

ITBA Processing Instruction No. 17



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: 26.03.2024

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 2021-22) having refund claims which were not processed within the time allowed u/s 143(1) due to some technical or other reasons.

Ref. : 1. CBDT's Order u/s 119 of Income Tax Act, 1961 dated 01.03.2024
2. CBDT's Order u/s 119 of Income Tax Act, 1961 dated 31.01.2024
3. CBDT's Order u/s 119 of Income Tax Act, 1961 dated 01.12.2023
4. CBDT's 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 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. Further, the CBDT vide its Order under section 119 of the Act dated 16.10.2023 issued through File No. 225/132/2023/ITA-II, 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. For the above purpose, the ITBA Processing Instruction No. 15 has already been issued on 17.11.2023. Furthermore, the CBDT vide its Order under section 119 of the Act dated 01.12.2023 issued through File No. 225/132/2023/ITA-II, relaxed the time frame prescribed in second proviso to sub section (1) of section 143 (for the eligible cases upto AYs 2018-19, 2019-2020 & 2020-21 also) till 31.01.2024. For the above purpose, the ITBA Processing Instruction No. 16 has already been issued on 11.12.2023. The CBDT vide its order dated 31.01.2024 issued through File No. 225/132/2023/ITA-II has extended the aforesaid time-limit from 31.01.2024 to 30.04.2024.

ITBA Processing Instruction No. 17

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 for AY 2021-22 also) till 30.04.2024. In this regard, CBDT has issued an order u/s 119 dated 01.03.2024 through File No.225/132/2023/ITA-II. The CBDT's earlier order dated 16.10.2023 (for AYs upto 2017-18), order dated 01.12.2023 (for AYs 2018-19, 2019-2020 & 2020-21) and order dated 01.03.2024 (for AY 2021-22) does not cover paper return and is applicable for only electronically filed valid ITRs.
5. As per the above referred order(s) of CBDT (dated 16.10.2023, 01.12.2023 and 01.03.2024), **all such unprocessed time-barred electronically filed valid ITRs upto AY 2021-22** (subject to other exceptions mentioned in CBDT's Order u/s 119 dated 05.07.2021, 16.10.2023, 01.12.2023 & 01.03.2024) 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 05.07.2021), order dated 01.12.2023 & order dated 01.03.2024. 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 10.04.2024 so that these references can be enabled/processed well within the time period ending on 30.04.2024.**
7. Following scheme and validation are prescribed in the CBDT's above order dated 05.07.2021, 16.10.2023, 01.12.2023 & 01.03.2024:
Pre-Conditions :
 - (i) The ITR should be –
 - for AY upto AY 2021-22.
 - 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), order dated 01.12.2023 and order dated 01.03.2024.

ITBA Processing Instruction No. 17

- 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.
- 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 to 2021-22:** For the A.Y. 2016-17 to 2021-22, 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

ITBA Processing Instruction No. 17

'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 required, while redressing the grievance of the taxpayers seeking refund **where the relevant electronically filed valid ITRs (upto AY 2021-22) 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 05.07.2021, order dated 01.12.2023 and order dated 01.03.2024).**
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: 011-69134300, 0120-2811200 and 0120-4836850
 - C. Email id : 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.irs-officersonline.gov.in website with the request to upload the Instruction.
5. ITBA Publisher (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 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's 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)] **(for upto AY 2017-18)**, **CBDT's order u/s 119 dated 01.12.2023** (File No. 225/132/2023/ITA-II) **(for AY 2018-19 to 2020-21)** and **CBDT's another order u/s 119 dated 01.03.2024** (File No. 225/132/2023/ITA-II) **(for AY 2021-22).**

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 17.11.2023.**

Further, CBDT in exercise of powers conferred on it, under section 119 of the Act, has issued another order u/s 119 dated 01.12.2023 (File No. 225/132/2023/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 **(for AY 2018-19 to 2020-21)** till 31.01.2024. **A detailed instruction in this regard has been issued vide ITBA Processing Instruction No. 16 dated 11.12.2023.**

Further, CBDT in exercise of powers conferred on it, under section 119 of the Act, has issued another order u/s 119 dated 31.01.2024 (File No. 225/132/2023/ITA-II) and **has extended the above mentioned time-limit of 31.01.2024 (mentioned in the aforesaid order(s) dated 16.10.2023 and 01.12.2023) to 30.04.2024.**

Furthermore, CBDT in exercise of powers conferred on it, under section 119 of the Act, has issued another order u/s 119 dated 01.03.2024 (File No. 225/132/2023/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 **(for AY 2021-22)** till 30.04.2024. **A detailed instruction in this regard has been issued vide ITBA Processing Instruction No. 17 dated 26.03.2024.**

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, 01.12.2023 and 01.03.2024 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

1. **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.



