



राष्ट्रीय पहचान विहीन निर्धारण केंद्र, दिल्ली
National Faceless Assessment Centre, Delhi

कमरा क्रमांक: 402 / Room No: 402

चौथी मंजिल/ 4th Floor,

मयूर भवन, कनॉट लेन, कनॉट प्लेस, नई दिल्ली, दिल्ली-110001

Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi 110001

ई-मेल / email: delhi.cit1.neac@incometax.gov.in



फा.सं.NaFAC/Delhi/CIT-1/2021-22/115/36

दिनांक: 10.12.2021

To

The Chief Commissioner of Income Tax,
(All CCsIT ReFAC)

Madam/Sir,

Sub: Exception Handling in Faceless Assessment: Data of assessment getting time barred on 31.03.2022 difficult to complete under Faceless Assessment Provisions.

I am directed to refer to the above and to request you to identify the cases falling the following exceptional categories under your region and submit a consolidated list in the specified format to delhi.dcit1.2.neac@incometax.gov.in by 15/12/2021 for consideration of their transfer to Jurisdictional AO u/s144B(8) of the Act.

Exceptional categories of cases:

- (a) Cases involving deceased taxpayers where the assessment must be done after bringing the legal heirs/representatives on record and the same is not done.
 - (b) Case of restructuring of companies which involve actions such as Merger, Amalgamation /Demerger, or restructuring.
 - (c) Cases of Stuck Off Companies where there is a detailed procedure mandated by CBDT to revive the company.
 - (d) Cases not having digital footprint, that is where PANs are not registered on E-filing Portal and no email is available. (Not required to be sent as of now as indicated in para 2(v) of this letter.
 - (e) Cases involving deduplication of PAN.
2. Based on previous experiences where some issues arose because of discrepancies in the data submitted to CBDT, the following points may kindly be scrupulously observed: -
- i. All previous mails/communications for transfer of difficult cases getting time barred on 31.03.2022 may be consolidated in one mail and in attached format. The NaFAC would be able to process only data received in excel file as per the specified format.

- ii. The e-mail should be sent only by designation based e-mail id of CCIT (ReAC) and within the given window for ease of compilation. Mails received from any other e-mail id shall not be taken into account. The email should clearly specify the subject as mentioned in this letter.
- iii. Cases involving restructuring should be only those cases where accounts require merging or communication to be issued in name of final entity. Current Cases where merger took place before the previous year should not be sent merely on the basis of past history of restructuring.
- iv. Efforts are being made to identify cases having no-digital footprint/e-mail account through the Systems Directorate. Data in this category shall be called for, if required at a later stage.
- v. It must be ensured that all the cases are properly examined and correct cases falling into the exceptional categories should only be reported in specified format.

Yours faithfully,

Encl: Separate format for each category.



(Ashish Abrol)

Commissioner of Income-tax(NaFAC)-I

Delhi.