



Income Tax Gazetted Officers' Association

President

ARAVIND TRIVEDI

(7599101090)

trivediaravind@yahoo.co.in

Secretary General

BHASKAR BHATTACHARYA

(8902198888)

secgenitgoachq@gmail.com

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

Respected Sir,

Sub: Issuance of Notice u/s 148A- TB date- matter regarding

Kindly refer to the above-captioned issue.

I would like to bring to your kind knowledge that a great confusion is prevailing among our members in the field formation i.r.o. the date of limitation for issuing notice u/s 148 as it stands amended w.e.f. 01-04-2021. The sections 148A and 149 are so complicated that different AOs are taking different stands on the issue. A few of such interpretations are mentioned hereunder:

1. The date of limitation for issuing notice u/s 148 for AYs 2015-16 to 2018-19 are 31-03-2022 and such date cannot be extended under any circumstances. Officers under this impression are issuing show cause notices u/s 148A(b) to the assesses, giving them less than 7 days' time to respond, if such show cause notices are issued after 23-03-2022.
2. The date of limitation gets extended by the time limit mentioned in section 148A(d) i.e., it is extended beyond 31-03-2022 up to 30-04-2022 [one month from the end of the month in which the reply of the assessee under sub-section (c) is received].
- 3(i). By virtue of the 3rd proviso to section 149(1), date of limitation gets extended by those number of days that is allowed to the assessee in the show cause notice u/s 148A(b) and also by the further time allowed at the request of assessee.
- 3(ii). Here, it should be clarified, if the assessee responds well before the time given u/s 148A(b) then will the date of limitation be reduced contrary to the extension calculated in point no. 3(i) above?

Although the majority of our members are in favour of the 3rd interpretation cited above [here the question raised in point 3(ii) needs to be clarified] because of the very complicated wordings, they are not sure of choosing the best among the three interpretations doing the round.

Most complicated is the drafting of 4th proviso to section 149(1). Because of this proviso it seems that a show cause notice u/s 148A(b) can be issued till 31-03-2022. Presuming 10 days of time is given in the said notice, the date of limitation shifts to 10-04-2022. But if the assessee decides to respond only on 10-04-2022, there would be no time left for passing order u/s 148A(d). It seems that the 4th proviso comes into play in this kind of situation and the date of limitation gets extended to 17-04-2022 (at least 7 days' time).

In view of aforesaid facts and considering the uncertainty prevailing amongst the officers of the Department in this regard, we request you to kindly issue a FAQ/SOP immediately clarifying the complicated provisions of section 148A, so that all the Assessing Officers across Tax India are able to follow a uniform stand. The FAQ/SOP will help the Assessing Officers in this precarious situation where completing the huge and unmanageable pendency for issuance of notices u/s 148 is a herculean task. Issue of unambiguous guidelines is also necessary in order to ensure that no notice u/s 148 gets time barred due to multiple interpretations of the provisions.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General