

**F. No.225/132/2023/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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North Block, the 16<sup>th</sup> October, 2023

**Order under section 119 of the Income-tax Act, 1961**

**Subject: Processing of returns with refund claims under section 143(1) of the Income-tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases-regd.**

Central Board of Direct Taxes (Board) vide its order under section 119 of the Income-tax Act, 1961 (Act) dated 05.07.2021 and 30.09.2021 on the captioned subject relaxed the timeframe prescribed in second proviso to sub-section (1) of Section 143 of the Act. It was directed that all validly filed returns up to **Assessment Year 2017-18** with refund claims, which could not be processed under sub-section (1) of the Section 143 of the Act and which had become time-barred, should be processed by 30.11.2021, subject to the conditions/ exceptions specified therein.

2. The matter has been re-considered by Board in view of pending taxpayer grievances related to issue of refund. To mitigate the genuine hardship being faced by the taxpayers on this issue, Board, by virtue of its power under section 119 of the Act and in partial modification of its earlier order under section 119 of the Act dated 05.07.2021 and 30.09.2021, *supra*, hereby further extends the time frame mentioned in the para no. 2 of the order dated 30.09.2021 till **31.01.2024 in respect of returns of income validly filed electronically**. All other contents of the said order u/s 119 of the Act dated 05.07.2021 will remain unchanged.

3. This may be brought to the notice of all for necessary compliance.

*T. Castro Jayaprakash.T*  
**(Dr. Castro Jayaprakash.T)**  
Under Secretary, (ITA-II), CBDT

**Copy for information to:**

- i. Chairman (CBDT) and all Members of CBDT
- ii. All Pr. CCsIT/DsGIT
- iii. DGIT(Systems), Delhi
- iv. DGIT(Systems), Bengaluru with request for further necessary action in the matter
- v. ADG(Systems)-4 with request for uploading on department's official website
- vi. JCIT, Database Cell for uploading on IRS Officers website
- vii. Guard file

*T. Castro Jayaprakash.T*  
**(Dr. Castro Jayaprakash.T)**  
Under Secretary, (ITA-II), CBDT