



Income Tax Gazetted Officers' Association

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To
The Chairman,
Central Board of Direct Taxes,
North Block,
New Delhi

Respected Sir,

Sub: Faceless Assessing Officers facing contempt proceedings –matter regarding

Your kind attention is invited to the order of the Hon'ble Bombay High Court dated 04.04.2022 (**WRIT PETITION(L) NO. 31560 of 2021**) [**copy attached**], wherein another Faceless Assessing Officer has been directed to be present in the Court during the next hearing (on 26.04.2022), as the Hon'ble Judges found that the FAO had passed the assessment order on 30.03.2022 (digitally signed at 22:38:15 IST) in a case, despite very reopening proceeding of that case got quashed by a combined order of the Hon'ble Court (uploaded on 30.03.2022 at 11:06:27 IST) and held his action as *prima facie* contemptuous of the Hon'ble Court's order.

Sir, we have tried to impress upon time and again through our earlier communications that there is a serious communication gap between the way the Honourable Courts perceive the functioning of the Faceless Assessment Scheme (FAS) and what is really being taken place at the field level. The said gap is actually leading towards such strong stand of the Hon'ble Courts, holding the acts of the FAOs as contemptuous, where the same might be purely due to technical glitches or inadvertent mistakes while working in a scheme (FAS) just introduced and ever evolving, as learner under unmanageable workload as well as time pressure. Even in the case under discussion, there is every possibility that the final order might have generated by the FAO well before or just around the time of uploading of the Court's order and the same was digitally signed much later at NaFAC due to tremendous workload thereto.

But unless the Hon'ble Judges are properly apprised of the functioning of the FAS, the very nascent stage of system applicability, apparent communication gaps between the FAOs and the JAOs, technical glitches, all concerned officers are passing through a learning process, etc., we have to stare helplessly at many more such orders coming, having a dent in the reputation of the Department as the quality Taxpayer Service Provider.

As it is found that the hapless FAOs have been left to fend for themselves in all such cases, we again solicit your kind intervention for taking up the matter with the appropriate authority to engage very senior law officers (at the level of the ASG) in such cases for proper representation. As a direct corollary, the assesseees in many assessment cases are threatening the FAOs, either to fall in line (to

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accept their submissions) or face the consequences (the wrath of the Hon'ble Court). Naturally, the morale of the FAOs are at all time low. They become very shaky of proposing any kind of addition irrespective of merits, if faced any rebuttal with veiled threat, as they are now very well aware of the kind of support they might get from their immediate seniors if they are dragged to the Court, even for an issue completely beyond their control.

Under the circumstances, we once again beseech your good self to kindly intervene to stop further erosion of the reputation of the Department as well as to boost the morale of the FAOs. It is earnestly requested that the appropriate authorities may kindly be approached so that all such cases are **best possibly represented with the presence of the senior most Law Officer available**. It is further requested that a **Special Cell may kindly be constituted at NaFAC to keep close liaison with the offices of the CIT (Judicial)/High Court Cell of each region and keep close watch on the websites of the Hon'ble Courts to provide real time alerts to the FAOs (and also JAOs, if required)** on the developments in each of such court proceedings. At the same time, the Board may prepare a standardized response in this regard to facilitate the FAOs to file the reply/affidavit to the Hon'ble Courts, as the FAOs may find themselves helpless, staying at other regions, away (even over thousands of kilometres) from the Hon'ble Court in such a short duration (two weeks in the present case) and the Special Cell, as proposed, should take an active role to keep liaison between the FAO and the office of the CIT (Judicial)/High Court Cell of the region of the Hon'ble Court.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General

Enclo: as stated above