

# An Insight to E- Assessment under Income Tax Act

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## What is Assessment Procedure ?

- Every Person, who is earning, which is chargeable to tax, has to furnish his return of income to the Income Tax Department. ... The process of examination of the return by the Income Tax Department .
- Is called "Assessment"

- Assessment simply means determination of Tax
- It is Procedure for determining of Tax Liability and **Recovery of Tax**
- This is determined as per Taxation law existing in that particular Assessment Year



**How Much did you earn ?**

15/05/2020

**File your ROI**

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**Checking your ITR by Dept**

## Various Sections under which ITR is filled

- ➔ 139 (1) - Normal Return
- ➔ 139 (3) – Return of Loss
- ➔ 139 (4) – Belated Return
- ➔ 139 (5) – Revised Return
- ➔ 142(1) – Directions by AO to file the ROI
- ➔ 148 – Re-assessment of Income U/s 147
- ➔ 153 A/C – Block Assessment in case of Action U/s 132





**Assessee / Tax Payer**



15/05/2020

**IT - DEPARTMENT**

## Various Sections of Assessment under Income Tax Act



140 (A) - Self Assessment



143 (1)- Summary Assessment



143 (3) - Regular Assessment

→ Limited Scrutiny  
→ Complete Scrutiny



144 – Best Judgement

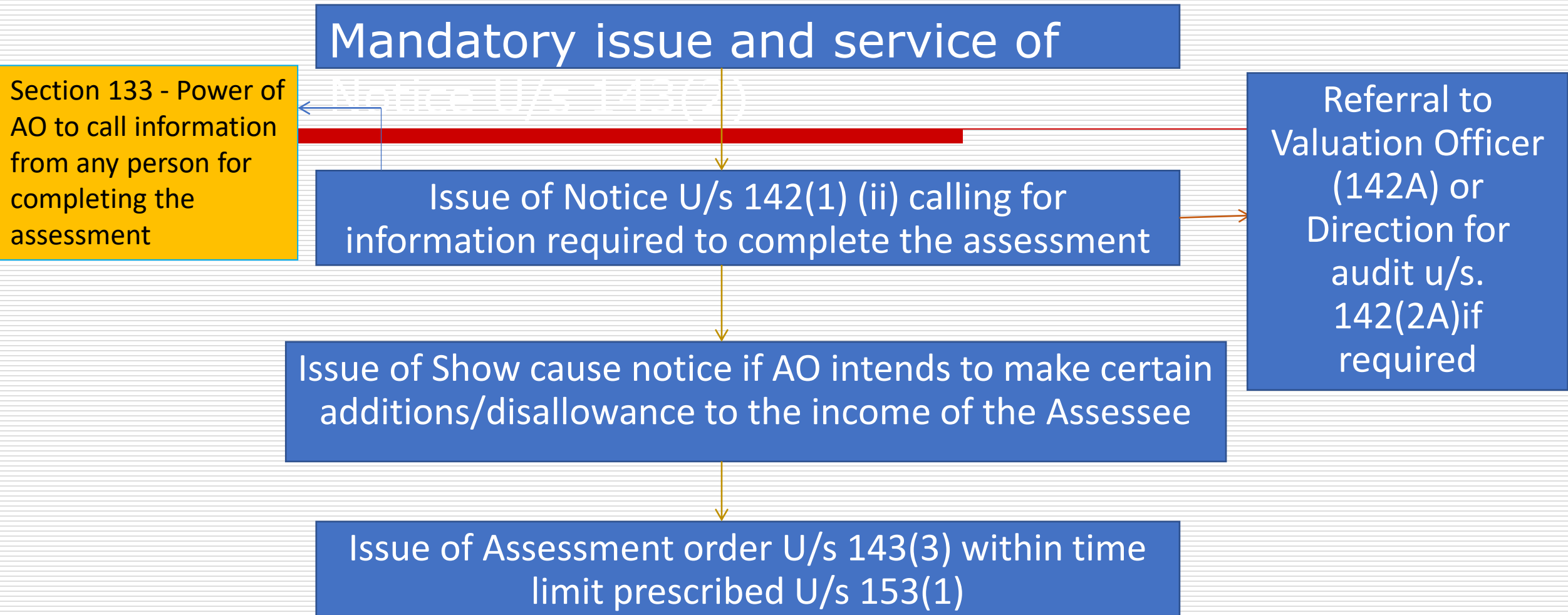


147 - Re- Assessment



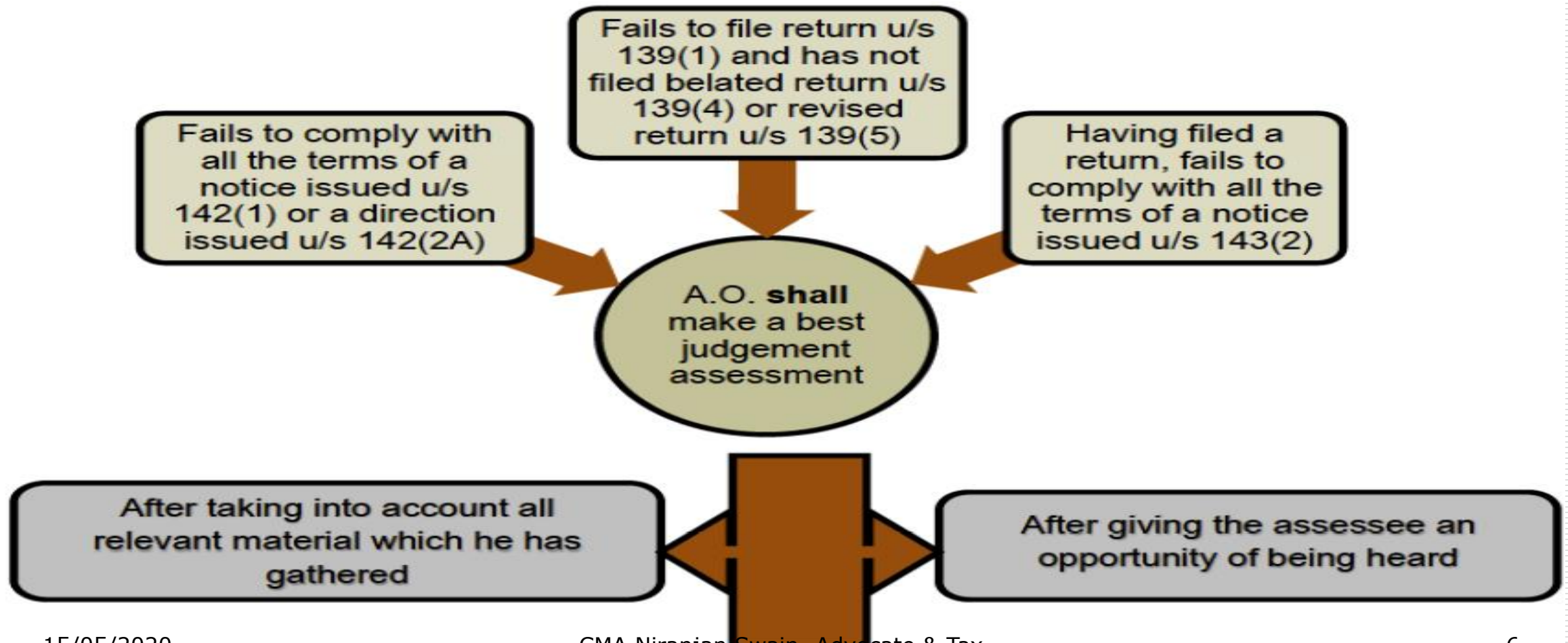
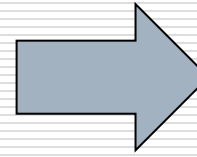
153 (A)/(C) Block Assessment

## Procedure for Assessment Proceedings under section 143(3)





# Best Judgment Assessment U/s. 144



## Procedure for Assessment Proceedings U/s. 147

Assessing Officer should have 'Reason to Believe' and record it to assess or re-assess the income escaping assessment

Issue of notice under section 148 for income escaping assessment within the time limit

Time Limit for issue of notice under section 148 is specified under section 149

Assessee is required to file return of income in pursuance to notice under section 148

Assessee should seek for the reasons recorded by the Assessing Officer

Assessing officer should issue notice under section 143(2)

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graph TD; A[Assessing Officer Should issue notice under section 142(1)(ii)] --> B[Assessing Officer Should complete and pass the final assessment order under section 147 r. w. s. 143(3) within the time limit]; C[Time limit for passing the assessment order is specified under section 153 (1) i.e within 12 months from the end of the Financial year in which notice U/s 148 was issued] --> B;
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**Assessing Officer Should issue notice under section 142(1)(ii)**

