

**SECTION 200A OF THE INCOME-TAX ACT, 1961 - DEDUCTION OF TAX AT SOURCE - PROCESSING OF STATEMENT OF TAX DEDUCTED AT SOURCE - PROCEDURE FOR REGULATING REFUND OF EXCESS AMOUNT OF TDS DEDUCTED AND/OR PAID - MODIFICATION OF CIRCULAR NO. 2/2011, DATED 27-4-2011**

**CIRCULAR NO. 6/2011, DATED 24-8-2011**

In partial modification of Circular No. 2/2011, dated 27-4-2011, the following words are added at the end of paragraph 4.2 of the said circular.

"However, the refund claims pertaining to the period upto March 31, 2009 may be submitted to the Assessing Officer (TDS) upto 31-12-2012."

**2. This issues with the approval of competent authority.**