- c) Enter **PAN**. Based on PAN, **Name, Address, Residential Status** will get auto-populated. 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**.

ITRA - Assessment
 Income Tax Database Application

Welcome: SACHIN CHAVAN, YOUR NEXT IS NUMBER: 40
 [Logout](#)
[ITRA Home](#)

[Home](#)
[About ITRA](#)
[ITRA Reports](#)
[Help](#)
[Links](#)

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

Manual Order Upload

The functionality of capturing GST challan will be available soon.

Basic Details

Order #	XXXXXXXXXX	Name	GENERAL	Registered Status *	Registered
Address	<div></div>	Valuation Tax Payable (computed by Postgraduate Civil Code)	02 Tax 00 Tax	SALES Tax Status	
		Entity *	Individual		

Order Details

Company *	Income Tax	Whether Stock Assessment *	No	Alt *	
Order Type *	Processing	Order Section *	143(1)	Order Code *	
Order Number		Special Cases	None		

Demand Details

DB		Demand Notice Service Date		Demand Forward Period from Service date (in days)	
DBCN No *					

Sl.No	Taxable Income	Amount	Sl.No	Tax Payment Details	Amount
01	Assessment Income *		01	ESDTCD 0448	
02	Demand Sub Income up to 15000 or 150000		02	Advance Tax Credit	
	Computation of Tax Liability	Amount	03	GST Assessment Tax Credit	
03	Tax payable on Main Income (incl. exchange and loan)		04	Regular Payment Tax Credit	
04	Tax payable on deemed income up to 15000 or 150000 (incl. exchange and loan)			Refund Demand Payable	Amount
05	Crucial Tax payable higher of 03 or 04		01	Advance Payment Refundable (GMACT 0203430)	
06	Goods and 150000 or 150000		02	Interest on 2004	
07	Refund up to 02		03	Interest on 2004 (14)	
08	Refund up to 02004		04	Interest on 2006	
09	Refund up to 01		05	Interest on 2007	
10	Refund up to 01		06	Interest already received and for interest	
11	Ref. Tax Liability (01-04-05-06-07-08)		07	Balance Demand Payable (Refundable) (01-02-03-04-05)	
12	Interest on 2004		08	Interest already received manually against current order	
13	Interest on 2006		09	Balance to be refunded through Refundable (01-02)	
14	Interest on 2007		10	Balance to be refunded through Refundable (01-02)	
15	DBF	Selected	11	Interest on 2007 (01-02-03-04-05)	
16	Crucial Demand (01-02-03-04-05-06-07-08)		12	Interest on 2008 (01-02-03-04-05)	

