

ITBA-Processing Instruction No 9



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स
ARA Center, Ground Floor, E-2, Jaandewalan Extension,
नई दिल्ली - 110055, New Delhi - 110055

F.No. System/ITBA/Instruction/ITR Processing/177/16-17/

Dated: 12.09.2019

To,

- All Principal Chief Commissioners of Income-tax/CCsIT
- All Principal Director Generals of Income Tax /DGsIT
- All Principal Commissioners of Income-tax/CsIT/CsIT(Admin & TPS)
- All Principal Directors of Income Tax/DsIT

Sir/Madam,

Subject: - Functionality for processing of returns having refund claims which were not processed within the time allowed u/s 143(1) due to some technical or other reasons- reg.

This is in reference to the subject mentioned above.

2. References from the field formations and tax payers have been received in this Directorate informing that due to some technical reason or otherwise but not attributable to the assessee, the valid returns filed by tax payers, could not be processed within the time prescribed under section 143(1) of the Act. Due to which, refund due to the assessee could not be issued.
3. To mitigate the genuine hardship being faced by the tax payers on this issue, the **CBDT, in exercise of powers conferred on it, under section 119 of the Act, has relaxed the time frame prescribed in second proviso to sub section (1) of section 143 till 31.12.2019, vide Order under section 119 of the Act dated 05.08.2019 issued through File No225/194/2019/ITA-II.** Therefore all concerned are

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requested to forward such references/ proposals at the earliest to this directorate, for the enablement of processing of such time barred returns. *The proposals for the enablement of time barred processing must reach to the Directorate of Systems, New Delhi by 30.11.2019 so that these references can be processed well within the time period ending on 31.12.2019. It is also to clarify that in each such case, the processing rights will be enabled by the ITBA team and subsequently, the processing action has to be performed by the respective assessing officer. All references must be sent alongwith administrative approval of concerned PCCIT/CCIT to this Directorate. In the absence of administrative approval of CCIT, such references will not be considered.*

The following scheme and validation are prescribed in the above said Order.

Pre-Conditions:

- (i) Valid return for the assessment years is filed under permitted time limit u/s 139 or 142(1).
- (ii) Assessee has claimed refund in return of income.
- (iii) On computation, the resultant outcome is refund.
- (iv) The returns of income should not have been remained unprocessed due to any reason attributable to the concerned assessee.
- (v) The returns of income should not be under Scrutiny assessment in view of provisions of sub- section (1D) of section 143 of the Act.

Processes to be followed:

- (i) Prior administrative approval of concerned Pr.CCIT/CCIT must be obtained for processing of such eligible time-barred returns.
- (ii) Once administrative approval is accorded by the concerned PCCIT/CCIT, the concerned Pr.CIT/CIT would make reference to the Pr. DGIT (Systems), to provide necessary enablement in system to the assessing officer on case to case basis.

4. In view of above Instruction from CBDT, the field formations are requested to follow following process :-

- (a) For the cases up to A.Y. 2006-07:** Cases for these years will not be Processed in System, The AO can process such time-barred returns manually after obtaining prior approval of concerned Pr.CCIT/CCIT and thereafter upload the intimation u/s 143(1) in ITBA through manual order upload functionality as explained in ITBA Assessment Instruction No 9 dated 07.05.2018. The administrative approval of Pr.CCIT/CCIT may

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be communicated by the PCIT/CIT to the Pr. DGIT(Systems) alongwith amount of refund claimed so that necessary enablement in system to upload such intimation may be activated. The refund determined in the processing will be issued through refund banker

- (b) For the cases of A. Yr. 2007-08 to 2015-16:** Cases of these years will be required to be processed in AST. The administrative approval of Pr.CCIT/CCIT may be communicated by the PCIT/CIT to the Pr. DGIT(Systems) so that necessary enablement in system to upload such intimation may be activated. Thereafter concerned assessing officer will be able to process such time time barred returns. The refund arising out of processing will be issued through refund banker.
- (c) Cases of A. Yrs. 2016-17 & 2017-18 :** For the A.Yrs. 2016-17 & 2017-18 all the Paper returns and e-filed returns pushed to AO by CPC-ITR are required to be processed at ITBA as per process described in ITBA Processing Instructions issued so far. If any such return is not processed, the process given in Para (b) is required to be followed. After which the necessary enablement will be activated in system. The AO are required to enter or modify the data and send the return to CPC-ITR for final computation and issuance of refund.
- (d) For the e-filed cases which were not transferred to AO and remained unprocessed at CPC-ITR :**

Cases in which valid unprocessed returns of income are lying with CPC, Bengaluru and the assessing officer is in receipt of request from the assessee seeking refund, the AO is required to verify that all the pre-conditions as per CBDT Instructions are complied and obtain the approval of Pr.CCIT/CIT to process such time-barred returns. Thereafter, the reference along with approval of Pr. CCIT/CCIT will have to be forwarded to CPC for further necessary action. The AO has to ensure that no assessment order (Manual or otherwise) is passed in such cases. Thereafter CPC-ITR will process such cases and issue refund as per extant procedure,

5. The navigation path for processing of such returns is given as under:

- (a)** In AST- For the return of A. Yr. 2007-08 to 2015-16: To process such cases, AO has to fetch the requisite return through the path "AST > Processing > Processing u/s 143(1)".
- (b)** In ITBA- For the A.Yrs. 2016-17 & 2017-18 : ITR Processing > Return Receipt Register > View RRR/Enter Return Details
- (c)** Returns prior to A. Yr. 2007-08: These returns are required to be processed manually after getting approval of Pr. CCIT/CCIT and upload in ITBA through manual order upload functionality through the path -

Go to Assessment home page > Menu Manual Order Upload

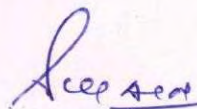
6. The complete procedure is elaborated in the user manual for the functionality which is available on ITBA for the convenience of the users. This may be circulated amongst all

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officers working in your charge. With this, the various representations received from field formations in this regard stand disposed off.

7. In case of any technical difficulty being observed, users may immediately contact the ITBA helpdesk.
 - A. URL of helpdesk of ITBA: <http://itbahelpdesk.incometax.net>
 - B. Helpdesk number — 0120-2811200
 - C. Email id : itba.helpdesk@incometax.gov.in
8. **It is further emphasized that all such cases should be examined on priority and reference as per prescribed procedure be sent to this Directorate or to CPC-ITR as the case may be , as soon as possible. It is expected that all officers may henceforth use the aforesaid process, wherever required, while redressing the grievance of tax payers seeking refund where relevant returns could not be processed due to reasons not attributable to the assessee.**
9. This is issued with the prior approval of Pr. DGIT (Systems).

Yours sincerely,

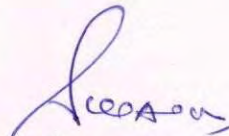


(Sukesh Kumar Jain)

Commissioner of Income Tax (ITBA)
Directorate of Systems, New Delhi

Copy to:

1. The P.P.S to Chairman, Member(L&C), Member(Inv.), Member (IT & CT), Member(Rev.), Member(A&J) & Member (P&V), CBDT for information.
2. The P.S. to Pr.DGIT(S) for information
3. The Web Manager, of www.irsofficersonline.gov.in website with the request to upload the Instruction.
4. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> with the request to upload the Instruction on the ITBA Portal.



(Sukesh Kumar Jain)

Commissioner of Income Tax (ITBA)
Directorate of Systems, New Delhi