

How to get Old Income Tax Refund?

A person can claim the refund of the excess tax paid/deducted during a financial year by filing his or her income tax return for that year. You are eligible to receive income tax refund when you have paid more tax to the government than your actual tax liability. This usually happens when the advance tax, TCS or TDS deducted of the taxpayer is higher than the total tax liability of a taxpayer.

As per the provisions of section 139(1) of Income Tax Act, 1961, every person,—

(a) being a company or a firm; or

(b) being a person other than a company or a firm, if his total income or the total income of any other person in respect of which he is assessable under this Act during the previous year exceeded the maximum amount which is not chargeable to income-tax,

shall, on or before the due date, furnish a return of his income or the income of such other person during the previous year, in the prescribed form and verified in the prescribed manner.



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As per the Income Tax Act, a person is required to file his/her return in the relevant assessment year by July 31st (unless deadline extended) to claim the refund. The FY immediately succeeding a financial year is the relevant assessment year (AY) for that FY. If taxpayer doesn't file the return before due date then Belated Income Tax Return u/s. 139(4) can be filed until the end of the assessment year. **But what if, Taxpayer Missed the Income Tax Return filing deadline (both Normal & belated due date) and Income Tax Refund claim was due?** Now you might be thinking about one or more of the following questions and searching for an absolute answer.

- How to get old Income Tax Refund? Can I do this process online or I have to visit Income Tax Office?
- Can I file my ITR now to get the old Income Tax Refund?
- What is the procedure to file application for condonation of delay in Filing of Refund Claim?
- Can I get refund of such excess tax paid or not, as Belated Due Date period has also expired?
- Whether there is any procedure prescribed in Tax law or not, for such type of claims?
- What happens if you forgot to file Tax Return?
- How to file Income Tax Return for last 3 years?

Let's discuss the same in detailed manner & start looking for answers of such similar questions. Central Board of Direct Taxes has given the powers to income tax authorities to accept the income tax return for a financial year even after the expiry of due date of the same by using its powers as laid down under section 119(2)(b) of the Income Tax Act. Sometimes taxpayers may face a genuine delay in filing the tax returns within the specified time frame. The income tax department issued a circular dated 09/06/2015 pardoning such delays and has laid down the procedure to be followed in such situations. { **CIRCULAR 9/2015 [F.NO.312/22/2015-OT], DATED 9-6-2015** }

1. Section 119(2)(b) of Income Tax Act, 1961

Page Contents

- [1. Section 119\(2\)\(b\) of Income Tax Act, 1961](#)
- [2. Authorities for Accepting/Rejecting Application for Income Tax Refund](#)
 - [i. Application/Claim upto 10 Lakh](#)
 - [ii. Application/Claim above 10 Lakh , upto 50 Lakh](#)
 - [iii. Application/Claim above 50 Lakh](#)
- [3. Timeline for filing Application](#)
- [4. Timeline for processing Application](#)
- [5. Extended Timeline for Filing Application](#)
- [6. Conditions prescribed for Acceptance/Rejection of Income Tax Refund Claim](#)
- [7. Additional Claim of Income Tax Refund after completion of assessment](#)
- [8. Where to file return u/s. 119\(2\)\(b\)?](#)

“ The Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class of cases, by general or special order, authorise any income-tax authority, not being a Commissioner (Appeals) to admit an application or claim for any exemption, deduction, refund or any other relief under this Act after the expiry of the period specified by or under this Act for making such application or claim and deal with the same on merits in accordance with law “

The provisions mentioned allow admitting the claim submitted after the expiry of the period for:

- Exemption
- Deduction
- Refund, or
- Other relief under the Act

2. Authorities for Accepting/Rejecting Application for Income Tax Refund

i. Application/Claim upto 10 Lakh

The Principal Commissioners of Income-tax/Commissioners of Income-tax (Pr.CsIT/CsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims is not more than Rs.10 lakhs for any one assessment year.

ii. Application/Claim above 10 Lakh , upto 50 Lakh

The Principal Chief Commissioners of Income-tax/Chief Commissioners of Income-tax (Pr.CCsIT/CCsIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs.10 lakhs but is not more than Rs. 50 lakhs for any one assessment year.

iii. Application/Claim above 50 Lakh

The applications/claims for amount exceeding Rs.50 lakhs shall be considered by the Board.

3. Timeline for filing Application

No condonation application for claim of refund/loss shall be entertained beyond six years from the end of the assessment year for which such application/claim is made. This limit of six years shall be applicable to all authorities having powers to condone the delay as per the above prescribed monetary limits, including the Board.

4. Timeline for processing Application

A condonation application should be disposed of within six months from the end of the month in which the application is received by the competent authority, as far as possible.

5. Extended Timeline for Filing Application

In a case where refund claim has arisen consequent to a Court order, the period for which any such proceedings were pending before any Court of Law shall be ignored while calculating the said period of six years, provided such condonation application is filed within six months from the end of the month in which the Court order was issued or the end of financial year whichever is later.

6. Conditions prescribed for Acceptance/Rejection of Income Tax Refund Claim

The powers of acceptance/rejection of the application within the monetary limits delegated to the Pr.CCsIT/CCsIT/Pr.CsIT/CsIT in case of such claims will be subject to following conditions:

- At the time of considering the case under Section 119(2)(b), it shall be ensured that the income/loss declared and/or refund claimed is correct and genuine and also that the case is of genuine hardship on merits.
- The Pr.CCIT/CCIT/Pr.CIT/CIT dealing with the case shall be empowered to direct the jurisdictional assessing officer to make necessary inquiries or scrutinize the case in accordance with the provisions of the Act to ascertain the correctness of the claim.

7. Additional Claim of Income Tax Refund after completion of assessment

A belated application for supplementary claim of refund (claim of additional amount of refund after completion of assessment for the same year) can be admitted for condonation provided other conditions as referred above are fulfilled. The powers of acceptance/rejection within the monetary limits delegated to the Pr.CCsIT/CCsIT/Pr.CsJT/CsIT in case of returns claiming refund and supplementary claim of refund would be subject to the following further conditions:

- The income of the assessee is not assessable in the hands of any other person under any of the provisions of the Act.
- No interest will be admissible on belated claim of refunds
- The refund has arisen as a result of excess tax deducted/collected at source and/or excess advance tax payment and/or excess payment of self-assessment tax as per the provisions of the Act.

8. Where to file return u/s. 119(2)(b)?

Return u/s.119(2)(b) can be filed electronically by the taxpayer on the website www.incometaxindiaefiling.gov.in by log in using Efiling User ID and Password.

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