

# UNDERSTANDING EXTENDED LIMITATION DATES & MANAGING WORKLOAD

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# TB date Extension-Notifications

- The Taxation and Other Laws (Relaxation of certain Provisions) Ordinance, 2020 [No. 2 of 2020] dt. 31.03.2020
- Notification No. 35/2020/F.No.370142/23/2020-TPL dt. 24.06.2020.
- Notification No. 93/2020/F.No.370142/35/2020-TPL dt. 31.12.2020.
- Notification No. 10/2021/F.No.370142/35/2020-TPL dt. 27.02.2021.

# Excerpts from notification 27.02.21

The February notification partially amends notifications 93/2020 dt. 31.12.2020.....CG specifies for the purpose of sec. 3(1) of TOLA.....

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order—

(a) for imposition of penalty under Chapter XXI of the Income-tax Act, —

(i) the 29th day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the Income-tax Act falls, for the completion of such action; and

(ii) the 30th day of June, 2021 shall be the end date to which the time limit for completion of such action shall stand extended;

(b) for assessment or reassessment under the Income-tax Act, and the time limit for completion of such action under **section 153 or section 153B** thereof, —

(i) expires on the 31st day of March, 2021 **due to its extension by the said notification**, such time limit shall stand extended to the 30th day of April, 2021;

(ii) is **not covered under (i) and expires on 31st day of March, 2021**, such time limit shall stand extended to the 30th day of September, 2021;

# New TB Dates at a glance

	Date of Completion of Asst./ passing of order	New Extended Date
Ordinance 2 of 2020, dtd. 03/03/2020	b/w 20/03/2020 and 29/06/2020	30/06/2020
Notification dt. 24/06/2020	20/03/2020 to 31/12/2020	31/03/2021
Notification Dt. 31/12/2020	20/03/2020 to 30/03/2021	31/03/2021
Notification dt. 27.02.2021	Refer next slide	

# Notification 10/27.02.2021

Imposition of Penalties under chapter XXI of IT Act.	Penalties TB from 20/03/2020 to 29/06/2021	30/06/2021
Assessment /re-assessment (i)	For assessment/ reassessment -where extended time limit expires on 31/03/2021	30/04/2021
Assessment/re-assessment- not covered by (i) above	- where time limit expires on 31/03/2021	30/09/2021

# SECTION 153(1)

- (i) No order of assessment shall be made **under section 143 or section 144** at any time after the expiry of **twenty-one months** from the end of the assessment year in which the income was first Assessable:

Provided that in respect of an order of assessment relating to the assessment year commencing on the **1<sup>st</sup> day of April, 2018**, the provisions of this sub-section shall have effect, as if for the words "twenty-one months", the words "**eighteen months**" had been substituted:

Provided further that in respect of an order of assessment relating to the assessment year commencing on or after the **1<sup>st</sup> day of April, 2019**, the provisions of this sub-section shall have effect, as if for the words "twenty-one months", the words "**twelve months**" had been substituted.

# Sec. 153(1) – TB

Action	TB Date	New TB Date
Passing of Assessment order u/s 143(3) or 144 AY 2018-19	30.09.2020	31.03.2021(Earlier) 30.04.2021(Now)
AY 2019-20	31.03.2021	30.09.2021



# SECTION 153(2)- for reopened cases

- (2) No order of assessment, reassessment or re-computation shall be made under **section 147** after the expiry of nine months from the end of the financial year in which the notice under section 148 was served:

Provided that where the notice under section 148 is **served on or after the 1st day of April, 2019**, the provisions of this sub-section shall have effect, as if for the words "nine months", the words "**twelve months**" had been substituted.

Example 1: Notice issued/served up to 31.03.2019 - TB date {31.12.2019} i.e. must have been completed before lockdown.