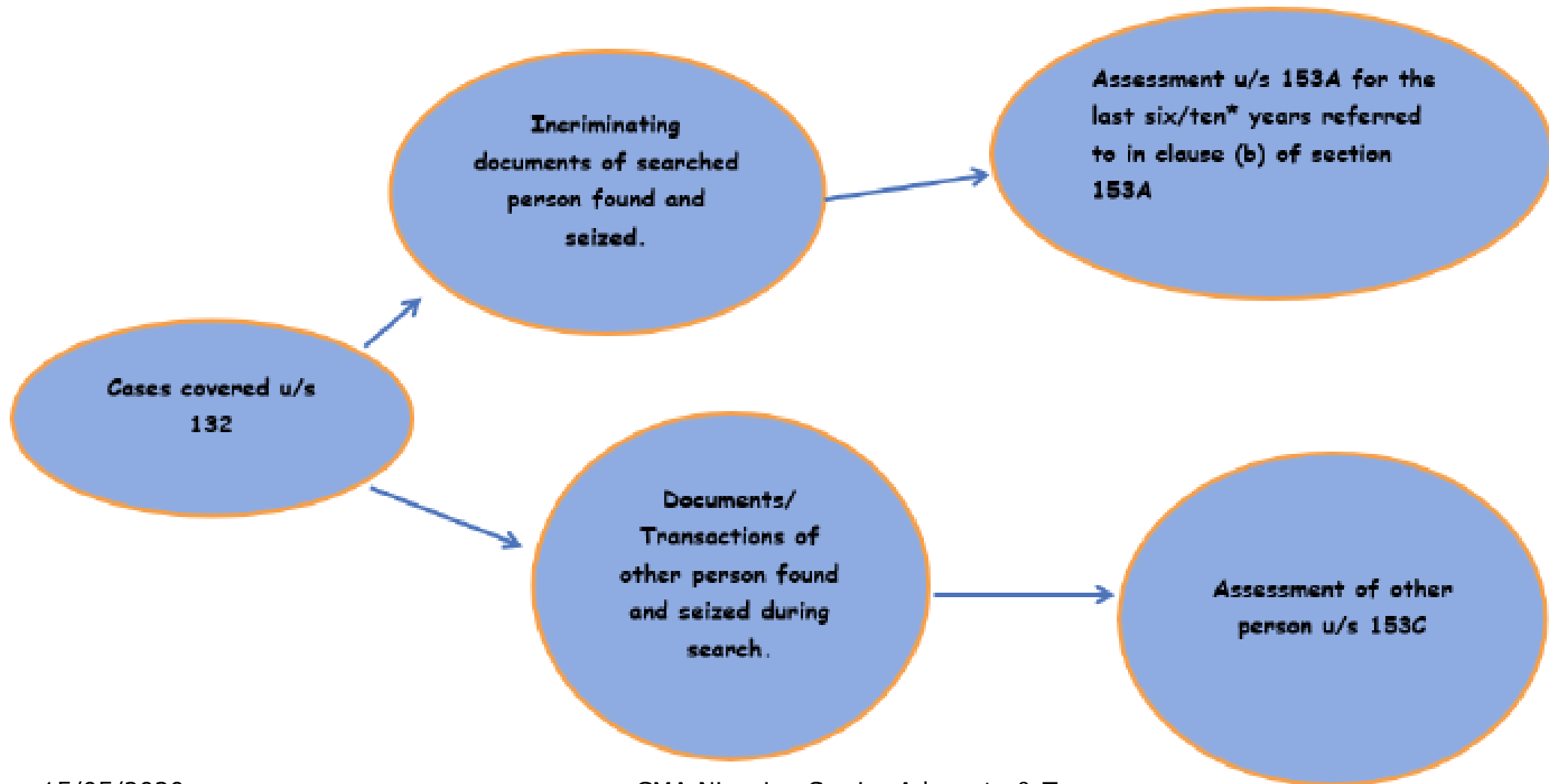
**Assessing Officer Should complete and pass the final assessment order under section 147 r. w. s. 143(3) within the time limit**

**Time limit for passing the assessment order is specified under section 153 (1) i.e within 12 months from the end of the Financial year in which notice U/s 148 was issued**



# Search Assessments

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## Assessment in case of Search and Seizure :- (Sec 153A to 153C) Also known as 'Block Assessment'

Assessment under  
Search and Seizure

[www.thetaxtalk.com](http://www.thetaxtalk.com)

### Procedure of Assessment under Section 153A

Search is initiated under section 132

Books of accounts, any document or any  
asset requisitioned under section 132A

YES

**Issue of notice under section 153A(1) for filling of Return of Income for 6 Assessment years**

**Assessee is require to file Return of Income for relevant assessment year and 6 previous assessment year as if return is under section 139(1) – Return to be filed U/s 153A**

**Assess or Reassess the total income of relevant assessment year and 6 previous assessment years after filling Return of Income**

**Tax is calculated at the rate applicable for the respective assessment year**

**U/s 153A -No notice for assessment or reassessment if income escaped likely to amount to be less than Rs. 50 Lakhs in relevant AY or in aggregate.**

**153A – All the proceeding of Assessment or Re-asement (relating to 6 AY) as on the date of initiating 132 shall abate**

# What is ITBA?

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- The Income Tax Department has developed an integrated platform i.e. Income Tax Business Application (ITBA) for electronic conduct of various functions/proceedings including assessments
- This is integrated with the e-filing portal which is used by the assessee to electronically communicate with the Income Tax Department
- During the course of assessment proceeding, assessing officer is required to send communications through the 'Assessment Module' of ITBA which is delivered in e-filing account of the concerned assessee

# Features

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- In e-proceedings, all the letters, notices, questionnaires, order and other communication from the Assessing Officer would be directly sent to the taxpayers e-filing account.
- The taxpayer would also be able to submit the response online by uploading the same along with attachments on the 'e-Filing' portal.
- The response submitted by the assessee would be viewed by the Assessing officer electronically in Income-Tax Business Application (ITBA) module.
- This would, besides saving precious time of the assessee, would also provide a 24x7 anytime/ anywhere convenience to submit response to the departmental queries in course of assessment proceedings

## Chronology of events in respect of “E-proceedings” and “E- Assessment”

Date	Circular / Instruction	Particulars
Year 2015 (October)	CBDT	email based communication for paperless scrutiny of Pilot Project in five Cities - Delhi, Mumbai, Bengaluru, Ahmedabad and Chennai.
Year 2015 (December )	CBDT - Notf. No.89/2015 / 2nd December 2015 -	Rules amended - service of notice, summons, requisition, order and other communication may be done by email u/s 282.
Year 2016 (February) / Year 2017 (April)	CBDT Notf. No. 2/2016 / 03.02.2016 & Notf. No 4/2017/03.04.2017	Procedures and the standards to be followed to ensure secured transmission of electronic communication in assesment proceedings



## chronology of events in respect of “E-proceedings” and “E- Assessment”

Date	Circular / Instruction	Particulars
Year 2017 (Sept)	Instruction No.8/2017 / 29.09.2017	Income-Tax Business Application (ITBA) project was available,
Budget 2018		<i>Amendment to Income tax Act - Section 143 (3A) , 3B &amp; 3C - to notify a new scheme for assessment for asesment will be done in electronic mode</i>
Year 2018 (February)	Instruction No.1/2018 / 02.02.2018	<i>Scrutiny assesment shall be conducted through "E- Proceeding" functionality of ITBA / E-filing except search related assesment..</i>

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## chronology of events in respect of “E-proceedings” and “E- Assessment”

Date	Circular / Instruction	Particulars
Year 2018 (Aug 2018)	Instruction No.3/2018 /20.02.2018	<i>For conduct of assessment proceedings through ‘E-Proceeding’ facility during 2018-19</i>
Year 2019 (January)	CBDT Notification No. 5/2019 / 30.01.2019	“Centralised Verification Scheme 2019”- for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the AO
Year 2019 (August)	Circular No. 19/ 2019 / 14.08.2019	Mandatory generation, allotment and quoting DIN in Notice / Order / Summons / Letter / Correspondence issued by the IT Department.

