

**DIRECTORATE OF INCOME TAX (SYSTEMS)**  
ARA Centre, Ground floor, E-2, Jhandewalan Extension,  
New Delhi-110055.

F.No.DIT(S)-II/CPC/2013-14/Unpaid-Self-Assessment-Tax/

Dated:13.11.2013

To,

—13798

The Chief Commissioner of Income Tax (CCA) (By Name)  
Ahmedabad/ Bangalore/ Bhubaneswar/ Bhopal/ Chandigarh/ Chennai/  
Guwahati/Hyderabad /Jaipur /Kanpur/ Kochi / Kolkata/Lucknow /Mumbai  
/Nagpur/ New Delhi /Patna/ Pune.

**Subject: Treating e>Returns of AY 2013-14 where unpaid self-assessment tax exists on the date of filing of return as deemed defective returns- reg.**

**Ref: System Letter of even no dated 22-10-2013**

Madam /Sir,

Kindly refer to the above, the first batch of PAN-wise data for AY 2013-14 for assesseees who have not paid self-assessment-tax (Rs. 100/- or more) on the day of filing of their e-returns was placed on i-Taxnet (<http://10.152.2.10/>) in the following path :

**Resources → Downloads → DIT\_SYSTEMS → Unpaid Self-Assessment-Taxes in e>Returns of AY 2013-14**

2. I have been directed to inform you that in view of the confusion regarding issue of notice u/ 139(9) and follow up a detailed **Standard Operating Procedure (SOP)** for handling such E-filed Returns where self assessment tax is not paid has been approved by CBDT. It is requested, that, the Assessing Officers in respective regions may be directed follow the SOP enclosed herewith

3. This issues with the approval of Chairperson CBDT..

Encl:-as above.

Yours faithfully,



(Ashish Abrol)

Add. Director of Income Tax(S)-III,  
New Delhi.

Copy to:

1. P.S. to Members, CBDT.
2. P.S. to Director General of Income Tax (Systems), New Delhi.
3. CIT(CPC), Bengaluru.
4. Database Cell for placing on departmental website



( Ashish Abrol)

Add. Director of Income Tax(S)-III,  
New Delhi.

## **Standard Operating Procedure for handling E-filed Returns where self assessment tax is not paid**

The data of cases where self Assessment Tax is not paid has already been forwarded to the field AOs through i-taxnet/ E-filing AO Portal. Jurisdictional AO should issue notice u/s 139 (9) and consider giving further period if an application requesting the same is made by assessee. Standard template for issuance of such notice is provided in Annexure A. The assessee after payment of self assessment tax will have to upload their revised/ corrected returns through the return u/s 139(9) mechanism on e-filing website (this involves uploading the return again with details of payment of self assessment tax).

CPC has now developed the functionality of issuing notice u/s 139(9) on this issue also. In future, following procedure is being prescribed for handling E-filed Returns where self assessment tax is not paid:

1. CPC on taking up a case for processing will identify the defective returns on account of non-payment of self assessment tax and issue notice under section 139 (9) to the assessee informing them of the defect in their returns and advising them to upload corrected return through e-filing portal within 15 days. Handling of such defects will form a part of the defective return handling procedures at CPC.
2. The data of cases where defective notice under section 139 (9) has been issued from CPC and where self assessment taxes have not been paid within 15 days shall be forwarded to the field AOs along with the CPC communication reference details, through i-taxnet/ E-filing AO Portal every month.
3. Jurisdictional AO should issue follow-up letters as per the template attached in Annexure B to the assessee and ensure payment of the tax if not already done and uploading of corrected return on the e-filing portal.
4. Assessee after payment of self assessment tax will have to upload their revised/ corrected returns through the return u/s 139(9) mechanism on e-filing website (this involves uploading the return again with details of payment of self assessment tax).
5. Directorate of Systems will refresh the list of cases where Self Assessment /Tax remains unpaid every fortnight after removing cases where return u/s 139(9) has been received. The revised list of cases shall be forwarded to the field AOs through I-taxnet/ E-filing AO Portal every month for further follow up.

Note: Presently when the assessee selects the option 139 (9) in the e-filing utility, the utility asks for the CPC communication reference number. In respect of the cases where notice is issued from the assessing officer's end, this requirement can be bypassed. Further, when the notice is sent from CPC a unique password is also generated and communicated to the assessee through the email communication. This password is to be disclosed while uploading the XML in respect of defective returns. In the e-filing server, generation of the ITRV is suppressed in case of a defective return which is uploaded through this facility.

To

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\_\_\_\_\_  
\_\_\_\_\_

Dear Sir/Madam,

Subject: Notice under section 139 (9) of Income Tax Act, 1961- Your Return of Income for AY 2103-14

The return of income filed by you for AY \_\_\_\_\_ is considered defective u/s 139(9) of the Income Tax Act, 1961 as tax determined as payable in the return of income filed has not been paid.

You are herewith afforded an opportunity to rectify the above mentioned defects within a period of fifteen days from the receipt of this notice by paying your taxes and filing your return containing details of payment of taxes using the link "**e-File in response to notice u/s 139(9)**" under the "**e-File**" section of the e-filing portal at <http://incometaxindiaefiling.gov.in> as per the prescribed procedure.

Yours faithfully

Assistant Commissioner/ Deputy Commissioner/ITO

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dear Sir/Madam,

Subject: Follow-up of Non-payment of Self Assessment tax - Your Return of Income for AY 2012-13/2013-14

The return of income filed by you for AY\_\_\_\_\_ vide e-filing acknowledgement number \_\_\_\_\_ dated \_\_\_\_\_ is considered defective u/s 139(9) of the Income Tax Act, 1961 as tax determined as payable in the return of income filed has not been paid. In this connection a notice under section 139 (9) has already been communicated to you through email by CPC, Bangalore through communication reference number \_\_\_\_\_ dated \_\_\_\_\_. Although a time of 15 days was allowed to you to correct the above defect, as per our records no corrected return has been uploaded by you so far and the said defect continues.

You are herewith required to rectify the above mentioned defects at the earliest under intimation to this office failing which the e-return filed by you may be treated as invalid and you may be liable for penal consequences for non-filing of return as per the provisions of law. The procedure for submission of a corrected return in response to notice u/s 139(9) has already been indicated in the e-mail communication from CPC.

Yours faithfully

Assistant Commissioner/ Deputy Commissioner/ITO