Example 2: Notice issued/served on or after 01.04.2019 - Normal TB date {31.03.2021}

# Sec. 153(2) – TB date and new one

Action	TB Date	New TB Date
Passing of Assessment order u/s 148  <b>Where notice served before 01/04/2019</b>	TIME BARRED	TIME BARRED
<b>Where notice served after 01/04/2019</b>	31.03.2021	30.09.2021

# Checklist for 147 / 148 cases

- Reasons recorded by AO, issue and service of notice u/s 148
- Filing ROI by assessee in response to notice.
- Objections filed by assessee & disposal of objections (GKN Driveshaft).
- If ROI is filed, check issue of 143(2) notice-- if not, transfer to JAO.
- If no ROI filed, JAO must issue of first 142(1) notice, if not transfer to JAO.
- Workout TB date as per 153(2) r.w. notification of 27<sup>th</sup> Feb.
- Write to JAO for record deficiency & for cases shown Time Barred in ITBA
- Obtain evidence of extension of TB date for 142 (2A), stay by Court, order already passed & any other reason.

# Time Barring & Time Barred

## Examples:

- Notice served between 01.04.18 to 31.03. 19-TB 31.12.2019.
- Notice served between 01.04.19 to 31.03. 20-TB 31.03.2021.
- Notice served between 01.04.20 to 31.03. 21-TB 31.03.2022.

## Time Barred Cases-Action by AO

- To communicate with JAO and ascertain reasons – which may include
  - a) Order already passed, remain to be uploaded
  - b) Stay granted by the Court.
  - c) Extension available- reference to Valuation Officer, Special Auditor etc.

# SECTION 153(3)

- (3) Notwithstanding anything contained in sub-sections (1) and (2), an order of **fresh assessment in pursuance of an order under section 254 or section 263 or section 264, setting aside or cancelling an assessment**, may be made at any time before the expiry of **nine months from the end of the financial year** in which the order under section 254 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Principal Commissioner or Commissioner:

Provided that where the order under section 254 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Principal Commissioner or Commissioner on or after the **1st day of April, 2019**, the provisions of this sub-section shall have effect, as if for the words "nine months", the words "**twelve months**" had been substituted.

This sub-section deals with cases of Fresh assessment in pursuance of ITAT Order or revision by CIT/PCIT u/s 263 & 264

**Relevant dates for counting purposes :**

- Limitation of fresh assessment as per ITAT directions- TB from date of receipt of order in the O/o PCIT/CIT.
- Limitation of fresh assessment as per 263 & 264 direction- TB from end of FY in which order is passed by PCIT/CIT.

**Examples for counting normal TB date as provided u/s 153(3)**

- ITAT orders **received** between 01.04.2018 to 31.03.2019- TB on 31.12.2019
- ITAT orders **received** between 01.04.2019 to 31.03.2020- TB on 31.03.2021
- ITAT orders **received** between 01.04.2020 to 31.03.2021- TB on 31.03.2022
- Order u/s 263/264 **passed** by PCIT/CIT between 01.04.2018 to 31.03.2019- TB on 31.12.2019.
- Order u/s 263/264 **passed** by PCIT/CIT between 01.04.2019 to 31.03.2020- TB on 31.03.2021.
- Order u/s 263/264 **passed** by PCIT/CIT between 01.04.2020 to 31.03.2021- TB on 31.03.2022.

# Sec. 153(3)-Normal & Extended TB

Action	TB Date	New TB Date
Fresh assessment proceedings in consequence of earlier asst order having been set-aside /annulled by ITAT/CIT u/s.263 or 264 in F.Y. 2019-20	31.03.2021	30.09.2021
Action	TB Date	New TB Date

# Check list Set aside cases

- Obtain order of ITAT/HC & ascertain date of receipt in the O/o PCIT or CIT for computing TB.
- Study order & ascertain that it falls under FAS-19.
- SA cases received up to 31.03.2019, were to be completed by 31.12.2019. Cases received between 01.04.2019 to 31.03.2020 will be barred on 31.03.2021, thus extended to 30.09.2021.
- Please check date of passing order u/s 263, 264, which is a reference date for finding TB.
- Correspond with JAO for any record deficiency or information on any stay by Court etc.