## chronology of events in respect of “E-proceedings” and “E- Assessment”

Date	Circular / Instruction	Particulars
Year 2019 (Sept)	Notification no. 61/2019, dated 12-09-2019	CBDT has notified an ' <b>E-Assessment Scheme, 2019</b> ' for the purpose of conducting e-assessments.
Year 2019 (Sept)	Notification no. 62/2019, dated 12-09-2019	<b>Direction</b> for the purposes of giving effect to the E-assessment Scheme, 2019 made under 143(3A) of the Act
Year 2019 (Sept)	No. 65/2019 / 13-9-2019	Authorises that the ACIT(e-Verification), having headquarter at Delhi, to act as prescribed Income-tax Authority

## chronology of events in respect of “E-proceedings” and “E- Assessment”

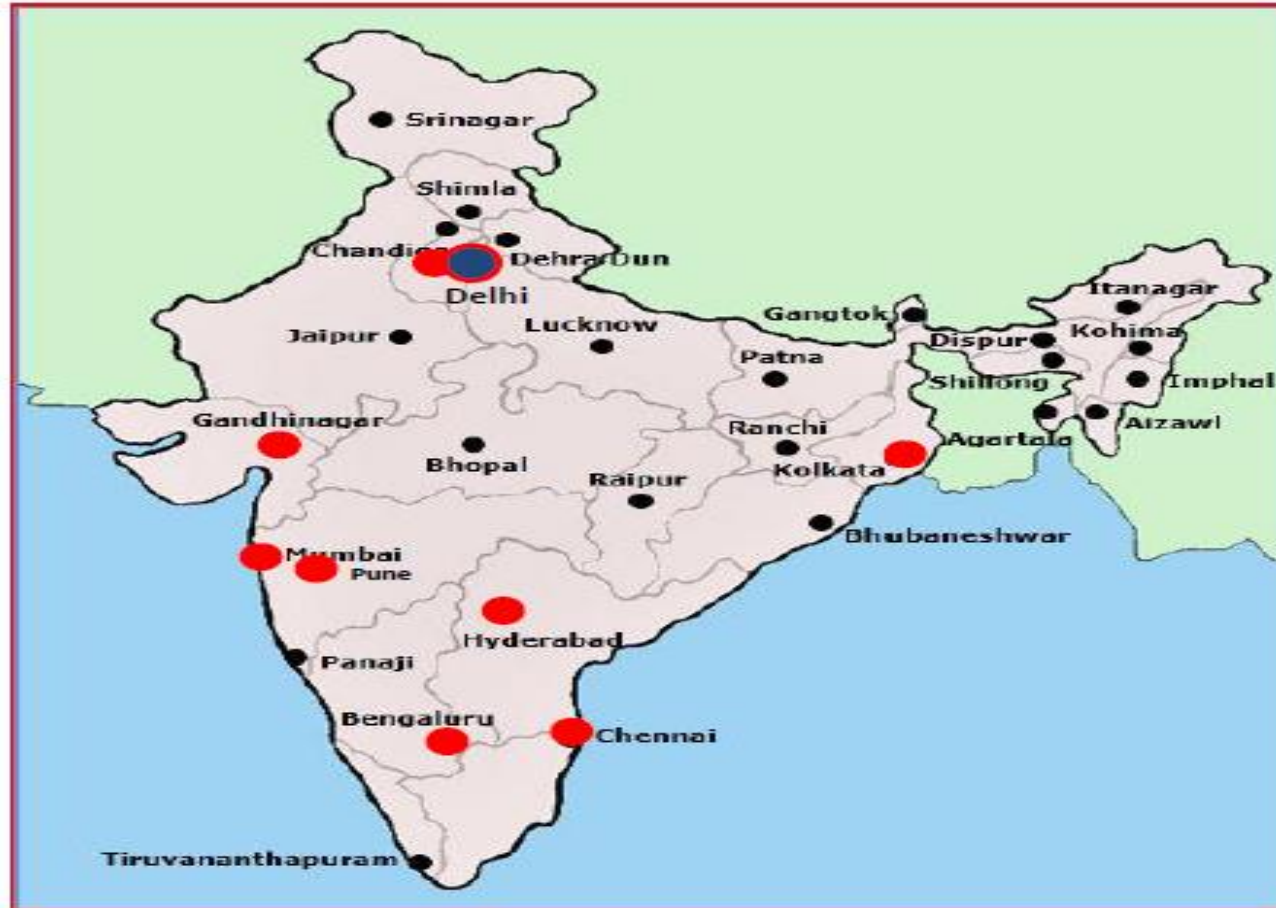
Date	Circular / Instruction	Particulars
Year 2019 (Sept)	Notification No. 72/2019 / 23-9-2019	ITA to perform powers and functions of AO and shall exercise and perform, concurrently, the powers and functions of the Assessing Officer, to facilitate the conduct of E-assessment proceedings in a centralised manner
Year 2019 (Sept)	Circular No. 27/2019 / 26.09.2019	<b>To</b> conduct of assessment proceedings through ‘ <i>E-proceeding</i> ’ facility during financial year 2019-20.
Year 2019	The Central Government vide Order No. - F No. 187/7/2019-ITA-I / 03.10.2019	Set up the Regional e-Assessment Centres (ReACs)

## Finance Act 2018 - New Provisions

***for the purposes of making assessment of total income or loss of the assessee u/S 143(3) so as to impart greater efficiency, transparency and accountability - Notify a Scheme***

Section 143(3A)	Section 143(3B)	Section 143(3C)
<ul style="list-style-type: none"> <li>Eliminating the interface between the Assessing Officer and the assessee in the course of assessment proceedings to the extent technologically feasible</li> </ul>	<p><i>Direct that any of the provisions of this Act relating to assessment or shall apply with such exceptions, modifications and adaptations as may be specified in the notification,</i></p>	<p><i>Every notification issued under sub-section (3A) and sub-section (3B) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.</i></p>
<ul style="list-style-type: none"> <li>Optimising utilization of the resources through economies of scale and functional specialization</li> </ul>	<p><i>No direction shall be issued after the 31st day of March, 2020.</i></p>	
<ul style="list-style-type: none"> <li>Introducing a team-based assessment with dynamic jurisdiction</li> </ul>		

