

**-COPY OF-
CBDT Instruction
No. 5/2010
Dated 21-7-2010**

Processing of returns of Assessment Year 2009-10 - Steps to clear backlog

The issue of processing of returns for Asst. year 2009-10 and giving credit for TDS has been considered by the Board. In order to clear the backlog of returns, the following decisions have been taken:

- (i) (i) In all the returns filed in ITR-1 and ITR-2, for the Asst. Year 2009-10, where the aggregate TDS claim does not exceed Rs. Three lakh (3 lacs) and where the refund computed does not exceed Rs. 25,000; the TDS claim of the tax payer shall be accepted at the time of processing of the return.
- (ii) (ii) In all the returns filed in forms other than ITR-1 and ITR -2, for the Asst. Year 2009-10, where the aggregate TDS claim does not exceed Rs. Three lakh (3 lacs) and the refund computed does not exceed Rs. 25,000 and there is 10% matching of TDS amount claimed, the TDS claim shall be accepted at the time of processing of the return.
- (iii) (iii) In all remaining cases, TDS credit shall be given after due verification .

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