

Instruction No. 01/2023

F. No. 312/97/2022-OT
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
OT & WT Section

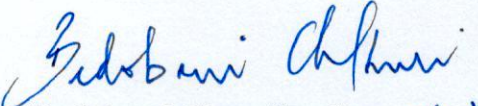
New Delhi, dated 13th June, 2023

Subject: Instructions to the Assessing Officers for response to intimation under section 245 issued by CPC, Bengaluru - reduction in time limit for submitting response by the Assessing Officers - reg -

Attention of the Assessing Officers is brought to CBDT Instruction No. 12/2013 in F.No. 312/55/2013-OT dated 09-09-2013, wherein instructions regarding adjustment of refunds against outstanding demands and process to be followed by the Assessing Officers was specified.

2. As per the aforesaid Instruction, intimation u/s 245 of the Income Tax Act, 1961 (the 'Act') is to be issued to assesseees by Centralized Processing Centre (CPC) in all cases where refund is determined but demands are outstanding. This Instruction was issued consequent to the directions of Hon'ble Delhi High Court in the case of Court on its "*Own Motion Vs UOI*" in WP (C) 2659/2012 dated 14-03-2013.

3. In order to avoid delays in issue of refunds, time limit of 21 days is provided to assesseees to respond to intimations issued by CPC under section 245(1) of the Act, in accordance with Instruction No. 01 of 2023 in F.No. DGIT(Systems)/Instruction/245/2023-24 dated 31-05-2023. In order to minimize the delay in issuance of refund to the assessee/adjustment of refund, the time limit of 45 days granted to the Assessing Officers to respond to CPC by Instruction No. 12/2013 in F.No. 312/55/2013-OT dated 09-09-2013 is reduced to **21 days**, with immediate effect.


(Bedobani Chaudhuri) 13.06.23
Director (OT & WT)

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