

**Instruction No.12/2015**

F. No. 312/101/2015-OT  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

....  
New Delhi, the 17<sup>th</sup> September 2015

To  
All Pr.Chief Commissioners of Income Tax

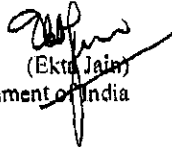
**Subject: - Custody of Refund Vouchers- regarding.**

Sir/Madam,

Kindly refer to AST Instruction No.136 dated 10.7.2015 placing restriction on issuance of manual refunds by Assessing Officers. As per the said Instruction, no manual refund should be issued in a case which has been processed on AST other than in exceptional circumstances as provided for in para 4 & 5 of the said Instruction.

2. The safeguards to be followed in issuance of manual refunds as laid out in AST Instruction No.136 include that all manual refunds upto ₹1lakh are to be issued with the approval of Range Head, and in cases involving refund amount of more than ₹1lakh, with the approval of Pr.CIT/CIT. In view of the same, the Board has directed that Refund Vouchers should be kept in the custody of respective Range Heads only, who shall be responsible for the safe custody and proper use of the Refund Vouchers.

3. The above Instruction be brought to the notice of all officers working under your jurisdiction for necessary and strict compliance.

  
(Ekta Jain)  
Deputy Secretary to Government of India

Copy to:

- (1) Chairperson, CBDT
- (2) All Members, CBDT
- (3) ITCC Division of CBDT(3 copies)
- (4) Data Base Cell for uploading on irsofficers website.
- (5) Guard File

  
(Ekta Jain)  
Deputy Secretary to Government of India