# SECTION 153(4)

(4) Notwithstanding anything contained in sub-sections (1), (2) and (3), where a reference under subsection (1) of section 92CA is made during the course of the proceeding for the assessment or reassessment, the period available for completion of assessment or reassessment, as the case may be, under the said sub-sections (1), (2) and (3) shall be extended by twelve months.

Action	TB Date	New TB Date
In the cases where reference has been made u/s 92CA Referred during the FY 2019-20	31.12.2020	30.04.2021

# SECTION 153(5)

- (5) Where effect to an order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 is to be given by the Assessing Officer, wholly or partly, otherwise than by making a fresh assessment or reassessment, such effect shall be given within a period of three months from the end of the month in which order under section 250 or section 254 or section 260 or section 262 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be, the order under section 263 or section 264 is passed by the Principal Commissioner or Commissioner:

Provided that where it is not possible for the Assessing Officer to give effect to such order within the aforesaid period, for reasons beyond his control, the Principal Commissioner or Commissioner on receipt of such request in writing from the Assessing Officer, if satisfied, may allow an additional period of six months to give effect to the order:

(Cases other than fresh assessments as per sec.250,254,262,263,264)

## SECTION 153(5)- Normal and Extended TB

Action	TB Date	New TB Date
OGE to order of CIT(A)/ITAT/HC/SC without requiring opportunity to be given to/submission of documents by assessee for verification of an issue <b>And order received b/w Dec, 2019 and Nov, 2020</b>	From 31.03.2020 to 28.02.2021	30.04.2021
<b>And order received in Dec, 2020</b>	31.03.2021	30.09.2021
<b>And order received from Jan, 2021 onwards</b>	3 months from the end of month of receipt of order viz. 30.04.2021 and onwards.	

# SEC. 153(5), 2<sup>nd</sup> Proviso-Requiring Verification

Provided further that where an order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 requires verification of any issue by way of submission of any document by the assessee or any other person or where an opportunity of being heard is to be provided to the assessee, the order giving effect to the said order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 shall be made **within the time specified in sub-section (3)**.

[Kindly refer to slide on sec. 153(3)]

Action	TB Date	New TB Date
OGE to order of CIT(A)/ITAT/HC/SC in which requires opportunity to be given to/submission of documents by assessee AND Order recd. by PCIT in F.Y.2019-20	31.03.2021	30.09.2021

# SEC. 153(6)(i)

- (6) Nothing contained in sub-sections (1) and (2) shall apply to the following classes of assessments, reassessments and re-computation which may, subject to the provisions of sub-sections (3) and (5), be Completed—
- (i) where the assessment, reassessment or re-computation is made on the assessee or any person in consequence of or to give effect to any finding or direction contained in an order under section 250, section 254, section 260, section 262, section 263, or section 264 or in an order of any court in a proceeding otherwise than by way of appeal or reference under this Act, on or before the expiry of twelve months from the end of the month in which such order is received or passed by the Principal Commissioner or Commissioner, as the case may be;
  - (i) [This relates to situation where directions are contained in order of CIT(A), ITAT, HC, SC & Revision by PCIT or order of any Court other than by appeal or reference under IT Act and assessment/re-assessment is made on the assessee or any person]

# SECTION 153(6)(i)

Action	TB Date	New TB Date
Assessment, reassessment or recomputation to be made on the assessee in consequence of or to give effect to any finding or direction contained in an order u/s 250, 254, 260, 262, 263, or 264 or in an order of any court in a proceeding otherwise than by way of appeal or reference  AND order received between <b>March 2019 to Feb 2020</b> .	From 31.03.2020 to 28.02.2021	30.04.2021
<b>And order received in March, 2020</b>	31.03.2021	30.09.2021
<b>And order received from April, 2020 onwards</b>	12 months from the end of month of receipt of order viz. 30.04.2021 and thereafter	

# SECTION 153(6)(ii)

(ii) where, in the case of a firm, an assessment is made on a partner of the firm in consequence of an assessment made on the firm under section 147, on or before the expiry of twelve months from the end of the month in which the assessment order in the case of the firm is passed.

