

**NEW RETURN FORMS FOR THE ASSESSMENT YEAR 2008-09 - AND  
MATTERS CONNECTED THERETO**

**CIRCULAR NO. 6/2008, DATED 18-7-2008**

The Central Board of Direct Taxes, *vide* notification S.O. No. 752(E), dated 28.3.2008 have notified return forms for the assessment year 2008-09. With a view to enabling tax payers to file returns in the electronic mode, these returns (except ITR-7) have been made annexure-less. The instructions for filling up the return forms clearly stipulate that "No document (including TDS/TCS certificate, report of audit) should be attached to this form. Official receiving the return has been instructed to detach all documents enclosed with this form and return the same to the assessee."

2. It has come to the notice of the Board that in spite of the directions contained in the Instructions for filling the return forms, the practice of accepting returns, along with annexures is still continuing. This practice goes against the expressed policy of the Government and is not in consonance with the legal provisions. Therefore, it is emphasized that Chief Commissioners of Income Tax must ensure strict compliance with the provisions of law. It may be reiterated that all annexures accompanying the income tax return forms should be detached and returned to the tax payers by the receiving official.

3. Further, while processing such returns under section 143(1), the credit for tax deducted at source (TDS)/Tax Collected at Source (TCS) shall be allowed on the basis of details furnished in the relevant schedules of the return forms subject to Instruction No.6/2008 dated 18th June, 2008 issued by the Central Board of Direct Taxes in respect of assessment year 2007-08 or any similar instructions as may be issued for assessment year 2008-09. No disallowance of claim for TDS/TCS shall be made by the Assessing Officer only on the ground that the TDS/TCS certificates have not been filed along with the return of income or Form ITR-V. The same procedure shall also apply in respect of challans relating to Advance Tax and Self Assessment Tax.

4. Assesseees are advised to retain with themselves all annexures relating to computation of income, TDS/TCS certificates, counterfoil of challans relating to payment of advance tax and self assessment tax, audit reports and any other document which they would have otherwise liked to file in support of their claims. The original documents and certificates may be produced by them as and when called for by the Assessing Officer.

5. Instances have also come to the knowledge of the Board that ITR-V verification form are being received without giving them a Receipt Number. Since ITR-V verification form is an acknowledgement, the same should be received by giving a Return Receipt Number, as if it were a return. Separate counters may be set-up to receive such ITR-V verification forms. These ITR-V verification forms should be kept in safe custody.