"How to File a Petition for Condonation of Delay in Income Tax Return & Refund Claim – Step-by-Step Guide"

To,
The PCIT/PCCIT/Central Board of Direct Taxes,
[Office Address]
Through: Income Tax Officer, Ward [Ward Number]

Subject: Petition for Condonation of Delay in Filing Return and Claim of Refund/Loss – Assessment Year [A.Y.]

Dear Sir,

I am assessed for income tax under PAN **[PAN Number]**, and my case falls under the jurisdiction of the Chief Commissioner of Income Tax, **[Jurisdiction]**. I am submitting this petition seeking condonation of delay in filing my income tax return and claiming a refund/loss for the assessment year **[A.Y.]**.

Reasons for Delay:

Despite my intention to file the return within the prescribed time limit, I was unable to do so due to the following genuine reasons:

1. I was not at my job location due to Covid-related issues.

2. There were serious health issues in my family.

3. The income-tax website was not fully operational at that time.

4. Reconciliation with the AIS statement issued by the Income Tax Department was required.

5. Additional time was needed for arranging documents and information per the latest AIS statement.

6. Other reasons: **[Specify if applicable]**.

Claim Details:

The total refund due/losses claimed by me amounts to Rs. **[Amount]**. I understand that since the prescribed time limits have already passed, the authority to admit my return and process the refund now rests solely with the Board. Hence, I submit this application for your kind consideration.

Request for Consideration:

I sincerely request that my delayed return and refund/loss claim be accepted in view of the reasonable cause that prevented timely filing. The non-acceptance of this petition would result in undue hardship to me.

I anticipate a favorable response and appreciate your cooperation. Please let me know if any further details or documents are required in this regard.

Yours sincerely,
[Your Name]
[Your Address]
Email ID: **[Your Email]**
Mobile No.: **[Your Contact Number]**