

**F No. 187/3/2020-ITA-I**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Direct Taxes)**

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**North Block, New Delhi**  
**Dated, the 6<sup>th</sup> September, 2021**

**ORDER**

**Subject:- Order under section 119 of the Income-tax Act, 1961 (the Act)**  
**providing exclusions to section 144B of the Act.**

The Faceless Assessment Scheme, 2019 (the Scheme) has been incorporated in the Act vide the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. Section 144B of the Act pertaining to Faceless Assessment has been inserted by the said amendment w.e.f. 01.04.2021.

2. The Central Board of Direct Taxes vide Order F.No.187/3/2020-ITA-I dated 13<sup>th</sup> August, 2020 (the Order) read with order under section 119 of the Act regarding *mutatis mutandis* application of Orders, Circulars etc. issued in order to implement the Scheme to Faceless Assessment u/s 144B of the Act, F.No.187/3/2020-ITA-I dated 31<sup>st</sup> March, 2021 directed that all the Assessment Orders shall be passed by the National Faceless Assessment Centre (NaFAC) u/s 144B of the Act except as under:-

- i. *Assessment orders in cases assigned to Central Charges.*
- ii. *Assessment orders in cases assigned to International Tax Charges.*

3. In partial modification of the said Order, the Central Board of Direct Taxes in exercise of powers under section 119 of the Act, hereby directs that in addition to exceptions (i) & (ii) provided in Para 2 of the Order, the following exception is also hereby added as under:-

- iii. *Assessment Orders in cases where pendency could not be created on ITBA because of technical reasons or cases not having a PAN, as the case may be.*

4. Further, the Central Board of Direct Taxes clarifies that assessment in cases transferred by the Principal Chief Commissioner or the Principal Director General in charge of National Faceless Assessment Centre (NaFAC) u/s 144B(8) of the Act shall be handled as per the procedure specified in the letter F.No. 225/97/2021/ITA-II dated 06<sup>th</sup> September, 2021.

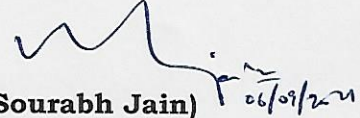
5. This order comes into effect immediately.

-sd-

**(Sourabh Jain)**  
**Under Secretary (ITA-I),CBDT**

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All - India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. Addl. CIT, Data-Base Cell for uploading on IRS officer's website.
11. ADG (Systems)-4 for uploading on the website of [incometaxindia.gov.in](http://incometaxindia.gov.in)

  
(Sourabh Jain) 06/09/2021  
Under Secretary (ITA-I), CBDT