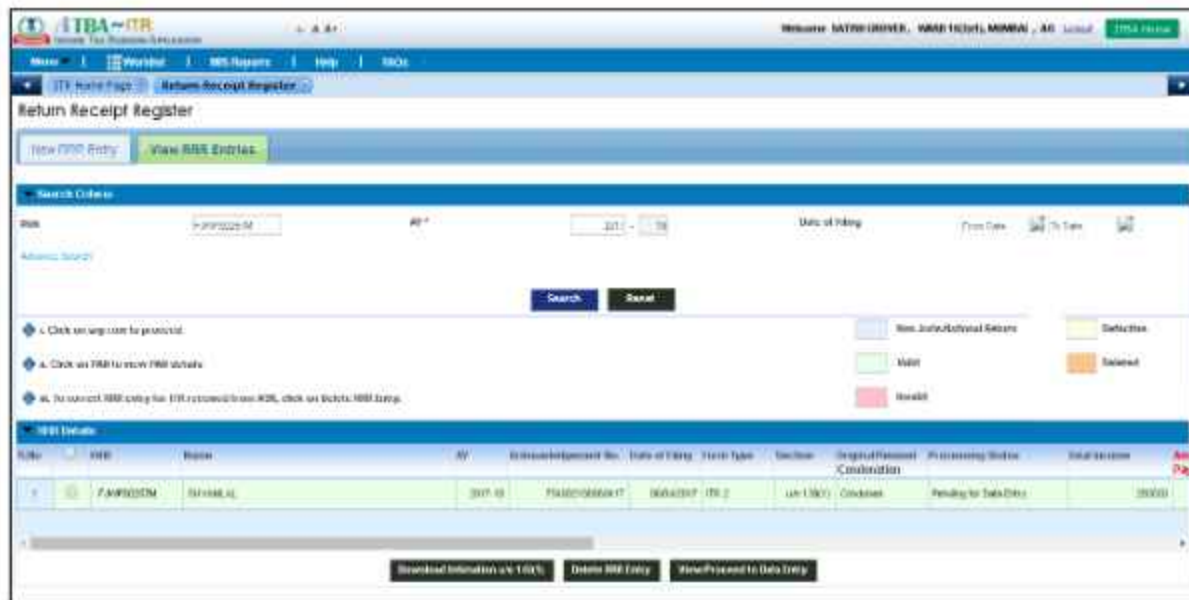
[View DBF Details](#)
[View Tax Payment Details](#)
[Interest on 2004 \(14\)](#)
[Interest on 2006 \(16\)](#)
[Interest on 2007 \(17\)](#)
[Interest on 2008 \(18\)](#)
[Interest on 2009 \(19\)](#)
[Interest on 2010 \(20\)](#)
[Interest on 2011 \(21\)](#)
[Interest on 2012 \(22\)](#)
[Interest on 2013 \(23\)](#)
[Interest on 2014 \(24\)](#)
[Interest on 2015 \(25\)](#)
[Interest on 2016 \(26\)](#)
[Interest on 2017 \(27\)](#)
[Interest on 2018 \(28\)](#)
[Interest on 2019 \(29\)](#)
[Interest on 2020 \(30\)](#)
[Interest on 2021 \(31\)](#)
[Interest on 2022 \(32\)](#)
[Interest on 2023 \(33\)](#)
[Interest on 2024 \(34\)](#)
[Interest on 2025 \(35\)](#)
[Interest on 2026 \(36\)](#)
[Interest on 2027 \(37\)](#)
[Interest on 2028 \(38\)](#)
[Interest on 2029 \(39\)](#)
[Interest on 2030 \(40\)](#)
[Interest on 2031 \(41\)](#)
[Interest on 2032 \(42\)](#)
[Interest on 2033 \(43\)](#)
[Interest on 2034 \(44\)](#)
[Interest on 2035 \(45\)](#)
[Interest on 2036 \(46\)](#)
[Interest on 2037 \(47\)](#)
[Interest on 2038 \(48\)](#)
[Interest on 2039 \(49\)](#)
[Interest on 2040 \(50\)](#)
[Interest on 2041 \(51\)](#)
[Interest on 2042 \(52\)](#)
[Interest on 2043 \(53\)](#)
[Interest on 2044 \(54\)](#)
[Interest on 2045 \(55\)](#)
[Interest on 2046 \(56\)](#)
[Interest on 2047 \(57\)](#)
[Interest on 2048 \(58\)](#)
[Interest on 2049 \(59\)](#)
[Interest on 2050 \(60\)](#)
[Interest on 2051 \(61\)](#)
[Interest on 2052 \(62\)](#)
[Interest on 2053 \(63\)](#)
[Interest on 2054 \(64\)](#)
[Interest on 2055 \(65\)](#)
[Interest on 2056 \(66\)](#)
[Interest on 2057 \(67\)](#)
[Interest on 2058 \(68\)](#)
[Interest on 2059 \(69\)](#)
[Interest on 2060 \(70\)](#)
[Interest on 2061 \(71\)](#)
[Interest on 2062 \(72\)](#)
[Interest on 2063 \(73\)](#)
[Interest on 2064 \(74\)](#)
[Interest on 2065 \(75\)](#)
[Interest on 2066 \(76\)](#)
[Interest on 2067 \(77\)](#)
[Interest on 2068 \(78\)](#)
[Interest on 2069 \(79\)](#)
[Interest on 2070 \(80\)](#)
[Interest on 2071 \(81\)](#)
[Interest on 2072 \(82\)](#)
[Interest on 2073 \(83\)](#)
[Interest on 2074 \(84\)](#)
[Interest on 2075 \(85\)](#)
[Interest on 2076 \(86\)](#)
[Interest on 2077 \(87\)](#)
[Interest on 2078 \(88\)](#)
[Interest on 2079 \(89\)](#)
[Interest on 2080 \(90\)](#)
[Interest on 2081 \(91\)](#)
[Interest on 2082 \(92\)](#)
[Interest on 2083 \(93\)](#)
[Interest on 2084 \(94\)](#)
[Interest on 2085 \(95\)](#)
[Interest on 2086 \(96\)](#)
[Interest on 2087 \(97\)](#)
[Interest on 2088 \(98\)](#)
[Interest on 2089 \(99\)](#)
[Interest on 2090 \(100\)](#)
[Interest on 2091 \(101\)](#)
[Interest on 2092 \(102\)](#)
[Interest on 2093 \(103\)](#)
[Interest on 2094 \(104\)](#)
[Interest on 2095 \(105\)](#)
[Interest on 2096 \(106\)](#)
[Interest on 2097 \(107\)](#)
[Interest on 2098 \(108\)](#)
[Interest on 2099 \(109\)](#)
[Interest on 2100 \(110\)](#)
[Interest on 2101 \(111\)](#)
[Interest on 2102 \(112\)](#)
[Interest on 2103 \(113\)](#)
[Interest on 2104 \(114\)](#)
[Interest on 2105 \(115\)](#)
[Interest on 2106 \(116\)](#)
[Interest on 2107 \(117\)](#)
[Interest on 2108 \(118\)](#)
[Interest on 2109 \(119\)](#)
[Interest on 2110 \(120\)](#)
[Interest on 2111 \(121\)](#)
[Interest on 2112 \(122\)](#)
[Interest on 2113 \(123\)](#)
[Interest on 2114](#)