Action	TB Date	New TB Date
order of assessment or reassessment, relating to any assessment year, which stands revived u/s section 153A(2), AND <b>revival made between March 2019 to Feb 2020.</b>	From 31.03.2020 to 28.02.2021	30.04.2021
<b>And order received in March, 2020</b>	31.03.2021	30.09.2021
<b>And order received from April, 2020 onwards</b>	12 months from the end of month of receipt of order viz. 30.04.2021 and thereafter	

# SEC. 153(8)

- (8) Notwithstanding anything contained in the foregoing provisions of this section, sub-section (2) of section 153A or sub-section (1) of section 153B, the order of assessment or reassessment, relating to any assessment year, which stands revived under sub-section (2) of section 153A, shall be made within a period of **one year from the end of the month of such revival or within the period specified in this section or sub-section (1) of section 153B**, whichever is later.



# SECTION 153(8)

Action	TB Date	New TB Date
order of assessment or reassessment, relating to any assessment year, which stands revived u/s section 153A(2), AND revival made between March 2019 to Feb 2020.	From 31.03.2020 to 28.02.2021	30.04.2021
And order received in March, 2020	31.03.2021	30.09.2021
And order received from April, 2020 onwards	12 months from the end of month of receipt of order viz. 30.04.2021 and thereafter	

# SECTION 153 (9), Proviso 1

(9) The provisions of this section as they stood immediately before the commencement of the Finance Act, 2016, shall apply to and in relation to any order of assessment, reassessment or recomputation made before the 1st day of June, 2016:

Provided that where a notice under sub-section (1) of section 142 or sub-section (2) of section 143 or section 148 has been issued prior to the 1st day of June, 2016 and the assessment or reassessment has not been completed by such date due to exclusion of time referred to in Explanation 1, such assessment or reassessment shall be completed in accordance with the provisions of this section as it stood immediately before its substitution by the Finance Act, 2016 (28 of 2016).

# SECTION 153 (9), Proviso 1 (contd.)

Explanation 1.—For the purposes of this section, in computing the period of limitation—

- (i) the time taken in reopening the whole or any part of the proceeding or in giving an opportunity to the assessee to be re-heard under the proviso to section 129; or
- (ii) the period during which the assessment proceeding is stayed by an order or injunction of any court; or
- (iii) the period commencing from the date on which the Assessing Officer intimates the Central Government or the prescribed authority, the contravention of the provisions of clause (21) or clause (22B) or clause (23A) or clause (23B) or sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, under clause (i) of the proviso to sub-section (3) of section 143 and ending with the date on which the copy of the order withdrawing the approval or rescinding the notification, as the case may be, under those clauses is received by the Assessing Officer; or

# SECTION 153(9), Proviso 1 (contd.)

- (iv) the period commencing from the date on which the Assessing Officer directs the assessee to get his accounts audited under sub-section (2A) of section 142 and—
  - (a) ending with the last date on which the assessee is required to furnish a report of such audit under that sub-section; or
  - (b) where such direction is challenged before a court, ending with the date on which the order setting aside such direction is received by the Principal Commissioner or Commissioner; or
- (v) the period commencing from the date on which the Assessing Officer makes a reference to the Valuation Officer under sub-section (1) of section 142A and ending with the date on which the report of the Valuation Officer is received by the Assessing Officer; or
- (vi) the period (not exceeding sixty days) commencing from the date on which the Assessing Officer received the declaration under sub-section (1) of section 158A and ending with the date on which the order under sub-section (3) of that section is made by him; or
- (vii) in a case where an application made before the Income-tax Settlement Commission is rejected by it or is not allowed to be proceeded with by it, the period commencing from the date on which an application is made before the Settlement Commission under section 245C and ending with the date on which the order under sub-section (1) of section 245D is received by the Principal Commissioner or Commissioner under sub-section (2) of that section; or

