

DIRECT TAX NOTIFICATION

Notification No. 62/2019

Date - 12.09.2019

Instruction regarding E-Assessment Scheme

The Central Government hereby makes the following directions for the purposes of giving effect to the E-assessment Scheme, 2019 made under sub-section (3A) of section 143 of the Act.

1. The provisions of clause (7A) of section 2, section 92CA, section 120, section 124, section 127, section 129, section 131, section 133, section 133A, section 133C, section 134, section 142, section 142A, section 143, section 144A, section 144BA section 144C and Chapter XXI of the Act shall apply to the assessment made in accordance with the said Scheme subject to the following exceptions, modifications and adaptations, namely: -

"A. (1) The assessment shall be made as per the following procedure, namely:__

- (i) the National e-assessment Centre shall serve a notice on the assessee under sub-section (2) of section 143, specifying the issues for selection of his case for assessment;
- (ii)** the assessee may, within fifteen days from the date of receipt of notice referred to in sub-clause (i), file his response to the National e-assessment Centre;
- (iii)** the National e-assessment Centre shall assign the case selected for the purposes of assessment under this Scheme to a specific assessment unit in any one Regional e-assessment Centre through an automated allocation system;
- (iv)** where a case is assigned to the assessment unit, it may make a request to the National e-assessment Centre for__
 - a.** obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;
 - b.** conducting of certain enquiry or verification by verification unit; and
 - c.** seeking technical assistance from the technical unit;