



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए आर ए सेंटर, भू- तल, ई-२ झंडेवालान एक्स., नई दिल्ली-110055
ARA Center, G. Floor, E-2, Jhandewalan Extension, New Delhi-110055

F. No. System/ITBA/Instruction/ITR Processing/2023-24/

Dated: 17-11-2023

To,

All Pr. CCsIT / CCsIT
All Pr. DGsIT / DGsIT
All Pr. CsIT / CsIT / CsIT (Admin & TPS) All Pr. DsIT / DsIT

Madam/Sir,

Sub. : Functionality for processing of electronically filed valid returns (upto AY 2017-18) having refund claims which were not processed within the time allowed u/s 143(1) due to some technical or other reasons.

Ref. : *CBDT Order u/s 119 of Income Tax Act, 1961 dated 16.10.2023*
(issued in partial modification of earlier order u/s 119 dated 05.07.2021 and 30.09.2021)

Kindly refer to the above.

2. References from the field formations and taxpayers have been received in Board informing that due to certain technical or other reasons, not attributable to the assessee, several returns for various years, which were otherwise filed validly under section 139, 142 and 119 of the Income-tax Act, 1961, 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. The CBDT in exercise of powers conferred on it, u/s 119 of the Income-tax Act, 1961 vide its earlier Order dated 05.07.2021 and 30.09.2021 issued through File No. 225/98/2020/ITA-II had relaxed the time frame prescribed in Second proviso to sub section (1) of section 143 till 30.11.2021.
4. To mitigate the genuine hardship being faced by the taxpayers on this issue, the CBDT, in exercise of powers conferred on it, u/s 119 of the Income-tax Act, 1961, has further relaxed the time frame prescribed in second proviso to sub section (1) of section 143 (for the eligible cases upto AY 2017-18) till 31.01.2024, vide its Order under section 119 of the Act dated 16.10.2023 issued through File No. 225/132/2023/ITA-II. The order dated 16.10.2023 has been issued in partial modification of earlier order u/s 119 dated 05.07.2021. All other contents of the aforesaid order dated 05.07.2021 continue to apply except the fact that the order dated 16.10.2023 does not cover paper return and is applicable for only electronically filed valid ITRs.

5. As per the above referred order of CBDT, **all such unprocessed time-barred electronically filed valid ITRs upto AY 2017-18** (subject to other exceptions mentioned in CBDT's Order u/s 119 dated 05.07.2021 & 16.10.2023) can now be processed with prior administrative approval of concerned Pr.CCIT/CCIT. Once administrative approval is accorded by Pr. CCIT/CCIT, the concerned Pr.CIT/CIT shall make a reference to DGIT(Systems) to provide necessary enablement to Assessing Officer for processing of return.
6. For the ease of making reference to DGIT (Systems) by Pr. CIT/CIT, a screen has been made available in the ITBA's ITR Processing Module named **"Enablement u/s 119"**. It is requested that all Pr. CsIT/CsIT should use this screen for making a reference to DGIT (Systems) for making necessary enablement w.r.t. CBDT's aforesaid order dated 16.10.2023 (issued in partial modification of earlier order dated 05.07.2023). Further, all concerned are requested to process such references/proposals at the earliest, for the enablement of processing of such unprocessed time barred returns **filed electronically**. ***It is 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. The proposals for the enablement of time barred processing may kindly be submitted by PCsIT/CsIT before 05.01.2024 so that these references can be enabled/processed well within the time period ending on 31.01.2024.***

7. Following scheme and validation are prescribed in the CBDT's above order dated 05.07.2021 and 16.10.2023 :

Pre-Conditions :

- (i) The ITR should be –
- for AY upto AY 2017-18.
 - a valid ITR.
 - electronically filed.
 - filed within permitted time limit u/s 139, 142(1) or 119 of the Act.
- (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 remained unprocessed due to any reason attributable to the concerned assessee.
- (v) The returns of income should not be under Scrutiny assessment.

8. **Processes to be followed by the PCIT / CIT :**

- 8.1 Prior administrative approval of concerned Pr. CCIT/CCIT must be obtained for processing of such time-barred eligible electronically filed valid returns of income as mentioned in CBDT's aforesaid order dated 16.10.2023 (issued in partial modification of earlier order dated 05.07.2021).
- 8.2 Once administrative approval is accorded by the concerned Pr. CCIT/CCIT, the concerned Pr. CIT/CIT would enter the details in the **screen available in ITR Processing Module-> "Enablement u/s 119"** to refer the case to the DGIT(Systems) for the purpose of providing necessary enablement to the assessing officer for processing such return.

