

**F. No. 225/108/2021/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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New Delhi, Dated 24<sup>th</sup> September, 2021

**Order u/s 119 (2)(a) of the Income-tax Act, 1961**

**Subject: Regularisation of returns of income verified through Electronic Verification Code (EVC) which are otherwise required to be verified through Digital Signature (DSC) as per Rule 12 of the Income-tax Rules, 1962 – reg.**

1. It has been brought to the notice of the Central Board of Direct Taxes (Board) that due to technical issues in the e-filing portal, certain returns of income furnished electronically under Section 142(1), 148, 153A and 153C of the Income-tax Act, 1961 (the Act) during the period from 07.06.2021 to 30.09.2021, were/are being allowed to be verified through Electronic Verification Code (EVC) though these are otherwise required to be verified through Digital Signature (DSC) as per Rule 12 of the Income-tax Rules, 1962 (the Rules). As the said returns of income are not furnished and verified in accordance with Rule 12, the same may be treated as *non-est* by the Assessing Officers, which may cause genuine hardship to the taxpayers.
2. On consideration of the above, the Board, in exercise of its powers under Section 119(2)(a) of the Act, hereby directs that such returns of income furnished electronically under Section 142(1), 148, 153A and 153C of the Act during the period from 07.06.2021 to 30.09.2021 and verified through Electronic Verification Code instead of Digital Signature, shall be deemed to have been furnished and verified as per Rule 12.
3. The regularisation of such returns shall be immediately brought to the notice of the Assessing Officers concerned, through ITBA by DGIT(Systems) so that such returns are not treated as *non-est*.

*sd/-*

**(Ravinder Maini)**  
**Director to the Government of India.**

**Copy to:**

- 1 PS to F M / PS to MoS (F)
- 2 PS to Revenue Secretary
- 3 Chairman (CBDT) & All Members of CBDT
- 4 All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT
- 5 All Joint Secretaries/CsIT, CBDT
- 6 Directors/Deputy Secretaries/Under Secretaries of CBDT
- 7 Web Manager with a request to place the order on official Income-tax website.
- 8 CIT (MSITP), Official Spokesperson of CBDT with a request to publicize widely
- 9 JCIT, Data Base Cell for placing it on irsofficeronline.gov.in
- 10 The Institute of Chartered Accountants of India, IP Estate, New Delhi.
- 11 All Chambers of Commerce
- 12 The Guard File

*R.M.*  
*24/09/2021*  
**(Ravinder Maini)**  
**Director to the Government of India**