

Income Tax Gazetted Officers Association (Delhi Unit)

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28.3.2019

To

The Pr. Chief Commissioner of Income Tax(CCA), Delhi

Sir,

Sub: Last minute dissemination of information by Investigation Wing and SOP for NMS cases-Reg

Kindly refer to the above mentioned subject. In this regard your kind attention is invited to the meeting held in your chamber on 18/2/2019 wherein following issues were discussed:

1. Pressure of recovery on Demand on AOs.
2. Re-opening u/s 148 of the Income Tax Act
3. SOP in respect of re-opening of cases under NMS
4. Confirmation in ITI cadres
5. Promotion to the Grade of AO-II and Sr. PS
6. AGT in the cadres of ITOs, AOs and PSs.

Your goodself assured us to take up the above mentioned matters by way of communicating with Investigation Wing, Delhi for timely submissions of their respective reports to the AOs and issuance of SOP in respect of NMS cases. However it appears that no such action has been taken up as the AOs in the field are receiving information from the Investigation wing at the fag end of March though the Investigation wings/I & CI, as per Central Action Plan 2018-2019, supposed to send the information upto financial year 2016-17 by **30.09.2018**. Further, such information are devoid of any concrete findings and merely on the ground that some information is in possession of the Investigation wing, the AOs are asked or are rather being directed to take remedial measures. These type of common mails are pushed to 'All Assessing Officers' without having any basic details.

It would not be out of place to mention here that SOP for re-opening of cases u/s 148 were issued by the CBDT in 10th January 2018, wherein the AO and his immediate authorities were required

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to follow certain procedure before drawing satisfaction for the re-opening of the case so that it may stand the test of judicial scrutiny.

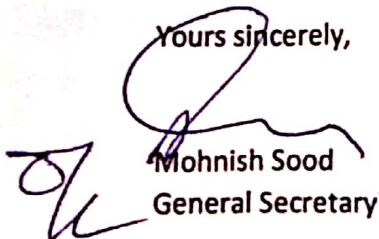
The information forwarded at this juncture are not capable of taking into the ambit of SOP , it being sent on the last days and having without any basic details. Further flood of information from various investigation wings to the Assessing Officers is being sent through e mails which are marked to 'ALL AOs' irrespective of the fact whether the information contained in such communication actually pertains to all the AOs. In the eventuality all AOs are bound to go through such information whether it belongs to them or not thereby resulting into huge time wastage. Such time could have been used elsewhere in a better way viz recording better reasons for the re-opening of the cases of the information pertaining to them, Demand recovery and drafting fine tuned penalty orders.

Thus in the present scenario the Assessing Officers of Delhi charge will discharge their statutory duties to the best of their belief, knowledge and capabilities but they are not responsible for any lapse of information being left unattended in the heap of information to be examined which is being sent to them without any cause. Quality of the draft orders of Penalty or recording of reasons for re-opening of the case in the present circumstances will not be the sole responsibility of our AOs, it being equally shared by their immediate superior authorities. As per provisions of Section 151 of Act, the issue of notice u/s 148 of I T Act, beyond 4 years, need satisfaction/approval of concerned PCsIT also, they are also facing similar hardship like the Assessing Officers as information was pushed to their mails at the last few days left.

You are kindly requested to issue necessary directions to the authorities who are sending such information at the last leg of the Financial Year and the Assessing Officers are extremely facing hardship and harassment at the fag end of the financial year for no fault of their own.

Thanking You

Yours sincerely,



Mohnish Sood
General Secretary