# SECTION 153(9), Proviso 1 (Contd.)

- (viii) the period commencing from the date on which an application is made before the Authority for Advance Rulings under sub-section (1) of section 245Q and ending with the date on which the order rejecting the application is received by the Principal Commissioner or Commissioner under sub-section (3) of section 245R; or
- (ix) the period commencing from the date on which an application is made before the Authority for Advance Rulings under sub-section (1) of section 245Q and ending with the date on which the advance ruling pronounced by it is received by the Principal Commissioner or Commissioner under sub-section (7) of section 245R; or
- (x) the period commencing from the date on which a reference or first of the references for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information requested is last received by the Principal Commissioner or Commissioner or a period of one year, whichever is less; or
- (xi) the period commencing from the date on which a reference for declaration of an arrangement to be an impermissible avoidance arrangement is received by the Principal Commissioner or Commissioner under sub-section (1) of section 144BA and ending on the date on which a direction under sub-section (3) or sub-section (6) or an order under sub-section (5) of the said section is received by the Assessing Officer,

**shall be excluded:**

## SECTION 153(9), Proviso 2 & 3

Provided that where immediately after the exclusion of the aforesaid period, the period of limitation referred to in sub-sections (1), (2), (3) and sub-section (8) available to the Assessing Officer for making an order of assessment, reassessment or re-computation, as the case may be, **is less than sixty days**, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly:

Provided further that where the period available to the Transfer Pricing Officer is extended to sixty days in accordance with the proviso to sub-section (3A) of section 92CA and the period of limitation available to the Assessing Officer for making an order of assessment, reassessment or re-computation, as the case may be, **is less than sixty days**, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly:

# SECTION 153(9), Proviso 2, 3

Action	TB Date	New TB Date
Reassessment notice issued prior to 1.6.2016, and asst. not completed due to extension of time due to the circumstances given in Explanation to Sec 153(8)	Limitation date extended as per sec. 153 upto A.Y. 2015-16. If remaining time after exclusion is less than 60 days, the remaining time to be extended to 60 days	
Where the period available to the TPO is extended to sixty days in accordance with the proviso to Sub-sec. (3A) of section 92CA and the period of limitation available to AO is less than 60 days.	The remaining time to be extended to 60 days	

# SECTION 153(9), Proviso 4

Provided also that where a proceeding before the Settlement Commission abates under section 245HA, the period of limitation available under this section to the Assessing Officer for making an order of assessment, reassessment or re-computation, as the case may be, shall, after the exclusion of the period under sub-section (4) of section 245HA, be not less than one year; and where such period of limitation is less than one year, it shall be deemed to have been extended to one year; and for the purposes of determining the period of limitation under sections 149, 154, 155 and 158BE and for the purposes of payment of interest under section 244A, this proviso shall also apply accordingly.



# SECTION 153(9), Proviso 4

Action	TB Date	New TB Date
where a proceeding before the Settlement Commission abates under section 245HA, the period of limitation available under this section to the Assessing Officer for making an order of assessment, reassessment or recomputation, as the case may be, shall, after the exclusion of the period under sub-section (4) of section 245HA, be not less than one year; and where such period of limitation is less than one year	Extended by the period u/s 245HA. If remaining time after exclusion is less than one year, the remaining time to be extended to one year	

# SECTION 153(9), Explanation 2 (a)

Explanation 2.—For the purposes of this section, where, by an order referred to in clause (i) of sub-section (6),—

- (a) any income is excluded from the total income of the assessee for an assessment year, then, an assessment of such income for another assessment year shall, for the purposes of section 150 and this section, be deemed to be one made in consequence of or to give effect to any finding or direction contained in the said order; or

