

F.No. 187/3/2020-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
ITA-I Section

Room No. 245A, North Block, New Delhi
Dated: the 17th March, 2022

ORDER


Subject: - Order under section 119 of the Income-tax Act, 1961 (the Act) providing exclusions to section 144B of the Act.

Reg.- Cases in which limitation period expires on 31.03.2022

In partial modification of Order under section 119 of the Income-tax Act, 1961 (the Act) by F.No.187/3/2020-ITA-1 dated 31st March 2021 as modified by orders of even number dated 06th September 2021, 22nd September 2021 and 16th December 2021, the Central Board of Direct Taxes (the Board) in exercise of powers under section 119 of the Act, hereby directs that in addition to the exceptions as provided in the said orders, the following exception is hereby added as under:-

vi. *Assessment orders in all cases for which the time limit for completion expires on 31.03.2022 pending with the jurisdictional Assessing Officer as on 15.03.2022 or thereafter, which cannot be completed as per the procedure laid down under Section 144B of the Act due to technical / procedural constraints in the given period of limitation.*


2. Accordingly, the Board clarifies that assessment in cases at (vi) above shall be completed by the jurisdictional Assessing Officer.
3. The Board further reiterates that the exception at (vi) above is applicable only to the cases for which the time limit for completion expires on 31.03.2022.
4. This order shall come into effect immediately.


(Sourabh Jain)
Under Secretary (ITA-1)

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax /Principal Director Generals of Income-tax.

5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All- India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. JCIT, Data-Base Cell for uploading on irsofficeronline.org.
11. ADG (Systems)-4 for uploading on the website of incometaxindia.gov.in


Under Secretary (ITA-I)