

F.No. 225/15/2019/ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue (CBDT)

North-Block, New Delhi, dated the 27<sup>th</sup> of February, 2019

Order under section 119(2) of the Income-tax Act, 1961

In the aftermath of order of the Hon'ble Kerala High Court in WP Nos. 35382, 32954, 33135 & 37052 dated 19.12.18, the taxpayers of Kerala have filed condonation petitions before the Central Board of Direct Taxes (the Board) under section 119(2) of the Income-tax Act, 1961 (Act). In these petitions, it has been submitted that general extension of one month for filing returns and audit reports till 31.10.18 requires further relaxation in case of taxpayers of Kerala since during the devastating floods of August, 2018 many traders and businessmen had lost the documents/accounts leading to delay in finalization of accounts and consequential difficulties in filing of income-tax return and tax-audit report by 31.10.18.

2. On due consideration of the matter, the Board, to mitigate the genuine difficulties faced by the taxpayers in Kerala, in exercise of its powers under section 119(2) of the Act, hereby directs that in case of taxpayers of Kerala for whom the due date for filing return of income and report of audit pertaining to assessment year 2018-19 was 31.10.18, **all returns of income and reports of audit which are filed till 28.02.19 shall be deemed to have been filed by 31.10.18.**

3. Further, in partial modification of orders of the Board dated 24.09.18 & 08.10.18 in F.No. 225/358/2018/ITA.II. in accordance with relaxation in para 2 above, all returns of income filed between 01.10.18 to 31.10.18 by the taxpayers of Kerala for whom the due date for filing of return of income was 31.10.18, shall not be liable to levy of interest as per provisions of section 234A of the Act.

4. The returns by taxpayers of Kerala covered in this order, if not processed till now, shall be processed in accordance with the directions contained in paras above. If the return has already been processed, the same would be rectified by the CIT-CPC, Bengaluru or the concerned jurisdictional income-tax authority, as the case may be, in exercise of statutory powers under section 154 of the Act in accordance with the directions in paras above.

5. This order is applicable only to those taxpayers of Kerala who were required to file their income-tax return and report of audit for assessment year 2018-19 by 31.10.18.

-Sd-

(Rajarajeswari R.)

Under Secretary to Government of India

**Copy to:-**

- i. PS to F.M./OSD to FM/PS to MoS(R)/OSD to MoS(R)
- ii. PPS to Secretary (Revenue)
- iii. Chairman (CBDT), All Members, Central Board of Direct Taxes
- iv. Pr.CCIT, Kerala
- v. All Joint Secretaries/CsIT, CBDT
- vi. ADG(Systems)-4 with request to place the order on official website
- vii. Addl. CIT, Data base Cell for placing the order on irsofficers website
- viii. CIT (M&TP), CBDT

*S. Rajaraj*  
(Rajarajeswarar R.) 02/19

**Under Secretary to Government of India**