

**SECTION 143 OF THE INCOME-TAX ACT, 1961 - ASSESSMENT - GENERAL
- PROCESSING OF RETURNS OF ASSESSMENT YEAR 2011-12 - STEPS TO
CLEAR BACKLOG**

INSTRUCTION NO. 01/2012 [F.NO.225/34/2011-ITA.II], DATED 2-2-2012

The issue of processing of returns for the Asst. Year 2011-12 and giving credit for TDS has been considered by the Board. In order to clear backlog of returns, the following decisions have been taken:

- (i) In all returns (ITR-1 to ITR-6), where the difference between the TDS claim and matching TDS amount reported in AS-26 data does not exceed Rs. One lac, the TDS claim may be accepted without verification.
- (ii) Where there is zero TDS matching, TDS credit shall be allowed only after due verification. However, in case of returns of ITR-1 and ITR-2, credit may be allowed in full, even if there is zero matching, if the total TDS claimed is Rs. Five thousand or lower.
- (iii) Where there are TDS claims with invalid TAN, TDS credit for such claims are not to be allowed.
- (iv) In all other cases, TDS credit shall be allowed after due verification.