

Processing of returns of Assessment Year 2009-10 - Steps to clear backlog

Instruction No. 5/2010 [F.No.225/25/2010-ITA-II], dated 21-7-2010

The issue of processing of returns for Asst. year 2009-10 and giving credit for TDS has been considered by the Board. In order to clear the backlog of returns, the following decisions have been taken:

- (i) In all the returns filed in ITR-1 and ITR-2, for the Asst. Year 2009-10, where the aggregate TDS claim does not exceed Rs. Three lakh (3 lacs) and where the refund computed does not exceed Rs. 25,000; the TDS claim of the tax payer shall be accepted at the time of processing of the return.
- (ii) In all the returns filed in forms other than ITR-1 and ITR -2, for the Asst. Year 2009-10, where the aggregate TDS claim does not exceed Rs. Three lakh (3 lacs) and the refund computed does not exceed Rs. 25,000 and there is 10% matching of TDS amount claimed, the TDS claim shall be accepted at the time of processing of the return.
- (iii) In all remaining cases, TDS credit shall be given after due verification.

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

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