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/

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

Madam/Sir,

सत्यमव जयते

- 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 dates 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.

Page 1 of 4

- 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. <u>Processes to be followed by the PCIT / CIT :</u>

- 8.1 Prior administrative approval of concerned Pr. CCIT/CCIT must be obtained for processing of such timebarred 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 <u>electronically filed valid ITR</u> will be automatically populated if such unprocessed return is available in the system.

Page 2 of 4

- Thereafter, enter Pr. CCIT/CCIT administrative approval Order No. and Order Date. Once this is done, C) the details have to be saved by clicking 'Save' Button.
- After saving the details, click on Attachment button and 'Attachment' screen will be opened. Choose d) 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.
- After Attachment, submit the details by mandatorily clicking on 'Submit' Button. e)
- Please note that merely saving the details by pressing "Save" button is not sufficient, the **f**) reference/details would be electronically moved to the System's database only once the "Submit" button is pressed.
- Submitted details will be visible for record/monitoring purpose in the read only mode at ITBA portal via 8.3 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.

Processes to be followed by the AOs : 9.

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For the cases up to A.Y. 2015-16: Cases for these years will be processed through MOU. The AO can 9.1 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".

Cases of A. Y. 2016-17 & 2017-18: For the A.Y. 2016-17 & 2017-18, all the e-filed returns pushed to AOs 9.2 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".

It is further emphasized that all such cases should be examined on priority and reference as per the 10. 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

Page 3 of 4

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 : <u>itba.helpdesk@incometax.gov.in</u>

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:

- 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 website with the request to upload the Instruction.
- 5. ITBA Publisher (*ITBA.Publisher@incometax.gov.in*) for <u>https://itba.incometax.gov.in</u> 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

Page 4 of 4



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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 Administrative Approva 	I Details					
Competent Authority	PR CCIT/CCIT	Order No. *		Order Date *		8
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.

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	11281017
Administrative Approval Details	
Competent Authority PR CCIT/CCIT Oxfer No.* 333 Order Date * 01/H12023	23
Section CBDT order with 118 : F No. 225/132/2023/17A	

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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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

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a List of Non filers/Stop filers	Introduction to ITR Processing		
B List Of Notices, Orders and Letters			assessee in paper format. It includes income computation, tax matching and calculation of tax and interest and
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User: Range

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

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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.

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List of Demand/ Refund Orders	ity to enter t	he details of dispatch is also provided in the unlikely ev	ent of a wrong selection, a facility to cancel the case :	so selected is also provided, however, prior to
# Abatement and Revival of Assessment Proceeding	ceedings in th	ice.u/s 143(2)/ 148, a worktem is created in the wor he Assessment module.Functionality includes recordin	g details of hearing including the option to conduct pap	perless assessment by calling for details from
■ Port Clearance Certificate u/s 172	access to s	submissions made by the assessee in response to st		
View/Enter Dispatch Details		Generation of Notice u/s 143(2)/148	Assessment Proceeding	MIS and Dashboard
P Uploading of document based on DIN/ PAN-AY	is 143(3) al	 View the list of cases selected u/s 147/143(3) under CASS/ 	View Selection Reason	Daily Activity Report
a List Of Notices, Orders and Letters	ls 147	Compulsory/Through Approval category • Generation of notice w/s 143(2)/148 through	Generate Notice u/s 142(1)/143(2)	Data Summary Report
∋ View/Download Notice/Letter/Order		system or Menual to system		
ø Assignment of Cases		 View the list of Notices Generated u/s 143(2)/148 	Record Hearing	Dashboard
a Inter Unit Communication		Enter the dispatch details	 Issue Summon u/s 131 and notice u/s 133 	
a Calling for Information u/s 133		Entrer the disponch details	 Issue summon us (s) and halos us 155 	
■ Inquiry Status u/s 131 and 133	2	Sharing of notices with E-filing for E-	Reference for Special Audit u/s 142(2A)	
tist of Manual Orders		Assessment.		
∞ Manual Order Upload			Case History/Notings:	
Selection u/s 153A and Relevant Search Year			View assesses response received online (E assessment)	

- 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.

	TIBA~Assessment	A A+			Welcome SATISH GROVER, WARD	15(3)(1), MUMBAI , AO Legout TTBA Ho
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Improved and standard proper of the constrained of the cons	Deemed Total Income u/s 115JC or 115JB *		C2	Advance Tax Credit		Enter Tax Payment Details
Series status statu	Computation of Tax Liability	Amount	C3	Self Assessment Tax Credit		
bis projection density in this (r. 115, proj. pro				Regular Payment Tax credit		
aud of productions of the rest of t	Tax payable on deemed income u/s 115JC or 115JB (incl.			Refund/Demand Payable	Amount	
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Save Refund Details	3 234F	Select	• D6.	2 To ITD through Demand Adjusted		Demand Adjustment u/s 245
Cheque No Cheque Code Number Account Type ECS/PAPER* Refund Amount Remarks* Remarks(in Details)* Order Date* Refund Issue Manualy* Add Row Detaic Refund Statised In earlier orders of same PAN and AY Section Order Date DemandRefund Amount Sector Order Date Order Date DemandRefund Amount Remarks* Remarks* Remarks*	4 Gross Demand(89+810+811+812+813)	0	D8.	3 TDS Ws 195		
Select demands raised in earlier orders of same PAN and AV DiN Section Order Date Demand Refund Amount constrained by if User added Manual row for refund) Reference Number Date Of Approval Image: Constrained by the constrained by	Cheque No Cheque IFSC Code/N		Account Type ECS/PAF	ER* Refund Amount Remarks* Ref	marks(in Details) * Order Da	Manually*
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g) Order Copy button will be enabled after details are saved successfully. Click on **Order Copy.**

