

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

North Block, New Delhi, the 25<sup>th</sup> of October, 2016

Order under section 119 of Income-tax Act, 1961

**Subject: Issue of Intimation under section 143(1) of Income-tax Act, 1961 beyond the prescribed time in non-scrutiny cases-reg.-**

It has come to notice that some returns-of-income having 'claim of refund' pertaining to Assessment Years 2014-2015, 2013-2014 and 2012-2013 were not processed within the time-frame prescribed under sub-section (1) of section 143 of the Income-tax Act, 1961 ('Act'). Consequently, intimation of 'amount of refund due' which is issued to the taxpayer after processing the income-tax return could not be sent. This has led to a situation where the concerned taxpayer is unable to get his legitimate refund in accordance with provisions of the Act, although the delay is not attributable to him.

2. On consideration of the matter, in instances where a valid return-of-income having 'claim of refund' for Assessment Years 2014-2015, 2013-2014 and 2012-2013 was filed either under section 139 or 142(1) of the Act and in which the time for sending intimation under sub-section (1) of section 143 has lapsed, the Central Board of Direct Taxes ('CBDT'), 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 such returns-of-income shall now be processed by 31.03.2017. Further, intimation of processing and consequential refund, if any, shall be issued expeditiously as per the prevailing norms and existing provisions of the Act.

Rg 3. However, the above relaxation shall not be applicable to those cases where the said return-of-income was not processed in view of provisions of sub-section (1D) of section 143

of the Act. Further, this relaxation shall not be applicable to those cases where either demand is shown as payable in the return-of-income or is likely to so arise after processing the return-of-income.

4. The contents of this order may be brought to the notice of all for necessary compliance.



(Rohit Garg)

Deputy Secretary to the Government of India

(F.No. 225/220/2016-ITA.II)

**Copy to:**

1. Chairperson(CBDT) and all Members of CBDT
2. All Pr. CCsIT/DsGIT
3. Pr. DGIT(Systems) for further necessary action in the matter
4. ADG(Systems)-4 with request for uploading on official website in public domain
5. All Officers and Technical Sections of CBDT
6. ADG(PR,PP &OL) with request to post a tweet on official handle of the Department
7. ITCC Division of CBDT
8. Database Cell for uploading on IRS Officers website
9. Guard File



(Rohit Garg)

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