

Notification No. 25/2021

Authorization the Assistant Commissioner of Income Tax/Deputy Commissioner of Income Tax

Dated – 31st March, 2021

CBDT has authorized the Assistant Commissioner of Income Tax/Deputy Commissioner of Income Tax to act as the 'Prescribed Income-tax Authority' for the purpose of sub-section (2) of section 143 of the Act, in respect of returns furnished under section 139 or in response to a notice issued under sub-section (1) of section 142 of the said Act, or sub-section (1) of section 148 of the Act, for the purpose of issuance of notice under sub-section (2) of section 143 of the said Act.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_25_2021.pdf