Procedure for rectification in the case where assessee has filed ST3 return mistakenly for the future period instead of current period

Procedure for rectification in the casewhere assessee has filed ST3 return mistakenly for the future period instead of current period – reg.

Instances have been reported by some fieldformations to this Directorate-General that some assesses had indvertently filed ST3 Returns online in ACES for a future period. As a result, when they tried filling the returns for the same period, when it was due, the system did not accept it as the returns for that period were already in the database.

As per the earlier functionality in ACES, the system allowed filling of ST3 returns by choosing the period, from the drop menu (Apr-Sept or Oct-March) for a particular financial year, for whichthe return was required to be filed and there was no validation in the system to disallow choosing a future period. As a result, if an assesses wishing to file a return for six-month period of Apr-Sept, 2010, inadvertently selected Oct-March period from the drop-down menu, instead of disallowing the assesses to file return for this period (Oct-Mar), it permitted filing the return. Subsequently, when he tried to file the return for the period Oct-March, 2011, the system would not allow him to file.

In order to prevent occurrence of this problem, modification has been carried out in ACES application and now assesses are not being allowed to file ST-3 Returns for any future period. It is, however, verified that around 1050 assesses have already filed such returns, some of which have approached the ACES Service Desk with a request to correct the period of return so as to enable them to file return for the current period.

But since any such corrections by DG Systems, on the basis of direct request from the assesses may lead to legal dispute or revenue lost, and may, therefore, be misused, it has been decided that uponreceipt of request from such assesses, the Commissionerate will verify the genuineness of the claim of the assesses for amendment of the period of return and if satisfied, will forward their recommendation to DG (Systems). Upon receipt of the specific recommendations from the Commissionerates for change of period of return, DGS will correct the return period at back-end to enable the asseesses to file the ST-3 Returns for the concerned period.

You are therefore informed to get the requests, if any, from the assesses thoroughly examined before sending recommendations to DGS for correcting the return period through a back end process in ACES. This process may be circulated amongst your staff members and suitable trade notices may also be issued so that any assessee, facing this problem can approach your office for necessary action.