# SECTION 153(9), Explanation 2 (a)

Action	TB Date	New TB Date
any income is excluded from the total income of the assessee for an assessment year, then, an assessment of such income for another assessment year is to be made in consequence to give effect to direction in an order under section 250, section 254, section 260, section 262, section 263, or section 264 or in an order of any court in a proceeding otherwise than by way of appeal or reference , <b>AND order received between March 2019 to Feb. 2020.</b>	From 31.03.2020 to 28.02.2021	30.04.2021
<b>And order received in March, 2020</b>	31.03.2021	30.09.2021
<b>And order received from April, 2020 onwards</b>	12 months from the end of month of receipt of order viz. 30.04.2021 and thereafter	

## SECTION 153(9), Explanation 2 (b)

- (b) any income is excluded from the total income of one person and held to be the income of another person, then, an assessment of such income on such other person shall, for the purposes of section 150 and this section, be deemed to be one made in consequence of or to give effect to any finding or direction contained in the said order, if such other person was given an opportunity of being heard before the said order was passed.

# SECTION 153(9), Explanation 2 (b)

Action	TB Date	New TB Date
any income is excluded from the total income of one person and held to be the income of another person, then, an assessment of such income on such other person is to be made in consequence to give effect to direction in an order under section 250, section 254, section 260, section 262, section 263, or section 264 or in an order of any court in a proceeding otherwise than by way of appeal or reference ,  AND order received between March 2019 to Feb. 2020.	From 31.03.2020 to 28.02.2021	30.04.2021
And order received in March, 2020	31.03.2021	30.09.2021
And order received from April, 2020 onwards	12 months from the end of month of receipt of order viz. 30.04.2021 and thereafter	

# Reference to DRP- Sec. 144C

**144C(1)** The Assessing Officer shall, **notwithstanding anything to the contrary contained in this act**, in the first place, forward a draft of the proposed order to the eligible assessee if he proposed to make any variation which is prejudicial to the interest of such assessee.

**Important points:** (i) non-obstante clause (ii) eligible assessee (iii) any variation, prejudicial to interest of Assessee-

## **Eligible Assessee 144C(15)**

“Eligible Assessee” means, - (i) any person in whose case the variation referred to in sub-section (1) arises as a consequence of the order of the Transfer Pricing Officer passed under Sub-section(3) of section 92CA; and

*(ii) any non-resident not being a company or any foreign company.]*

Then AO has to forward draft Assessment Order to the eligible assessee.

**144C(2)** provides 30 days to eligible Assessee from receipt of draft order to:

- (a) acceptance of variation to AO or
- (b) file objection with DRP and AO

# Sec 144C....

**144C(3)** AO to complete assessment on the basis of draft order, if –

- (a) Assessee accepts variation or
- (b) no reply in 30 days of draft order

144C(4)- The Assessing Officer shall, **notwithstanding anything to the contrary contained in Sec 153 or Sec 153 B pass the Assessment under sub-sec (3)** with one month from end of the month in which acceptance receipt or period for filing objection expires[for passing order u/s 144C(3).

144C(5)- the DRP to pass directions to enable AO to complete Assessment.

144C(6) & (7) – the DRP to pass order after considering ..... and DRP is has powers to make and cause further enquiry

144C(8) – Powers of enhancement but can't set-aside

# Sec 144C....

144C(9)- Decision by majority

144C(10)- DRP directions binding on AO

144C(11)- opportunity of being heard to both parties

144C(12)- time periods- 9 months from forwarding of draft order. (Now extended up to 31.03.2021 for passing order by DRP)

144C(13)- AOs duty on receipt of DRP directions- to pass order in conformity of the direction, without further opportunity with one month from the end of the month.

