Act. It was directed that all validly filed returns up to Assessment Year 2017-18 with refund claims, which could not be processed under sub-section (1) of the Section 143 of the Act and which had become time-barred, should be processed by 30.09.2021 subject to the conditions/exceptions specified therein.

2. The matter has been re-considered by Board in view of pending taxpayer's grievances related to issue of refund. To mitigate the genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its power under section 119 of the Act and in partial modification of its earlier order under section 119 of the Act dated 05.07.2021, *supra*, hereby further extends the time frame mentioned in the para no.3 of the said order from 30.09.2021 to **30.11.2021**. All other contents of the said order u/s 119 of the Act dated 05.07.2021 will remain unchanged.

3. This may be brought to the notice of all for necessary compliance.

-sd-

(Sourabh Jain) Under Secretary to the Government of India

# Copy to:-

- 1. Chairman, CBDT and all the Members of CBDT.
- 2. All Pr. CCsIT/Pr. DGsIT.
- 3. DGIT (Systems) with request for further necessary action in the matter.
- 4. Web Manager, with request for uploading on department's official website: www.incometaxindia.gov.in
- 5. JCIT, Database Cell for uploading on IRS Officers website: www.irsofficersonline.gov.in
- 6. Guard File

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(Sourabh Jain) Under Secretary to the Government of India F. No.225/98/2020/ITA-II Government of India Ministry of Finance Department of Revenue Central Board of Direct Taxes \*\*\*\*\*

North Block, the 5 July, 2021

#### Order under section 119 of the Income-tax Act, 1961

Subject: Processing of returns with refund claims under section 143(1) of the lucome-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases-regd.

It has been brought to the notice of the Central Board of Direct Taxes ('Board') that due to certain technical issues or for other reasons not attributable to the assessees concerned, several returns for various assessment years up to the assessment year 2017-18 which were otherwise filed validly under section 139 or 142 or 119 of the Income-tax Act, 1961 ('Act') could not be processed under sub-section (1) of section 143 of the Act. Consequently, intimation regarding processing of such returns could not be sent within the period of one year from the end of the financial year in which such returns were filed as prescribed in the second proviso to sub-section (1) of section 143 of the Act. This has led to a situation where the taxpayer is unable to get his legitimate refund in accordance with provisions of the Act, although the delay is not attributable to him.

2. To resolve the grievances of such taxpayers, Board had earlier issued instructions/orders u/s 119 of the Act from time to time relaxing the prescribed statutory time limit for processing of such validly filed returns with refund claims in non-scrutiny cases. As per the earlier order dated  $10^{th}$  July 2020, time frame was given till **31.10.2020** to process such returns with refund claims.

3. The matter has been re-considered by Board in view of pending taxpayers' grievances related to issue of refund. To mitigate genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its powers under section 119 of the Act, hereby relaxes the time-frame prescribed in second proviso to sub-section (1) of section 143 and directs that all validly filed returns up to <u>assessment vear 2017-18</u> with refund claims, which could not be processed under sub-section (1) of section 143 of the Act and which have become time-barred, subject to the exceptions mentioned in para below, can be processed now with prior administrative approval of Pr.CCIT/CCIT concerned. The intimation of such processing under sub-section (1) of section 143 of the Act and which have become time-barred, subject to the exceptions mentioned in para below, can be processed now with prior administrative approval of Pr.CCIT/CCIT concerned. The intimation of such processing under sub-section (1) of section 143 of the Act and which have become time-barred. To ensure the Act including issue of refund shall also follow as per the prescribed procedures. To ensure adequate safeguards, it has been decided that once administrative approval is accorded by the Pr.CCIT/CCIT, the Pr.CIT/CIT concerned would make a reference to the DGIT(Systems) to provide necessary enablement to the Assessing officer on a case to case basis.

- 4. The relaxation accorded above **shall not be applicable** to the following returns:
  - (a) returns selected in scrutiny;
  - (b) returns remain unprocessed, where either demand is shown as payable in the return or is likely to arise after processing it;
  - (c) returns remain unprocessed for any reason attributable to the assessee.
- 5. This may be brought to the notice of all for necessary compliance.

(Praina Paramita)

Director to the Government of India

Page 1 of 2

#### Copy for information to:

- 1) Chairman (CBDT) and all Members of CBDT
- 2) All Pr.CCsIT/DsGIT with request for further necessary action in the matter.
- 3) DGIT(Systems) with request for further necessary action in the matter.
- 4) ADG(Systems)-4/Web Manager with request for uploading on departmental website.
- 5) JCIT, Database Cell for uploading on the website irsofficersonline.
- 6) Guard file.

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(Prajna Paramita) Director to the Government of India