

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
Directorate of Systems

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New Delhi, dated : 29.07.2022

**Subject: - Reduction of time limit for verification of Income Tax Return (ITR) from within 120 days to 30 days of transmitting the data of ITR electronically- reg.**

The Central Board of Direct Taxes (CBDT) vide Circular No. 3/2009 dated 21-05-2009 notified the new Income Tax Return (ITR) forms for Assessment Year 2009-10 and provided the facility of furnishing ITR in the following manner:

- i. Furnishing the return in paper form
- ii. Furnishing the return electronically under digital signature
- iii. Transmitting the data in the return electronically and thereafter submitting the verification of the return in form ITR-V to CPC within 30 days after transmitting the data electronically
- iv. Furnishing a bar coded return in paper form.

2. Further as per clarifications provided in para 9 of the said circular, the date of transmitting the data electronically will be the date of furnishing the return if the form ITR-V is submitted within 30 days after the date of transmitting the data electronically. In case, form ITR-V is submitted after the above-mentioned period, it will be deemed that the return in respect of which the form ITR-V has been filled was never submitted and it shall be incumbent on the assessee to electronically re-transmit the data and follow it up by submitting the new form ITR-V within 30 days. Later, the CBDT extended the time-limit for filing ITR-V to 120 days from the date of uploading the return of income. (Press Release dated 27.01.2010).

3. The CBDT vide Notification no. 02/2012/F.No.142/27/2011-SO (TPL) dated 04.01.2012, notified the Centralised Processing of Returns Scheme, 2011 (CPR Scheme 2011). Rule 14 of CPR Scheme 2011 delegates the power to specify the mode, manner and time for verification of ITR-V.

4. It has been decided that in respect of any electronic transmission of return data on or after the date this Notification comes into effect, the time-limit for e-verification or submission of ITR-V shall now be **30 days from the date of transmitting/uploading the data of return of income electronically.**


5. It is clarified that where the return data is electronically transmitted before the date on which this Notification comes into effect, the earlier time limit of 120 days would continue to apply in respect of such returns.

6. It is further clarified:
- (i) Where ITR data is electronically transmitted and e-verified/ITR-V submitted within 30 days of transmission of data – in such cases the date of transmitting the data electronically shall be considered as the date of furnishing the return of income.
  - (ii) Where ITR data is electronically transmitted but e-verified or ITR-V submitted beyond the time-limit of 30 days of transmission of data – in such cases the date of e-verification/ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow.
7. Duly verified ITR-V in the prescribed format and in the prescribed manner should be sent by **speed post** only to  
Centralised Processing Centre,  
Income Tax Department,  
Bengaluru – 560500, Karnataka.
8. The date of dispatch of Speed Post of duly verified ITR-V shall be considered for the purpose of determination of the 30 days period, from the date of transmitting the data of Income-tax return electronically.
9. This Notification shall be applicable for electronically transmitted Income-tax return data filed on the e-filing portal ([www.incometax.gov.in](http://www.incometax.gov.in)). This issues by the power conferred to the undersigned under the Rule 14 of Centralized Processing of Returns Scheme 2011 (CPR Scheme 2011) dated 04.01.2012, notified by the CBDT Notification No. 02/2012- F.No. 142/27/2011-SO(TPL).
10. This notification will come into effect from 01.08.2022.
11. Hindi version to follow.

  
(Govind Lal)  
Director General of Income-tax(Systems)

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