

**F. No.225/132/2023/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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North Block, the 31<sup>st</sup> 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.

-sd  
**(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

T. G. S.  
7/21/24/m  
**(Dr. Castro Jayaprakash.T)**  
Under Secretary, (ITA-II), CBDT

F. No.225/132/2023/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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North Block, the 1<sup>st</sup> 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 16<sup>th</sup> 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:
- returns selected in scrutiny;
  - returns remain unprocessed, where either demand is shown as payable in the return or is likely to arise after processing it;
  - 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:**

- Chairman (CBDT) and all Members of CBDT
- All Pr.CCsIT/DsGIT
- DGIT(Systems),Delhi & DGIT (Systems),Bengaluru with request for further necessary action in the matter
- ADG (TPS)-1 and ADG(TPS)-2 with request for further necessary action in the matter
- ADG(Systems)-4 with request for uploading on department's official website
- JCIT, Database Cell for uploading on IRS Officers website
- Guard file

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10/12/23*  
**(Dr. Castro Jayaprakash.T)**  
Under Secretary to Government of India

**F. No.225/132/2023/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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North Block, the 16<sup>th</sup> October, 2023

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

**Subject: Processing of returns with refund claims under section 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases-regd.**

Central Board of Direct Taxes (Board) vide its order under section 119 of the Income-tax Act, 1961 (Act) dated 05.07.2021 and 30.09.2021 on the captioned subject relaxed the timeframe prescribed in second proviso to sub-section (1) of Section 143 of the Act. It was directed that all validly filed returns up to **Assessment Year 2017-18** with refund claims, which could not be processed under sub-section (1) of the Section 143 of the Act and which had become time-barred, should be processed by 30.11.2021, subject to the conditions/ exceptions specified therein.

2. The matter has been re-considered by Board in view of pending taxpayer grievances related to issue of refund. To mitigate the genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its power under section 119 of the Act and in partial modification of its earlier order under section 119 of the Act dated 05.07.2021 and 30.09.2021, *supra*, hereby further extends the time frame mentioned in the para no. 2 of the order dated 30.09.2021 till **31.01.2024 in respect of returns of income validly filed electronically**. All other contents of the said order u/s 119 of the Act dated 05.07.2021 will remain unchanged.

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

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

**Copy for information to:**

- i. Chairman (CBDT) and all Members of CBDT
- ii. All Pr. CCsIT/DsGIT
- iii. DGIT(Systems), Delhi
- iv. DGIT(Systems), Bengaluru with request for further necessary action in the matter
- v. ADG(Systems)-4 with request for uploading on department's official website
- vi. JCIT, Database Cell for uploading on IRS Officers website
- vii. Guard file

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

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F. No.225/98/2020/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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North Block, the 5<sup>th</sup> July, 2021

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

**Subject: Processing of returns with refund claims under section 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases-regd.**

It has been brought to the notice of the Central Board of Direct Taxes ('Board') that due to certain technical issues or for other reasons not attributable to the assessee concerned, several returns for various assessment years up to the assessment year 2017-18 which were otherwise filed validly under section 139 or 142 or 119 of the Income-tax Act, 1961 ('Act') could not be processed under sub-section (1) of section 143 of the Act. Consequently, intimation regarding processing of such returns could not be sent within the period of one year from the end of the financial year in which such returns were filed as prescribed in the second proviso to sub-section (1) of section 143 of the Act. This has led to a situation where the taxpayer is unable to get his legitimate refund in accordance with provisions of the Act, although the delay is not attributable to him.

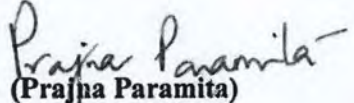
2. To resolve the grievances of such taxpayers, Board had earlier issued instructions/orders u/s 119 of the Act from time to time relaxing the prescribed statutory time limit for processing of such validly filed returns with refund claims in non-scrutiny cases. As per the earlier order dated 10<sup>th</sup> July 2020, time frame was given till 31.10.2020 to process such returns with refund claims.

3. The matter has been re-considered by Board in view of pending taxpayers' grievances related to issue of refund. To mitigate genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its powers under section 119 of the Act, hereby relaxes the time-frame prescribed in second proviso to sub-section (1) of section 143 and directs that all validly filed returns up to assessment year 2017-18 with refund claims, which could not be processed under sub-section (1) of section 143 of the Act and which have become time-barred, subject to the exceptions mentioned in para below, can be processed now with prior administrative approval of Pr.CCIT/CCIT concerned. The intimation of such processing under sub-section (1) of section 143 of the Act can be sent to the assessee concerned by 30.09.2021. All subsequent effects under the Act including issue of refund shall also follow as per the prescribed procedures. To ensure adequate safeguards, it has been decided that once administrative approval is accorded by the Pr.CCIT/CCIT, the Pr.CIT/CIT concerned would make a reference to the DGIT(Systems) to provide necessary enablement to the Assessing officer on a case to case basis.

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

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

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

  
(Prajna Paramita)  
Director to the Government of India

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**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**