

**SECTION 139D OF THE INCOME-TAX ACT, 1961 - FILING OF RETURN IN
ELECTRONIC FORM - EXTENSION OF FACILITY TO TAXPAYERS TO
VERIFY IF DEMAND IN THEIR CASE IS DUE TO TAX CREDIT MISMATCH
ON ACCOUNT OF INCORRECT FURNISHING OF SPECIFIED
PARTICULARS AND SUBMIT RECTIFICATION REQUESTS WITH
CORRECT PARTICULARS OF TDS/TAX CLAIMS FOR CORRECTION OF
THESE DEMANDS**

PRESS NOTE NO.402/92/2006-MC, DATED 17-4-2014

Detailed instructions have been issued by the CBDT to all the assessing officers laying down a Standard Operating Procedure (SOP) for verification and correction of demand by the AOs. As per this SOP, the taxpayers can get their outstanding tax demand reduced/deleted by applying for rectification along with the requisite documentary evidence of tax/demand already paid. The SOP also makes special provisions for dealing with the tax demand upto Rs. 1,00,000/- in the case of Individuals and HUFs in order to accommodate certain extraordinary situations. The SOP is expected to mitigate the long standing grievances of taxpayers by way of reduction/deletion of tax demands.

The CBDT has further noted that many taxpayers are committing mistakes while furnishing their tax credit claims in the return of income. Such mistakes include quoting of invalid/incorrect TAN; quoting of only one TAN against more than one TAN tax credit; furnishing information in wrong TDS Schedules in the Return Form; furnishing wrong challan particulars in respect of Advance tax, Self-assessment tax payments etc. As a result of these mistakes, the tax credit cannot be allowed to the taxpayers while processing returns despite the tax credit being there in 26AS statement. The CBDT, therefore, desires the taxpayers to verify if the demand in their case is due to tax credit mismatch on account of such incorrect particulars and submit rectification requests with correct particulars of TDS/tax claims for correction of these demands. The rectification requests have to be submitted to the jurisdictional assessing officer in case the return was processed by such officer, or the taxpayer is informed by CPC, Bangalore that such rectification is to be carried out by Jurisdictional assessing officer. In all other cases of processing by CPC, Bangalore, an online rectification request can be made by logging into e-filing website <http://incometaxindiaefiling.gov.in> as per the procedure given in detail in its Help Menu.