## E- Assessment Scheme 2019 – Organisation Structure.



### National e-Assessment Center (NeAC)

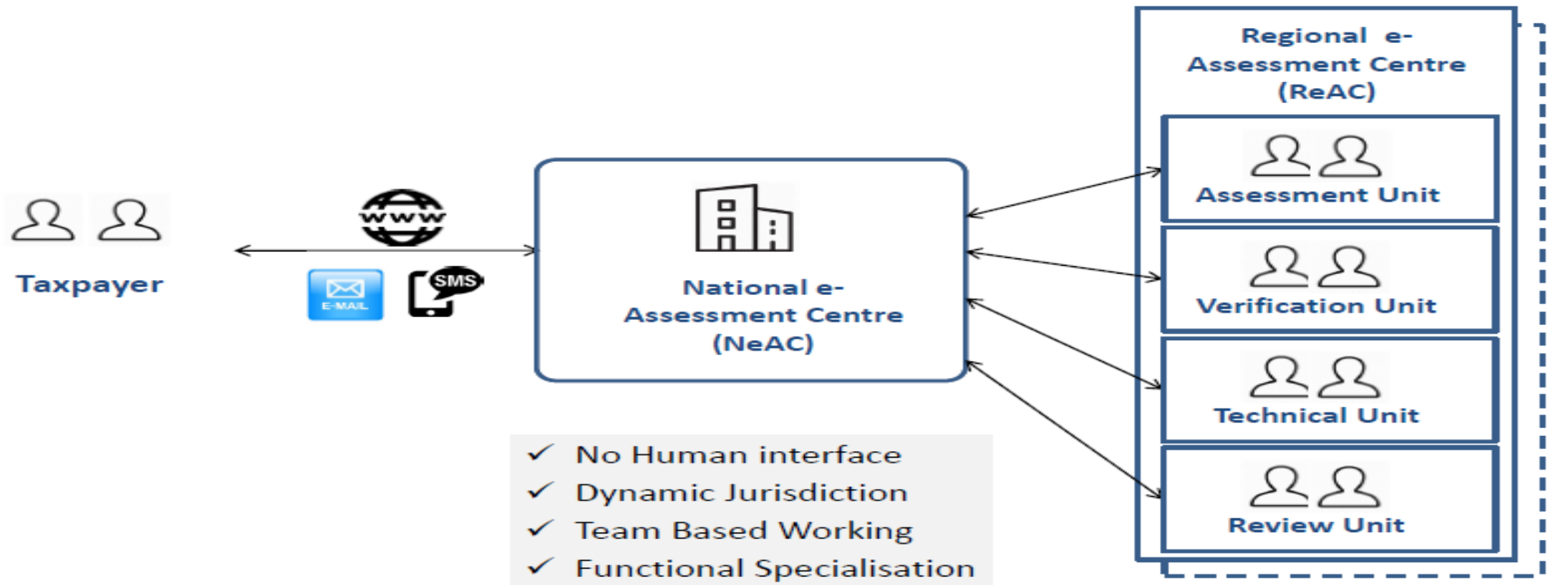
- Headed by Pr. CCIT
- Located at Delhi

### 8 Regional e-Assessment Centers (ReAC)

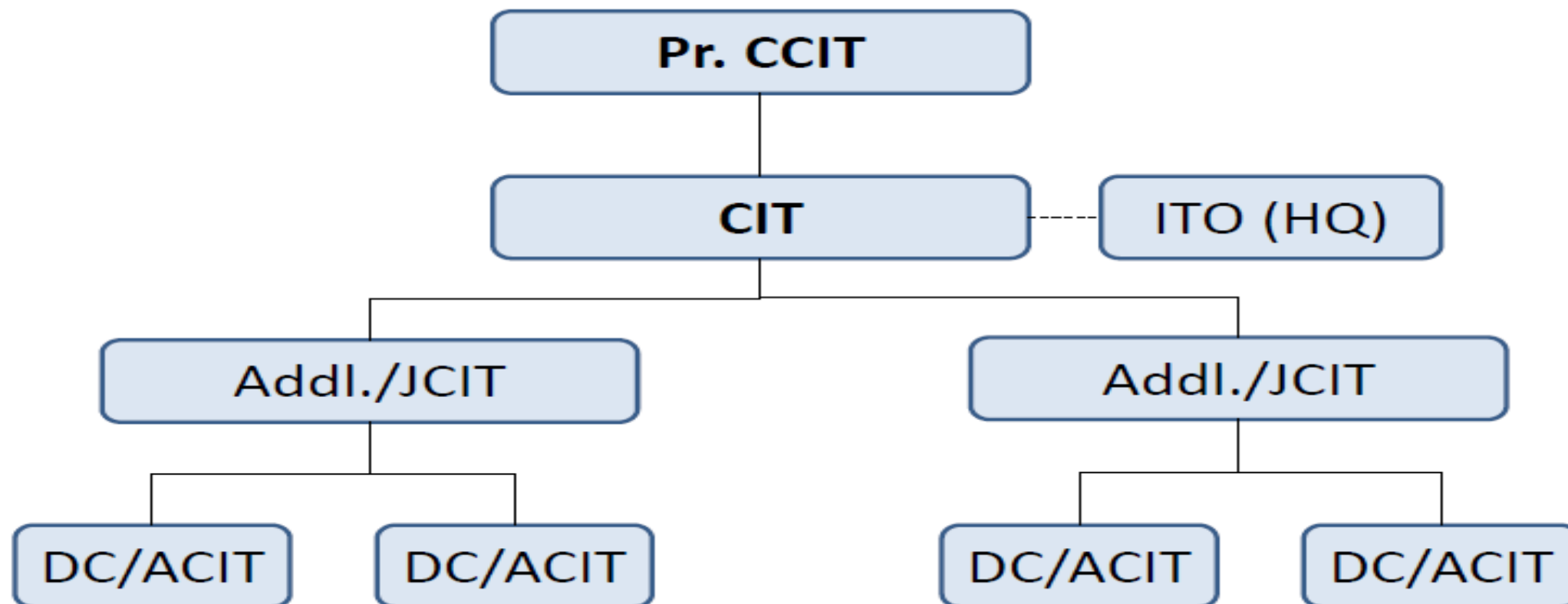
- Headed by CCIT
- Located at Delhi, Mumbai, Chennai, Kolkata, Ahmedabad, Pune, Bangalore and Hyderabad



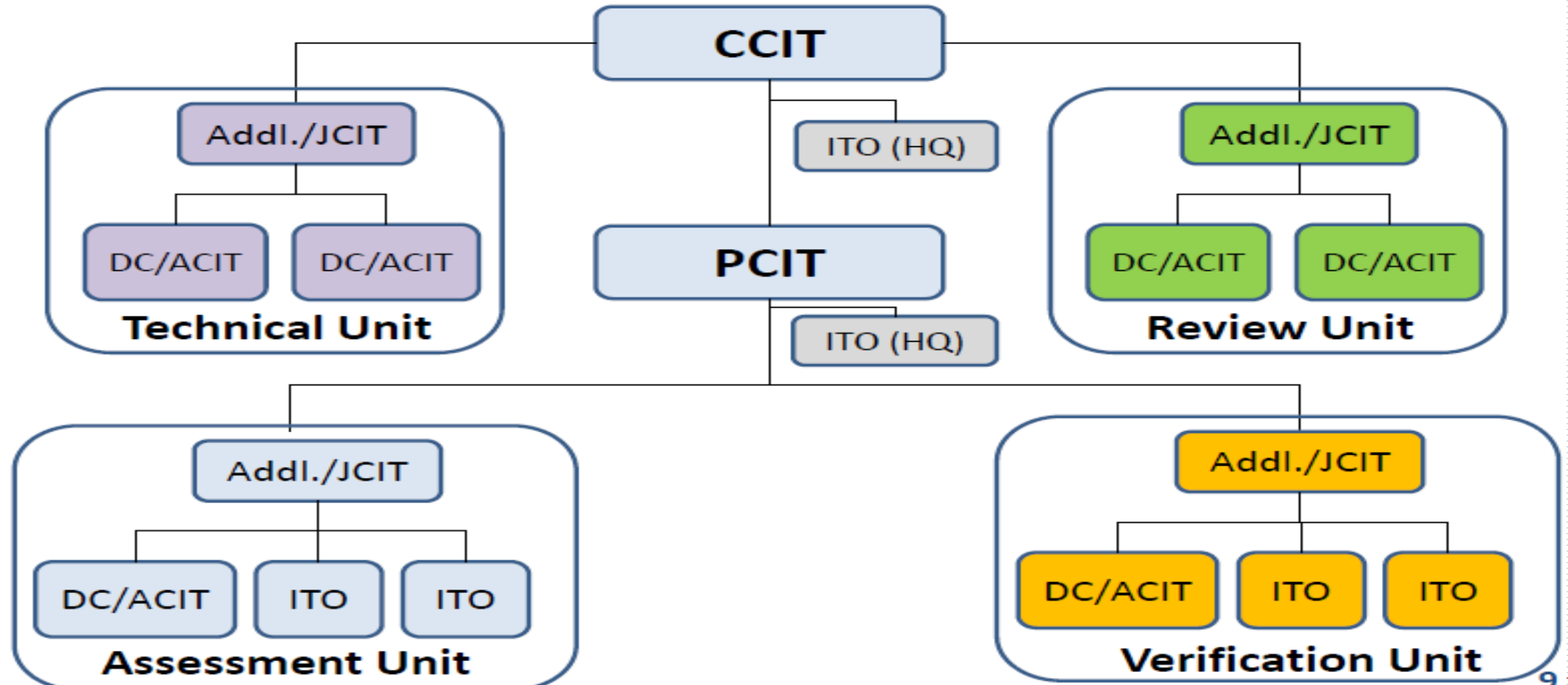
## Functional Classification of the different Assessment Units under new e- Assessment 2019 Ecosystem is presented as follows



## National E- Assessment Centre (NeAC), Delhi






## Regional e-Assessment Centre (ReAC)




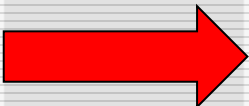
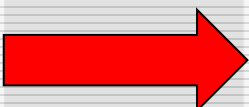
## NeAC & ReAC Manpower

Post	Number
Pr. Chief Commissioner of Income Tax	1
Chief Commissioner of Income Tax	4
Pr. Commissioner of Income Tax	25
Commissioner of Income Tax	1
Additional/Joint Commissioner of Income Tax	144
Deputy/Assistant Commissioner of Income Tax	163
Income Tax Officer	281
Inspector	635
Executive Assistant	400
Multi-Tasking Staff	558
Stenographer	474
<b>Total</b>	<b>2686</b>

## Functions of E-Assessment Units



<b>National e-assessment Centre (NeAC)</b>		facilitate the conduct of e-assessment proceedings in a centralised manner
<b>Regional e-assessment Centres (ReAC)</b>		facilitate the conduct of e-assessment proceedings in the cadre controlling region of a Pr CCIT.
		Pr. CIT vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;

## Functions of E-Assessment Units



<b>Assessment Units (AU):</b>		facilitate the conduct of e-assessment & to perform the function of making assessment.,
		<u>seeking information or clarification on points or issues so identified</u>
		analysis of the material furnished by the assessee or any other person



## Functions of E-Assessment Units

<b>Verification Unit (VU)</b>		facilitate the conduct of e-assessment, to perform the function of verification.
		<u>enquiry, cross verification, examination of books of accounts, examination of witnesses and recording of statements</u> and other functions required for the purposes of verification.

