

[F.NO. 142/09/2011-SO(TPL)]

ORDER

DATED 25-7-2011

**Exemption from the requirement of furnishing a Return of Income u/s 139(1) -
Regarding**

The Central Board of Direct Taxes had exempted a certain class of persons from the requirement of furnishing a Return of income under sub-section (1) of section 139 of the Income-tax Act, 1961 for the assessment year 2011-12, vide Notification SO No. 1439 (E), dated 23-6-2011, subject to the conditions specified in the Notification.

2. It has come to the notice of the Board that in some Income-tax offices, Returns of Income are not being received by the staff on the ground that an individual with less than Rs. 5 lakhs of income is not required to furnish his return of income.

3. Necessary instructions may be issued to the officers and staff concerned to accept Returns of Income from those taxpayers who wish to file their Return of income even if they satisfy the conditions of the above-mentioned notification.