

F. No.225/30/2025/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, the 28th July, 2025

Order u/s 119 of the Income-tax Act, 1961

Subject: Relaxation of time limit for processing of returns of income filed electronically which were incorrectly invalidated by CPC - reg.

It has been brought to the notice of Central Board of Direct Taxes (*'the Board'*) that CPC-Bengaluru (CPC) has received grievances regarding erroneous invalidation, due to various technical reasons, while processing the returns filed electronically for different assessment years. The time period for processing these returns has lapsed, latest being 31.12.2024 for AY 2023-24. Therefore, these returns need to be validated and processed as per law.

2. The matter has been considered by the Board and it has been decided to relax the time-frame prescribed in second proviso to sub-section (1) of section 143 of the Income-tax Act, 1961 (the Act) in exercise of its powers under section 119 of the Act. The Board hereby directs that **returns of income filed electronically upto 31.03.2024 which have been erroneously invalidated by CPC** shall now be processed. The intimation under sub-section (1) of section 143 of the Act in respect of processing of such returns shall be sent to the assessee concerned by 31.03.2026.

3. All subsequent effects under the Act, including issue of refund along with interest as applicable, shall also follow in these cases. In those cases where PAN-Aadhaar linkage is not found, refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made as laid down in Circular No.03/2023 dated 28.03.2023 vide F.No.370142/14/2022-TPL.

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


(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India

Copy for information to:

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


(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India