2. **Cases of A.Ys. 2016-17 to 2021-22** : For the A.Ys. 2016-17 to 2021-22 the eligible ITRs are required to be processed at ITBA as per process described in ITBA Processing Instructions issued so far (including ITBA Instruction No.15, dated 17.11.2023, ITBA Processing Instruction No.16, dated 11.12.2023 and ITBA Processing Instruction No.17, dated 26.03.2024). 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



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



- 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

Note : The Condonation Order details entered by PCIT while enabling processing of return will be **visible to AO in read-only mode.**

Income Tax Business Application Version: SATIN (ORDER, VARIOUS, BUREAU, AG) 10.000 [Go Home](#)

[Home](#) [WebSite](#) [BIS Reports](#) [Help](#) [FAQs](#)

[Home Page](#) [Return Receipt Register](#) [Enter Condonation Order Details](#)

Maintain Condonation Order

Applicant's ID No. PAN Application No. AY

State of Residence AN Details Acknowledgement Number

Date of Filing

Condonation Order Details

Complaint Authority Section Order No. Order Date

History

Select Section	Period Covered	Category	Application No.	State/No. of Section	Old Date	New Date

[Previous](#) [Next](#) [Cancel](#)

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 [Database](#) / [New](#).

Flat/Block No. Name of Premises/Building/Village Road/Street/Post Office

Area/Locality Town/City/Village State District

Pincode Country Mobile No. 1

Ho. Zip Code Zip Code Mobile No. 2

State Code - Residential Office Street Address 1 (Hindi) Email Address 2

Other Details

Whether Person governed by Portuguese Civil Code under Section 5A? ☐ Yes ☒ No

Whether this return is being filed by a representative person? If yes, please furnish following information:

(i) Name of the representative

(ii) Capacity of representation

(iii) Address of the representative

(iv) PAN of the representative

Attachments (Allowed File Types: jpg, jpeg, png, gif, doc, docx, xls, xlsx, pdf, etc. Maximum File Size: 5MB) (Click Upload button to upload the Attachment)

Category	File	Description	Last Uploaded By	Last Uploaded Date

[Upload](#) [Cancel](#)

Mention other Section Code to which return is furnished in respect of the date of furnishing the Report

Section Code	Date

[Save](#) [Submit for Computation](#) [Return Summary](#) [Return to BIS](#) [Cancel](#) [Print](#)

View Details

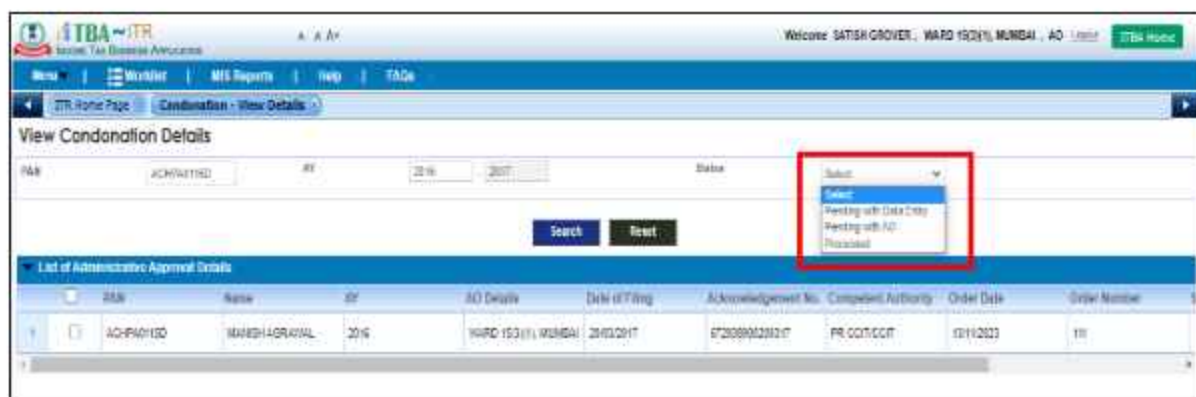
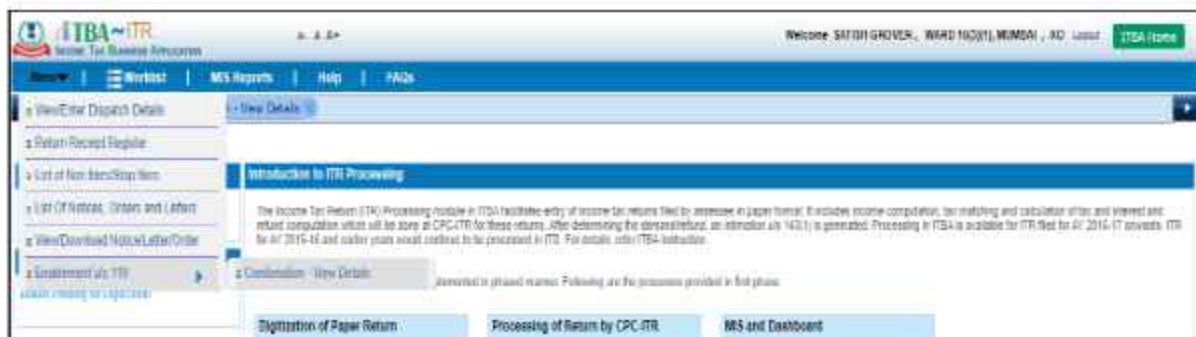
[View Details](#)

