

DIRECT TAX NOTIFICATION

Notification No. 61/2019

Date - 12.09.2019

E-Assessment Scheme

E-assessment Scheme, 2019 shall come into force on the date of its publication in the Official Gazette.

2. Definitions .-- (1) In this Scheme, unless the context otherwise requires, --

- (i) "Act" means the Income-tax Act, 1961 (43 of 1961);
- (ii) "addressee" shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (i) "assessment" means assessment of total income or loss of the assessee under sub-section (3) of section 143 of the Act;
- (ii) "authorised representative" shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;
- (iii) "automated allocation system" means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;
- (iv) "automated examination tool" means an algorithm for standardised examination of draft orders, by using suitable technological tools, including artificial intelligence and machine learning, with a view to reduce the scope of discretion;
- (v) "Board" means Central Board of Direct Taxes constituted under the Central Board of Revenues Act, 1963 (54 of 1963);
- (vi) "computer resource" shall have the same meaning as assigned to them in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (vii) "computer system" shall have the same meaning as assigned to them in clause (l) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (viii) "computer resource of assessee" shall include assessee's registered account in designated portal of the Income-tax Department, the Mobile App linked to the registered mobile number of the assessee, or the email account of the assessee with his email service provider