			E E List of Manual	and the second s	al Order Upload 🕘 🛄 Up Send Email is selected	load Order Copy	*	a navi dau undar l	Anu/Entry Dispatch	Datal and Case Hi	staw/Matinus Histo	au 5 Sant Email
COM	11000	3: Record(s)	saved successful		Dend Criteri is selected	, Lillan demety statu	S WILL DE GEBLINDIE L	le lievi nay dodar	riewicillar Disbarch	Detail and Dase th	arni lu enniñas u paro	Return To Workt
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No	Ð	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	Ű.	Order *	01/11/2023	F_011	ITBA/TRM/143(1)/20 23- 24/1000473672(1)		No Attachment		U149025		10/11/2023	Link

- 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 BUILINES APPLICATION	A A A+			OVER , WARD 15(3)(1), MUMBAI , AO I	ease ITBA Hor
	Reports Help FAOs	5-1-5-1-5-5			
Assessment Home Page 🕛 List of	Manual Orders Manual Order Upload S Upload Or				
AST02I0004:Order has been uplo Creque vo Creque Date/Order Dat	aded successfully. Details will be shared with CPC irsty constantion account appendix account type econy e Code Number		Remarks(in Details) *	Order Date * Refund Status	Refund Issued Manually *
					1. 1. 1.
 Select demands raised in earlier orders 	of same PAN and AY				
Din Din	Section	Order Date		Demand/Refund Amount	
Reason for uploading the order manually *	sample				
 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	(7)				
Save Order Corpo Upload De	mand 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

INCOME TAX BUSINESS APPLICATION	A A A+		Welcome SATISH GROVER,	WARD 15(3)(1), MUMBAI , AO Legent TTBA Home
Menu Worklist	MIS Reports Help FAQs			
ITR Home Page ×				
ITR Home Page				
Quick Links	Introduction to ITR Processing			
Return Receipt Register		se returns. After determining the demand/retund, an int		on, tax matching and calculation of tax and interest and refund s available for TIR filed for AY 2016-17 onwards, TIR for AY
Return Pending for Digitization	Functionality for ITR processing will be implemented	d in phased manner. Following are the processes prov	ided in first phase:	
	Digitization of Paper Return	Processing of Return by CPC-ITR	MIS and Dashboard	
	Entry in Return Receipt Register of Paper Returns Available from AV 2015-17 onver de Proceed for Date Entry of Paper Returns Identification of Roturn as ValidativatalCefective Subret the Return for Computation to CPC- ITR	 Processing of Return and Generatian of Intimation us 143(1) by CPC-ITR View of Intimation u/s 143(1) in ITBA 	Activity Based Report Deshboard	

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

INCOME TAX BUSINESS APP	A A A+				Welcome 5	ATISH GROVER, V	ARD 15(3)(1), MUMBAI ,	, AO Logout	ITBA Home
Menu EWorklist	MIS Reports Help	FAQs -							
ITR Home Page	Return Receipt Register 😒								
Return Receipt Regi	ster								
New RRR Entry Vie	ew RRR Entries								
 Search Criteria 									
PAN	FJMPS0257M	AY *	2017	7 - 18	Date of	Filing	From Date	To Date	
Advance Search									
			Search	Reset					
🚯 i. Click on any row to proce	aed					Non J	urisdictional Return	De	efective
🕐 II. Click on PAN to view PAN	(details					Valid		De	eleted
iii. To correct RRR entry for	r ITR received from ASK, click on Delete RR	R Entry.				Invali	1		
 RRR Details 									
S.No 🖻 PAN	Name	RY A	cknowledgement No.	Date of Filing For		Original/Revised /Condonation	Processing Status	Total Inco	ome A P
1 FJMPS0257M	SHYAMLAL	2017-18	754802100060417	06/04/2017 ITF	R-2 Ws 139(1)	Condoned	Pending for Data Entry		285650

