



आयकर निदेशालय (पद्धति)  
DIRECTORATE OF INCOME TAX (SYSTEMS)  
ए आर ए सेंटर, भू- तल, ई-२ झंडेवालान एक्स., नई दिल्ली-110055  
ARA Center, G. Floor, E-2, Jhandewalan Extension, New Delhi-110055

F. No. System/ITBA/Instruction/ITR Processing/2023-24/

Dated: 17-11-2023

To,

All Pr. CCsIT / CCsIT  
All Pr. DGsIT / DGsIT  
All Pr. CsIT / CsIT / CsIT (Admin & TPS) All Pr. DsIT / DsIT

Madam/Sir,

**Sub. :** Functionality for processing of electronically filed valid returns (upto AY 2017-18) having refund claims which were not processed within the time allowed u/s 143(1) due to some technical or other reasons.

**Ref. :** ***CBDT Order u/s 119 of Income Tax Act, 1961 dated 16.10.2023***  
(issued in partial modification of earlier order u/s 119 dated 05.07.2021 and 30.09.2021)

Kindly refer to the above.

2. References from the field formations and taxpayers have been received in Board informing that due to certain technical or other reasons, not attributable to the assessee, several returns for various years, which were otherwise filed validly under section 139, 142 and 119 of the Income-tax Act, 1961, could not be processed within the time prescribed under section 143(1) of the Act due to which refund due to the assessee could not be issued.
3. The CBDT in exercise of powers conferred on it, u/s 119 of the Income-tax Act, 1961 vide its earlier Order dated 05.07.2021 and 30.09.2021 issued through File No. 225/98/2020/ITA-II had relaxed the time frame prescribed in Second proviso to sub section (1) of section 143 till 30.11.2021.
4. To mitigate the genuine hardship being faced by the taxpayers on this issue, the **CBDT, in exercise of powers conferred on it, u/s 119 of the Income-tax Act, 1961, has further relaxed the time frame prescribed in second proviso to sub section (1) of section 143 (for the eligible cases upto AY 2017-18) till 31.01.2024, vide its Order under section 119 of the Act dated 16.10.2023 issued through File No. 225/132/2023/ITA-II. The order dated 16.10.2023 has been issued in partial modification of earlier order u/s 119 dated 05.07.2021. All other contents of the aforesaid order dated 05.07.2021 continue to apply except the fact that the order dated 16.10.2023 does not cover paper return and is applicable for only electronically filed valid ITRs.**

## ITBA Processing Instruction No. 15

5. As per the above referred order of CBDT, **all such unprocessed time-barred electronically filed valid ITRs upto AY 2017-18** (subject to other exceptions mentioned in CBDT's Order u/s 119 dated 05.07.2021 & 16.10.2023) can now be processed with prior administrative approval of concerned Pr.CCIT/CCIT. Once administrative approval is accorded by Pr. CCIT/CCIT, the concerned Pr.CIT/CIT shall make a reference to DGIT(Systems) to provide necessary enablement to Assessing Officer for processing of return.
6. 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 all Pr. CsIT/CsIT should use this screen for making a reference to DGIT (Systems) for making necessary enablement w.r.t. CBDT's aforesaid order dated 16.10.2023 (issued in partial modification of earlier order dated 05.07.2023). Further, all concerned are requested to process such references/proposals at the earliest, for the enablement of processing of such unprocessed time barred returns **filed electronically. It is to clarify that in each such case, the processing rights will be enabled by the ITBA team and subsequently, the processing action has to be performed by the respective Assessing Officer. The proposals for the enablement of time barred processing may kindly be submitted by PCsIT/CsIT before 05.01.2024 so that these references can be enabled/processed well within the time period ending on 31.01.2024.**
7. Following scheme and validation are prescribed in the CBDT's above order dated 05.07.2021 and 16.10.2023 :
- Pre-Conditions :**
- (i) The ITR should be –
- for AY upto AY 2017-18.
  - a valid ITR.
  - electronically filed.
  - filed within permitted time limit u/s 139, 142(1) or 119 of the Act.
- (ii) Assessee has claimed refund in return of income.
- (iii) On computation, the resultant outcome is refund.
- (iv) The returns of income should not have remained unprocessed due to any reason attributable to the concerned assessee.
- (v) The returns of income should not be under Scrutiny assessment.
8. **Processes to be followed by the PCIT / CIT :**
- 8.1 Prior administrative approval of concerned Pr. CCIT/CCIT must be obtained for processing of such time-barred eligible electronically filed valid returns of income as mentioned in CBDT's aforesaid order dated 16.10.2023 (issued in partial modification of earlier order dated 05.07.2021).
- 8.2 Once administrative approval is accorded by the concerned Pr. CCIT/CCIT, the concerned Pr. CIT/CIT would enter the details in the **screen available in ITR Processing Module-> "Enablement u/s 119"** to refer the case to the DGIT(Systems) for the purpose of providing necessary enablement to the assessing officer for processing such return.
- Steps of entering/submitting details by Pr.CIT/CIT for making reference to DGIT (Systems):**
- a) In ITBA, Open ITR Processing > Enablement u/s 119 > Condonation – Enter New details.
- b) Enter **PAN** and **AY** of the case. Thereafter, basic details like **Name of Assessee, AO Detail, Date of Filing of ITR** and **Acknowledgement No. of electronically filed valid ITR** will be automatically populated if such unprocessed return is available in the system.