© 2012, 2013 Income Tax Department, Government of India. All Rights Reserved. Powered by: TBA/Condonation Order
Built Using: JSP, JSTL, JSF, JSR-303, JSR-330, JSR-343, JSR-350, JSR-360, JSR-370, JSR-380, JSR-390, JSR-400, JSR-410, JSR-420, JSR-430, JSR-440, JSR-450, JSR-460, JSR-470, JSR-480, JSR-490, JSR-500

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 Department

Department of Revenue, Ministry of Finance, Government of India

Functionality for sending reference to DGIT (Systems) by PCIT/CIT in the light of CBDT's 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)] **(for upto AY 2017-18), CBDT's order u/s 119 dated 01.12.2023** (File No. 225/132/2023/ITA-II) **(for AY 2018-19 to 2020-21) and CBDT's another order u/s 119 dated 01.03.2024** (File No. 225/132/2023/ITA-II) **(for AY 2021-22).**

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 17.11.2023.**

Further, CBDT in exercise of powers conferred on it, under section 119 of the Act, has issued another order u/s 119 dated 01.12.2023 (File No. 225/132/2023/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 (for AY 2018-19 to 2020-21)** till 31.01.2024. **A detailed instruction in this regard has been issued vide ITBA Processing Instruction No. 16 dated 11.12.2023.**

Further, CBDT in exercise of powers conferred on it, under section 119 of the Act, has issued another order u/s 119 dated 31.01.2024 (File No. 225/132/2023/ITA-II) and **has extended the above mentioned time-limit of 31.01.2024 (mentioned in the aforesaid order(s) dated 16.10.2023 and 01.12.2023) to 30.04.2024.**

Furthermore, CBDT in exercise of powers conferred on it, under section 119 of the Act, has issued another order u/s 119 dated 01.03.2024 (File No. 225/132/2023/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 (for AY 2021-22)** till 30.04.2024. **A detailed instruction in this regard has been issued vide ITBA Processing Instruction No. 17 dated 26.03.2024.**

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 concerned **CBDT Order reference details** will also be auto-populated based on the entered AY.

The screenshot shows the 'View/Enter Condensation Details' form in the ITR filing system. The 'AY' field is highlighted with a red box, and the 'Date of Filing' field is highlighted with a green box. The form includes fields for 'Name of the Assessee', 'AO Detail', 'Acknowledgement Number', 'Assessment Year', 'Date of Filing', and 'Assessment Order Number'. The 'Assessment Year' field is also highlighted with a green box.

The screenshot shows the 'View/Enter Condensation Details' form in the ITR filing system. The 'AY' field is highlighted with a red box, and the 'Date of Filing' field is highlighted with a green box. The form includes fields for 'Name of the Assessee', 'AO Detail', 'Acknowledgement Number', 'Assessment Year', 'Date of Filing', and 'Assessment Order Number'. The 'Assessment Year' field is also highlighted with a green box.

The screenshot shows the 'View/Enter Condensation Details' form in the ITR filing system. The 'AY' field is highlighted with a red box, and the 'Date of Filing' field is highlighted with a green box. The form includes fields for 'Name of the Assessee', 'AO Detail', 'Acknowledgement Number', 'Assessment Year', 'Date of Filing', and 'Assessment Order Number'. The 'Assessment Year' field is also highlighted with a green box.