Steps of entering/submitted details by Pr.CIT/CIT for making reference to DGIT (Systems):

- a) In ITBA, Open ITR Processing > Enablement u/s 119 > Condonation – Enter New details.
- b) Enter **PAN** and **AY** of the case. Thereafter, basic details like **Name of Assessee, AO Detail, Date of Filing of ITR** and **Acknowledgement No.** of electronically filed valid ITR will be automatically populated if such unprocessed return is available in the system.

- c) Thereafter, enter Pr. CCIT/CCIT administrative approval **Order No.** and **Order Date.** Once this is done, the details have to be saved by clicking 'Save' Button.
- d) After saving the details, click on **Attachment** button and 'Attachment' screen will be opened. Choose category "**Approval Order of Pr. CCIT/CCIT**" to attach the order of approval (uploading of Administrative Approval of Pr.CCIT/CCIT is compulsory and mandatory). Further, if needed, any other documents may also be attached, by adding row and choosing category as 'Others' and Clicking on 'Upload' Button.
- e) After Attachment, submit the details by **mandatorily** clicking on 'Submit' Button.
- f) *Please note that merely saving the details by pressing "Save" button is not sufficient, the reference/details would be electronically moved to the System's database only once the "Submit" button is pressed.*

8.3 Submitted details will be visible for record/monitoring purpose in the read only mode at ITBA portal via navigation path "**ITBA > ITR Processing > Enablement u/s 119 > Condonation – View Details**" screen (This screen will be accessible to Pr.CIT/CIT, Range-Head and AO). User may Search the record by entering PAN and AY. Status will get updated as per the actions taken by AO.

9. Processes to be followed by the AOs :

9.1 **For the cases up to A.Y. 2015-16:** Cases for these years will be processed through MOU. The AO can process such time-barred eligible returns manually and upload the same through Manual Order Upload (MOU) functionality as explained in ITBA Assessment/Processing Instructions issued so far to submit the return to CPC.

Such ITRs are required to be processed manually by the AO [after getting approval of the Pr.CCIT/CCIT and making reference by the PCIT/CIT in the screen "Enablement u/s 119"] and upload in ITBA portal via Manual Order Upload (MOU) functionality through the navigation-path "Go to ITBA > Assessment home page > Menu > Manual Order Upload".

9.2 **Cases of A. Y. 2016-17 & 2017-18:** For the A.Y. 2016-17 & 2017-18, all the e-filed returns pushed to AOs by CPC-ITR are required to be processed in ITBA portal (via **ITR Processing > Return Receipt Register (RRR)** Screen) as per the process described in ITBA Processing Instructions issued so far. The checkbox of 119(2)(a) would be enabled in 'Enter Condonation details" Screen under 'Part-A General' segment of 'Enter Return Details' Screen by ITBA Team. Then AO will be able to Compute/Submit the return to CPC.

Such ITRs will be submitted by the AO for processing in ITBA RRR Module through navigation-path: "Go to ITBA > ITR Processing > Return Receipt Register > View RRR > Search and Select Return and Click View/Proceed to Data Entry > (The checkbox of 119(2)(a) would be available enabled in 'Enter Condonation details" Screen under 'Part-A General' segment of 'Enter Return Details' Screen)> Enter Return Details> Click on Save > Submit to CPC for computation".

10. It is further emphasized that all such cases should be examined on priority and reference as per the prescribed procedure may be sent to this Directorate (through the screen "**Enablement u/s 119**"), as soon as possible. It is expected that all the officers may henceforth use the aforesaid process, wherever

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required, while redressing the grievance of the taxpayers seeking refund where the relevant electronically filed valid ITRs (upto AY 2017-18) could not be processed due to reasons not attributable to the assessee (as per the order u/s 119 of CBDT dated 16.10.2023 issued in partial modification of earlier order dated 05.07.2023).

11. In case of any technical difficulty being observed, users may immediately contact the ITBA Helpdesk via:
- Raising ticket at ITBA Helpdesk portal.
 - Helpdesk telephone numbers : 0120-2811200 and 0120-4836850
 - Email id : itba.helpdesk@incometax.gov.in
12. This issues with the prior approval of DGIT (Systems).

Yours sincerely,



(Ashim Kumar Modi)

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

Copy to:

- The P.P.S to Chairman, Member (Legislation), Member (Audit and Judicial), Member (Income Tax & Revenue), Member (Tax Payers Services), Member (Systems & Faceless Scheme), Member (Administration), CBDT for kind information.
- The P.S. to DGIT (S), Bangalore for kind information
- The P.S. to DGIT (S), Delhi for kind information
- The Web Manager of [www. irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website with the request to upload the Instruction.
- ITBA Publisher (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> with a request to upload the Instruction on the ITBA Portal.

Yours sincerely,



(Ashim Kumar Modi)

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