## ITBA Processing Instruction No. 15

- c) Thereafter, enter Pr. CCIT/CCIT administrative approval **Order No.** and **Order Date**. Once this is done, the details have to be saved by clicking 'Save' Button.
- d) After saving the details, click on **Attachment** button and 'Attachment' screen will be opened. Choose category "**Approval Order of Pr. CCIT/CCIT**" to attach the order of approval (uploading of Administrative Approval of Pr.CCIT/CCIT is compulsory and mandatory). Further, if needed, any other documents may also be attached, by adding row and choosing category as 'Others' and Clicking on 'Upload' Button.
- e) After Attachment, submit the details by **mandatorily** clicking on 'Submit' Button.
- f) *Please note that merely saving the details by pressing "Save" button is not sufficient, the reference/details would be electronically moved to the System's database only once the "Submit" button is pressed.*

8.3 Submitted details will be visible for record/monitoring purpose in the read only mode at ITBA portal via navigation path "**ITBA > ITR Processing > Enablement u/s 119 > Condonation – View Details**" screen (This screen will be accessible to Pr.CIT/CIT, Range-Head and AO). User may Search the record by entering PAN and AY. Status will get updated as per the actions taken by AO.

### 9. Processes to be followed by the AOs :

9.1 **For the cases up to A.Y. 2015-16:** Cases for these years will be processed through MOU. The AO can process such time-barred eligible returns manually and upload the same through Manual Order Upload (MOU) functionality as explained in ITBA Assessment/Processing Instructions issued so far to submit the return to CPC.

**Such ITRs are required to be processed manually by the AO [after getting approval of the Pr.CCIT/CCIT and making reference by the PCIT/CIT in the screen "Enablement u/s 119"] and upload in ITBA portal via Manual Order Upload (MOU) functionality through the navigation-path "Go to ITBA > Assessment home page > Menu > Manual Order Upload".**

9.2 **Cases of A. Y. 2016-17 & 2017-18:** For the A.Y. 2016-17 & 2017-18, all the e-filed returns pushed to AOs by CPC-ITR are required to be processed in ITBA portal (via **ITR Processing > Return Receipt Register (RRR)** Screen) as per the process described in ITBA Processing Instructions issued so far. The checkbox of 119(2)(a) would be enabled in 'Enter Condonation details' Screen under 'Part-A General' segment of 'Enter Return Details' Screen by ITBA Team. Then AO will be able to Compute/Submit the return to CPC.

**Such ITRs will be submitted by the AO for processing in ITBA RRR Module through navigation-path: "Go to ITBA > ITR Processing > Return Receipt Register > View RRR > Search and Select Return and Click View/Proceed to Data Entry > (The checkbox of 119(2)(a) would be available enabled in 'Enter Condonation details' Screen under 'Part-A General' segment of 'Enter Return Details' Screen)> Enter Return Details> Click on Save > Submit to CPC for computation".**

10. It is further emphasized that all such cases should be examined on priority and reference as per the prescribed procedure may be sent to this Directorate (through the screen "**Enablement u/s 119**"), as soon as possible. It is expected that all the officers may henceforth use the aforesaid process, wherever