The screenshot shows the 'View/Enter Condensation Details' form in the ITR filing system. The 'AY' field is highlighted with a red box, and the 'Date of Filing' field is highlighted with a green box. The form includes fields for 'Name of the Assessee', 'AO Detail', 'Acknowledgement Number', 'Assessment Year', 'Date of Filing', and 'Assessment Order Number'. The 'Assessment Year' field is also highlighted with a green box.

Notes:

- i. The entry of **AY** can only be till **AY 2021-22** as per CBDT order u/s 119 dated 16.10.2023, 01.12.2023 and 01.03.2024

- ii. The order of CBDT u/s 119 dated 16.10.2023, 01.12.2023 and 01.03.2024 is applicable only for electronically filed valid ITRs. Therefore, paper returns are not covered under CBDTs aforesaid office orders. 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 aforesaid orders, 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 shows the 'ITR Filing' software interface. At the top, there's a navigation bar with 'Home', 'My ITR', 'My Returns', 'Info', and 'Help'. Below this, a message box states: 'ITR Filing: Data Saved Successfully. (SUCCESS) : Please select your details else your details will be lost.' The main section is titled 'Administrative Approval Details'. It contains fields for 'Submitted Authority' (set to 'AO CCIT/CCIT'), 'Order No.' (set to '123'), 'Order Date' (set to '01/12/2023'), and 'Remarks' (set to 'CBDT u/s 119 of Act, 1961/2023/2024'). At the bottom of this section, there are three buttons: 'Save' (highlighted with a red box), 'Cancel', 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.

The top screenshot shows the 'Attachments' section of the ITBA portal. It includes a table with columns: S.No., Category, Description, File, Submitted By (Emp ID), Submitted By (Signature), and Date Uploaded. A dropdown menu is open under the 'Category' column, showing options like 'Income Tax', 'Others', and 'Income Tax (Others)'. The 'File' column has a 'Choose File' button. Below the table is a 'Submit' button.

The bottom screenshot shows the same 'Attachments' section after a successful upload. A message at the top states: 'Attachment(s) uploaded successfully'. The table now contains one row with the following data: S.No. 1, Category 'Income Tax', Description 'Income Tax Return', File 'Income Tax Return.pdf', Submitted By (Emp ID) 123456, Submitted By (Signature) [Signature], and Date Uploaded 11/11/2023. The 'Submit' button is still present at the bottom.

- e. After uploading Attachment, User may submit the record by clicking on **'Submit'** Button.

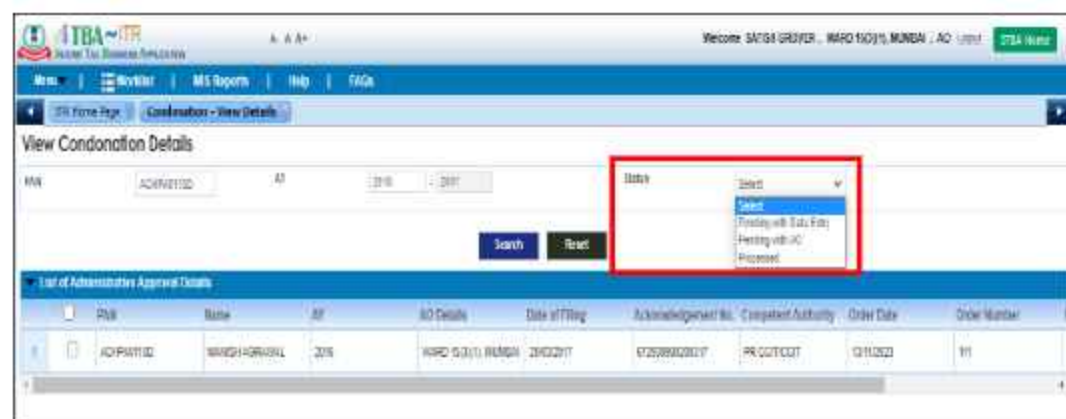
Please note that merely saving the details by pressing "Save" button is not sufficient, the process would be complete and reference/details would be electronically moved to the System's database only once the "Submit" button is pressed.

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**



User: **Range**

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

ITBA-ITR
Income Tax Business Application

Welcome RAJEEV KUMAR SHAI, CENTRAL RANGE 1, MUMBAI, RANGE

Home | Worklist | MIS Reports | Help | FAQs

Home Page | Condonation - View Details

ITR Home Page

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 calculation which will be done at CPC-ITR for these returns. After determining the demand/refund, an intimation via 'ITR()' is generated. Processing in ITBA is available for ITR filed for AY 2014-15 onwards. ITR for AY 2015-16 and earlier years would continue to be processed in ITD. For details, refer ITBA instruction.

