

Government of India
Ministry of Finance
Department of Revenue (CBDT)

New Delhi, the 26th of September, 2019

Subject: Conduct of assessment proceedings through 'E-Proceeding' facility during financial year 2019-20-regd.

The Central Board of Direct Taxes ('Board'), in exercise of its powers under section 119 of the Income-tax Act, 1961 ('Act') and in accordance with provision of section 2(23C) of the Act, hereby directs as under:

(i) In all cases (other than the cases covered under the 'e-Assessment scheme, 2019' notified by the Board), where assessment is to be framed under section 143(3) of the Act during the financial year 2019-20, it is hereby directed that such assessment proceedings shall be conducted electronically subject to exceptions in para below. Consequently, assessee are required to produce/cause to produce their response/evidence to any notice/communication/show-cause issued by the Assessing Officer electronically (unless specified otherwise) through their 'E-filing' account on the 'E-filing' portal. For smooth conduct of assessment proceedings through 'E-Proceeding', it is further directed that requisition of information in cases under 'E-Proceeding' should be sought after a careful scrutiny of case records.

(ii) In following cases, where assessment is to be framed during the financial year 2019-20, 'E-Proceeding' shall not be mandatory:

- a. Where assessment is to be framed under section(s) 153A, 153C and 144 of the Act. In respect of assessments to be framed under section 147 of the Act, any relaxation from e-proceeding due to the difficulties in migration of data from ITD to ITBA etc. shall be dealt as per clause (f) below;
- b. In set-aside assessments;
- c. Assessments being framed in non-PAN cases;
- d. Cases where Income-tax return was filed in paper mode and the assessee concerned does not yet have an 'E-filing' account;
- e. In all cases at stations connected through the VSAT or with limited capacity of bandwidth (list of such stations shall be specified by the Pr. DGIT (System));
- f. In cases covered under para 1(i) above, the jurisdictional Pr. CIT/CIT, in extraordinary circumstances such as complexities of the case or administrative difficulties in conduct of assessment through 'E-Proceeding', can permit conduct of assessment proceedings through the conventional mode. It is hereby further directed that Pr.CIT/CIT is required to provide such relaxation only in extraordinary circumstances after examining the necessity for such relaxation and recording the reasons for providing such relaxations.

(iii) However, it is clarified that issue of notices and departmental communications in such cases shall be strictly governed by the guidelines issued by CBDT vide its Circular No.19/2019 dated 14.08.2019 regarding generation/allotment/quoting of Document Identification Number (DIN).

(iv) In cases where assessment proceedings are being carried out through the 'E-Proceeding' as per para 1 (i) above, personal hearing/attendance may take place in following situation(s):

- a. Where books of accounts have to be examined;
- b. Where Assessing Officer invokes provisions of section 131 of the Act;
- c. Where examination of witness is required to be made by the assessee or the Department;
- d. Where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and assessee requests through their 'E-filing' account for personal hearing to explain the matter.

However, the details pertaining to above shall be uploaded on ITBA subsequently.

2. This may be brought to the notice of all concerned for immediate compliance.
3. Hindi version to follow.

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(Rajarajeswari R.)
Under Secretary, (ITA.II), CBDT

(F.No. 225/249/2018-ITA.II)

Copy to:-

1. PS to FM/OSD to FM/PS to MoS (F)/OSD to MoS (F)
2. PS to Finance-Secretary/Revenue-Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Pr. CCsIT/ Pr. DsGIT
5. ITCC Section
6. O/o Pr. DGIT(Systems) for uploading on official website
7. Addl. CIT (Database Cell) for uploading on irsofficerswebsite

Rajarajeswari R.
26/9/19
(Rajarajeswari R.)

Under Secretary, (ITA.II), CBDT