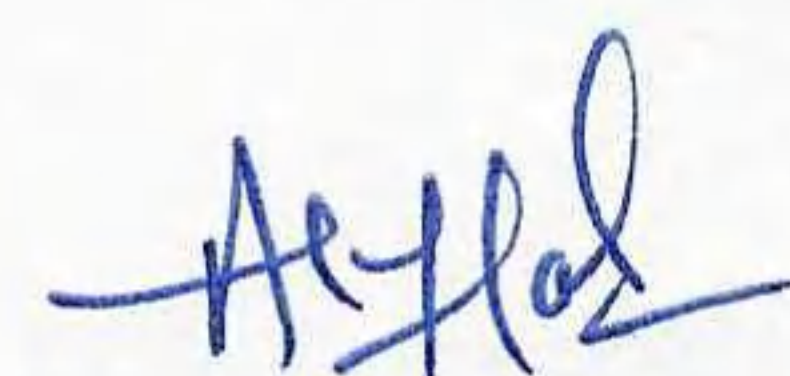


## ITBA Processing Instruction No. 15

required, while redressing the grievance of the taxpayers seeking refund where the relevant electronically filed valid ITRs (upto AY 2017-18) could not be processed due to reasons not attributable to the assessee (as per the order u/s 119 of CBDT dated 16.10.2023 issued in partial modification of earlier order dated 05.07.2023).

11. In case of any technical difficulty being observed, users may immediately contact the ITBA Helpdesk via:
- A. Raising ticket at ITBA Helpdesk portal.
  - B. Helpdesk telephone numbers : 0120-2811200 and 0120-4836850
  - C. Email id : [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
12. This issues with the prior approval of DGIT (Systems).

Yours sincerely,



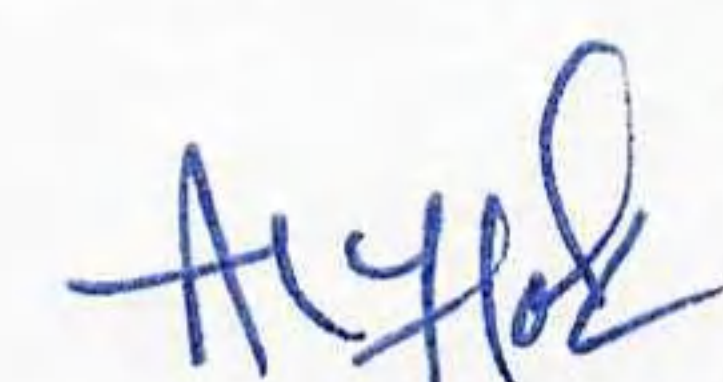
(Ashim Kumar Modi)

Commissioner of Income Tax (ITBA),  
Directorate of Income Tax (Systems),  
New Delhi

### Copy to:

1. The P.P.S to Chairman, Member (Legislation), Member (Audit and Judicial), Member (Income Tax & Revenue), Member (Tax Payers Services), Member (Systems & Faceless Scheme), Member (Administration), CBDT for kind information.
2. The P.S. to DGIT (S), Bangalore for kind information
3. The P.S. to DGIT (S), Delhi for kind information
4. The Web Manager of [www. irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website with the request to upload the Instruction.
5. ITBA Publisher ([ITBA.Publisher@incometax.gov.in](mailto:ITBA.Publisher@incometax.gov.in)) for <https://itba.incometax.gov.in> with a request to upload the Instruction on the ITBA Portal.

Yours sincerely,



(Ashim Kumar Modi)

Commissioner of Income Tax (ITBA),  
Directorate of Income Tax (Systems),  
New Delhi





# 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 through this screen. This document lists out the step by step procedure to be followed by PCIT/CIT for sending such references.

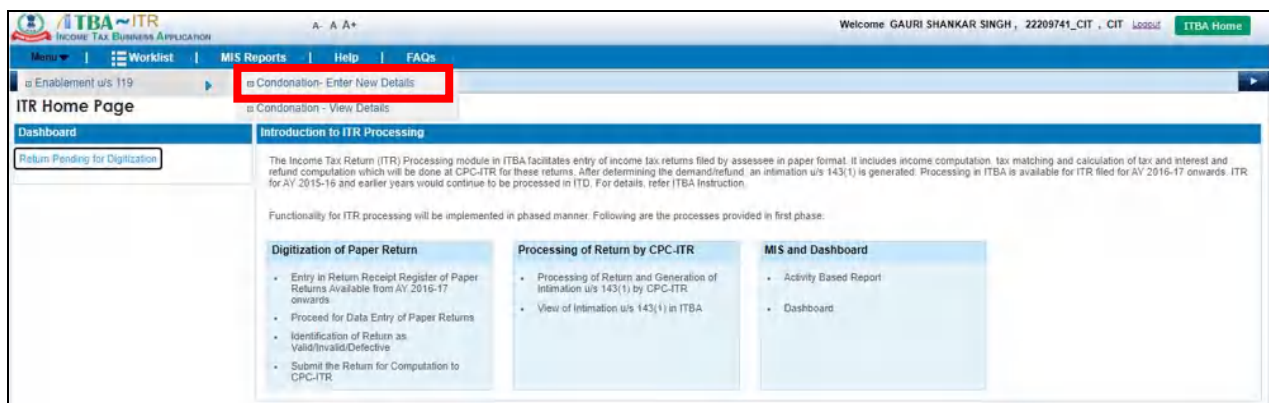
The steps to be followed for sending reference to DGIT(Systems) as per “Enablement u/s 119” screen provided to CIT users (ITR Module) are as under: -

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.

