



राष्ट्रीय ई-निर्धारण केंद्र, दिल्ली  
National e-Assessment Centre, Delhi  
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फोन नंबर/Phone No: 24367003



F. No. CIT(NeAC)/2020-21/ 802

Dated: 12.03.2021

To

The Chief Commissioners of Income Tax (ReAC),  
The Pr CsIT ReAC (AU & VU)

Madam/Sir,

**Sub: - Handling of non-responsive & other cases for physical verification through VUs: Regarding.**

Kindly refer to the above.

2. I am directed to inform that the CBDT has approved that the following cases to be handled through physical verification by designated VUs through Insight -

- i. Non-CASS compulsory cases, set-aside and 148 assessment cases as non-responsive for service of notices as per SOP approved on 10.02.2021
- ii. CASS cases - The CASS cases where assessee has not replied in last 60 days despite notices from the FAO
- iii. Compulsory/148/Set aside cases - where the assessee has not responded to the notices in last 30 days. However, the cases where emails are not present (cases without digital footprint) may not be marked as they would be handled by different procedure.

Such cases would be handled as per the SOP approved on 10.02.2021. In all these cases final orders are proposed not to be passed for at least 15 days in the cases after they are marked as non-responsive

Yours faithfully,

( Ashish Abrol )

Commissioner of Income-tax(NeAC), Delhi.

Copy to : ADG (Systems)-2 to provide functionality in Insight to allow for marking of cases referred to in point no 2 and deployment of functionalities for Verification report upload & reassignment of physical verification cases on Insight from one CCIT region to other.