

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

North Block, New Delhi – 110001

Dated the 18th September, 2020

To,

All Pr. Chief Commissioners of Income Tax/Director Generals of Income Tax/Chief Commissioners of Income Tax (Central).

Subject: Directions in pursuance to Webinar dated 10th September, 2020 on Faceless Assessment Scheme, 2019 -regarding.

In pursuance to the discussion held between the CBDT and field authorities in the Webinar dated 10th August, 2020 held under the Chairman, CBDT, I am directed to intimate the following for further necessary action and compliance at your end:-

2 (A) Assessment related matters:

- i) All cases u/s 153A/153C of the Income-tax Act, 1961(hereinafter referred as the Act) lying with jurisdictional authorities (other than Central/International charges) shall be transferred to the Central charges by passing orders u/s 127 of the Act.
- ii) All TP cases will continue to be handled by the TPO and TP report will be submitted with Jurisdictional AO from where the reference originated. In the event the assessment is pending with the ReAC/Central, the report will be submitted to the NeAC/Central accordingly.
- iii) The cases with FT&TR references shall be transferred to the Central charges by passing orders u/s 127 of the Act.
- iv) All the cases where notices u/s 148 or 142(1) or any other notice has been issued manually will have to be uploaded on the ITBA without further delay.
- v) All the cases involving Special audit u/s 142(2A) of the Act and pending in the jurisdictional charges are to be done by the ReACs. All the jurisdictional charges having such cases are required to upload the pending special audit reports on the ITBA portal or on receipt of the same for further necessary action.
- vi) All cases selected u/s 133A of the Act (excluding International Taxation) having impounded material will be transferred to the Central Charges *vide* order u/s 127 of the Act and the cases having no impounded material will be handled by the ReACs. The survey reports shall be uploaded on ITBA by the jurisdictional charges.
- vii) Till further orders, the Jurisdictional hierarchy will continue to exercise powers regarding reopening of cases under section 147 under the Act.

Guidelines for handling the assessment of cases where notice u/s 148 is issued will be taken up separately.


- viii) All cases which have been set-aside by any appellate forum or by the Pr. CIT/CIT u/s 263/264 of the Act to the assessing officers to be framed *de-novo* will be done by the AOs of International Taxation / Central charges or ReACs depending upon where the original order originated. However, partly set-aside cases requiring verifications to be done or amounting to giving appeal effect will be completed by the jurisdictional AOs in faceless manner.

(B) Judicial / Miscellaneous matters:

- b. The verification unit will carry out necessary verification with regard to additional evidence and remand reports referred by CIT(A). If physical records available with the erstwhile AO are required to be referred to, the relevant record will be uploaded by the custodian of the record.
- c. The power under section 263 and 264 of the Act will be exercised by the jurisdictional Pr. CsIT concerned.
- d. The present system of internal audit will continue till further orders.
- e. The ITAT and High Court of Jurisdiction of taxpayer would be the ITAT and High Court where the relevant appeals pertaining to that taxpayer will have to be filed. Jurisdiction will be decided by the fact as to which Jurisdictional AO has the PAN.
- f. Budgetary head and DDOs of ReACs and other jurisdictional charges will have to be made by Pr. CCsIT.
- g. The communication with the officers sitting at a distance for administrative and financial approvals shall *inter-alia* be done through office e-mails/portal.
- h. If considered necessary, the Pr. CIT of the relevant charge will give concurrent jurisdiction to the Range heads and Range heads, in turn will give the concurrent jurisdiction to the AOs of those charges who carried out such work for the intervening period only, to regularize such work post 13.8.2020.

3. All communications to the taxpayer or authorized representatives etc. are to be done to ITBA Portal. In case of non-compliance of the communication, alternative email of the taxpayer as available with the System may be used for enforcing compliance and communication should be done by examining the "Profile View" and "Asset Details" in Project Insight.


Yours faithfully,


(Gulzar Ahmad Wani)

Under Secretary to the Government of India

Copy to:

1. JCIT, Data-Base Cell for uploading on irsofficersonline.org.


(Gulzar Ahmad Wani)
Under Secretary to the Government of India