

F.No.225/363/2017-ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Tax

New Delhi, 26th September, 2019

To
All Principal Chief-Commissioners of Income-tax
All Principal Directors-Generals of Income-tax

Sir/Madam,

Subject: - Further extension of time for completion of assessment in OCM cases where no return has been filed in response to notice u/s 142(1) of the Income -tax Act, 1961('Act') and the assessments have to be completed u/s 144 of the Act-reg.

Ref:- i. Board's letter vide F.No. 225/363/2017-ITA-II dated 05.03.2019.
ii. Board's letter vide F.No. 225/363/2017-ITA-II dated 26.07.2019.

2. Vide the above referred letter dated 26.07.2019 the time-line for completion of assessments u/s 144 of the Act in OCM cases where no return of income was filed in response to the notice u/s 142(1) of the Act, was extended from 30th June 2019 to 30th September 2019.
3. Upon further consideration of various difficulties related to completion of assessment in such OCM cases, as reported by the field formation, the time line for completion of assessment in such OCM cases as specified earlier by the Board, is hereby further extended and assessment in such cases shall be completed by **31.12.2019**.
4. This issues with the approval of Competent authority.

Yours faithfully,


(Rajarajeswari R)

Under Secretary (ITA.II), CBDT.

Copy to:-

1. Addl. CIT (Data base cell) for uploading in irsofficersonline.