

F. No. 225/98/2020 - ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 245A, ITA-II division
New Delhi, the 30th September 2021.

Order under Section 119 of the Income-tax Act, 1961

Subject: Processing of returns with refund claims under section 143(1) of the Income-tax Act 1961 beyond the prescribed time limits in non-scrutiny cases - reg

Central Board of Direct Taxes (Board) vide its order under section 119 of the Income-tax Act, 1961 (Act) dated 05.07.2021 on the captioned subject relaxed the time-frame prescribed in second proviso to sub-section (1) of Section 143 of the Act. It was directed that all validly filed returns up to **Assessment Year 2017-18** 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 **30.09.2021** subject to the conditions/exceptions specified therein.

2. The matter has been re-considered by Board in view of pending taxpayer's 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 order under section 119 of the Act dated 05.07.2021, *supra*, hereby further extends the time frame mentioned in the para no.3 of the said order from 30.09.2021 to **30.11.2021**. All other contents of the said order u/s 119 of the Act dated 05.07.2021 will remain unchanged.

3. This may be brought to the notice of all for necessary compliance.

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(Sourabh Jain)
Under Secretary to the Government of India

Copy to:-

1. Chairman, CBDT and all the Members of CBDT.
2. All Pr. CCsIT/Pr. DGsIT.
3. DGIT (Systems) with request for further necessary action in the matter.
4. Web Manager, with request for uploading on department's official website:
www.incometaxindia.gov.in
5. JCIT, Database Cell for uploading on IRS Officers website:
www.irsofficersonline.gov.in
6. Guard File



30/09/2021

(Sourabh Jain)

Under Secretary to the Government of India