DIRECTORATE OF INCOME TAX (SYSTEMS)
ARA Centre, Ground floor, E-2, Jhandewalan Extension,
New Delhi-110055.


To,

The Chief Commissioner of Income Tax (CCA) (By Name)
Ahmedabad/ Bangalore/ Bhubaneswar/ Bhopal/ Chandigarh/ Chennai/
Guwahati/Hyderabad/ Jaipur/ Kanpur/ Kochi/ Kolkata/ Lucknow/ Mumbai/
Nagpur/ New Delhi/ Patna/ Pune.

Subject: Data pertaining to notices issued u/s 245 by CPC, Bangalore where
demand/refund is greater than Rs. 5000/- -reg.

Ref : Letter F.No. DIT(S)-III/CPC/2012-13/Demand Management/ dated
10/04/2013.

Madam /sir,

I have been directed to inform you that in pursuance to the decision of Full Board and
minutes of the meeting dated 21/08/2013, the CPC is allowed to issue refunds without
adjustment of demand as an interim measure in cases where either the outstanding demand
against the assessee was less than Rs. 5000/- or claim of refund was less than Rs. 5000/-.

2. A list of CCIT-wise cases where such refund/demand in excess of Rs. 5000/- exist, and
notices u/s 245 have been issued is available on i-Taxnet (http://10.152.2.10/) on the
following path:

Resources → Downloads → DIT_SYSTEMS → Notices issued u/s 245 from CPC for
confirmation of demands by AOs

3. It is requested to issue directions to the Assessing Officers under respective charges to
make compliance of the aforesaid decision, perform necessary verification and correction
following the procedure as per Sec.245 of the I.T.Act and communicate its findings on
adjustable demand to CPC, Bengaluru, who will then process the refund and adjust the
demand. The communication to CPC, Bengaluru, may also be give on its e-mail Id:
cit.cpc.bangalore@incometaxindia.gov.in

Encl: - as above.

Yours faithfully,

(Sanjeev Singh)
Director of Income Tax (S)-II
New Delhi.

Copy to:
1. P.S. to Members, CBDT.
2. P.S. to Director General of Income Tax (Systems), New Delhi.
3. CIT(CPC), Bengaluru.

(Sanjeev Singh)
Director of Income Tax (S)-II,
New Delhi.