## Functions of E-Assessment Units

<b>Technical Units (TU)</b>		facilitate the conduct of e-assessment, to perform the function of providing technical assistance.
		any <u>assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management</u> or any other technical matter - case / class of cases under this Scheme

# Functions of E-Assessment Units

## Review Units (RU):

review of the draft assessment order

checking whether the relevant and material evidence has been brought on record

whether the relevant points of fact and law have been duly incorporated in the draft order,

**whether the issues on which addition or disallowance should be made have been discussed in the draft order,**

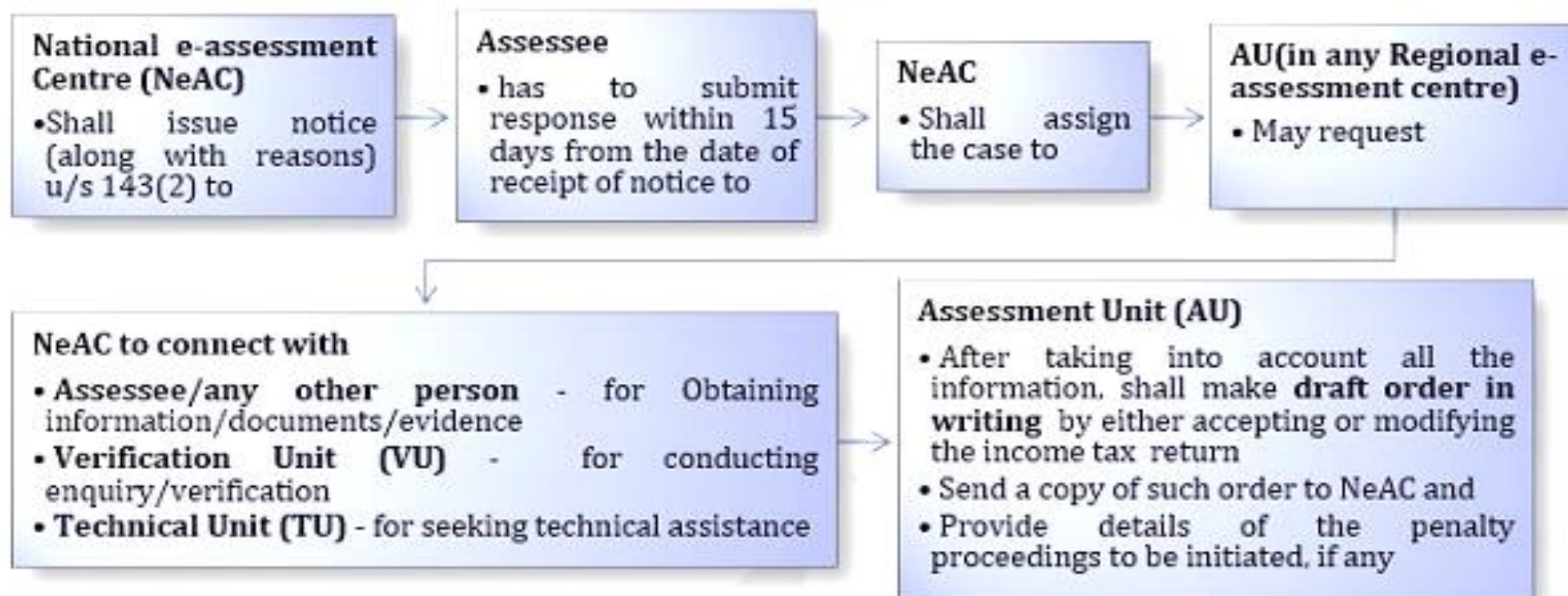
**whether the applicable judicial decisions have been considered and dealt with in the draft order,**

**checking arithmetical correctness of modifications proposed, if any,**

**and such other functions as may be required for the purposes of review, and specify their respective and such other functions as may be required for the purposes of review, and specify jurisdiction.**

# Procedures of conducting e-Assessment under Scheme 2019

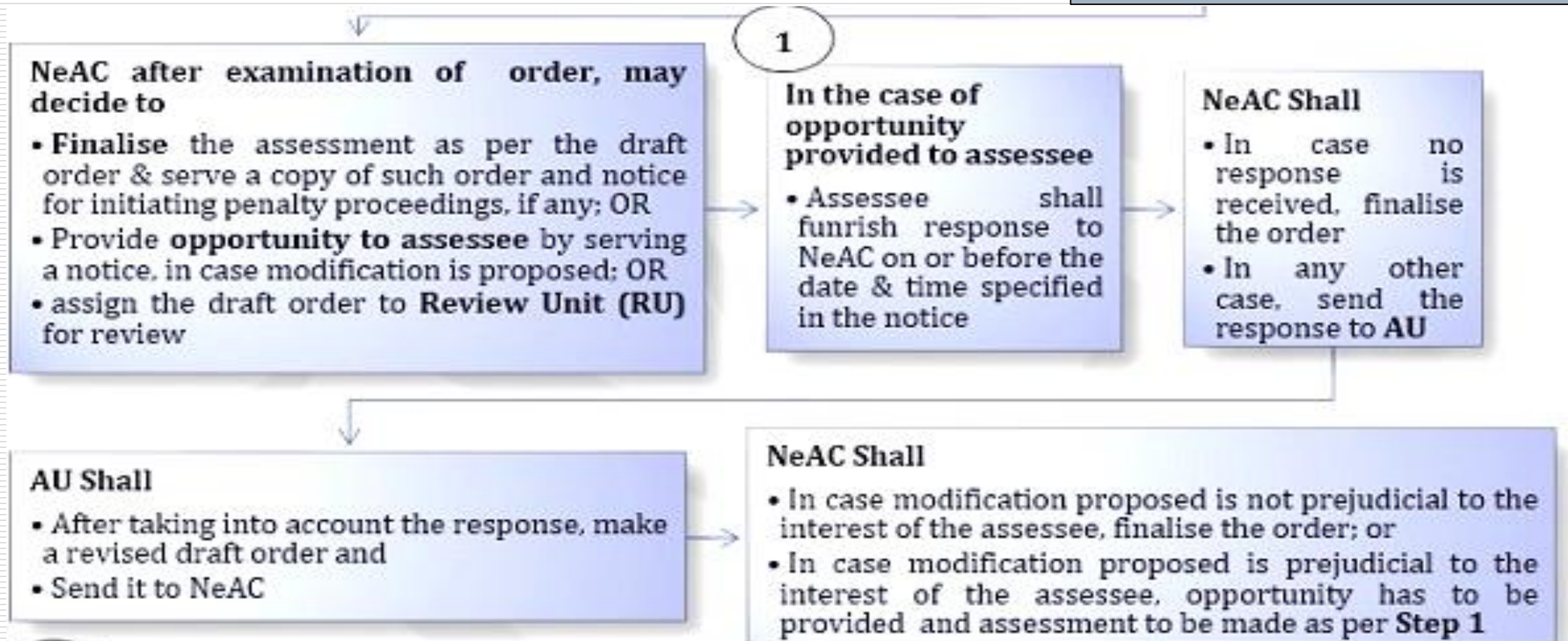
## Procedure for E-assessment Scheme, 2019