- 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

INCOME TAX BUSINESS APPLICA	76 A A+			Welcome SATISH GROVER, WARD	15(3)(1), MUMBAI , AO Legout	ITBA Hor
	the second s	AOs				
TTR Home Page 👋 Retu	urn Receipt Register 🛞					
eturn Receipt Registe	er >> Enter Return Details				Fields marked with asterisk (*) are mandato
						Return to R
Olick on each row to view th	e details					
Please save the data before	moving to another tab, else unsaved data	will be lost				
Click on arrow to expand/col	lapse the Panels					
Schedules						
and the second second						
Part A - General Details	Total Income Tax on Total Inc	come				
AN I	JAP50257M	Name	SHVAMLAL	AY	2017-18	
form Type	TR-2	Type of Return	Non Digitally Signed	Processing Status	Pending for Data Entry	
• AO Details		A. HAMMAN		1.1.1.1.1.4 1.1.1.1		
AO Code	BPL-W-31-1	A0 Name	WARD 15(3)(1), MUMBAI			
	DPL-W-31+1	Aoname	VIARD 15(3)(1), HUBBAI			_
 Assessee Details 	landation 1	Status *	600 C	AY	rinta erra	
PAN	FJMPS0257M	Status -	Individual •	ar	2017 - 18	
lame as per PAN : irst Name		Middle Name		Last Name	SHYAMLAL	
ame as per Return	lopy Name as per PAN					
irst Name		Middle Name		Last Name	SHYAMLAL	
Residential Status *	Resident	Sex*	Male *	Date of Birth.Formation.Incorporation		01/01/1955
Basic Return Details				bir the of mation and of por attorn		
Acknowledgement Number	754802100060417	Receipt Year	2017 - 18	Original.Revised	Original Revised	
Filing Type	Original +	Return Filed	In Time.	Employer Category *	Govt ¥	
late of Filing	06/04/2017					
Acknowledgement No. of Original	000762011	Date of Filing of Original Return		Form Type	ITR-2	
Return		pare of thatg of singular tertain		toni gro	UR-2 F	
Condonation applied u/s (Select ; s applicable)	119(2)(a) 🗍 119(2)(b)		Enter Condonation Order Details			
		Return Filed u/s *	Voluntarily on or before the due date under $\boldsymbol{\tau}$	RRR No.	BPLA43112017120002i	
ue Date of Filing of Return *	05.08/2017					
lotice No. u/s 139(9)		Notice u/s 139(9)/142(1)/148/153A/ such notice, or u/s 92CD enter de	153C enter date of			
		pricing agreement@ Return Signed by Assessee *	Yes No	Return Type	Valid v Detective #	Reasons
FAReason	Whether PFA rules to	Receiving Mode	EFILED T	Reason for changing Return Type		
	be skipped by CPC?			to Valid		
eason for Marking Invalid	Select •	Other Reason				1
	IDT14					
Whether any transaction has been made with a person located in a	No. •	Aadhaar Number	283556840702			
urisdiction notified u/s 94A of the Act? *						
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.

Maintain Condonation	and the second sec				
	n Order				
Application filed u/s *	119(2)(a) ¥	PAN *	FJMPS0257M	AY *	2017 - 18
lame of Assessee	SHYAMLAL	AO Details	WARD 15(3)(1), MUMBAI	Acknowledgement Nur	nber 754802100060417
late of Filing	06:04/2017				
 Condonation Order Details 					
Competent Authority*	POCIT/COIT *	Decision *	Granted *	Order No. *	1234
order Date *	02/18/2023				
119(2)(a)					
Select Section	Person Covered	Category	Applicable For	State/Jurisdiction Old	Due Date New Due Date

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

 Address Details 								
🚯 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/ISD Code - Residential/Office Phone No			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
							10.00	-
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							TATA Consultancy Servi
All Rights Reserved						Best View	red in 1366 x 768 Resolution with	Google Chrome (version

3. 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

INCOME TAX BURNESS APPLICAT							-	
Monuter Worklist	MIS Reports He	lp FAQs						
a View/Enter Dispatch Details	1 - View Details							
a Return Receipt Register								
List of Non filers/Stop filers	Introduction to I	IR Processing						
List Of Notices, Orders and Letter			ule in ITBA facilitates entry of i					
View/Download Notice/Letter/Ord	for AY 2015-16 an	in which will be done at CPC id earlier years would continu	2-ITR for these returns. After de ue to be processed in ITD. For	details refer ITBA Instruction	ind, an infimation u/s 143(1) is ion.	generated. Processing in ITI	BA is available for ITR	filed for AY 2016-17 onwards. I
a Enablement u/s 119 erum Pending for Digitization	 Condonation - View 	v Details Jerr	nenfed in phased manner. Folk	owing are the processes pro	ovided in first phase			
					MIS and Dashboard			
Income Tax Bunivest Avvucat	Digitization of A- A-A MIS Reports He	+	Processing of Ret	turn by CPC-ITR		e SATISH GROVER , WAI	RD 15(3)(1), MUMBAI	, AO Lessad TTEA Hom
Menu Worklist	N A A A	+	Processing of Ret	turn by CPC-ITR			RD 15(3)(1), MUMBAI	, AO Lessá TIBA Hom
Menu Worklist Menu Worklist ITR Home Page Condo	MIS Reports He nation - View Details 2	+	Processing of Ret	turn by CPC-ITR			RD 15(3)(1), MUMBAI	, AO Loosid TTBA Hom
Menu Worklist ITR Home Page Conde iew Condonation Defe	MIS Reports J He mation - View Details 2 j ills	+	Processing of Ret				1	, AO Lessad TTBA Hom
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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 30th 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.

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(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

Jan-30/09/2020

(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