

MINISTRY OF FINANCE**(Department Of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 22nd February, 2018

S.O. 771(E).—In exercise of powers conferred by sub-section (3) of section 133C of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following scheme for centralised issuance of notice, namely:—

- 1. Short title and commencement-**(1) This scheme may be called the Centralised Communication Scheme, 2018.
(2) It shall come into force on the date of its publication in the Official Gazette.
- 2. Definitions.-** (1) In this scheme, unless the context otherwise requires,—
 - (a) “Act” means the Income-tax Act, 1961 (43 of 1961);
 - (b) “Director General” means the Director General of Income-tax appointed under sub-section (1) of section 117 of the Act and authorised by the Board in this behalf;
 - (c) “Principal Director General” means the Principal Director General of Income-tax appointed under sub-section (1) of section 117 of the Act and authorised by the Board in this behalf;
 - (d) “Designated authority” means the income-tax authority prescribed under sub-section (1) of Section 133C of the Act who is in charge of the Centralised Communication Centre;
 - (e) “Portal” means the web portal of the Centralised Communication Centre.

(2) The words and expressions used herein but not defined and defined in the Act shall have the meaning respectively assigned to them in the Act.
- 3. Issue and service of notice-** (1) The Centralised Communication Centre shall issue notice to any person requiring him to furnish information or documents for the purpose of verification of information in his possession.
(2) The notice shall be issued under digital signature of the designated authority.
(3) The notice shall be served by delivering a copy by electronic mail, or by placing a copy in the registered account on the portal followed by an intimation by Short Message Service.
(4) The information or documents called for under sub-paragraph (1) shall be furnished on or before the date specified in the notice as specified in paragraph 4.
(5) The designated authority shall also run sustained campaign to ensure compliance by way of sending electronic mails, Short Message Service, reminders, letters and outbound calls.
- 4. Response to notice-** (1) The Centralised Communication Centre may prescribe a machine readable structured format for furnishing the information or documents by the person in response to the notice issued under sub-paragraph (1) of paragraph 3.
(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall specify the procedure, formats and standards for furnishing response to the notices.
- 5. No personal appearance-**No person shall be required to appear personally or through authorised representative before the designated authority at the Centralised Communication Centre in connection with any proceedings.
- 6. Power to specify procedure and processes-**(1) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify from time to time, procedures and processes for effective functioning of the Centralised Communication Centre, including the following matters, namely:-
 - (a) format and procedure for issue of notice;
 - (b) receipt of any information or document from the addressee in response to notice;
 - (c) mode and format for issue of acknowledgment of the response furnished by the addressee;

- (d) provision of web portal facility including login facility, tracking status of verification, display of relevant details, and facility of download;
- (e) call centre to answer queries and provide support services, including outbound calls and inbound calls seeking information or clarification;
- (f) managing administration functions such as receipt, scanning, data entry, storage and retrieval of information and documents in a centralised manner;
- (g) grievance redressal mechanism in the Centralised Communication Centre.

[Notification No. 12/2018/F.No. 370142/22/2017-TPL]

NIRAJ KUMAR, Under Secy.