The screenshot displays the 'View/Enter Condonation Details' form in the ITR Home Page. The form is divided into two main sections: 'View/Enter Condonation Details' and 'Administrative Approval Details'. In the first section, the PAN field is populated with 'AAAAA009L', the AY field with '2015-17', the Date of Filing with '28/09/2017', the Name of the Assessee with 'ADITANAR EDUCATIONAL INSTITUTION', the AO Details with 'WARD 15(3)(1), MUMBAI', and the Acknowledgement number with '22491420028917'. The second section, 'Administrative Approval Details', contains fields for Competent Authority (PR CCIT/CCIT), Order No., Order Date, and Section (CBDT order u/s 119 F No 225/132/2023/ITa). At the bottom of the form, there are three buttons: 'Save', 'Submit', and 'Attachment'.

**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.

The screenshot displays the ITR Home Page with the 'Condonation- Enter New Details' form. The form includes the following fields and values:

Field	Value
Name of the Assessee	CAREERLINE EDUCATION FOUNDATION
AO Details	WARD 15/3(1), MUMBAI
Date of Filing	29/10/2017
Acknowledgement number	264538611281017
Competent Authority	PR CCIT/CCIT
Order No. *	333
Order Date *	01/11/2023
Section	CBDT order u/s 11B : F. No. 225/132/2023/ITA

The 'Save' button is highlighted with a red box. Other buttons visible are 'Submit' and '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.



- 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**

The screenshot shows the ITBA-ITR application interface. The user is SATISH GROVER, WARD 15(3)(1), MUMBAI, AO. The screen displays the 'Condonation - View Details' section. It includes an introduction to ITR processing and a list of administrative approval details. The status is set to 'Pending with Data Entry'.

The screenshot shows the ITBA-ITR application interface. The user is SATISH GROVER, WARD 15(3)(1), MUMBAI, AO. The screen displays the 'Condonation - View Details' section. It includes a search form and a table of administrative approval details. The status is set to 'Pending with Data Entry'.

PAN	Name	AY	AO Details	Date of Filing	Acknowledgement No.	Competent Authority	Order Date	Order Number
ACHPA0115D	MANISH AGRAWAL	2016	WARD 15(3)(1), MUMBAI	20/03/2017	672938800200317	PR CCIT/CCIT	13/11/2023	111

User: **Range**

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

The screenshot shows the ITBA-ITR application interface. The user is RAJEEV KUMAR SAHU, CENTRAL RANGE 8, MUMBAI, RANGE. The screen displays the 'Condonation - View Details' section. It includes a search form and a table of administrative approval details. The status is set to 'Pending with Data Entry'.



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

View Condonation Details

PAN:  AY:  Status:  AO:

Search Reset

	AY	AO Details	Date of Filing	Acknowledgement No.	Competent Authority	Order Date	Order Number	Status	Attachment
NT VACATION	2011	WARD 4(1), RAIPUR	01/08/2021	123456787	PR CCIT/CCIT	10/08/2021	676767	Pending with AO	<a href="#">ATTACHMENT</a>

View Condonation Details

PAN:  AY:  Status:  AO:

Search Reset

	AY	AO Details	Date of Filing	Acknowledgement No.	Competent Authority	Order Date	Order Number	Status	Attachment
NT VACATION	2011	WARD 4(1), RAIPUR	01/08/2021	123456787	PR CCIT/CCIT	10/08/2021	676767	Pending with AO	<a href="#">ATTACHMENT</a>

User: **PCIT / CIT**

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

View Condonation Details

PAN:  AY:  Status:  AO:

Search Reset

	PAN	Name	AY	AO Details	Date of Filing	Acknowledgement No.	Competent Authority	Order Date	Order Number	
1	<input type="checkbox"/>	ACHPA0115D	MANISH AGRAWAL	2016	WARD 15(3)(1), MUMBAI	20/03/2017	672938900200317	PR CCIT/CCIT	13/11/2023	111

