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**F. No. 312/109/2015-OT**  
**Government of India**  
**Ministry of Finance**  
**Central Board of Direct Taxes**

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New Delhi, Dated 14<sup>th</sup> January, 2016

**Office Memorandum**

**Sub: Issue of refunds up to Rs.5,000/- and refunds in cases where outstanding arrear is up to Rs.5,000/- in Non-CASS cases for AYs 2013-14 and 2014-15.**

I am directed to convey the decision that in order to provide relief to the small taxpayers, refunds up to Rs.5,000/- and refunds in cases where arrear demand is up to Rs.5,000/- may be issued without any adjustment of outstanding arrears under section 245 of the Act during FY 2015-16.

2. As on 09.01.2016, there are 64,938 cases of refunds below Rs.5,000/- involving Rs.1,148.14 Crore in non-CASS cases for AYs 2013-14 and 2014-15 pending in AST. It is requested that the Assessing Officers be directed to issue these refunds without any adjustment of arrears under Section 245. Similarly, the non-CASS cases for these assessment years where the refund amount is more than Rs.5,000/- but the outstanding arrear is Rs.5,000/- or less may also be processed for issue of refund without any adjustment under Section 245.

3. The above exercise may be completed before 31<sup>st</sup> January, 2016 and a compliance report be sent to the Member (Revenue).

4. This issues with the approval of Chairman, CBDT.

Yours faithfully

o/c *Salil Mishra*  
 (Salil Mishra)  
 Director (OT&WT)

✓ **All Principal Chief Commissioners of Income Tax**

**Copy to:-**

- ✓ 1. All Members of the Board for kind information.
- ✓ 2. The Pr. Director General of Income Tax (Systems).
- ✓ 3. Database Cell for placing the letter on the website.

*Salil Mishra*  
 Director (OT & WT)

*Issued*  
*14/1/2016*