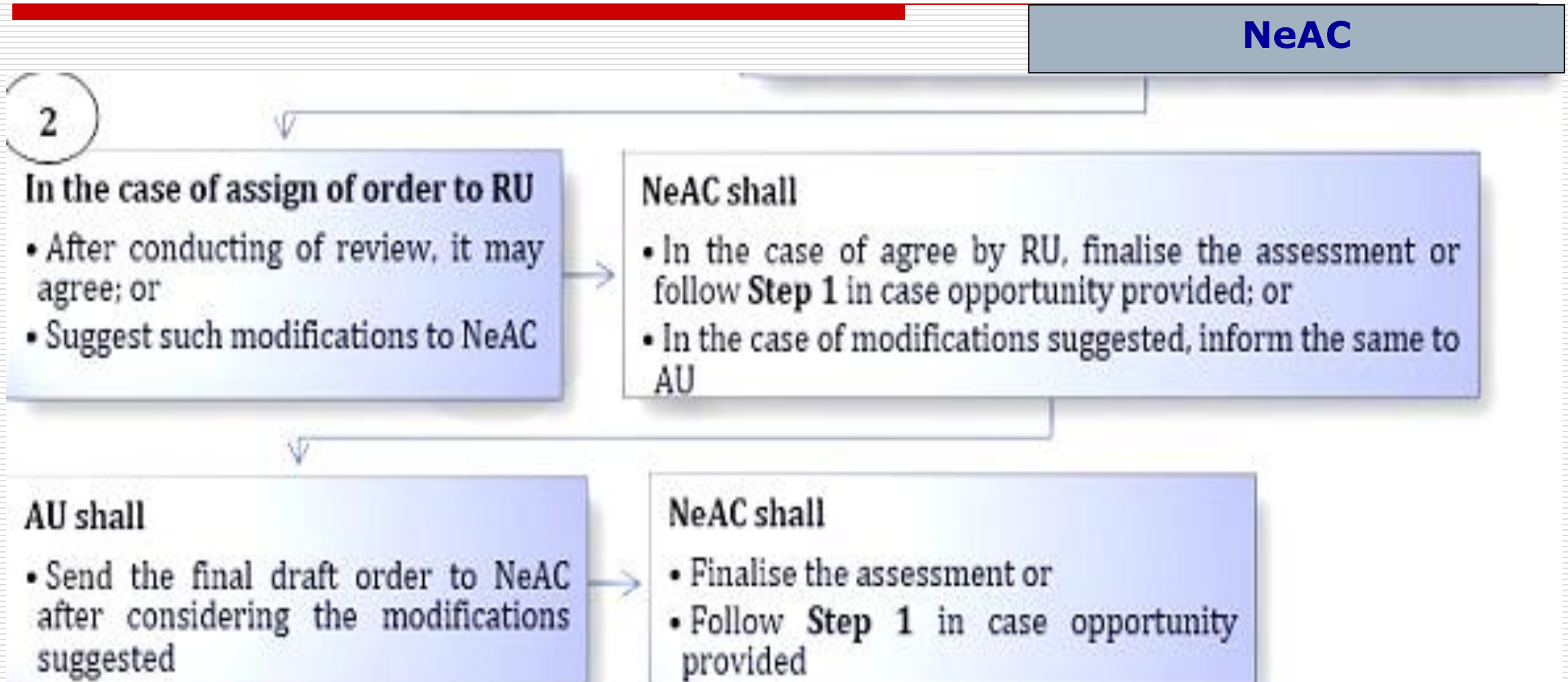


# Procedures of conducting e-Assessment under Scheme 2019

## Assessment Unit

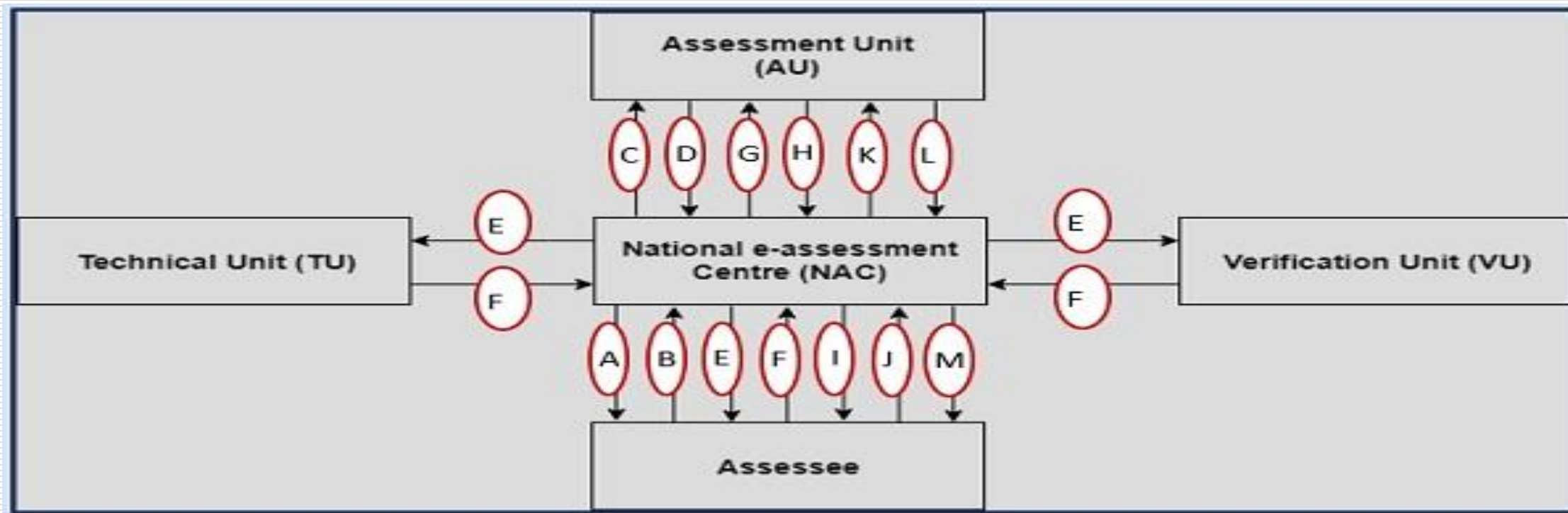


## Procedures of conducting e-Assessment under Scheme 2019





## Allocation of Assessee and Process of Assessment under e-Assessment Scheme 2019



Allocation through an automated allocation system - ;

## Procedures of conducting e-Assessment under Scheme 2019

<b>National e-Assessment Centres (NeAC)</b>		<p>after completion of assessment, transfer all the electronic records of the case to AO having jurisdiction over such case for —</p>
		<p>                     imposition of penalty;                      collection and recovery of demand;                      rectification of mistake;                      giving effect to appellate orders;                      submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before CIT(Appeals) / ITAT / or Courts                      proposal seeking sanction for launch of prosecution and filing of complaint before the Court;                 </p>
		<p>may at any stage of the assessment, if considered necessary, transfer the case to the AO having jurisdiction over such case.</p>

15/05/2020

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## **PENALTY PROCEEDING FOR NON COMPLIANCE:**

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- ❑ (i) Any UNIT may send recommendation to the NeAC, if it considers necessary or expedient to do so in the course of assessment proceedings,
  - ❖ for non-compliance of any notice, direction or order issued under this Scheme on the part of the assessee or any other person
  - ❖ for initiation of any penalty proceedings under Chapter XXI of the IT Act
  - ❖ against such assessee or any other person, as the case may be,
- ❑ (ii) NeAC, on receipt of such recommendation
  - ❖ serve a notice on the assessee or any other person,
  - ❖ calling upon him to show cause as to why penalty should not be imposed on him

## **PENALTY PROCEEDING FOR NON COMPLIANCE:**

**(iii) Response to show cause notice furnished by the assessee or any other person - Shall be sent by the NeAC to the concerned unit which has made the recommendation for penalty.**

**(iv) The said unit shall, after taking into consideration the response furnished by the assessee or any other person –**

**(a) make a draft order of penalty and send a copy of such draft to NeAC, or**

**(b) drop the penalty after recording reasons, under intimation to the NeAC.**

**(v) The NeAC shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the assessee or any other person,**

## **NO PERSONAL APPEARANCE IN THE CENTRES OR UNITS:**

**No personal appearance by Assessee / through authorised representative**

**Assessee / AR, shall be entitled to seek personal hearing to make his oral submissions or present his case before the IT Authority in any unit**

**Hearing shall be conducted exclusively through video conferencing, including use of any telecommunication application software which supports video telephony.**

**in a case modification proposed in draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show-cause as to why the assessment should not be completed as per draft assessment order,**

**examination or recording of the statement of the assessee or any other person (other than statement recorded in the course of survey under section 133A of the Act)**

