

F. No. 414/ 29 /2020 – IT (Inv. I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 269, North Block,
New Delhi, the 11th August, 2020.

To

All the Directors General of Income Tax (Inv.) and
Chief Commissioners of Income Tax (Central)

**Subject: Communication from Investigation Directorates and Central
Charges with the assesseees -reg-**

**Ref: F.No. 380/1/2020-IT(B) dated 08-05-2020 on the subject *Central Action
Plan for the first quarter (April 2020-June 2020) of the F.Y. 2020-21***

Respected Sir (s) / Madam (s)

Kind reference is invited to the above.

2. In this regard, I am directed to state that as per the above referred letter it was mentioned that no **communication** is to be made with the assessee having adverse effect on him/her during the period till fresh guidelines are issued by the Board. The issue with regard to making communication with the assessee by the officers of Investigation and Central charges of the Income Tax Department has been considered. Accordingly, it is to state that henceforth such communications may be made by the officers of Investigation and Central charges of the Income Tax Department. This would be applicable for proceedings under the Income Tax Act, 1961; Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015; and Prohibition of Benami Property Transactions Act, 1988.

3. However, in view of the hardships being faced by the taxpayers in coping with the challenges posed by COVID 19 pandemic, it is important that the concerned officers of the Income Tax Department recognize the same and are sensitive to it. Therefore, as far as possible, the communications should be made electronically and social distancing norms should be followed, without diluting the significance of the proceedings.

3. This issue is with the approval of Chairman, CBDT and Member (Inv), CBDT.

Yours faithfully,



(Bhogendra Prasad)
Under Secretary (Inv.I)