



आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEM)**  
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स  
**ARA Center, Ground Floor, E-2, Jhandewalan Extension,**  
नई दिल्ली – 110055, **New Delhi – 110055**

**F.No. System/ITBA/CASS/Defective returns/17-18/**

**Dated : 12.12.2017**

To,

The Assessing Officers concerned

Sir/Madam,

**Subject: Defective returns selected under CASS- Passing of assessment order-reg.-**

During CASS Cycle 2016, some of the returns of income which earlier were treated as defective as per provision of section 139(9) of Income Tax Act, 1961 ('Act') either for the reason that the taxes as per the return were not paid or for any other reason specified therein were also selected for scrutiny.

2. The proviso to section 139(9) of the Act states that-

*"Provided that where the assessee rectifies the defect after the expiry of the said period of fifteen days or the further period allowed, but before the assessment is made, the Assessing Officer may condone the delay and treat the return as a valid return."*

As per proviso to section 139(9), an assessee can rectify the defects till the time assessment order is passed provided the delay in complying with notice under section 139(9) of the Act is condoned by the AO. Therefore, to regularize proceedings in scrutiny cases where assessee has already removed the defects as specified u/s 139(9), in such cases under scrutiny, before passing the assessment order u/s 143(3), AO shall condone the delay in removing the defects by the assessee u/s 139(9) and consider such returns as valid.

3. In pending cases as on date, where the defect specified u/s 139(9) of the Act has not been rectified by the assessee, the AO would be required to immediately initiate proceedings under section 144 of the Act by issuing a show-cause as per the first proviso to that section after taking a view that assessee has failed to make a return under section(s) 139(1)/139(4)/139(5) of the Act. However, if assessee, till the date of passing assessment order by the AO, rectifies the defect u/s 139(9) in the return, such cases would also be dealt with in the manner specified in para 2 above and AO would also proceed to pass order u/s 143(3) of the Act in those cases. However, in

returns, where defect is not removed by the assessee till the time of passing assessment order, proceeding in those cases would be concluded by passing order u/s 144 of the Act.

4. In view of the above decision, AO is required to take following steps where assessee has not yet responded to defective return notice u/s 139(9) of the Act-

- (i) The AO will intimate the assessee about the defective status of return and ask him to rectify the defects through the E-filing portal or communicate it to the AO. Simultaneously proceedings under section 144 of the Act would also be initiated in these cases.
- (ii) If the defects as specified are removed, the AO will treat the return as valid and proceed accordingly.
- (iii) If the defects are not removed and return remains invalid, the AO will proceed to pass order u/s 144 of the IT Act as if no return was filed by the assessee. However all the steps pre-requisite for passing order u/s 144 of the Act are required to be followed scrupulously by him.

5. This is issued with the prior approval of Member(IT&C), CBDT.

Yours faithfully,

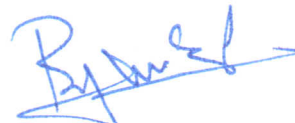


(B M Singh)

JDIT(S)-3, New Delhi

Copy to:

- 1. Addl. CIT(Database Cell) for posting on irsofficersonline website.
- 2. The PCIT/CIT concerned.
- 3. The Addl. CIT/Jt.CIT concerned.



(B M Singh)

JDIT(S)-3, New Delhi.