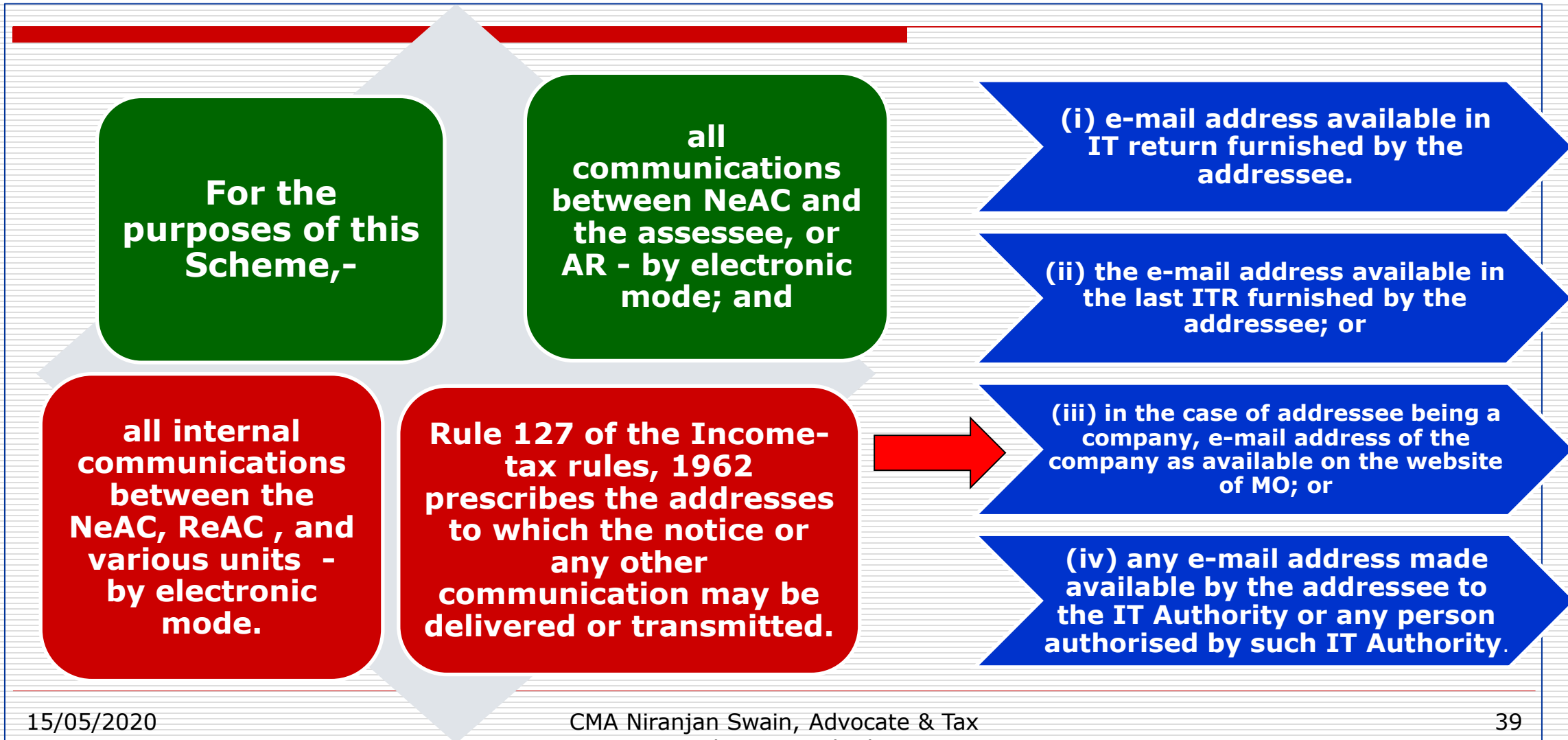
**Board shall establish suitable facilities for video conferencing including telecommunication application software which supports video telephony at such locations as may be necessary,**

## **APPELLATE PROCEEDINGS:**

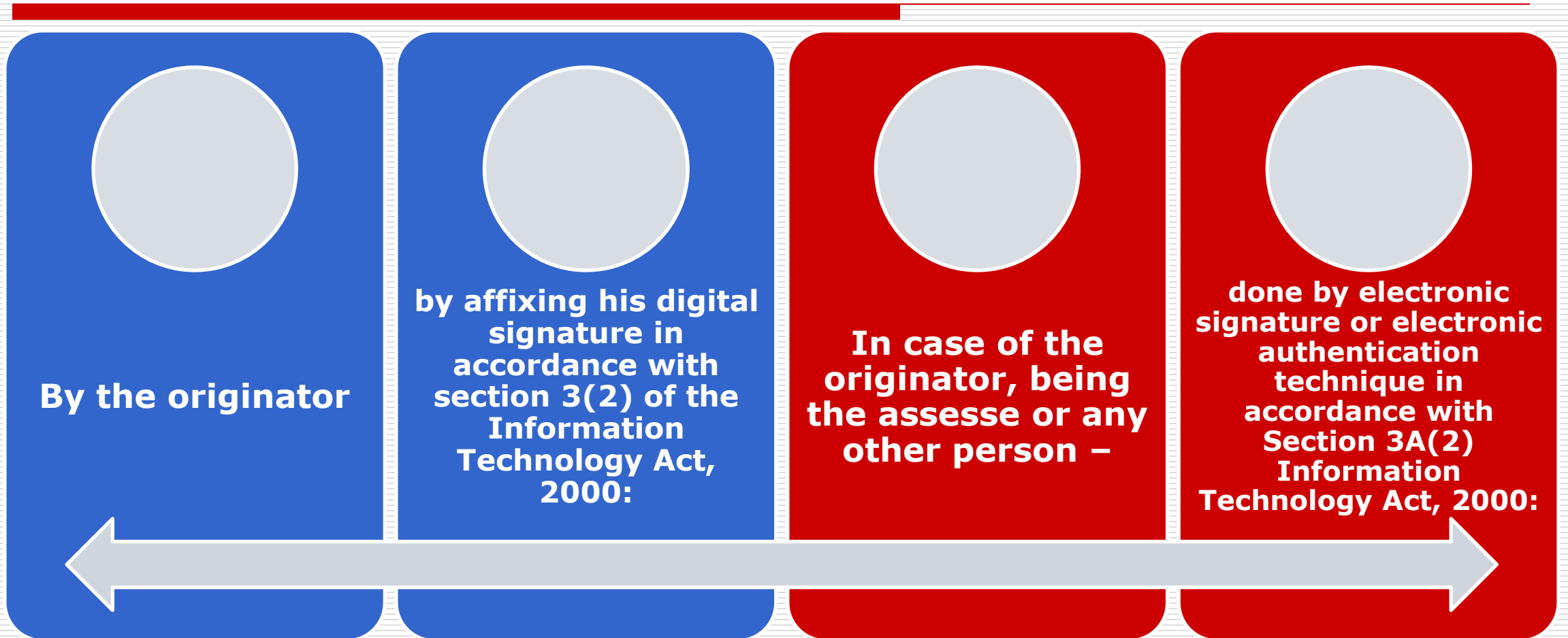
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- ❖ **An appeal against an assessment made by the NeAC –**
- ❖ **Before the CIT (Appeals) having jurisdiction over the jurisdictional AO**
- ❖ **Any reference to the CIT(Appeals) in any communication from the NeAC shall mean such jurisdictional CIT (Appeals).**

## EXCHANGE OF COMMUNICATION EXCLUSIVELY BY ELECTRONIC MODE:



## AUTHETICATION OF ELECTRONIC RECORD:





## ***DELIVERY OF ELECTRONIC RECORD:***

***Notice or Order or any Electronic Communication shall be delivered to Assessee***

***placing an authenticated copy thereof in the assessee's registered account; or***

***sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or***

***uploading an authenticated copy on the assessee's Mobile App; and***

***followed by a real time alert.***

***Notice / Order / Electronic Communication shall be delivered to other person:***

***by sending an authenticated copy thereof to the registered email address of such person,***

***followed by a real time alert.***

## ***DELIVERY OF ELECTRONIC RECORD:***

***Assessee shall  
file his response  
to any notice /  
order /  
electronic  
communication.***

***through his registered  
account, and once an  
acknowledgement is sent  
by the NeAC containing the  
hash result generated upon  
successful submission of  
response, the response  
shall be deemed to be  
authenticated.***

***Time and place of dispatch  
and receipt of electronic  
record shall be determined in  
accordance with Section 13 of  
the Information Technology  
Act, 2000***

## NO PERSONAL APPERANCE IN THE CENTRES OR UNITS:

**No  
appearance  
by Assessee  
/ or AR**

**Assessee or  
AR, shall be  
entitled to  
seek personal  
hearing so as  
to make his  
oral  
submissions  
or present his  
case before  
the IT  
Authority in  
any unit**

**Hearing shall  
be conducted  
exclusively  
through video  
conferencing,  
including use  
of any  
telecommunic  
ation  
application  
software  
which  
supports  
video  
telephony.**

**in a case  
where a  
modification  
is proposed in  
the draft  
assessment  
order, and an  
opportunity is  
provided to  
the assessee  
by serving a  
notice calling  
upon him to  
show-cause  
as to why the  
assessment  
should not be  
completed as  
per the such  
draft  
assessment  
order**

**examination  
or recording  
of the  
statement of  
the assessee  
or any other  
person (other  
than  
statement  
recorded in  
the course of  
survey under  
section 133A  
of the Act)**

**Board shall  
establish  
suitable  
facilities for  
video  
conferencing  
including  
telecommunic  
ation  
software  
which  
supports  
video  
telephony at  
such locations  
as may be  
necessary.**