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

ITBA~ITR  
INCOME TAX BUSINESS APPLICATION

Welcome GAURI SHANKAR SINGH, 22209741\_CIT, CIT Logout ITBA Home

Menu Worklist MIS Reports Help FAQs

ITR Home Page Condonation - View Details

View Condonation Details

PAN: ACHPA0115D AY: 2016 - 2017

Status: Select

Search Reset

List of Administrative Approval Details

	PAN	Name	AY	AO Details	Date of Filing	Competent Authority	Order Date	Order Number
1	ACHPA0115D	MANISH AGRAWAL	2016	WARD 15(3)(1), MUMBAI	20/03/2017	CCIT/CIT	13/11/2023	111

AO dropdown menu:

- Select
- WARD 15(3)(1), MUMBAI
- WARD 15(3)(2), MUMBAI
- CIRCLE 15(3)(2), MUMBAI
- OLD- ITO WD 15(1)-1
- OLD- ITO WD 15(1)-4
- CIRCLE 15(1)(1), MUMBAI
- TRO RD 10(3), MUMBAI
- CIRCLE 15(1)(2), MUMBAI
- OLD- ITO WD 15(2)-3
- OLD- ITO WD 8(5)
- OLD- ITO WD 8(6)
- SPECIAL RANGE 15, MUMBAI
- TRO 15, MUMBAI
- WARD 15(1)(4), MUMBAI
- OLD- ITO WD 15(2)-2
- WARD 15(3)(3), MUMBAI
- OLD- ITO WD 15(1)-2
- OLD- ITO WD 15(3)-2
- OLD- DCI/CIT CIR 15(2)-1

ITR Home Page Condonation - View Details

View Condonation Details

PAN: AY: AO: Select

Status: Select

Search Reset

	AY	AO Details	Date of Filing	Acknowledgement No.	Competent Authority	Order Date	Order Number	Status	Attachment
NT VACATION	2011	WARD 4(1), RAIPUR	01/08/2021	123456787	PR CCIT/CIT	10/08/2021	876767	Pending with A.O.	ATTACHMENT





## 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: -

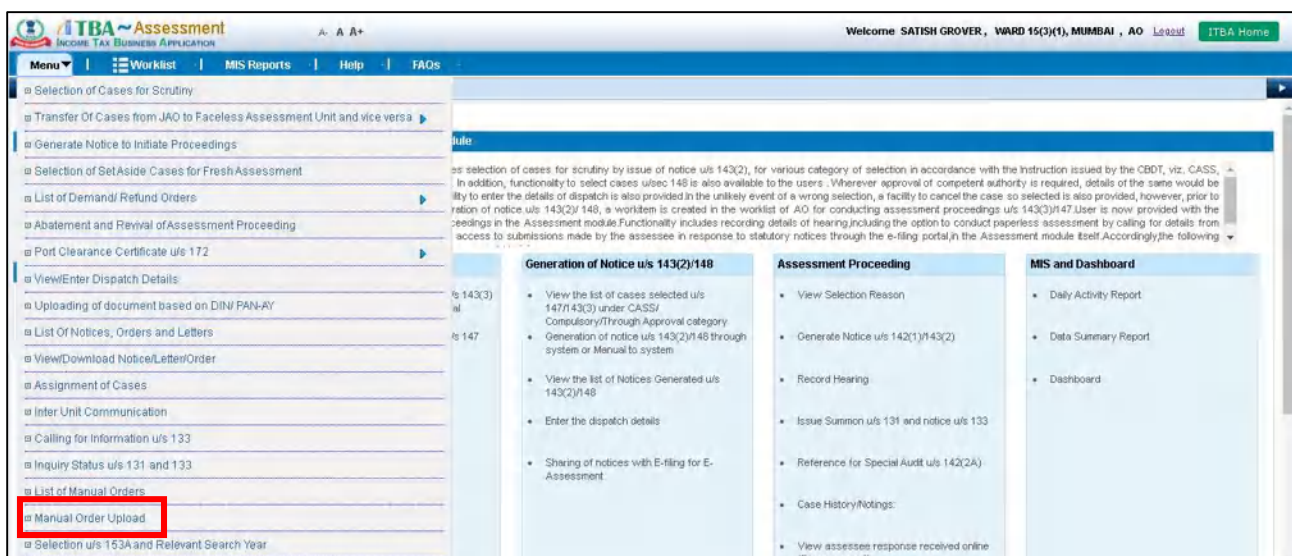
Once the details of administrative approval of PCCIT/CCIT have been submitted by PCIT/CIT through “**Enablement u/s 119**” in the ITBA’s ITR Processing Module and necessary enablement has been made in system, **SMS alert** and **Email** will be sent to concerned Assessing Officer for necessary action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

- Navigate to **Assessment** module.
- Go to **Menu → Manual Order Upload** link.



