

F. No.225/205/2024/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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North Block, the 09/06/25 June, 2025

**Subject: - Order u/s 119(2)(a) of the Income-tax Act, 1961 regarding processing of returns filed u/s 139 of the Income-tax Act, 1961 beyond the prescribed time limit - reg.**

Central Board of Direct Taxes ('the Board'), in exercise of its powers under section 119(2)(a) of the Income-tax Act, 1961 (the Act), hereby relaxes the time-frame prescribed in second proviso to sub-section (1) of section 143 of the Act and directs that **electronically filed valid returns of income filed u/s 139 of the Act for Assessment Years (AY) 2023-24**, for which date of sending intimation under sub-section (1) of section 143 of the Act has lapsed, shall be processed now and intimation under sub-section (1) of section 143 of the Act shall be sent to the assessee concerned by **30.11.2025**.

2. The relaxation accorded above **shall not be applicable** to the following returns:
  - a. returns selected in scrutiny;
  - b. returns remain unprocessed for any reason attributable to the assessee.
3. In cases where PAN-Aadhaar is not linked, refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made as laid down in Circular No.03/2023 dated 28.03.2023 vide F.No.370142/14/2022-TPL.
4. This may be brought to the notice of all for necessary compliance.

(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India

Copy for information to: -

- i. Chairman (CBDT) and all Members of CBDT
- ii. All Pr.CCsIT/DsGIT
- iii. DGIT(Systems), Delhi & DGIT (Systems), Bengaluru with request for further necessary action in the matter
- iv. ADG (TPS)-1 and ADG (TPS)-2. Directorate of Admin & Taxpayers Services, Delhi.
- ✓ v. ADG (Systems)-4 with request for uploading on department's official website
- vi. JCIT, Database Cell for uploading on IRS Officers website
- vii. Guard file

(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India