



राष्ट्रीयपहचानविहीननिर्धारणकेंद्र, दिल्ली  
National Faceless Assessment Centre, Delhi  
चौथी मंजिल, मयूर भवन, कनॉट लेन, कनॉट प्लेस, नई दिल्ली, दिल्ली-110001  
4th Floor, Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi 110001



फा.सं. NaFAC/Delhi/CIT-1/2021-22/112/143

दिनांक: 09/03/2022

The Chief Commissioner of Income-tax,  
Regional Faceless Assessment Centres  
(All regions)

Madam/Sir,

**Sub: SOP for completion of Faceless Assessment / Penalty for the time barring cycle ending on 31/03/2022 - reg.**

I am directed to convey the following modification in the SOPs issued from time to time in respect of faceless assessment/ penalty for the current time barring cycle ending on 31.03.2022. The modification mentioned hereunder override all SOPs issued on the above subject to the extent specified below and shall be applicable and limited to current time barring cycle only.

1. **Review Unit:** Timeline to complete the review of the case by Review Unit is reduced to 2 days in case of company and 1 day in case of non-company cases as against 7-15 days given by relevant SOP. [Refer Para: A (8) of SOP dated 19.11.2020]
2. **Review Unit:** Approval of PCIT (RU) for suggesting modification above Rs. 1crore by Review Unit is dispensed with. [Refer Para: C (4) of SOP dated 19.11.2020]
3. **Non Responsive Cases:** In case of non response cases, references are being made to Designated Verification Units (DVUs) for physical service of notice. This requirement is relaxed:
  - i. Cases where notices are successfully served through email on the registered email of the taxpayer, but there is no response from the Assessee, need not be sent to DVU. FAUs may proceed with issuing



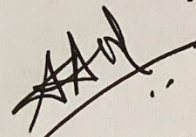
SCN for ex-parte order and complete the cases on the basis of material available on record.

- ii. Only such cases where there is no record of service of email on the registered E-mail of the taxpayer need to be referred to DVU for service of notice.
- iii. Further service by the Designated VU needs to be done through speed-post.
- iv. Cases where at least one notice has been issued and no response is received by the due date in the notice, may be categorised as non-responsive and FAU may proceed to issue SCN for ex-parte order and complete the case on the basis of material available on record.

[Refer SOP for handling Non-responsive cases -Annexure I-1 to SOP dated 19.11.2020 and letter dated 23.02.2021]

- 4. **Personal Hearing through VC:** Orders may be passed in cases where VC have been conducted, without the *url* link of the personal hearing appended to the Assessment Orders, which will be shared with the assessee on a later date. [Refer SOP dated 23.11.2020 and Guidelines for personal hearing through VC]
- 5. **Assessment / Penalty Unit:** In cases marked as time-barred and where reply is pending from JAO, FAU/FPU may, without making any further communication to JAO, complete the matter on the basis of material available on record. [Refer Para 4 of SOP for Penalties dated 09.08.2021]
- 6. This is issued with the prior approval of the CBDT.

Yours faithfully,



(Ashish Abrol)

Commissioner of Income-tax,  
(NaFAC) – 1, Delhi