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

View Condonation Details

AO: [Select] Status: [Select]

Search Cancel

AO	AO Details	Date of Filing	Acknowledgement No.	Completed Authority	Order Date	Order Number	Status	Attachment
IT VACATION	2014	WAS (1) SRI R	11/06/2014	1714007	PR/2014/007	11/06/2014	1714007	Pending with CTR Entry

View Condonation Details

AO: [Select] Status: [Select]

Search Cancel

AO	AO Details	Date of Filing	Acknowledgement No.	Completed Authority	Order Date	Order Number	Status	Attachment
IT VACATION	2014	WAS (1) SRI R	11/06/2014	1714007	PR/2014/007	11/06/2014	1714007	Pending with CTR Entry

User: **PCIT / CIT**

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

View Condonation Details

ITR: AY: AO: Status:

Status:

List of Administrative Approval Details

ITR	Name	AY	AO Details	Date of Filing	Administrative No.	Competent Authority	Order Date	Order Number
<input type="checkbox"/>	ADHARSH	2018	WARD 11(1), MUMBAI	28/03/2017	672000030001	PCIT-1(1)	18/11/2017	19

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

View Condonation Details

ITR: AY: AO: Status:

Status:

List of Administrative Approval Details

ITR	Name	AY	AO Details	Date of Filing	Administrative No.	Competent Authority	Order Date	Order Number
<input type="checkbox"/>	ADHARSH	2018	WARD 11(1), MUMBAI	28/03/2017	672000030001	PCIT-1(1)	18/11/2017	19

View Condonation Details

ITR: AY: AO: Status:

Status:

List of Administrative Approval Details

ITR	Name	AY	AO Details	Date of Filing	Administrative No.	Competent Authority	Order Date	Order Number	Status	Attachment
<input type="checkbox"/>	ADHARSH	2018	WARD 11(1), MUMBAI	28/03/2017	672000030001	PCIT-1(1)	18/11/2017	19	Pending with AO	<input type="button" value="ATTACHMENT"/>

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

North Block, the 01st March, 2024

Order under section 119 of the Income-tax Act, 1961

Subject: Processing of returns of income validly filed electronically 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 assessment year (AY) **2021-22**, 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 timeframe prescribed under sub-section (1) of section 143 of the Act. This has led to a situation where the taxpayers are unable to get their legitimate refund in accordance with provisions of the Act, although the delay is not attributable to them.

2. The matter has been considered by Board. 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 **returns of income validly filed electronically for AY 2021-22 with refund claims**, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, subject to the exceptions mentioned in para 4 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 **30.04.2024**.

3. 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. The progress of disposal of such cases shall be monitored by the Pr.CIT/CIT concerned.

4. The relaxation accorded above **shall not be applicable** to the following returns:

- a) returns selected in scrutiny;
- b) returns remaining unprocessed, where either demand is shown as payable in the return or is likely to arise after processing it;
- c) returns remaining unprocessed for any reason attributable to the assessee.

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

6. Hindi version to follow.

-sd-
(Dr. Castro Jayaprakash.T)
Under Secretary to Govt. of India

Copy for information to:

- i. Chairman (CBDT) and all Members of CBDT
- ✓ ii. All Pr.CCIT/DsGIT
- iii. DGIT(Systems), Delhi & DGIT (Systems), Bengaluru with request for further necessary action in the matter
- iv. ADG (TPS)-1 and ADG(TPS)-2
- 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. K. S.
01/03/2024
(Dr. Castro Jayaprakash.T)
Under Secretary to Govt. of India

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

North Block, the 31st January, 2024

Order under section 119 of the Income-tax Act, 1961

Subject: Processing of returns of income validly filed electronically 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 orders under section 119 of the Income-tax Act, 1961 (Act) dated 16.10.2023 and 01.12.2023 on the captioned subject relaxed the time prescribed in second proviso to sub-section (1) of Section 143 of the Act. It was directed that all returns of income validly filed electronically up to Assessment Year 2020-21 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 31.01.2024, 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 orders under section 119 of the Act dated 16.10.2023 and 01.12.2023, *supra*, hereby further extends the time mentioned in the para no. 2 of these orders till **30.04.2024 in respect of returns of income validly filed electronically up to AY 2020-21**. All other contents of the said orders u/s 119 of the Act will remain unchanged.

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

(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. Pr.DGIT (Admin & TPS)
- vi. ADG (TPS-1) & ADG (TPS-2)
- vii. ADG (Systems)-4 with request for uploading on department's official website
- viii. JCIT, Database Cell for uploading on IRS Officers website
- ix. Guard file

(Dr. Castro Jayaprakash.T)
Under Secretary, (ITA-II), CBDT

ITBA Processing Instruction No. 16



आयकर निदेशालय (पद्धति) DIRECTORATE OF INCOME TAX (SYSTEMS)

ए आर ए सेंटर, भू-तल, ई-२ झंडेवाला 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: 11-12-2023

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 2020-21) having refund claims which were not processed within the time allowed u/s 143(1) due to some technical or other reasons.

