

Instruction No. 18<sup>th</sup>/2013

**F.No. 225/196/2013-ITA.II**  
Government of India  
Ministry of Finance  
Department of Revenue (CBDT)

North Block, New Delhi  
dated the 17<sup>th</sup> of December, 2013

To

**All Chief Commissioners of Income Tax**  
**All Directors General of Income Tax**

Sir/Madam,

**Subject: - Issue of Intimation under section 143(1) of Income-tax Act, 1961 beyond time-regarding.**

Several instances have come to the notice of the Board where due to certain technical or other reasons (which inter-alia included wrong migration of PAN and delayed release of returns by the Centralized Processing Cell to the jurisdictional authorities), intimation in refund cases could not be sent to the concerned assessee within the time-frame as prescribed in second proviso to sub-section (1) of section 143 of the Income-tax Act, 1961 ('Act'). This has caused grievances as assessee are unable to get their legitimate refunds in accordance with provisions of Act, although the delay is not attributable to them.

2. The matter has been examined. Central Board of Direct Taxes, by virtue of power vested in it under section 119(2)(a) of the Act, hereby relaxes the time-frame prescribed in second proviso to sub-section(1) of section 143 of the Act in those cases where the return-of-income was filed by the assessee in accordance with provisions of section 139/142(1) of the Act, but due to technical or other reasons not attributable to such assessee, the date of sending intimation under section 143(1) of the Act has lapsed before 01-04-2013. In such cases, Central Board of Direct Taxes directs that such returns shall be processed and intimation of processing of such returns shall be sent to the assessee concerned by the Assessing Officer in accordance with provisions of section 143 of the Act notwithstanding the time-limit prescribed in second proviso to sub-section (1) of that section.

3. The progress of disposal of such cases shall be monitored by the Addl./Joint CIT.
4. It is reiterated that this Instruction shall only apply to those cases where a valid return-of-income was filed as per provisions of the Act with refund claim, but the same remained pending beyond the prescribed date due to reasons not attributable to the assessee. Further, this relaxation shall not be applicable to those cases where either Demand is shown as payable in the return-of-income or as a result of processing beyond the date as prescribed in second proviso to sub-section (1) of section 143, Demand is determined as payable.
5. This should be immediately brought to the notice of all officers working in your region.

Yours faithfully,



**(Rohit Garg)**

**Deputy Secretary to the Government of India**

**Copy to:**

1. Chairman and all Members of CBDT
2. Director General of Income Tax (Systems)
3. All Officers and Technical Sections of CBDT
4. Director of Income tax (Inv.)/IT & Audit/Vigilance/Inv./RSP&PR/Recovery
5. Dy. Director of Inspection (P&PI), New Delhi
6. C&AG of India
7. JS & Legal Adviser, Ministry of Law & Justice, New Delhi
8. Director of Income tax (O&MS), New Delhi
9. Director General, NADT
10. ITCC Division of CBDT (3 copies)
11. NIC, M/o-Finance for uploading on Departments website
12. Database Cell for uploading on IRS Officers website
13. Guard File



**(Rohit Garg)**

**Deputy Secretary to the Government of India**