

	<div><div>INCOME TAX GAZETTED OFFICERS ASSOCIATION</div><div><div><div><div>President</div><div>PANKAJ MEHTA</div><div>09013853358</div><div>paankajmehta@gmail.com</div></div><div><div>Secretary General</div><div>RAVI SHANKAR</div><div>09969233322</div><div>itgoa.chq.20.22@gmail.com</div></div></div></div></div>	
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F.No. ITGOA/CHQ/JAO/2020-22/06

Dated: 01.09.2021

To

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

Respected Sir,

Sub: Difficulties in completing Time Barring actions in connection with the Assessments / Re-assessments in FeAS Regime and Central Charges as well as completion of the Penalty Proceedings— Demand for further extension of limitation date- Regarding –

Ref.: Our letter F.No. ITGOA/CHQ/FAS/2020-22/03-05 Date: 19.02.2021 and letters even nos. 23rd March, 2021, 27th March, 2021, 19th April, 2021 & 14th June, 2021.

Kindly refer to the above.

2. At the outset, we are thankful for favourably considering our request for extension of the pending time barring proceedings from 30th April, 2021 to 30th June, 2021 and further to 30th September, 2021.

3. As you are aware that the entire country has faced the two waves of the COVID 19 pandemic, so far. These waves have proved to be very deadly. We have lost over 140 Officers/Officials of our department and also many members of Income Tax family lost their family members even at their young age. Your good-self would appreciate that our Officers have been giving their best to successfully complete the pending time barring proceedings despite the Covid induced restrictions and limitations in all the regions, across the country.

4. The various restrictions imposed by the State Governments & Local Administrations particularly since the deadly 2nd wave in April & May this year, are continuing in order to control the recent surge in Covid-19 cases. Even DoP&T has further extended the staggered attendance requirements as well as restricted 50% attendance of ACsIT/ ITOs the Assessing Officers and staff below. These restrictions along with the compliance to the Covid protocol, night curfews, prohibitory orders u/s 144 of CrPC etc. have continued to put a lot of limitations in the timely completion of all the time barring actions.

5. The recent launch of new e-filing portal of the Department and the glitches there-in surfaced subsequently, has also added further difficulties in timely completion of the time barring proceedings. Hon'ble Finance Minister has also reviewed the working of the said system, **in view of the difficulties faced by the tax-payers on account of glitches in the new e-filing portal and difficulties in responding to notices in the e-proceeding.** The Hon'ble Madam has recently given a deadline of 15th September, 2021 to the

vendor to make the system fully functional and remove all the glitches therein.

6. Further, the cases in which the penalty proceedings were pending were pushed in the Faceless Penalty Scheme, 2021 in the month of January/February, 2021. However, the detailed SOP for completing the Penalty proceedings under the Faceless Penalty Scheme- 2021 was issued vide F No. AA (NAFAC)-1/2021-22/439 only on 09.08.2021. Even assuming that the System gets fully functional on 15.09.2021, as per the directions of Hon'ble FM, the large numbers of the pending penalty proceedings could not be completed as the steps suggested in the aforesaid SOP are time consuming.

7. 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 September, 2021. Accordingly, we demand that the time barring date, for Assessments/Re-assessments & penalties proceedings, as per the Income Tax Act, **be further extended, at least, by another three months i.e. up to at least 31st December, 2021.**

8. 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 September 2021 to at least 31st December, 2021.

Looking forward to your benign indulgence.

Thanking You,

Yours Sincerely,



**(Ravi Shankar),
Secretary General.**

Copy forwarded for information & n/a to:

1. The Member (Admn.) & Faceless Schemes, CBDT, North Block, New Delhi.
2. The Member (L & S), CBDT, North Block, New Delhi.