

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

North Block, New Delhi
Dated the 10th of February, 2014

Subject: - Non-Filing of ITR-V in returns with refund claims-relaxation of time-limit for filing ITR-V and processing of such returns -regarding.

Several instances of grievances have come to the notice of the Board stating that a large number of returns-of-income for Assessment Year ('AY') 2009-2010, which were electronically filed without a digital signature in accordance with procedure laid down under the Income-tax Act, 1961 ('Act'), were not processed as such returns became non-est in law in view of Circular No. 3 of 2009 of CBDT dated 21.05.09. Paragraphs 9 and 10 of the said Circular laid down that ITR-V had to be furnished to the Centralised Processing Centre ('CPC'), Bengaluru by post within 30 days from the date of transmitting the data electronically and in case, ITR-V was furnished after the stipulated period or not furnished, it was deemed that such a return was never furnished. It was claimed by some of the taxpayers that despite sending ITR-V through post to CPC within prescribed time-frame, the same probably could not reach CPC and thus such returns became non-est. Since ITR-V was required to be sent through (ordinary) post at a 'post box' address, there were no despatch receipts with the concerned senders in support of their claim of having furnished ITR-V to CPC within prescribed time limit.

2. Subsequently CBDT extended the time-limit for filing ITR-V (relating to Income-tax returns filed electronically without digital signature for AY 2009-2010) upto 31.12.2010 or 120 days from the date of filing, whichever was later. It also permitted sending of ITR-V either by ordinary or speed post to the CPC. However, for the AY 2009-10, some cases were still reported where return was declared non-est due to non-receipt of ITR-V by CPC even within such extended time-frame and consequently the refunds so arising continue to remain held up.

3. Likewise, for AY's 2010-11 and 2011-12, though relaxation of time for furnishing ITR-V was granted by Director General of Income Tax (Systems), it has been noticed that a large number of such electronically filed returns still remain pending with Income-tax Department for want of receipt of valid ITR-V Certificate at CPC.

4. The matter has been examined. In order to mitigate the grievances of the taxpayers pertaining to non-receipt of tax refunds, Central Board of Direct Taxes, in exercise of powers under section 119(2)(a) of the Act, hereby further relaxes and extends the date for filing ITR-V Form **for Assessment Years 2009-10, 2010-11 and 2011-12** till **31.03.2014** for returns e-Filed with refund claims within the time allowed under section 139 of the Act. The taxpayer concerned may send a duly signed copy of ITR-V to the CPC by this date **by**

speed post In such cases, Central Board of Direct Taxes also relaxes the time-frame of issuing the intimation as provided in second proviso to sub section (1) of Section 143 of the Act and directs that such returns shall be processed within a **period of six months** from end of the month in which ITR-V is received and the intimation of processing of such returns shall be sent to the assessee concerned as per laid down procedure.

5. Provision of sub-section (2) of section 244A of the Act would apply while determining the interest on such refunds.

6. The taxpayer concerned may ascertain whether ITR-V has been received in the CPC, Bengaluru or not by logging on the website of Income-tax Department - <http://incometaxefiling.gov.in/e-Filing/Services/ITR-V Receipt Status.html> by entering PAN No. and Assessment Year or e-Filing Acknowledgement Number. Alternatively, status of ITR-V could also be ascertained at the above Website under 'Click to view Returns/Forms' after logging in with registered e-Filing account. In case ITR-V has not been received within the prescribed time, status will not be displayed and further steps would be required to be taken as mentioned above.

7. Hindi version to follow.


(Rohit Garg)

Deputy Secretary to the Government of India

(F.No. 225/198/2013-ITA.II)

Copy to:

1. Chairperson and all Members of CBDT
2. Director General of Income Tax (Systems) with request for uploading on Departments website
3. All Chief-Commissioners/Directors-General of Income-tax
4. CIT(Media-Coordinator), CBDT with request to issue Press-Note for giving wide coverage to the above Circular
5. All Officers and Technical Sections of CBDT
6. Director of Income tax (Inv.)/IT & Audit/Vigilance/Inv./RSP&PR/Recovery
7. Dy. Director of Inspection (P&PI), New Delhi
8. C&AG of India
9. Asst. Director of Inspection (Bulletin), New Delhi
10. JS & Legal Adviser, Ministry of Law & Justice, New Delhi
11. Director of Income tax (O&MS), New Delhi
12. Director General, NADT
13. ITCC Division of CBDT (3 copies)
14. NIC, M/o-Finance for uploading on website
15. Database Cell for uploading on IRS Officers website
16. Guard File


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Deputy Secretary to the Government of India