

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

North Block, New Delhi  
Dated the 10<sup>th</sup> of February, 2014

**Subject: - Non-Filing of ITR-V in returns with refund claims-relaxation of time-limit for filing ITR-V and processing of such returns -regarding.**

Several instances of grievances have come to the notice of the Board stating that a large number of returns-of-income for Assessment Year ('AY') 2009-2010, which were electronically filed without a digital signature in accordance with procedure laid down under the Income-tax Act, 1961 ('Act'), were not processed as such returns became non-est in law in view of Circular No. 3 of 2009 of CBDT dated 21.05.09. Paragraphs 9 and 10 of the said Circular laid down that ITR-V had to be furnished to the Centralised Processing Centre ('CPC'), Bengaluru by post within 30 days from the date of transmitting the data electronically and in case, ITR-V was furnished after the stipulated period or not furnished, it was deemed that such a return was never furnished. It was claimed by some of the taxpayers that despite sending ITR-V through post to CPC within prescribed time-frame, the same probably could not reach CPC and thus such returns became non-est. Since ITR-V was required to be sent through (ordinary) post at a 'post box' address, there were no despatch receipts with the concerned senders in support of their claim of having furnished ITR-V to CPC within prescribed time limit.

2. Subsequently CBDT extended the time-limit for filing ITR-V (relating to Income-tax returns filed electronically without digital signature for AY 2009-2010) upto 31.12.2010 or 120 days from the date of filing, whichever was later. It also permitted sending of ITR-V either by ordinary or speed post to the CPC. However, for the AY 2009-10, some cases were still reported where return was declared non-est due to non-receipt of ITR-V by CPC even within such extended time-frame and consequently the refunds so arising continue to remain held up.

3. Likewise, for AY's 2010-11 and 2011-12, though relaxation of time for furnishing ITR-V was granted by Director General of Income Tax (Systems), it has been noticed that a large number of such electronically filed returns still remain pending with Income-tax Department for want of receipt of valid ITR-V Certificate at CPC.

4. The matter has been examined. In order to mitigate the grievances of the taxpayers pertaining to non-receipt of tax refunds, Central Board of Direct Taxes, in exercise of powers under section 119(2)(a) of the Act, hereby further relaxes and extends the date for filing ITR-V Form **for Assessment Years 2009-10, 2010-11 and 2011-12 till 31.03.2014** for returns e-Filed with refund claims within the time allowed under section 139 of the Act. The taxpayer concerned may send a duly signed copy of ITR-V to the CPC by this date **by**

**speed post** In such cases, Central Board of Direct Taxes also relaxes the time-frame of issuing the intimation as provided in second proviso to sub section (1) of Section 143 of the Act and directs that such returns shall be processed within a **period of six months** from end of the month in which ITR-V is received and the intimation of processing of such returns shall be sent to the assessee concerned as per laid down procedure.

5. Provision of sub-section (2) of section 244A of the Act would apply while determining the interest on such refunds.
6. The taxpayer concerned may ascertain whether ITR-V has been received in the CPC, Bengaluru or not by logging on the website of Income-tax Department - <http://incometaxefiling.gov.in/e-Filing/Services/ITR-V Receipt Status.html> by entering PAN No. and Assessment Year or e-Filing Acknowledgement Number. Alternatively, status of ITR-V could also be ascertained at the above Website under 'Click to view Returns/Forms' after logging in with registered e-Filing account. In case ITR-V has not been received within the prescribed time, status will not be displayed and further steps would be required to be taken as mentioned above.
7. Hindi version to follow.

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(Rohit Garg)

Deputy Secretary to the Government of India

(F.No. 225/198/2013-ITA.II)

Copy to:

1. Chairperson and all Members of CBDT
2. Director General of Income Tax (Systems) with request for uploading on Departments website
3. All Chief-Commissioners/Directors-General of Income-tax
4. CIT(Media-Coordinator), CBDT with request to issue Press-Note for giving wide coverage to the above Circular
5. All Officers and Technical Sections of CBDT
6. Director of Income tax (Inv.)/IT & Audit/Vigilance/Inv./RSP&PR/Recovery
7. Dy. Director of Inspection (P&PI), New Delhi
8. C&AG of India
9. Asst. Director of Inspection (Bulletin), New Delhi
10. JS & Legal Adviser, Ministry of Law & Justice, New Delhi
11. Director of Income tax (O&MS), New Delhi
12. Director General, NADT
13. ITCC Division of CBDT (3 copies)
14. NIC, M/o-Finance for uploading on website
15. Database Cell for uploading on IRS Officers website
16. Guard File

Rg

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