



OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002.

E-mail: delhi.cit-co.admin@incometax.gov.in

Phone - 011-23379576

F.No.Addl.CIT (Hq.)(Coord.)/Misc./2018-19/10492

Dated:17.10.2018

To

The Pr. Commissioners of Income Tax - 1 to 24,
The Pr. Commissioners of Income Tax, (TDS-1) and (TDS-2),
The Pr. Commissioners of Income Tax Central - 1, Central-2, Central-3 &
Pr. Commissioner of Income Tax, (Exemption), New Delhi.

Madam/Sir,

**Subject: Conduct of assessment proceedings through 'E-
Proceeding' facility during 2018-19-reg.**

Ref: CBDT Instruction No. 3/2018 dated 20.08.2018.

The CBDT vide above referred instruction has directed that all cases where assessment is required to be framed under section 143(2) of the Act, during the year 2018-19, assessment proceedings shall be conducted electronically through the E-Proceeding' facility. Para 5(vii) of the same provides that in exceptional circumstances the PCIT/CIT may permit assessment through conventional mode.

2. The jurisdictional PCIT/ CIT, while granting permission to the AOs to conduct the assessment proceedings through the conventional mode in terms of para 5 (vii) of the Instruction no. 3 dated 20.08.2018 in order to maintain uniformity and consistency may consider the following illustrative situations:

- (i) Cases where assessee have requested through letters/mails for conduct of assessment proceedings through conventional / manual mode due to sufficient reasons given by the concern.
- (ii) Cases where the assessee are not able to upload replies or partly uploaded but the submissions are not legible, or replies are beyond the required size or not compatible with ITBA requirements.
- (iii) Any other cases involving complexity and cases that are deemed fit for completing manually as approved by PCIT/CIT after recording reasons on a case to case basis by the Assessing Officers.

- (iv) In case the AO/Addl. CIT feels that the assessee is trying to derail/delay the proceedings by uploading improper/inadequate documents.

The above are only illustrative and not exhaustive, the jurisdictional PCIT/CIT may consider para 5 (vii) of the instruction no. 3 dated 20.08.2018 on case to case basis and facts and circumstances of the case.

This issues with the approval of Pr. CCIT (CCA), New Delhi.

Yours faithfully,

-Sd/-

(S. Balasubramanian)
Commissioner of Income Tax (Admn. & TPS),
New Delhi.

Copy to: The CCIT-1 to 9, Central, TDS & Exemption, New Delhi.

lak
Commissioner of Income Tax, (Admn. & TPS)
New Delhi.