

**Notification No. 06/2021**

**Faceless Assessment (1st Amendment) Scheme, 2021**

**Dated – 17th February, 2021**

Central Government has issued a notification for Faceless Assessment Scheme, 2019, As per Notification No. 6/2021 The Scheme may be called the Faceless Assessment (1st Amendment) Scheme, 2021. In the Faceless Assessment Scheme, 2019, sub-paragraph (1) of paragraph 2, (i) in clause (x) for the words “e-mail account” shall be substituted into “registered e-mail account”.

(ii) after clause (xii), The following clause shall be inserted:

- (xiia) Dispute Resolution Panel shall have the same meaning as assigned to in clause (a) of subsection (15) of section 144C of the Act.

(iii) after clause (xv), the following clause shall be inserted:

- (xva) eligible assessee shall have the same meaning as assigned to in clause (b) of subsection (15) of section 144C of the Act.

(iv) in clause (xxiv), for the words video telephony the words video conferencing or video telephony shall be substituted.

For more details, please follow:

[https://incometaxindia.gov.in/communications/notification/notification\\_6\\_2021.pdf](https://incometaxindia.gov.in/communications/notification/notification_6_2021.pdf)