**LIST OF CASS CASES HAVING INVALID E-RETURNS**

SR	PAN	AST_YR	AREA	TY	RANGE	AO_NO	AO_NAME
1	AAAAO1868P	2015	PNE	C	54	1	CIRCLE 3, PUNE
2	AAAAT5141J	2015	APR	C	110	1	CIRCLE 14(1), HYDERABAD
3	AAACF2662C	2015	DEL	W	209	2	WARD 9(2), DELHI
4	AAACX1466C	2015	DLC	C	561	1	DDIT/ ADIT( INTL) 1 DDN
5	AAAF5294N	2015	MUM	W	251	1	WARD 32(1)(1), MUMBAI
6	AAAFM6655P	2015	CHE	C	113	1	NON CORP. CIRCLE 5(1) CHE
7	AAAFV1236H	2015	MUM	C	323	1	CIRCLE 32(3), MUMBAI
8	AAAFY1377N	2015	APR	C	110	1	CIRCLE 14(1), HYDERABAD
9	AAAHN3754L	2015	MUM	W	258	5	WARD 25(3)(5), MUMBAI
10	AAALTO272D	2015	GUJ	W	116	3	WARD 3, HIMATNAGAR
11	AABCB7036K	2015	KNP	W	56	1	WARD 2(3)(1), KANPUR
12	AABCC7769C	2015	MUM	W	99	2	WARD 9(3)(2), MUMBAI
13	AABCR1498P	2015	GUJ	C	404	1	CIRCLE 2(1)(1), SURAT
14	AABCT6720C	2015	DLC	C	561	1	DDIT/ ADIT( INTL) 1 DDN
15	AABFU3914C	2015	NWR	W	105	4	ITO, WARD NAKODAR
16	AACCB8309C	2015	MUM	C	332	1	CIRCLE 3(2)(1), MUMBAI
17	AACCR6214Q	2015	WBG	W	101	3	WARD 1(3), KOLKATA
18	AACCT9261B	2015	CHE	C	253	1	CORPORATE CIRCLE 3(1) CHE
19	AACCV1534D	2014	CHE	W	61	13	CORP WARD 2, CBE
20	AACFB4758N	2015	KAR	W	123	4	WARD 2(3)(4), BANGALORE
21	AACFP8221G	2015	KRL	C	51	2	CIRCLE 1(2), TRIVANDRUM
22	AACFS3598R	2015	MUM	C	169	1	CIRCLE 19(3), MUMBAI
23	AACPP3694B	2015	MUM	W	168	4	WARD 19(2)(4), MUMBAI
24	AADFG3256H	2015	NWR	W	105	4	ITO, WARD NAKODAR
25	AADFI3082P	2015	NGP	C	1	1	CIRCLE 1,NAGPUR
26	AAECD0543L	2015	MUM	W	103	4	WARD 15(1)(4), MUMBAI
27	AAECR1414J	2015	GUJ	C	233	1	ACIT CIR-1,G'DHAM
28	AAECT0294L	2015	MUM	W	99	2	WARD 9(3)(2), MUMBAI
29	AAECT5987G	2015	DLC	C	522	2	INT TAX CIRCLE 4(1)(2), MUMBAI
