

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
Directorate of Systems, Bengaluru

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Bengaluru, dated 31.03.2024

**Subject: Time limit for verification of return of income after uploading- reg.**

In pursuance of the powers conferred under Rule 14 of the Centralised Processing of Returns Scheme, 2011, Notification No. 05 of 2022 dated 29.07.2022 was issued by the DGIT(Systems) specifying the time limit for verification of Income Tax Return (ITR) as 30 days from the date of transmitting the data of ITR electronically.

2. It is clarified that:
  - (i) Where the return of income is uploaded and e-verification/ITR-V is submitted within 30 days of uploading – In such cases the date of uploading the return of income shall be considered as the date of furnishing the return of income.
  - (ii) Where the return of income is uploaded but e-verification or ITR-V is submitted after 30 days of uploading – In such cases the date of e-verification/ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow, as applicable.
3. The duly verified ITR-V in prescribed format and in the prescribed manner shall be sent either through ordinary or speed post or in any other mode to the following address only:

Centralised Processing Centre,  
Income Tax Department,  
Bengaluru - 560500, Karnataka.
4. The date on which the duly verified ITR-V is received at CPC shall be considered for the purpose of determination of the 30 days period from the date of uploading of return of income.
5. It is further clarified that where the return of income is not verified after uploading within the specified time limit as per paragraph 2 of this notification, such return shall be treated as invalid.

6. It is reiterated for the sake of assessee convenience that e-verification, immediately upon filing of the return is the most desirable action.

7. This Notification shall be applicable for returns of income uploaded/submitted on the e-filing portal ([www.incometax.gov.in](http://www.incometax.gov.in)). This issues by the power conferred to the undersigned under the Rule 14 of Centralized Processing of Returns Scheme, 2011 (CPR Scheme 2011) dated 04.01.2012, notified by the CBDT Notification No. 02/2012-F.No. 142/27/2011-SO(TPL).

8. This notification will come into effect from 01.04.2024.

9. Hindi version to follow.



(Dr. Zakir Thomas)  
Director General of Income-tax (Systems)  
Bengaluru

Copy to:

- i. PS to FM/OSD to FM/PS to MoS(F)/OSD to Mos(F)
- ii. PS to Secretary (Revenue)
- iii. Chairman, CBDT & All Members, CBDT
- iv. All Pr.CCsIT/ Pr. DGsIT
- v. All Joint Secretaries/CsIT, CBDT
- vi. C&AG
- vii. Addl.CIT(Database cell) for uploading on the departmental website
- viii. Guard File



(R. Ilavarasi)  
Commissioner of Income-tax(OSD)(HQ & Co-ordination)  
O/o Director General of Income-tax (Systems)  
Bengaluru