

Government of India
Ministry of Finance
Department of Revenue (CBDT)

North Block, New Delhi, Dated the 9th of May, 2016

Subject: - Verification of tax-returns for Assessment Years 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 through EVC which are pending due to non-filing of ITR-V Form and processing of such returns-regd.-

Under the earlier system of e-filing, in tax-returns which were to be filed electronically without a digital signature, taxpayer had to take printout of ITR-V Form and send it to Centralised Processing Centre ('CPC'), Bengaluru within 120 days of transmitting the data electronically. In view of difficulties being faced by the taxpayers in the process, from time to time, relaxation for filing the ITR-V for various Assessment Years was granted so that process of filing the return could be completed. In law, consequences of non filing the ITR-V within the time allowed is significant as such a return is/can be declared Non-est in law and thereafter, all the consequences for Non-Filing a tax return, as specified in the Act follow.

2. However, inspite of granting relaxation of time for submitting ITR-V Form on various occasions, as mentioned in para above, it has been noticed that a large number of such electronically filed returns still remain pending with the Income-tax Department for want of receipt of a valid ITR-V Form at CPC, Bengaluru from the taxpayers concerned.

3. The matter has been examined. With introduction of Electronic Verification Code as one of the possible mode for filing the tax return from the last financial-year, the verification of tax return, especially in those cases where the taxpayer earlier had to compulsorily verify the return through submission of ITR-V, has become much more convenient. Therefore, in order to regularize the aforesaid returns which have either become Non-est or have remained pending due to non-filing/non-receipt of respective ITR-V Form, the Central Board of Direct Taxes ('CBDT'), in exercise of powers under section 119(2)(a) of the Act, in case of returns for Assessment Years 2009-10, 2010-11, 2011-12, 2012-2013, 2013-2014 and 2014-2015 which were uploaded electronically by the taxpayer within the time allowed under section 139 of the Act and which have remained incomplete due to non-submission of ITR-V Form for verification, hereby permits verification of such returns also through EVC. Such verification process must be completed by **31.08.2016**. As an alternative to EVC, the taxpayer is allowed to send a duly signed copy of ITR-V to the CPC, Bengaluru by this date by speed post. In such cases, CBDT also relaxes the time-frame for 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 by **30.11.2016** and intimation of processing of such returns shall be sent to the taxpayer concerned as per the laid down procedure. In refund cases, while determining the interest, provision of section 244A(2) of the Act would apply.

4. In situations where the taxpayer concerned had submitted the ITR-V Form after the permitted time which was earlier being treated as Non-est/declared Non-est and evidence of same is available with the Department, the same shall be treated as valid compliance of this order and

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dealt with accordingly. However, this relaxation shall not apply in those cases, where during the intervening period; Department has already taken recourse to any other measure as specified in the Act for ensuring filing of tax return by the taxpayer concerned after declaring the return as Non-est.

5. It is also clarified that this is the final opportunity being provided to the taxpayers to regularize their pending income-tax returns pertaining to the Assessment Year's 2009-2010 till 2014-2015 which were filed as per provisions of section 139 of the Act but were declared Non-est/have remained pending for verification just for want of receipt of a valid ITR-V Form at CPC, Bengaluru. In case the taxpayer concerned does not get his return regularized by furnishing a valid verification (either EVC or ITR-V) till 31.08.2016, necessary consequences as provided in law for non-filing the return may follow. In this regard, Principal DGIT(Systems) shall take all necessary measures to duly inform the taxpayers which are proposed to be covered vide this order to complete the verification process within the time being allowed. The taxpayer concerned may also 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](http://incometaxefiling.gov.in/e-Filing/Services/ITR-V%20Receipt%20Status.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.

6. Hindi version to follow.



(Rohit Garg)

Deputy Secretary to the Government of India

(F.No. 225/46/2016-ITA.II)

Copy to:

1. Chairman(CBDT) and all Members of CBDT
2. PS to Revenue Secretary
3. All Pr.CCSIT/Pr.DsGIT
4. Pr. DGIT(Systems) with request to take necessary measures to implement this order
5. Web-manager for uploading on Departmental website and placing the order in public domain
6. CIT(MC &TP), CBDT with request to issue Press-Note for giving wide coverage to the above Circular
7. All Officers and Technical Sections of CBDT
8. ITCC Division of CBDT (3 copies)
9. Addl. CIT, Database Cell for uploading on IRS Officers website
10. ADG(PR,PP & OL) with request for placing on official handle of the department and also carry advertisement campaign to bring the Circular to the notice of taxpayers
11. Guard File



(Rohit Garg)

Deputy Secretary to the Government of India