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

F.No. AST Inst. No. 142/119(2)(a)/21/2016-17   **Dated: 09.12.2016**

To

Principal Chief Commissioners of Income-tax/Pr.DGsIT/CCsIT/DGsIT (By Name),

Principal Commissioner of Income-tax/Pr.DsIT/CsIT/DsIT/CsIT(Admin&TPS, CO) (By Name),

    Sub: Release of 119 (2) (a) functionality software on AST - reg.
    Ref: AST Instruction No. 120

Sir/Madam,

       Consequent to CBDT Instruction No. 18/2013 dated 17.12.2013, functionality for processing of returns for AY 2007-08 to 2011-12 having refund claims which were not processed within the time allowed u/s 143(1) due to certain technical or other reasons was made available to field formations vide AST Instruction No. 120.

2.   Now, in exercise of the power u/s 119 of the I.T. Act, 1961, CBDT vide order dated 25.10.2016 has relaxed the time-frame prescribed in second proviso to sub-section(1) of section 143 for the returns-of-income having 'claim of refund' for AY 2014-15, 2013-14 and 2012-13 which were filed either u/s 139 or 142(1) of the Act. The cases for the above mentioned AYs may now be processed by 31.03.2017.

3.   In pursuance of this, functionality to process such unprocessed returns has been made available in AST. Following are the validations for processing the returns under this functionality.

    (i)   Return is valid and 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)   Return processing has got time barred by limitation of time.
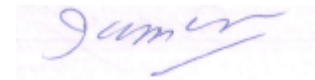   (v)   The returns pertain to AY 2012-13 to 2014-15.

4.   To process such cases, AO has to fetch the requisite return through the path "AST--> Processing --> Returns". Thereafter, AO has to choose the functionality u/s 119(2) and has to select check box of 119(2)(a) and then enter requisite details.

5.   The complete procedure is elaborated in the user manual for the functionality which is available on ITD and i-Taxnet for the convenience of the users. This may be circulated amongst all officers working in your charge. With this, the various representations received from field formations in this regard stand disposed off.

6.   In case of any technical difficulty faced, officers can immediately contact the ITBA helpdesk.

   A. URL of helpdesk - http://itbahelpdesk.incometax.net
   B. Help desk number – 0120-2772828 - 42
   C. Email ID – helpdesk_messaging@incometax.gov.in
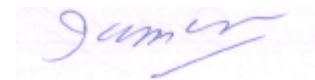   D. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours sincerely,

(Ramesh Krishnamurthi)
Addl.DG(S)-3, New Delhi

Copy to:

   1. The P.P.S to Chairman, Member(L&C),Member(Inv.),Member(IT),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, for www.irsofficersonline.gov.in website.

(Ramesh Krishnamurthi)
Addl.DG(S)-3, New Delhi