

**Issue Of I. Tax Refund Refunds Without Adjustment Of Demand**

DIRECTORATE OF INCOME TAX (SYSTEMS)

ARA Centre, Ground floor, E-2, Jhandewalan Extension,

New Delhi-110055.

F.NO.DIT(S)-III/CPC/2013-14/Refund Adjustment/ Dated: 22.10.2013

To

The Chief Commissioner of Income Tax (CCA) (By Name)

Ahmedabad/ Bangalore/ Bhubaneswar/ Bhopal/ Chandigarh/ Chennai/ Guwahati/Hyderabad /Jaipur /Kanpur/ Kochi / KolkatalLucknow /Mumbai /Nagpur/ New Delhi /Patna/ Pune.

Subject: Data pertaining to notices issued u/s 245 by CPC, Bangalore where demand/refund is greater than Rs. 5000/- -reg.

Ref: Letter F.No. DIT(S)-111/CPC/2012-13/Demand Management/ dated 10/04/2013.

Madam /Sir,

I have been directed to inform you that in pursuance to the decision of Full Board and minutes of the meeting dated 21/08/2013, the CPC is allowed to issue refunds without adjustment of demand as an interim measure in cases where either the outstanding demand against the assessee was less than Rs. 5000/- or claim of refund was less than Rs 5000/-

2. A list of CCIT-wise cases where such refund/demand in excess of Rs 5000/- exist, and notices u/s 245 have been issued is available on i-Taxnet (<http://10.152.2.10/>) on the following path:

Resources → Downloads DIT\_SYSTEMS -9 Notices issued u/s 245 from CPC for confirmation of demands by AOs

3. it is requested to issue directions to the Assessing Officers under respective charges to make compliance of the aforesaid decision, perform necessary verification and correction following the procedure as per Sec.245 of the I.T.Act and communicate its findings on adjustable demand to CPC, Bengaluru, who will then process the refund and adjust the demand. The communication to CPC, Bengaluru, may also be give on its e-mail Id [cit.cpc.bangalore@incometaxindia.gov.in](mailto:cit.cpc.bangalore@incometaxindia.gov.in)

Yours faithfully

(Sanjeev Singh)

Director of Income Tax(S)-II, New Delhi