

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

North Block, New Delhi, the 6th of October, 2015

Order under section 119(1) of Income-tax Act, 1961

Subject: Validation of tax-returns through Electronic Verification Code-reg.-

The Central Board of Direct Taxes ('CBDT') vide Notification No. 41/2015 dated 15.04.2015 in cases of categories of 'persons' specified therein, had introduced Electronic Verification Code ('EVC') as one of the modes for validation of return of income pertaining to Assessment Year 2015-2016 which are filed electronically on or after 01.04.2015.

CBDT had further permitted validation of such returns of income through EVC in case of returns of income pertaining to Assessment Years 2013-2014 and 2014-2015 filed electronically (without digital signature certificate) between 01.04.2014 to 31.03.2015, vide its subsequent **order dated 20.07.2015** for the convenience of the taxpayers. This order was applicable to those cases which were covered by **Notification No. 1/2015** dated 10.07.2015 issued by the Pr. DGIT (Systems) , CBDT wherein time-limit for submission of ITR-V to the CPC Bengaluru was extended till 31.10.2015.

To further facilitate the process of validation of tax-returns , the CBDT, in exercise of the powers conferred under sub-section (1) of section 119 of the Income-tax Act, 1961 ('Act'), hereby directs that returns of income which are filed **on or after 01.04.2015** electronically (without digital signature certificate) pertaining to the Assessment Year 2014-2015 or returns filed in response to various statutory notices as prescribed under the Act or returns filed as a consequence of condonation of delay u/s 119 of the Act can also be validated through EVC.

(Ankita Pandey)
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