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



**ITBA Assessment** INCOME TAX BUSINESS APPLICATION Welcome SATISH GROVER, WARD 15(3)(1), MUMBAI, AO [Logout](#) [ITBA Home](#)

[Menu](#) [Worklist](#) [MIS Reports](#) [Help](#) [FAQs](#)

[Assessment Home Page](#) [Manual Order Upload](#)

### Manual Order Upload

The functionality of capturing DOT challans will be available soon.

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#### Basic Details

PAN \*  Name  Residential Status \*

Address  Whether Tax Payer Governed by Portuguese Civil Code ☐ Yes ☒ No PAN of Spouse

Status \*

---

#### Order Details

Category \*  Whether Block Assessment \*  AY \*

Order Type \*  Order Section \*  Order Date \*

Order Number  Special Cases

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#### Demand Details

DIN  Demand Notice Service Date  Demand Payment Period from Service date (in days)

DNCR No. \*

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S.No	Taxable Income	Amount	S.No	Tax Payment Details	Amount
A1	Assessed Income *	<input type="text" value=""/>	C1	TDS/TCS Credit	<input type="text" value=""/>
A2	Deemed Total Income u/s 115JC or 115JB *	<input type="text" value=""/>	C2	Advance Tax Credit	<input type="text" value=""/>
<b>Computation of Tax Liability</b>			C3	Self Assessment Tax Credit	<input type="text" value=""/>
B1	Tax payable on total income (incl. surcharge and cess) *	<input type="text" value=""/>	C4	Regular Payment Tax credit	<input type="text" value=""/>
B2	Tax payable on deemed income u/s 115JC or 115JB (incl. surcharge and cess) *	<input type="text" value=""/>	<b>Refund/Demand Payable</b>		
B3	Gross Tax payable(Higher of B1 or B2)	<input type="text" value="0"/>	D1	Amount Payable/Refundable(B14-C1-C2-C3-C4)	<input type="text" value="0"/>
B4	Credit u/s 115JAA or 115JD	<input type="text" value=""/>	D2	Interest u/s 244A	<input type="text" value=""/>
B5	Relief u/s 89	<input type="text" value=""/>	D2.1	Interest u/s 244A(1A)	<input type="text" value=""/>
B6	Relief u/s 90/90A	<input type="text" value=""/>	D3	Interest u/s 234D	<input type="text" value=""/>
B7	Relief u/s 91	<input type="text" value=""/>	D4	Interest u/s 220(2)	<input type="text" value=""/>
B8	Rebate u/s 88	<input type="text" value=""/>	D5	Refund already issued in earlier orders	<input type="text" value="0"/>
B9	Net Tax Liability(B3-B4-B5-B6-B7-B8)	<input type="text" value="0"/>	D6	Balance Amount Payable/Refundable (D1-D2-D2.1-D3+D4+D5)	<input type="text" value="0"/>
B10	Interest u/s 234A	<input type="text" value=""/>	D7	Refund already issued manually against current order	<input type="text" value="0"/>
B11	Interest u/s 234B	<input type="text" value=""/>	D8	Balance to be refunded through Refund Banker (D6+D7)	<input type="text" value="0"/>
B12	Interest u/s 234C	<input type="text" value=""/>	D8.1	To assessee(D8-D8.2-D8.3)	<input type="text" value=""/>
B13	234F <input type="text" value="Select"/>	<input type="text" value=""/>	D8.2	To ITD through Demand Adjusted	<input type="text" value=""/>
B14	Gross Demand(B9+B10+B11+B12+B13)	<input type="text" value="0"/>	D8.3	TDS u/s 195	<input type="text" value=""/>

[Enter TDS/TCS details](#) [Enter Tax Payment Details](#) [Interest u/s 244A\(1A\)](#) [Demand Adjustment u/s 245](#)

[Save](#)

---

#### Refund Details

Cheque No	Cheque Date/Order Date	IFSC Code/MICR Code	Account Number	Account Type	ECS/PAPER *	Refund Amount	Remarks *	Remarks(in Details) *	Order Date *	Refund Status	Refund Issued Manually *
<a href="#">Add Row</a> <a href="#">Delete Row</a>											

**Select demands raised in earlier orders of same PAN and AY**

DIN	Section	Order Date	Demand/Refund Amount
Reason for uploading the order manually *			

[Refund Approval Details \(To be filled only if User added Manual row for refund\)](#)

File Reference Number  Date Of Approval  Remarks

Approving Authority

---

#### Demand Adjustment u/s 245

Demand Adjusted By Whom

[Save](#) [Delete Row](#) [Cancel Row](#) [Attachment](#) [Bank Details](#) [Enter GIR](#)

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- g) Order Copy button will be enabled after details are saved successfully. Click on **Order Copy**.

