

Circular No. 21 /2021

**F. No. 225/140/2021/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

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New Delhi, dated 28<sup>th</sup> December, 2021

**Subject: One-time relaxation for verification of all income tax-returns e-filed for the Assessment Year 2020-21 which are pending for verification and processing of such returns - reg.**

1. In respect of an Income-tax Return (ITR) which is filed electronically without a digital signature, the taxpayer is required to verify it using any one of the following modes within the time limit of 120 days from date of uploading the ITR: -

- i. Through Aadhaar OTP
- ii. By logging into e-filing account through net banking
- iii. EVC through Bank Account Number
- iv. EVC through Demat Account Number
- v. EVC through Bank ATM
- vi. By sending a duly signed physical copy of ITR-V through post to the CPC, Bengaluru

2. In this regard, it has been brought to the notice of Central Board of Direct Taxes ('Board') that large number of electronically filed ITRs for the Assessment Year 2020-21 still remain pending with the Income-tax Department for want of receipt of a valid ITR-V Form at CPC, Bengaluru or pending e-Verification from the taxpayers concerned. In law, consequences of failure to verify the ITR within the time allowed is significant as such an ITR is/can be declared *non-est*. Thereafter, the consequences for non-filing an ITR, as specified in the Income-tax Act, 1961 ('the Act') follow.

3. In this context, it has been decided by the Board to provide one-time relaxation for submission of ITR-V/e-Verification for resolving the grievances of the taxpayers associated with non-verification of ITRs for the Assessment Year 2020-21 and to regularize such ITRs which have either become *non-est* or have remained pending with Income-tax Department for want of receipt of respective ITR-V Form or pending e-Verification. Therefore, **in respect of all ITRs for Assessment Year 2020-21 which were uploaded electronically by the taxpayers within the time allowed under section 139 of the Act and which have remained incomplete due to non-submission of ITR-V Form/ pending e-Verification**, the Board, in exercise of its powers under section 119(2)(a) of the Act, hereby permits verification of such returns either **by sending a duly signed physical copy of ITR-V to CPC, Bengaluru through speed post or through EVC/OTP modes as listed in para 1 above. Such verification process must be completed by 28.02.2022.**

4. This relaxation shall not apply in those cases, where during the intervening period, Income-tax Department has already taken recourse to any other measure as specified in the Act for ensuring filing of tax return by the taxpayer concerned after declaring the return as *non-est*.

5. Further, Board also relaxes the time-frame for issuing the intimation as provided in second proviso to sub-section (1) of Section 143 of the Act and directs that such returns shall be processed by **30.06.2022** and intimation of processing of such returns shall be sent to the taxpayer concerned as per the laid down procedure. In refund cases, while determining the interest, provision of section 244A (2) of the Act would apply. It is clarified that this relaxation would be applicable to all such returns which are verified during the extended period.

6. In case the taxpayer concerned does not get her/his return regularized by furnishing a valid verification (either ITR-V or EVC/OTP) by 28.02.2022, necessary consequences as provided in law for non-filing the return may follow.

*sd/-*

(Ravinder Maini)  
Director (ITA.II), CBDT

**Copy to: -**

- i. PS to FM/OSD to FM/PS to MoS(F)/OSD to MoS(F)
- ii. PS to Secretary (Revenue)
- iii. Chairman, CBDT & All Members, CBDT
- iv. All Pr. CCsIT/ Pr. DGsIT
- v. DGIT(systems) with a request to undertake a campaign to ensure that maximum number of returns are verified during the extended period
- vi. All Joint Secretaries/CsIT, CBDT
- vii. CIT (M&TP), Official Spokesperson of CBDT for giving wide publicity
- viii. Web Manager for uploading on official income-tax website
- ix. JCIT (Database Cell) for uploading on the irsofficersonline website

*TCM*  
*28/12/2021*

(Ravinder Maini)  
Director (ITA.II), CBDT