

**No.402/92/2006-MC (33 of 2008)**  
**Government of India / Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

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New Delhi dated 18<sup>th</sup> July 2008

**PRESS RELEASE**

The Central Board of Direct Taxes have vide notification S.O.No.752(E) dated 28.3.2008, notified the return forms for the assessment year 2008-09. With a view to enabling tax-payers to file returns in the electronic mode, these returns (except ITR-7) have been made annexure-less. In the recent past media reports have raised doubts on whether TDS/ TCS certificates, counterfoil of challan for tax payment and other documents should be filed along with the return or not. On consideration by CBDT, it is clarified that –

- (i) no annexures, TDS/ TCS certificates are required to be annexed to the returns of income. Wherever documents are attached with the return, the receiving official is required to detach and return to the tax-payers all such annexures;
- (ii) ITR-V verification form is in the nature of an acknowledgement, and therefore, the same should be received by giving a Return Receipt Number, as if it were a return. These ITR-V verification forms are to be received in separate counters to be set up for the purpose and these forms should be kept in safe custody;
- (iii) the credit for tax deducted at source (TDS)/tax collected at source (TCS) shall be allowed on the basis of details furnished in the relevant schedules of the return forms, subject to relevant instructions on verification of TDS claims;
- (iv) no disallowance of claim for TDS/TCS shall be made by the assessing officer only on the ground that the TDS/TCS certificates have not been filed along with the return of income or Form ITR-V. The same procedure shall also apply in respect of challans relating to Advance Tax and Self Assessment Tax; and
- (v) assesseees are also advised to retain with themselves all annexures relating to computation of income, TDS/TCS certificates, counterfoil of challans relating to payment of advance tax and self assessment tax, audit reports and any other document which they would have otherwise liked to file in support of their claims. The original documents and certificates may be produced by them as and when called for by the assessing officer.