COMI0003: Record(s) saved successfully

Assessee Details

PAN: AABCF80641 Name: FULLERTON INDIA HOME FINANCE COMPANY LIMITED

Attachments (Allowed File Types : jpg,png,jpeg,doc,docx,pdf,xls,xlsx,zip,rar. Maximum File Size : 50MB)

S.No	Category	Date of Issue *	File No. *	Doc. Identification No. (DIN)	Description	File *	Date of Dispatch	Uploaded By(Emp ID)	Uploaded By(Designation)	Date of Upload	Link with Document No.
1	Order	01/11/2023	F_011	ITBA/ITRM/43(1)/20-24/100473672(1)		No Attachment		U149025		10/11/2023	Link

Buttons: Save & Generate DIN, Save, Generate

- 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

AST020004: Order has been uploaded successfully. Details will be shared with CPC-ITR

Select demands raised in earlier orders of same PAN and AY

DIN	Section	Order Date	Demand/Refund Amount

Reason for uploading the order manually \*

Refund Approval Details (To be filled only if User added Manual row for refund)

File Reference Number: Date Of Approval: Remarks:

Approving Authority: Select

Demand Adjustment u/s 245

Demand Adjusted By Whom: Select

Buttons: Save, Order Copy, Upload Demand Notice details, Attachment, 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

**ITBA~ITR**  
INCOME TAX BUSINESS APPLICATION

Welcome SATISH GROVER, WARD 15(3)(1), MUMBAI, AO [Logout](#) [ITBA Home](#)

Menu | Worklist | MIS Reports | Help | FAQs

**ITR Home Page**

**Quick Links**

- [Return Receipt Register](#)
- [Dashboard](#)
- [Return Pending for Digitization](#)

**Introduction to ITR Processing**

The Income Tax Return (ITR) Processing module in ITBA facilitates entry of income tax returns filed by assessee in paper format. It includes income computation, tax matching and calculation of tax and interest and refund computation which will be done at CPC-ITR for these returns. After determining the demand/refund, an intimation u/s 143(1) is generated. Processing in ITBA is available for ITR filed for AY 2015-16 and earlier years would continue to be processed in ITD. For details, refer ITBA Instruction.

Functionality for ITR processing will be implemented in phased manner. Following are the processes provided in first phase:

**Digitization of Paper Return**

- Entry in Return Receipt Register of Paper Returns Available from AY 2016-17 onwards.
- Proceed for Data Entry of Paper Returns
- Identification of Return as Valid/Invalid/Defective
- Submit the Return for Computation to CPC-ITR

**Processing of Return by CPC-ITR**

- Processing of Return and Generation of Intimation u/s 143(1) by CPC-ITR
- View of Intimation u/s 143(1) in ITBA

**MIS and Dashboard**

- Activity Based Report
- Dashboard

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

**Return Receipt Register**

[New RRR Entry](#) [View RRR Entries](#)

**Search Criteria**

PAAN: FJMP50257M AY: 2017-18 Date of Filing: From Date To Date

[Advance Search](#) [Search](#) [Reset](#)

I. Click on any row to proceed  
 II. Click on PAN to view PAN details  
 III. To correct RRR entry for ITR received from ASK, click on Delete RRR Entry.

Non Jurisdictional Return Defective  
 Valid Deleted  
 Invalid

**RRR Details**

S.No	PAN	Name	AY	Acknowledgement No.	Date of Filing	Form type	Section	Original/Revised/Condonation	Processing Status	Total Income	Am Pos
1	FJMP50257M	SHYAMLAL	2017-18	754802100060417	06/04/2017	ITR-2	u/s 139(1)	Condoned	Pending for Data Entry	285650	

[Download Intimation u/s 143\(1\)](#) [Delete RRR Entry](#) [View/Proceed to Data Entry](#)

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**  
INCOME TAX BUSINESS APPLICATION

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[Menu](#) | [Worklist](#) | [MIS Reports](#) | [Help](#) | [FAQs](#)

[ITR Home Page](#) > [Return Receipt Register](#)

**Return Receipt Register >> Enter Return Details** Fields marked with asterisk (\*) are mandatory

[Return to RRR](#)

Click on each row to view the details

Please save the data before moving to another tab, else unsaved data will be lost

