

- (ग) किसी व्यक्ति द्वारा प्रस्तुत प्रत्युत्तर की अभिस्वीकृति जारी करने के लिए ढंग और रूप विधान ;
- (घ) वेब पोर्टल सुविधा, जिसके अंतर्गत लॉगिन सुविधा, सत्यापन स्थिति ट्रैकिंग, सुसंगत व्यौरों का प्रदर्शन और डाउनलोड करने की सुविधा का उपबंध, सम्मिलित है ;
- (ङ) सूचना और प्रत्युत्तर जिसके अंतर्गत सत्यापन प्रक्रियाओं के दौरान प्रस्तुत किए गए दस्तावेज भी हैं, का निर्धारण, प्रक्रमण और सत्यापन
- (च) निर्धारण अधिकारी को सत्यापन के निष्कर्ष उपलब्ध कराने के लिए रूप विधान और डाटा संरचना ;
- (छ) शंकाओं का उत्तर देने के लिए और समर्थन सेवा देने, जिसके अंतर्गत निर्गमी कॉल और सूचना या स्पष्टीकरण की ईप्सा करने के लिए आने वाली कॉल भी हैं, के लिए कॉल सेंटर ;
- (ज) प्राप्ति, स्कैनिंग, डाटा प्रविष्टि, भंडारण और सूचना और दस्तावेजों की केंद्रीयकृत रीति में पुनः प्राप्ति ;
- (झ) केंद्र में शिकायत निवारण तंत्र।

[अधिसूचना सं. 5/2019/फा. सं. 370142/22/2017-टीपीएल]

सलिल मिश्रा, निदेशक (कर नीति और विधान)

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th January, 2019

S.O. 550(E).—In exercise of powers conferred by sub-section (3) of section 133C of the Income-tax Act, 1961 (43 of 1961), and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue, (Central Board of Direct Taxes), published in the Official Gazette *vide* number S.O. 771(E), dated the 22nd February 2018, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby makes the following scheme for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer, namely:—

1. Short title and commencement.—(1) This scheme may be called the Centralised Verification Scheme, 2019.

(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) “Centre” means the Centralised Verification Centre set up for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer;

(c) “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;

(d) “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;

(e) “Designated Authority” means the income-tax authority authorised by the Board for the purposes of section 133C of the Act;

(f) “portal” means the web portal used for the purposes of this scheme.

(2) The words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Application.—This scheme shall be applicable to any information or documents, —

(1) in possession of the Centre; or

(2) made available to the Centre, by —

- (i) the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems);
- (ii) the Director General of Income-tax (Risk Assessment);
- (iii) the Director of Income-tax (Intelligence and Criminal Investigation);
- (iv) the Commissioner of Income-tax in charge of the Centralised Processing Centre for processing of returns;
- (v) the Commissioner of Income-tax in charge of the Centralised Processing Cell for processing of statements of tax deducted at source; or
- (vi) any other authority, body or person,

in accordance with the orders issued by the Board under section 119 of the Act.

4. Issue and service of notice.—(1) The Centre may issue a notice to any person requiring him to furnish information or documents for the purposes of verification of the information or documents referred to in paragraph 3.

(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.

5. Response to notice.—The response to the notice issued under sub-paragraph (1) of paragraph 4 shall be furnished in a machine readable format, in accordance with the procedures and processes referred to in paragraph 8.

6. Processing of information and documents.—(1) The Centre shall process the information or documents furnished by the person in response to the notice issued under sub-paragraph (1) of paragraph 4, in accordance with the procedures and processes referred to in paragraph 8.

(2) The Centre shall make available the outcome of the processing referred to in sub-paragraph (1) to the Assessing Officer, in accordance with the orders issued by the Board under section 119 of the Act.

7. No personal appearance.—No person shall be required to appear personally or through authorised representative before the Designated Authority at the Centre in connection with any proceedings.

8. Power to specify procedure and processes.—The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify from time to time, procedures and processes in regard to the following matters, for effective functioning of the Centre, namely:-

- (a) format and procedure for issuance of the notice;
- (b) receipt of any information or document from the person in response to the notice;
- (c) mode and formats for issue of acknowledgment of the response furnished by the person;

- (d) provision of web portal facility including login facility, tracking status of verification, display of relevant details, and facility of download;
- (e) accessing, processing and verification of information and response including documents submitted during the verification process;
- (f) format and data structure for making available the outcome of verification to the Assessing Officer;
- (g) call centre to answer queries and provide support services, including outbound calls and inbound calls seeking information or clarification;
- (h) receipt, scanning, data entry, storage and retrieval of information or documents in a centralised manner;
- (i) grievance redressal mechanism in the Centre.

[Notification No. 5/2019/F. No. 370142/22/2017-TPL]

SALIL MISHRA, Director (Tax Policy and Legislation)