

Notification No. 3/2021

Directions on Faceless Penalty Scheme

Dated – 06th January, 2020

Central Government made the following directions:

The provisions of section 2, section 120, section 127, section 129, section 131, section 133, section 133C, section 136 and Chapter XXI of the said Act shall apply to the procedure for imposing penalty in accordance with the said Scheme subject to the exceptions, modifications and adaptations.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_no_3_2021.pdf