Click on arrow to expand/collapse the Panels

**Schedules**

**Part A - General Details** | Total Income | Tax on Total Income

PAN: FJMP50257M | Name: SHYAMLAL | AY: 2017-18

Form Type: ITR-2 | Type of Return: Non Digitally Signed | Processing Status: Pending for Data Entry

**AO Details**

AO Code: BPL-WV-31-1 | AO Name: WARD 15(3)(1), MUMBAI

**Assessee Details**

PAN: FJMP50257M | Status: Individual | AY: 2017-18

Name as per PAN:  
First Name: | Middle Name: | Last Name: SHYAMLAL

Name as per Return:  
First Name: | Middle Name: | Last Name: SHYAMLAL

Residential Status: Resident | Sex: Male | Date of Birth/Formation/Incorporation: 01/01/1955

**Basic Return Details**

Acknowledgement Number: 754802100060417 | Receipt Year: 2017-18 | Original/Revised: Original

Filing Type: Original | Return Filed: In Time | Employer Category: Govt

Date of Filing: 06/04/2017

Acknowledgement No. of Original Return: | Date of Filing of Original Return: | Form Type: ITR-2

Condonation applied u/s (Select as applicable): ☒ 119(2)(a) ☐ 119(2)(b) ☐ 119(2)(c) ☐ NA **Enter Condonation Order Details**

Return Filed u/s: Voluntarily on or before the due date under | RRR No.: BPLW31120171200021

Due Date of Filing of Return: 05/08/2017

Notice No. u/s 139(9): | Notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement: | Return Signed by Assessee: Yes No

Return Type: Valid | Defective Reasons

Reason for changing Return Type to Valid

Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act? No | Aadhaar Number: 283558840702

Aadhaar Enrolment Id: | Do you want to claim the benefit u/s 115H (Applicable to Resident)? 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.

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

- 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**

The screenshot shows the ITBA ITR Processing module interface. The top navigation bar includes 'Menu', 'Worklist', 'MIS Reports', 'Help', and 'FAQs'. The left sidebar lists various functions: 'View/Enter Dispatch Details', 'Return Receipt Register', 'List of Non filers/Stop filers', 'List Of Notices, Orders and Letters', 'View/Download Notice/Letter/Order', 'Enablement u/s 119', and 'Return Filing for Litigation'. The main content area is titled 'Introduction to ITR Processing' and contains a paragraph explaining the module's purpose. Below this, there are three tabs: 'Digitization of Paper Return', 'Processing of Return by CPC-ITR', and 'MIS and Dashboard'. The 'Processing of Return by CPC-ITR' tab is currently selected.

The screenshot shows the 'View Condonation Details' page. The top navigation bar is the same as the previous screenshot. The left sidebar now shows 'ITR Home Page' and 'Condonation - View Details'. The main content area is titled 'View Condonation Details' and contains a search form with fields for 'PAN' (ACHPA0115D), 'AY' (2016 - 2017), and 'Status'. A dropdown menu is open next to the 'Status' field, showing options: 'Select', 'Selected', 'Pending with Data Entry', 'Pending with AO', and 'Processed'. Below the search form is a table titled 'List of Administrative Approval Details' with columns: PAN, Name, AY, AD Details, Date of Filing, Acknowledgement No., Competent Authority, Order Date, and Order Number. The table contains one row of data for MANISH AGRAWAL.

	PAN	Name	AY	AD Details	Date of Filing	Acknowledgement No.	Competent Authority	Order Date	Order Number
1	ACHPA0115D	MANISH AGRAWAL	2016	WARD 15(3)(1), MUMBAI	20/03/2017	672938900200317	PR CCIT/CCIT	13/11/2023	111



**F. No.225/132/2023/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
\*\*\*\*\*

North Block, the 16<sup>th</sup> 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.

2. The matter has been re-considered by Board in view of pending taxpayer 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 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.

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

*T. Jayaprakash.T*  
**(Dr. Castro Jayaprakash.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

*T. Jayaprakash.T*  
**(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.

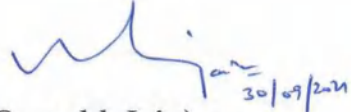
3. This may be brought to the notice of all for necessary compliance.

-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](http://www.incometaxindia.gov.in)
5. JCIT, Database Cell for uploading on IRS Officers website:  
[www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in)
6. Guard File



(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<sup>th</sup> 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 Income-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 assessee 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<sup>th</sup> 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 **assessment year 2017-18** 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 can be sent to the assessee concerned by **30.09.2021**. All subsequent effects under 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.

  
(Prajna Paramita)  
Director to the Government of India

**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.

/

**(Prajna Paramita)**  
**Director to the Government of India**