Ref. : 1. CBDT Order u/s 119 of Income Tax Act, 1961 dated 01.12.2023
2. 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.

- 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.
- The CBDT in exercise of powers conferred on it, u/s 119 of the Income-tax Act, 1961 vide its 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. Further, the CBDT vide its Order under section 119 of the Act dated 16.10.2023 issued through File No. 225/132/2023/ITA-II, 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. For the above purpose, the ITBA Processing Instruction No. 15 has already been issued on 17.11.2023.
- 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 for AYs 2018-19, 2019-2020 & 2020-21 also) till 31.01.2024. In this regard, CBDT has issued an order u/s 119 dated 01.12.2023 through File No.225/132/2023/ITA-II. The CBDT's earlier order dated 16.10.2023 (for AYs

ITBA Processing Instruction No. 16

upto 2017-18) and order dated 01.12.2023 (for AYs 2018-19, 2019-20 & 2020-21) does not cover paper return and is applicable for only electronically filed valid ITRs.

5. As per the above referred order(s) of CBDT (dated 16.10.2023 and 01.12.2023), **all such unprocessed time-barred electronically filed valid ITRs upto AY 2020-21** (subject to other exceptions mentioned in CBDT's Order u/s 119 dated 05.07.2021, 16.10.2023 & 01.12.2023) 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 05.07.2021) and order dated 01.12.2023. 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, 16.10.2023 and 01.12.2023 :
Pre-Conditions :
 - (i) The ITR should be –
 - for AY upto AY 2020-21.
 - 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) and order dated 01.12.2023.
 - 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.

ITBA Processing Instruction No. 16

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.
 - 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 to 2020-21: For the A.Y. 2016-17 to 2020-21, 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.

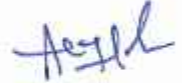
Such ITRs will be submitted by the AO for processing in ITBA RRR Module through navigation-path: "Go to ITBA > ITR Processing > Return Receipt Register > View RRR > Search and Select Return and Click

ITBA Processing Instruction No. 16

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 required, while redressing the grievance of the taxpayers seeking refund **where the relevant electronically filed valid ITRs (upto AY 2020-21) 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 05.07.2021 and order dated 01.12.2023).**
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: 011-69134300, 0120-2811200 and 0120-4836850
 - C. Email id : 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.irsofficeronline.gov.in website with the request to upload the Instruction.
5. ITBA Publisher (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

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

North Block, the 1st December, 2023

Order under section 119 of the Income-tax Act, 1961

Subject: Processing of returns of income validly filed electronically 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 assessment years (AYs) **2018-19, 2019-20 and 2020-21**, which were otherwise filed validly under section 139 or 142(1) 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 timeframe prescribed under sub-section (1) of section 143 of the Act. This has led to a situation where the taxpayers are unable to get their legitimate refund in accordance with provisions of the Act, although the delay may not be attributable to them.

2. To resolve the grievances of such taxpayers, the 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 latest order dated 16th October, 2023, time frame was given till **31.01.2024** to process returns of income validly filed electronically with refund claims **upto AY 2017-18**.

3. The matter has been considered by the Board in view of pending grievances of taxpayers related to issue of refund for **AYs 2018-19, 2019-20 and 2020-21**. To mitigate genuine hardship being faced by the taxpayers on this issue, the Board, by virtue of powers vested with it 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 **returns of income validly filed electronically with refund claims** for **AYs 2018-19, 2019-20 and 2020-21**, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, subject to the exceptions mentioned in para 5 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 **31.01.2024**.

4. 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. The progress of disposal of such cases shall be monitored by the Pr.CIT/CIT concerned.

5. 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.
6. This may be brought to the notice of all for necessary compliance.
7. Hindi version to follow.

sd-
(Dr. Castro Jayaprakash.T)
Under Secretary to Government of India

Copy for information to:

- i. Chairman (CBDT) and all Members of CBDT
- ii. All Pr.CCsIT/DsGIT
- iii. DGIT(Systems),Delhi & DGIT (Systems),Bengaluru with request for further necessary action in the matter
- iv. ADG (TPS)-1 and ADG(TPS)-2 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. Ge. 8
9.11.23*
(Dr. Castro Jayaprakash.T)
Under Secretary to Government of India



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
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 website with the request to upload the Instruction.
5. ITBA Publisher (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

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.


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.


(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


(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.

-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
5. JCIT, Database Cell for uploading on IRS Officers website:
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 5th 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 10th 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