

F.No.312/109/2015-OT
Government of India
Ministry of Finance
Central Board of Direct Taxes
(CBDT)

New Delhi, Dated: 2nd December, 2015

To,

All Principal Chief Commissioners of Income Tax.

Sir/Madam,

Sub: Expeditious issue of refunds below Rs.50,000/- in Non-CASS cases for AYs 2013-14 and 2014-15.

I am directed to say that as on 01.11.2015, there were 2.07 lakh returns involving refund claims of Rs.659 crore for AY 2013-14 and 12.90 lakh returns involving Rs.4,837 crore for AY 2014-15 still pending for processing and issue of refunds. These returns have not been selected for scrutiny under CASS.

2. While reviewing the pendency of refunds, the Revenue Secretary has directed that refunds in respect of cases not selected under CASS and involving refund of less than Rs.50,000/- for the assessment years 2013-14 and 2014-15 may be issued as early as possible. Most of the returns for AY 2013-14 have now been pushed by CPC-Bengaluru to AST. Similarly, some of the returns of AY 2014-15 may also have been pushed by CPC to the assessing officer.

3. In view of the above, it is requested that the assessing officers in your Region may kindly be advised to expeditiously process and determine refunds in non-CASS cases having claim of refund of less than Rs.50,000/- and issue the same as early as possible.

This issues with the approval Member (Revenue), CBDT.

Yours faithfully

Salil Mishra

(Salil Mishra)

Additional Commissioner (OSD) (OT&WT)