



# Income Tax Gazetted Officers Association

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

Respected Sir,

Sub: Heavy work-loads of TB Assessments / Re-assessments and Penalties in  
ReFACs and demand for extension of the TB Date- regarding

Kindly refer to the above-captioned issue and our earlier correspondences in this regard.

2. As late as last week, new cases are being pushed to FAOs on a daily basis (pushed even on today itself). With uncertainty of the workload, it is becoming very difficult on the part of the FAOs in planning and completing the assessments. If the FAO wants to follow the SOP for completing assessments, it will not be possible to complete assessments of the new cases. Of late, Courts are coming very heavily for failure to adhere to the SOPs. Also, this keeps the FAO from planning his work and always on tenterhooks. A sample of time required for completing a “no response” case is detailed below as per the time schedule prescribed in SOP for ready reference. It suggests that **58 days’ time is required to complete a recently pushed case whereas we have only 31 days, Please see the Annexure.**

3. All FAOs (ITOs) have around 60 pending assessments and DCsIT/ACsIT have around 120 cases (figures may vary from charge to charge). Officers holding additional charges have naturally double or more pending cases in the worklist. Around one lakh reopened cases are being pushed to the FAOs for completion. With less than 30 days (including Saturdays and Sundays), following a sacrosanct SOP, the case cannot be completed within the time barring date.

4. **Accounts in vernacular languages:** In some of the new cases pushed to the FAOs, the accounts and documents are in languages other than English. The documents have to be sent to the Technical Unit for translation. Only on receipt of translated documents, the process of assessment begins.

5. **Computation module not yet made available:** The computation module is yet to be enabled for other than individual assessee, contrary to the claims made. Even in Individual cases, computation is not glitch free. Further, recently passing of orders in CASS cases are also withheld until further notification.

6. **Difficulties in getting third party information:** Information called for from third parties u/s 133(6) of the IT Act are not received even after a long wait. FAOs are made to wait endlessly expecting to get information.

7. In most of these cases, the assessee starts responding after receiving the DAO/SCN. Thus, he prepares his case only after getting to know all related information and files his reply accordingly. He once files a return in compliance to the notice u/s 148, the FAO has to start from the scratch. At this stage, these instances are gathering momentum.

8. Again ambiguity has risen on the time barring dates of the new 148 cases assigned in the last week of February (where the notices were issued during extended time limit). Many PCsIT are issuing dictats to complete these new cases by March, 2022 only. If this be the scenario, then pendency will double up to 100 for ITOs and 200 for ACsIT. Immediate intervention of Board is required clarifying the same.

9. In many cases, letters are sent to JAOs for sharing information related to reopened cases. As JAOs are fully pre-occupied with pending penalty, assessment, reopening, uploading of information in Insight etc., it appears to be humanly impossible for them to respond early, thus further delaying the entire process.

10. In many non-responsive cases, as reported by the VU, notice has been returned back by post with remark "address insufficient/assessee left without instructions". FAOs have no idea what to do with those cases as SOP does not speak clearly regarding this situation.

11. Most of the assessee are seeking VC. Providing VC facility is still an area of deep concern, whereas the Hon'ble Courts are not appreciating the difficulties being faced and hapless FAOs are finding themselves at the receiving end.

12. Shortcoming of the ITBA system, be it the speed of the system, be it the poorly performing functionalities or ever-changing assignments of cases from FAO to JAO and vice versa or always changing whatsapp only instructions etc. are making the life of the FAOs as well as the JAOs nightmarish.

13. Functioning of FAS is so poorly conceived that the FAOs have to work on multiple portals like ITBA, Insight, CPC 2.0 etc. at the same time, but have to log in separately and some of those portals cannot be operated on the same device simultaneously.

14. Multiple charge holders are still allowed to open only a single window merely citing security reason, but the practical difficulties being faced are not at all addressed. As no promotion has taken place for last 3 years to the grade of ACIT in last 4 years and also to the grade of ITOs in some of the regions, holding of additional charge(s) becomes a norm.

15. Helpdesk is not able to solve any problem now. They are closing the complaints without giving any solution.

16. Some of the practical problems being faced by the FAOs are reported above, which are only indicative in nature and each of the problems have the potential to disrupt even the most serious efforts to complete the time barring cases.

In view of the above, we demand that the Time Barring date for completing assessments /re-assessments and penalties may kindly be extended from 31<sup>st</sup> March, 2022 to at least 30<sup>th</sup> September, 2022. Further, we demand that the decision to extend the time- barring date should be announced at the earliest and not at the fag-end.

At the same time, we would like to place on records our view that it is the authorities concerned, who have created the current mess by failing to address many of the problems even after two years of rolling out of FAS and in case of any incidence of the cases getting time barred, they should be held responsible.

Thanking You,

Yours Sincerely,

(Bhaskar Bhattacharya)  
Secretary General

Enclo: as stated above

Procedure in issuing notices	Time to be given as per SOP	Cumulative time taken in days
Issue of first notice u/s 142(1)	15 Days time to be given	15 days
If no response , second notice u/s 142(1)	7 Days time to be given	22 days
If no response, a reminder letter to assessee	5 Days time to be given	27 days
If no response, to be referred to the verification unit for service of notice through Speed Post	5 Days time for VU to send by post.	32 days
	Another 7 days time for the assessee to respond to the notice issued by VU, after receipt of such notice.	39 days
Draft Asst. Order to be prepared, if not responded and to Risk Unit / Review Unit	1 or 2 days for the risk unit.	41 days
	7 days for Review.	48 days
After receipt from the Review unit. SCN to be sent	7 days to assessee to respond	55 days
Final Assessment order to be passed	2 to 3 days, (if replied), if not 1 day	<b>58 days</b>