



JOINT COUNCIL OF ACTION
INCOME TAX EMPLOYEES FEDERATION &
INCOME TAX GAZETTED OFFICERS' ASSOCIATION
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No. N-1/2018-19

Dated: 13th june, 2018

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

Respected Sir,

Sub:- E-assessment proceedings in scrutiny cases - matter regarding-

This has with reference to the above mentioned subject we would like to draw your kind attention to the Instruction No. 8/2017 dated 29.09.2017 and Instruction No. 01/2018 dated 12.02.2018 issued by the Board in connection with the e-assessment proceedings. In this context, we would draw your kind attention to following facts for your consideration :-

1. Vide aforesaid instructions some relaxation for undertaking the scrutiny cases manually were allowed till 31.03.2018 to the stations either connected through VSAT or with Limited Capacity of bandwidth.
2. Though the DIT(System), New Delhi has identified the stations for upgradation but still there is no improvement in the speed of the ITBA in the stations connected through VSAT or with Limited Capacity of bandwidth i.e the speed of the ITBA is that as was before 31.03.2018.
3. Moreover, in all these stations good number of cases were selected for scrutiny u/s 147/148 on the basis of information available in the system. These assesseees are either non-filer or stop filer and are not registered on e-filing portal. A large number of these assesseees are not having e-mail address. For example in NWR charge majority of these assesseees are villagers and not having mail id. As a result, it became difficult to communicate with these assesseees through system.
4. As per the system, in these cases i.e. where proceedings u/s 147/148 were initiated, the notice u/s 143(2) cannot be generated till return is filed by the assessee.
5. The system generates notice u/s 143(2) only in the case of a valid return and the return e-filed in response to notice u/s 148 is not treated as valid return by the system. Further, there are lot of cases where assesseees insist to file paper return

in response to notice u/s 148. In those cases also issuance of notice u/s 143(2) is not being allowed on system.

6. It is also found that in many cases the submissions made by the assesseees are not visible to the AOs in system.

In view of the above narrated facts we would like to request your honour to kindly examine the issue and following relaxation may be allowed to the Assessing Officers to complete the cases selected for scrutiny u/s 147/148

- 1) E-assessment may not be made mandatory for these types of scrutiny cases for the stations connected through VSAT or with Limited Capacity of bandwidth, till these are upgraded.
- 2) For other stations, either the functionality to issue notice u/s 143(2) be activated/provided immediately or these stations may also be allowed to complete the assessment manually.

With regards,

Yours sincerely



(Amitava Dey)



(Rupak Sarkar)

Joint Convenors

Copy to :

1. The DGIT(System), ARA Centre, Jhandenwalan, New Delhi for his kind information