



Income Tax Gazetted Officers' Association

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To
The Chairman,
Central Board of Direct Taxes,
North Block,
New Delhi.

Respected Sir,

Sub: Issuance of Notice u/s 148A- further complications- matter regarding

Kindly refer to the above-captioned issue.

In reference to our earlier letter dated 27-03-2022, we wish to bring the following facts to your kind notice.

We have received information from all over Tax India that in hundreds, if not thousands, of cases, the followings have happened where the time given in the show cause notice u/s 148A(b) was **less than the statutory 7 days**, due to the confusions in understanding of sec. 148A & sec. 149, even amongst the higher-ups at the level of PCCsIT & PCsIT, and in absence of any clarification from the Board:

1. In many cases, the assessee has responded within the given date [which was less than 7 days as was mentioned in the SCN u/s 148A(b)] but the order u/s 148A(d) has not been passed yet.
2. In many cases, the assessee has responded within the given date [which was less than 7 days as was mentioned in the SCN u/s 148A(b)] and the order u/s 148A(d) has been passed.
3. In many cases as mentioned in Sl 2 above, even notice u/s 148 has been issued.
4. Where the assessee has not responded till date, and Order 148A(d) has either been passed or yet to be passed. As mentioned in point no. 3, in some of the non-compliance cases, not only the Order u/s 148A (d) has been passed but also the notice u/s 148 has also been issued.

Further in another context the following has been observed. In these cases, the time that was allowed in the show cause notice u/s 148A(b) was more than 7 days. Many assessees who did not file their response within the stipulated time but responded after the approval of the order u/s 148A(d) by the specified authority but

before the order was issued to the assessee by the AO. If the AO passes Order without considering the submission of the assessee, that may attract the adverse reference of the Hon'ble Judiciary.

We request your good office to kindly issue clarification/direction on the above situations regarding the next course of action by the field formation. It may kindly be noted that notice u/s 148A(b) has to be issued by 31-03-2022 and so, if the cases are to be initiated afresh then such instruction has to come today itself keeping in mind the conclusions laid down in Explanation (i) and (ii) of section 148.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General