

F.No. 275/29/2020-IT(B)
Government of India/भारतसरकार
Ministry of Finance/वित्तमंत्रालय
Department of Revenue/(राजस्वविभाग)
Central Board of Direct Taxes/(केन्द्रीयप्रत्यक्षकरबोर्ड)

North Block, New Delhi
Dated 21st September, 2020

To

1. All Pr. Chief Commissioners / Pr. Director Generals of Income Tax
2. All Chief Commissioners / Director Generals of Income Tax

Subject: Instructions regarding collection of current and arrear demand and actions of rectification & appeal effects-reg-

Madam/Sir,

Kindly refer the aove mentioned subject.

2. In this regard, I am directed to state that the the Officers in the Jurisdictional , Central, International Taxation, TDS charges and Tax Recovery Officers(TROs) of your region/charge may carry out the functions of collection of current and arrear demand and actions of rectification & appeal effects as per the extant Law, Rules and earlier instructions issued in this regard and while carrying out these functions in faceless manner following guidelines should be kept in mind:

- (i) All communications to the taxpayers or authorised representatives etc., are to be done through ITBA portal only. In case of non-compliance of the communication, alternative email of the taxpayers as available with the System may be used for enforcing compliance and communication and recovery of taxes should be done by examining the "Profile View" and "Asset Details" in Project Insight. In view of the above, physical presence of the taxpayer or his authorized representative would no longer be necessary.
- (ii) With respect to any coercive action like attachment or intrusive action like recovery survey etc. by the Assessing Officers or Tax Recovery Officers, separate guidelines are being issued.

3. All communications are to be issued with DIN as applicable.

4. It is requested to circulate the same immediately amongst all the officers in your region/charge for necessary action.

Yours faithfully,



(Mahesh Kumar)
Director (IT-Budget), CBDT
Tele: 23092641
E Mail: dirbud-cbdt@nic.in

Copy to:

4. PPS to Chairman & Members in the CBDT.
5. All the Commissioners & Joint Secretaries of the CBDT



(Mahesh Kumar)
Director (IT-Budget), CBDT