144C(14)- CBDT empower to make Rules for DRP

144C(15)- Definition of DRP, eligible Assessee

for meaning of eligible Assessee see 144C(15)(b)



# A look at language in Sec 144C(13)

- (13) Upon receipt of the directions issued under sub-section (5), the Assessing Officer shall, in conformity with the directions, complete, **notwithstanding anything to the contrary contained in section 153 or section 153B**, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which such direction is received.

**The Notification of 27<sup>th</sup> Feb.** extends the TB for the cases whose TB is specified in Section 153 or 153B. The TB of the DRP cases of AY 2016-17 falls under Section 144C(13) which is notwithstanding the provisions of Sec 153 and 153B. Therefore, the TB of cases of AY 2016-17 where DRP directions have been received anytime before March 2021, has not been extended beyond 31.03.2021. These are the only cases time barring on 31.03.2021.

Example: The TB date for AY 2016-17 DRP cases where the DRP order/directions u/s 144C(5) has been **received before 1 March 2021 is 31 March 2021 and not 30 April 2021.**

**Note:** These are the only cases which have **NOT been extended** by the Notification 10/2021 dated 27.02.2021.

# SECTION 144C(13)

Action	TB Date	New TB Date
Passing of Assessment Order after giving effect to directions of DRP received in between February 2020 to February 2021	One month from the end of month in which DRP order is received i.e 31.03.2021	
<b>And order received in March, 2021</b>	One month from the end of month in which DRP order is received i.e 30.04.2021	
<b>And order received from April, 2021 onwards</b>	One month from the end of month in which DRP order is received i.e May, 2021 onwards	

# Regular CASS cases – AY 16-17

- Likely a DRP case u/s 144C, find draft order, TP order for in 360 degree
- Look for DRP order AY 16-17, if received up to 28.02.21-TB on 31.03.21.
- Make draft order u/s 144C(13) i.e. OGE to DRP directions on all issues, may seek OGE on TP adjustment from TPO/JAO, via letter.
- Pass final order in 143(3) r.w.s. 144C(13) using 144C functionality. If you pass under current functionality, it may go to RU.
- Functionality to capture response on DAO for ReAC-AO is working.
- If DRO order received in March -TB on 30.04.21.
- Similar procedure for re-opened cases where reference to DRP was made.

# Regular CASS cases – AY 17-18

**AY 17-18- cases** likely of reference to TPO before 31.12.2019, TB extends by 12 months as per Sec153(4)

- (a) look for TP order in 360 degree
- (b) examine issues flagged other than TP

## **Situation 1: AY 17-18- TPO order with adjustment**

(a) prepare DAO with TP addition and addition, if any, on corporate issues and to pass draft order u/s 144C using specific **144C functionality which is being deployed shortly (TB would be 30.04.21)**

(**Note:** in case of TP adjustment, Draft Assessment Order u/s144C is must as legal requirement.)

## **Situation 2:AY 17-18- TP order with no adjustment**

If there is no TP adjustment in the case of a resident, case would not fall in the category of **eligible assessee**, therefore, FAO has to follow normal procedure in FAS as in CASS case i.e. DAO.

Note- FAO is responsible for taking decision on issues other than TP – examine as per SOP

# Analysis of Pendency & TB date

1.	No. of cases allocated	9.	Draft with UH
2.	Cases Completed	10.	Total (of 5 to 9)
3.	Transferred Out	11.	Balance (4-10)
4.	Balance cases (1-2-3)	12.	Cases with T. B. 31.03.2021
5.	Pending with R.M.S.	13.	Cases with T.B. 30.04.2021
6.	Sent to AU	14.	Cases with T.B. 30.09.2021
7.	SCN issued	15.	Cases with T.B. 31.03.2022
8.	VC asked for		

# Issues in Time Barring Cases as on 30/04/2021

1.	Non-responsive cases	5.	Cases with no Digital Footprint
2.	Pending with FTTR	6.	Cases requiring discussion with senior officers
3.	Cases pending for Transfer	7.	Cases where closure functionality not available
4.	Cases pending for T. P Reference	8.	DRP Cases



# THANK YOU