# Difference between E- Assessment and Old system of Assessment

<b>Sl. No,</b>	<b>Particulars</b>	<b>Assessment under E- Proceedings</b>	<b>New E-Assessment Scheme 2019</b>
<b>1</b>	<b>Applicability from Assessment Year (AY)</b>	<b>Up to AY 2017-18</b>	<b>From AY 2018-19</b>
<b>2</b>	<b>Type of Assessment Covered</b>	<b>Assessment under section 143(3) and Assessment under 147</b>	<b>Assessment under section 143(3)</b>
<b>3</b>	<b>Type of Assessment not covered.</b>	<b>Assessment u/s. 153A in case of search. Best judgment assessment u/s. 144</b>	<b>Reassessment u/s.147. Assessment u/s. 153A in case of search. Best judgment assessment u/s. 144</b>
<b>4</b>	<b>Assessing Authority (AO)</b>	<b>Jurisdictional Assessing Officer</b>	<b>National e-Assessment Centre (NeAC)</b>

## Difference between E- Assessment and Old system of Assessment

Sl. No,	Particulars	Assessment under E- Proceedings	New E-Assessment Scheme 2019
5	Mode of Interface between Assessee and Assessing Officer	Electronic Mode through e- Proceedings facility available in ITBA Module is the interface between Assessee and Assessing Officer. However the cases where show cause notices issued, an opportunity is provided for personal hearing to the Assessee involving physical interface between assessee and Assessing Officer	Electronic Mode through e- Proceedings facility available in ITBA Module is the interface between Assessee and Assessing Officer. However the cases where show cause notices issued, an opportunity is provided for personal hearing to the Assessee via video telephony and involving physical interface between assessee and National e – Assessing Centre.

## Difference between E- Assessment and Old system of Assessment

<b>Sl. No,</b>	<b>Particulars</b>	<b>Assessment under E- Proceedings</b>	<b>New E-Assessment Scheme 2019</b>
<b>6</b>	<b>Issue of Notice under section 143(2)</b>	<b>The notice for scrutiny was issued by the jurisdictional Assessing Officers.</b>	<b>National E-assessment Centre shall issue and serve the notice.</b>
<b>7</b>	<b>Submission of Reply to the Notice by the Assessee</b>	<b>As per the time provided / allowed in the notice.</b>	<b>Within 15 days from the date of receipt of such notice issued by NeAC.</b>
<b>8</b>	<b>Assignment of Case</b>	<b>Jurisdictional Assessing Officer.</b>	<b>The case shall be assigned to a specific assessment unit in any one Regional e-Assessment Centre through an automated allocation system.</b>

## Difference between E- Assessment and Old system of Assessment

Sl. No,	Particulars	Assessment under E- Proceedings	New E-Assessment Scheme 2019
9	Inquiry before Assessment	Assessing officer issues Notice u/s 142(1)	National E-assessment Centre may issue appropriate notice to assessee for obtaining information, documents or evidence as required by the assigned assessment unit for the purpose of conducting e-assessment.
10	Issue of Draft Assessment Order	No provision for issue of draft assessment order except the case where reference made by the Assessing Officer to Transfer Pricing Officer (TPO) or foreign company.	After considering all the relevant material available on the record, the 'Assessment Unit' shall make a draft assessment order and a copy of such order shall be sent to National E-assessment Centre.

## Difference between E- Assessment and Old system of Assessment

Sl. No,	Particulars	Assessment under E-Proceedings	New E-Assessment Scheme 2019
11	Action on Draft Assessment Order	Not Applicable	<p>Draft Assessment Order shall be examined by the National E-assessment Centre and may either:</p> <p>i.Finalise the assessment and serve a copy of such order to the assessee along with the demand notice or refund of any amount due to him; or</p> <p>ii.Issue a Show Cause Notice on the assessee and provide an opportunity by calling him to show cause why the assessment should not be completed as per draft assessment order or</p> <p>iii.Assign the draft order to the 'review unit' in any one Regional E-Assessment Centre, through an automated allocation system, for conducting review of such order.</p>



## Difference between E- Assessment and Old system of Assessment

Sl. No,	Particulars	Assessment under E- Proceedings	New E-Assessment Scheme 2019
12	Final Assessment Order	The Jurisdictional Assessing Offer shall pass the order after considering the oral and / or written submissions made the assessee or its authorised representatives u/s 143(3) IT Act ,	If the reply has been submitted by the assessee, the same shall be forwarded by National e-assessment Centre to the assessment for revision of the draft assessment order.
			Or
			Otherwise, it shall finalise the assessment based on the draft order itself.

## Difference between E- Assessment and Old system of Assessment

Sl. No,	Particulars	Assessment under E-Proceedings	New E-Assessment Scheme 2019
13	Action on Revised Assessment Order	Not Applicable	National E-assessment Centre (NeAC) on receipt of the revised draft assessment order,
			(i) In case no modification prejudicial to the interest of the assessee is proposed, finalise the assessment and serve a copy of the final order upon the assessee; or
			(ii) In case modification prejudicial to the interest of the assessee is proposed, an opportunity of being heard shall again be provided to the assessee and based on the response the same procedure of revision and finalisation shall be followed.

## **E-Proceeding facilities available with Income Tax Dept. Web Portal**

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- ☐ **View and respond to an e-Proceeding by self.**
- ☐ **Respond to Defective Notice u/s 139(9)**
- ☐ **Response to Notice under section 142(1)/148/153A/153C**
- ☐ **Rectification of Order/Intimation**
- ☐ **View and Respond to an Outstanding Demand**
- ☐ **Service Request - Refund Re-issue**
- ☐ **Service Request - Intimation u/s 143(1)/154/ 16(1)/35**
- ☐ **Service Request- Condonation Request**
- ☐ **Assign an Authorized Representative for responding to an e-Proceeding.**
- ☐ **Filing of Income Tax Returns and Forms**
- ☐ **Quoting of Aadhaar number in Income Tax Returns**

## **E-Proceeding facilities available with Income Tax Dept. Web Portal**

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- ☐ **Quoting of Aadhaar number in Income Tax Returns**
- ☐ **Manage your Profile**
- ☐ **Link Aadhaar with PAN**
- ☐ **Filing of Tax Audit Reports**
- ☐ **Service Request-Change ITR Form Particulars**
- ☐ **View Tax Credit Statement (Form 26AS) / View Tax Credit Mismatch**
- ☐ **Compliances**
- ☐ **Resolve the Mismatch related Information in ITRs**
- ☐ **Submit Response if you have not filed your ITR regularly**
- ☐ **Respond against the Large Value Transaction**

## **E-Proceeding facilities available with Income Tax Dept. Web Portal**

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- ☐ **Respond to the notices related to High Value Cash Transaction**
- ☐ **e-Nivaran - Lodge your Grievance Online**
- ☐ **Authorize another person to act on behalf of self Or Register to act on behalf of another person**
- ☐ **Register as Representative**
- ☐ **ITDREIN Income Tax Department Reporting Entity Identification Number (ITDREIN)**
- ☐ **Generate ITDREIN to upload Form 15CC and Form V**
- ☐ **Upload Form 15CC and Form V**
- ☐ **De-activate Authorised Person**

## DOCUMENT IDENTIFICATION NUMBER:

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- ❑ **Allotment of DIN for all Communication:** *assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc.*
- ❑ Communication which is not in conformity with DIN - treated as invalid & deemed as not issued.
- ❑ **Exceptions:**
  - ❖ technical difficulties in generating/allotting/quoting the DIN & issue.
  - ❖ communication regarding enquiry, verification etc. is required to be issued by ITA who is outside the office.
  - ❖ delay in PAN migration / PAN of assessee is not available & a proceeding under the Act (other than sec. 131/ 133) is sought to be initiated; or
  - ❖ functionality to issue communication is not available in the system,

## Non Applicability of E- Proceedings – 2019-20

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- ❑ **'E-Proceeding'** shall not be mandatory FY 2019-20:
- ❖ ***assessment is to be framed under section(s) 153A /153C/ 144 / 147***
- ❖ ***In set aside assessments;***
- ❖ ***Assessments being framed in non-PAN cases;***
- ❖ ***Cases where ITR was filed in paper mode and the assessee concerned does not yet have an E-filing' account;***
- ❖ ***In all cases at stations connected through the VSAT or with limited capacity of bandwidth***

## Personal Hearing during E- Proceedings

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- ❑ **Personal hearing/attendance may take place in following situation(s):**
  - ❖ **Where books of account have to be examined;**
  - ❖ **Where Assessing Officer invokes provisions of section 131 of the Act;**
  - ❖ **Where examination of witness is required to be made by the assessee or the Department;**
  - ❖ **Where a show-cause notice contemplating any adverse view is issued by the AO and assessee requests through their 'E-filing' account for personal hearing to explain the matter.**



# Q&A