30	AAEFB0764G	2015	NWR	W	114	1	W-V(1), JCIT-V, CIT-II
31	AAEFH3757R	2015	BBN	C	1	8	DCIT,CIRCLE 1(1), BHUBANESWAR
32	AAEFL9207G	2015	MUM	W	232	2	WARD 29(2)(2), MUMBAI
33	AAFCA1372F	2014	MUM	W	981	1	WARD 9(1)(1), MUMBAI
34	AAFCD1660F	2015	MUM	W	126	1	WARD 12(2)(1), MUMBAI
35	AAFCG4707J	2015	MUM	W	331	4	WARD 3(1)(4), MUMBAI
36	AAGFJ4898R	2015	SHL	W	2	1	ITO W-2(1), GUWAHATI
37	AAGFT9935R	2015	CHE	W	146	2	WARD 2 VELLORE
38	AAGPM1853P	2015	CHE	C	106	1	NON CORP CIR 13(1) CHE
39	AAGTS9524B	2015	PTN	W	53	3	ITO WARD W3(4),DALTONGANJ
40	AAHFB1761A	2015	CHE	C	62	1	NON CORP CIRCLE 2, CBE
41	AAHFP9748F	2015	PNE	C	59	1	CIRCLE 8, PUNE
42	AAHFR3638J	2015	CHE	C	114	1	NON CORP. CIRCLE 6(1) CHE
43	AAHTS1523P	2015	DLC	WX	250	1	EXEMPTIONWD,VISAKHAPATNAM
44	AAIFB6955B	2015	PNE	C	54	1	CIRCLE 3, PUNE
45	AAIFK5324P	2014	DLC	CC	8	84	CENTRAL CIRCLE 3(4), MUMBAI
46	AAIFR8695L	2014	DLC	CC	8	84	CENTRAL CIRCLE 3(4), MUMBAI
47	AAIPM6121E	2015	CHE	C	254	2	CORP. CIRCLE 4(2) CHENNAI
48	AAJFG8989M	2015	PNE	C	58	1	CIRCLE 7, PUNE
49	AAJFM6480F	2015	CHE	W	71	14	WARD 2 (4), TPR
50	AAKCS3549M	2015	NWR	W	38	1	ITO WARD-DHARAMSHALA
51	AALFA7994C	2015	KAR	C	222	1	CIRCLE 2(2)(1),BANGALORE
52	AALFN4312M	2015	APR	W	111	2	WARD 15(2), HYDERABAD
53	AALFP4772H	2015	APR	W	58	3	WARD 8(3),HYDERABAD
54	AALFR9432J	2015	MUM	W	202	5	WARD 24(3)(5), MUMBAI
55	AALFR9488C	2015	KNP	W	23	1	WARD 3(1)(1) MZR
56	AALTS1110L	2015	DLC	WX	167	1	ITO EXEMPTION WARD 1, PATNA
57	AAMFA2255M	2015	PNE	C	70	1	CIRCLE 1, THANE
58	AAMFG6320R	2015	PTN	W	24	3	ITO WARD 4(3), PATNA
59	AANFR2391C	2015	APR	C	79	1	CIRCLE 2(1),GUNTUR
60	AANPN8475H	2015	PNE	C	56	1	CIRCLE 5, PUNE

