

Notification No. 2/2021

Faceless Penalty Scheme, 2021

Dated – 06th January, 2020

Central Government has made the following Scheme:

This Scheme may be called the Faceless Penalty Scheme, 2021.

Scope of the Scheme. - The penalty under this Scheme shall be imposed in respect of such territorial area, or persons or class of persons, or income or class of income or cases or class of cases, or penalties or class of penalties as may be specified by the Board.

Faceless Penalty Centers - For the purposes of this Scheme, the Board may set up National Faceless Penalty Centers, Regional Faceless Penalty Centers, penalty units, penalty review units.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_no_2_2021.pdf