

	INCOME TAX GAZETTED OFFICERS ASSOCIATION	
	President PANKAJ MEHTA 09013853358 paankajmehta@gmail.com	Secretary General RAVI SHANKAR 09969233322 itgoa.chq.20.22@gmail.com

F.No. ITGOA/CHQ/JAO/2020-22/04

Date: 19.04.2021

To
The Chairman,
Central Board of Direct Taxes,
New Delhi -110001.

Respected Sir,

Sub: Difficulties in completing Time barring actions in connection with Assessments/Re-assessments in FeAS Regime and Central Charges as well as issuing notices for re-opening assessments – Demand for further extension of limitation date- reg.

Ref. Our letter F.No. ITGOA/CHQ/FAS/2020-22/03 Date: 19.02.2021 and letters even no. Dated 23rd March, 2021 & 27th March, 2021 on the above subject.

Kindly refer to the above.

2. In continuation of the letters under reference, we would like to highlight certain facts which would explain the practical difficulties being faced by our member Officers in completing the time barring actions, on or before 30th April, 2021, in connection with Assessments/Re-assessments in FeAS Regime and Central Charges as well as issuing notices for re-opening assessments. Your good-self would appreciate that our Officers have been trying their best to successfully complete the pending time barring proceedings despite the recent surge in Covid-19 positivity rate, across the country.

3. However, in order to control the recent surge in Covid-19 cases every day various restrictions are being imposed by the state governments & local administrations. These restrictions along-with the compliance to the Covid protocol, night curfews, prohibitory orders U/s 144 of CrPC etc. have put a lot of limitations in the timely completion of the time barring actions. The state wise restrictions, in few cases, have been tabulated in the enclosed annexure, to highlight the difficulties being faced by our member officers, on account of these restrictions.

4. Further, there are sizeable number of officers of the department who either themselves or their family members or their officials are/were Covid positive or their residence lies in the containment zone. The exact number of such officers/officials is being collected by the O/o Pr.DGIT(HRD), New Delhi.

5. Furthermore, it is once again brought to your kind notice that a number of officers are presently engaged in the election duties in the assembly elections in four states. Officers across the country are presently deputed as 'Expenditure Observers' in these elections.

6. In view of the above, we once again inform your good-self that the officers working in the department may not be able to complete the aforesaid time-barring processes on or before 30th April, 2021. Accordingly, we demand that the time barring date, for Assessments/Re-assessments, issuing notices U/s. 148 of the Income-Tax Act be further extended, at least, by another five months i.e. up to 30th September, 2021. We, further demand that none of our member officers would be held responsible if any proceeding gets time barred, in case our demand to extend the said time barring date is not favourably considered.

7. It is, therefore, humbly requested to your good-self that necessary steps may be taken to further extend the last date for completion of the aforesaid proceedings under the Act, which are getting time-barred on 30th April 2021 to 30th September 2021.

Looking forward to your benign indulgence.

Thanking You

Encl. As Above

Yours Sincerely,



**(Ravi Shankar),
Secretary General**

Copy forwarded for informations & n/a to:

1. The Member (TPS), CBDT, North Block, New Delhi.

Annexture

Sl No.	Name of the State/UT	Restrictions
1	Delhi	Lockdown upto 26 th April, 2021
2	Maharashtra (includes Mumbai, Pune & Nagpur Regions)	Curfew and prohibitory orders u/s 144 of CrPC till 1 st May, 2021
3	Rajasthan	‘ Jan anusashan Pakhwada’ upto 3 rd May,2021
4.	Gujarat	Max. 50% attendance allowed on any particular day and Night curfew
5.	Bihar	Restrictions upto 15 th May,2021; Night curfew 9pm to 5 am; Offices to be closed by 5 PM everyday.
6.	UP [includes UP(East) & UP(East) Regions]	Max. 50% attendance allowed on any particular day and Night curfew . Hon’ble Allahabad High Court has directed to impose Lock-down in 5 cities in the state of UP up to 26 th April, 2021.