

F. No. 312/109/2015-OT
Government of India
Ministry of Finance
Central Board of Direct Taxes

Room No. 281, Hotel Samrat
Kautilya Marg, Chanakyapuri
New Delhi – 110021.
Telefax: - 011 – 24101573
Mail: - salil.mishra@nic.in

New Delhi, Dated 14th January, 2016

Office Memorandum

Sub: Issue of refunds up to Rs.5,000/- and refunds in cases where outstanding arrear is up to Rs.5,000/- in Non-CASS cases for AYs 2013-14 and 2014-15.

I am directed to convey the decision that in order to provide relief to the small taxpayers, refunds up to Rs.5,000/- and refunds in cases where arrear demand is up to Rs.5,000/- may be issued without any adjustment of outstanding arrears under section 245 of the Act during FY 2015-16.

2. As on 09.01.2016, there are 64,938 cases of refunds below Rs.5,000/- involving Rs.1,148.14 Crore in non-CASS cases for AYs 2013-14 and 2014-15 pending in AST. It is requested that the Assessing Officers be directed to issue these refunds without any adjustment of arrears under Section 245. Similarly, the non-CASS cases for these assessment years where the refund amount is more than Rs.5,000/- but the outstanding arrear is Rs.5,000/- or less may also be processed for issue of refund without any adjustment under Section 245.

3. The above exercise may be completed before 31st January, 2016 and a compliance report be sent to the Member (Revenue).

4. This issues with the approval of Chairman, CBDT.

Yours faithfully

—Sd—

(Salil Mishra)

Director (OT&WT)

All Principal Chief Commissioners of Income Tax

Copy to:-

1. All Members of the Board for kind information.
2. The Pr. Director General of Income Tax (Systems).
3. Database Cell for placing the letter on the website.
4. ✓ Webmaster with request to place the letter on www.incometaxindia.gov.in

Salil Mishra
Director (OT & WT)