

F.No. 142/34/2007-TPL

Government of India

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

Room No. 147B-II, North Block

New Delhi, the 14th of December, 2007

Subject:- Order under section 119 of the Income-tax Act, 1961.

The Central Board of Direct Taxes, vide notification S.O. No.762(E) dated 14th May, 2007, for the Assessment Year 2007-08, substituted the old return forms by notifying eight new return forms under a new series (ITR-1 to ITR-8). The returns of income, therefore, filed on or after 14th May, 2007 are required to be filed in the specified forms prescribed for the assessment year 2007-08. However, in pursuance of the interim orders of the Hon'ble High Courts of Allahabad (Lucknow Bench), Rajasthan (Jodhpur Bench) and Gauhati, assesses residing within the jurisdiction of the Hon'ble Courts were allowed to exercise the option of filing returns in form No. 2D (Saral) or any other old forms. In some other States also, assesses may have filed returns in form No. 2D (Saral) or in any other old forms under the mistaken impression that they are permitted to do so.

2. With a view to enable such assesses to file returns in the specified forms prescribed for the assessment year 2007-08, the Central Board of Direct Taxes, in exercise of powers conferred under section 119 of the Income-tax Act, 1961, hereby extends the due date for filing returns of income for all categories of assesses to 29.2.2008, if the assessee has,-

- (i) filed the return on or after 14th May, 2007; and
- (ii) filed the return in a form other than one of the forms notified for assessment year 2007-08.

Sd/-

(Sambit Tripathy)

Under Secretary to Govt. of India