

 <p>I.T.G.O.A. ZINDABAD</p>	<h1>INCOME TAX GAZETTED OFFICERS ASSOCIATION</h1>	
<p><b><u>President</u></b> <b>PANKAJ MEHTA</b> 09013853358 <a href="mailto:paankajmehta@gmail.com">paankajmehta@gmail.com</a></p>	<p><b><u>Secretary General</u></b> <b>RAVI SHANKAR</b> 09969233322 <a href="mailto:Itgoa.chq.20.22@gmail.com">Itgoa.chq.20.22@gmail.com</a></p>	

F.No. ITGOA/CHQ/TB Date Extension/2021-22/01

Date: 11.02.2022

**To**  
**The Chairman,**  
**Central Board of Direct Taxes,**  
**New Delhi.**

*Respected Sir,*

**Sub: Heavy work-loads of TB Assessments/Re-assessments and Penalties in ReFACs and demand for extension of the TB Date- reg.**

\*\*\*\*\*

Kindly refer to the above.

2. It is to bring to your kind notice that the **Faceless Assessing Officers have been under tremendous work pressure** to complete the Time-Barring Assessments/Re-assessments and Penalties. There are still **more than One lakh Penalties and around 1.70 lakhs assessments/re-assessments are pending with FAOs**. They have to follow detailed SOPs particularly in non-responsive cases. Further, **the FAOs have continued to receive time barring cases even today, in their work lists. Furthermore, the glitches of the system are yet to be resolved.** In this connection, it is pertinent to mention that **it is practically impossible for our member officers to complete these TB cases**, due to following reasons :-

(a) A sizeable number of our member officers are holding **additional charges due to inordinate delays in promotions to the ACIT and ITO cadres**. The cases pertaining to ACIT/DCIT charges are being given to ITOs. The **system of single RSA token per officers and not per charge, puts a lot of hurdles** in the functioning in the substantive as well as the additional charge(s), simultaneously. The shortage of the supporting staff members has also put hurdles in smooth functioning of the faceless assessment units;

(b) **Excessive monitoring, artificial deadlines and calling of unnecessary reports by the supervisory officers** are further putting undue pressure on our already hard pressed member officers;

(c) The **VPN facility is not functional** for quite some period and now we have been informed that login through the VPN on personal computers would not be permitted due to security reasons. This has put a lot of limitations in the present scenario since the officers are being forced to Work From Home (WHF) and the official laptops are not given to the officials;

(d) It is also relevant to mention that **due to technical glitches in ITBA**, the pace of disposal is very slow. The difficulty in performing dry run (Compute Income) is one of such glitches. The functioning of ITBA help-desk is also not up to the mark, as the tickets are not being resolved properly.

(e) The FAOs are mandated to follow **SOPs issued, from time to time, which is time consuming**. The **completion of the Time Barring assessments/re-assessments & Penalties in the remaining period which is less than 2 months time, following the steps suggested in the SOPs, particularly in non-responsive cases, is practically impossible**;

(f) Further, proceedings in the non-existent entities like 'Strike-off' Companies or 'Dissolved' Firms or converted into Company and 'Business Restructuring' cases are pending with FAOs, Furthermore, cases having no or wrong e-mail are still lying idle in FAOs' work-list. There is no clear-cut guidelines for disposal of all such cases, as on date.

(g) There is lack of infrastructures such as ~~lack~~ non issuance of RSA to all the officials; no role could be assigned to the staff members in the ITBA system, obsolete desktops, particularly in mouffasil charges, lack of high speed scanners, inadequate wi-fi in offices.

(h) The 3<sup>rd</sup> wave of the Covid-19 pandemic is widespread across the all regions in our country. The compliance to the various restrictions enforced by the MHA/State MHA/Local administration and following covid appropriate behaviour is mandatory for our officers, officials as well as the assessees. These restrictions along-with the compliance to the Covid protocol, night curfews, **prohibitory orders U/s 144 of CrPC etc. have continued to put a lot of limitations in the timely completion of the time barring actions, especially in the Southern Region;**

(i) Further, the **number of actionable penalties are still substantial with the FAOs.** Further, the FAOs have continued to receive cases in their work-lists, even till today. Simultaneously, Faceless Assessing officers ( FAOs) have to complete time-barring scrutiny assessments, on an average over 200 cases, latest by 31<sup>st</sup> March, 2022; and

(j) Further, most importantly, **the morale of our member officers are at it's lowest ebb due to long delayed ITO to ACIT promotions for RYs 2019, 2020 & 2021 batches & Regularisations of ad-hoc ACsIT of 2016-17, 2017-18 & 2018 batches, denial of STS to 2015-16 batch, shocking denial of NFSG to 2008 (Left-outs) & 2009 batches, etc.**

3. Looking to the facts and circumstances narrated above, we once again inform your good-self that the **officers working in the department may not able to complete the aforesaid time-barring assessments/re-assessments and penalties on or before 31<sup>st</sup> March, 2022.** It is, therefore, requested to your good-self that necessary steps may be taken to **rationalise the work-loads among FAOs, by way of re-distribution of TB cases in the additional charges** among rest of the charges, across the nation; ensure **smooth functioning of the ITBA systems and removal of glitches** therein; issuing **directions to the concerned authorities to ease the unsurmountable pressures put on the FAOs and their Range Heads** etc.

4. In view of the above, **we demand that the Time Barring date for completing assessments/re-assessments and penalties may be extended from 31<sup>st</sup> March, 2022 to at least 30<sup>th</sup> September, 2022.** Further, we demand that **the decision to extend the time- barring date should be announced, well in advance,** and not in the fag-end of the time-barring date.

Thanking You,

Yours Sincerely,



(Ravi Shankar),  
Secretary General,

Copy forwarded for informations & n/a to:

1. The Member ( Administrations & Faceless Scheme(s)), CBDT, North Block, New Delhi;
2. The Pr. CCIT, NaFAC, New Delhi;
3. The Pr.CCsIT, all the 18 Regions of the country.