



**One-time relaxation for verification of all income tax-returns e-filed for the Assessment Year 2020-21 till 28.02.2021.**

The Central Board of Direct Taxes (CBDT) has notified the one-time relaxation for verification of all Income Tax Return (ITR) e-filed for the Assessment Year 2020-21 pending for verification and processing.

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

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.

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 Such verification process must be completed by **28.02.2022**.

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*.