



# राष्ट्रीय पहचान विहीन निर्धारण केंद्र, दिल्ली

National Faceless Assessment Centre, Delhi

आयकर आयुक्त का कार्यालय (एनएएफएसी)-1

Office of the Commissioner of Income Tax (NaFAC) – 1

चौथी मंजिल, मयूर भवन, कनॉट प्लेस, कनॉट प्लेस, नई दिल्ली - 110001

4th Floor, Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi 110001



फ़ा. सं. NaFAC/Delhi/CIT-1/113/2022-23/74

दिनांक: 11/07/2023

To,

The Pr.Chief Commissioner of Income-tax

(All regions)

Madam/Sir,

**Subject: Standard Operating Procedure (SOP) for Penalty Review Unit (PRU) under the Faceless Penalty Scheme, 2021 as amended by Faceless Penalty (Amendment) Scheme, 2022.**

Kindly refer to letter F. No. NaFAC/Delhi/CIT-1/2022-23/113/118 dated 06.09.2022 circulating SOPs for PU, VU, TU and PRU under Faceless Penalty Scheme, 2021.

2. I have been directed to enclose the Format (PRU-1) for Report to NaFAC where Variation in PIP / PNIP was proposed by RU in terms of Para A.2 of SOP for PRU dated 06.09.2022. It is requested that the same may be disseminated among the Penalty Review Units and PCIT (RU) under your region for compliance.

Enclosure: As above

Yours faithfully

(Amaninder Singh Dhindsa)

Additional Commissioner of Income-tax-1  
National Faceless Assessment Centre, Delhi.

## PRU-1

### Format for Report to NaFAC where Variation in PIP/PNIP was proposed by PRU (Para A.2 of SOP for PRU dated 06.09.2022)

1. Report shall be submitted by 10<sup>th</sup> of each month, covering review reports suggesting variation, issued in the preceding month.
2. Details are to be provided issue wise for each case separately in MS word format, as prescribed below.
3. Reports to be forwarded by PCIT (RU) using the designation-based e-mail of PCIT (RU).
4. Subject of the e-mail shall be: **Report to NaFAC where Variation in PIP/PNIP was proposed by PRU: Month of \_\_\_\_**
5. Report is to be sent to [delhi.cit2.neac@incometax.gov.in](mailto:delhi.cit2.neac@incometax.gov.in)

Part I									
S No.	Relevant facts of the case [Issue-wise - where variation was proposed]	Treatment proposed in PIP/PNIP by PU	Variation proposed in Review Report with reasons	Relevant Sections of the IT Act involved/referred by PRU	Relevant IT Rules involved/referred by PRU	Relevant CBDT Circular/ Notification/ Instruction considered by PRU	Any other statutory provision/ material considered by PRU	Court Decisions with citation relied upon by PRU	Impact on Total penalty, if quantifiable as a result of Variation proposed in Review Report

Part II						
Forwarded by PCIT RU [Designation]	Date of forwarding: [dd/mm/yyyy]	Remarks if any	Details of Penalty Review Unit	Date of Review Report	PAN	AY
Cross Reference with Guidance Note:						