
ORDER F. NO. 225/132/2023/ITA-II

PROCESSING OF RETURNS OF INCOME VALIDLY FILED ELECTRONICALLY WITH REFUND CLAIMS UNDER SECTION 143(1) OF INCOME-TAX ACT, 1961 BEYOND PRESCRIBED TIME LIMITS IN NON-SCRUTINY CASES

ORDER F. NO. 225/132/2023/ITA-II, DATED 31-1-2024

Central Board of Direct Taxes (Board) *vide* its orders under section 119 of the Income-tax Act, 1961 (Act), dated 16-10-2023 and 1-12-2023 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 31-1-2024, 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 1-12-2023, *supra*, hereby further extends the time mentioned in the para no. 2 of these orders till 30-4-2024 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.

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