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SR	PAN	AST_YR	AREA	TY	RANGE	AO_NO	AO_NAME
61	AAOFB5776C	2015	GUJ	C	406	1	CIRCLE 2(3), SURAT
62	AAOFK2693K	2015	GUJ	C	406	1	CIRCLE 2(3), SURAT
63	AAPFP2948F	2015	PNE	W	93	4	WARD 1(4), KOP
64	AAQCS6686M	2015	PNE	C	57	1	CIRCLE 6, PUNE
65	AAQFA7737E	2015	MUM	C	223	1	CIRCLE 28(1), MUMBAI
66	AAQFM1677B	2015	KAR	W	413	1	WARD 3(1), HUBLI
67	AAQPD6878F	2015	DLC	CC	88	1	CENTRAL CIRCLE 2(1), PUNE
68	AASF53658Q	2015	PNE	C	54	1	CIRCLE 3, PUNE
69	AATCS5763N	2015	GUJ	W	404	3	WARD 2(1)(3), SURAT
70	AAVFS1601E	2015	BPL	C	43	1	DCIT/ACIT 3(1), GWL
71	AAVPT6418N	2015	KNP	W	55	1	WARD 2(2)(1), KANPUR
72	AAWFM1130D	2015	KAR	C	223	1	CIRCLE 4(2)(1), BANGALORE
73	AAXFM1836B	2015	MUM	C	302	1	CIRCLE 30(2), MUMBAI
74	ABAPJ9261F	2015	PNE	W	55	1	WARD 4(1), PUNE
75	ABBPJ3720H	2015	MUM	W	127	5	WARD 17(3)(5), MUMBAI
76	ABDFS6362H	2015	LKN	W	63	2	ITO-BASTI-NEW
77	ABEFS5152L	2015	MUM	W	303	4	WARD 30(3)(4), MUMBAI
78	ABKFS1375D	2015	MUM	W	283	1	WARD 28(3)(1), MUMBAI
79	ABLFS1302H	2015	DLC	CC	89	2	CENTRAL CIRCLE 2, THANE
80	ABPFS9651M	2015	MUM	C	183	1	CIRCLE 21(3), MUMBAI
81	ABQFS5245Q	2015	PNE	C	93	1	CIRCLE 1, KOLHAPUR.
82	ABTPD3359B	2015	LKN	W	91	5	ITO-1(5), LUCKNOW-NEW
83	ABUPP5849F	2015	KAR	W	321	2	WARD 1(2), MYSORE
84	ABVFS7240Q	2015	MUM	W	323	3	WARD 32(3)(3), MUMBAI
85	ABYFS5470M	2015	MUM	W	323	4	WARD 32(3)(4), MUMBAI
86	ACBFS2578L	2015	KAR	W	532	3	WARD 2(3), MANGALORE
87	ACEPL3295L	2015	APR	W	88	4	WARD 5(3),VISAKHAPATNAM
88	AENPG5184J	2015	KAR	W	423	5	WARD 1 &TPS, HOSPET
89	AEPPT9006A	2015	CHE	C	146	1	CIRCLE 1 VELLORE
90	AFJPC1319Q	2015	PNE	C	62	1	CIRCLE, SATARA
91	AGOPG6024E	2014	KAR	W	312	5	WARD 5(3)(5), BANGALORE
92	AILPM6975H	2015	CHE	C	232	1	CIRCLE 2(1) SALEM
93	AIXPD4367L	2015	DLC	CC	92	1	DCIT/ACIT CENCIR 2(1),NAG
94	AJCPA2114L	2015	CHE	W	146	2	WARD 2 VELLORE
95	AJTPK2054N	2015	APR	C	87	1	DC/AC 4(1), VISAKHAPATNAM
96	AKKPB6211E	2014	MUM	W	422	4	WARD16(2)(4), MUMBAI
97	AKPPA6249Q	2015	APR	W	62	3	WARD 12(3),HYDERABAD
98	ALFPR7572Q	2015	APR	W	62	3	WARD 12(3),HYDERABAD
99	ALUPK8292K	2015	APR	W	59	2	WARD 9(2),HYDERABAD
100	AMCPD1959P	2015	PNE	C	21	1	CIRCLE 1, NASHIK
101	AOZPD7333L	2015	PNE	C	29	1	CIRCLE, NANDED
102	APAPG1714Q	2015	KAR	W	312	1	WARD 5(3)(1), BANGALORE
103	ARHPM9413H	2015	PNE	W	61	3	WARD 10(3), PUNE
104	ASQPP0966Q	2015	KAR	W	522	5	WARD 1 , NIPPANI
105	ATRP5967K	2015	MUM	W	352	3	WARD 35(2)(3), MUMBAI
106	AUHPB1063D	2014	KNP	W	26	2	WARD 1(1)(2) DEHRADUN
107	AUMPB1311P	2015	PNE	C	54	1	CIRCLE 3, PUNE
108	AWVPM0610M	2015	APR	W	88	4	WARD 5(3),VISAKHAPATNAM
109	AZLPS9480N	2015	LKN	W	22	4	ITO-3(4), SONBHADRA
110	BBMPP9782L	2014	MUM	C	103	1	CIRCLE 15(1)(1), MUMBAI
111	BCAPS2343K	2015	KAR	C	211	1	CIRCLE 6(3)(1), BANGALORE
112	BFEPS8310B	2015	KAR	W	312	1	WARD 5(3)(1), BANGALORE
113	BNJPM5853Q	2015	GUJ	W	118	1	ITO WD 1 PALANPUR
114	BOJPS2640E	2015	KNP	W	18	3	WARD 2(2)(3) GHAZIABAD
115	DAMPK3418P	2015	NGP	W	301	3	WARD 3, AMRAWATI
116	DVTPS5170Q	2015	PNE	W	76	2	WARD 2(2), KALYAN