



***ISSUES REGARDING ASSESSMENT
INCLUDING E-ASSESSMENT***


CA PALAK B. PAVAGADHI



E-ASSESSMENTS

SEC 143(3A)

- *The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of making assessment of total income or loss of the assessee under sub-section (3) so as to impart greater efficiency, transparency and accountability by—*
- *(a) eliminating the interface between the Assessing Officer and the assessee in the course of proceedings to the extent technologically feasible;*
- *(b) optimising utilisation of the resources through economies of scale and functional specialisation;*
- *(c) introducing a **team-based** assessment with dynamic jurisdiction."*



It is further proposed to insert sub-section (3B) in the said section, enabling the Central Government to direct, by notification in the Official Gazette, that any of the provisions of this Act relating to assessment shall not apply, or shall apply with such exceptions, modifications and adaptations as may be specified therein. However, no such direction shall be issued after the 31st March 2020.

It is also proposed to insert sub-section (3C) in the said section, to provide that every notification issued under the sub-section (3A) and sub-section (3B), shall be laid before each House of Parliament, as soon as may be. These amendments will take effect from 1st April, 2018.


SEC 133C

- ▶ ***'133C. Power to call for information by prescribed income-tax authority.— The prescribed income-tax authority, may for the purposes of verification of information in its possession relating to any person, issue a notice to such person requiring him, on or before a date to be specified therein, to furnish information or documents verified in the manner specified therein, which may be useful for, or relevant to, any inquiry or proceeding under this Act.***
- ▶ ***Explanation.—In this section, the term "proceeding" shall have the meaning assigned to it in clause (b) of the Explanation to section 133A.'***


KEY TAKEAWAYS OF E-ASSESSMENT PROCEEDING

CBDT issued instruction NO 1/2018 ON 12TH FEB 2018. Following are the major points in the same :

- 1. All proceedings U/S. 143(2) to be done electronically EXCEPT
(a) Search Cases.
(b) Pending Cases for which notice is already issued manually.***
- 2 If Assessee objects to conduct assessment electronically, then such cases should be kept on hold for the time being.***
- 3. Some stations having Limited bandwidth, there 10% cases having potential recovery can be completed manually by 31-03-2018 to effect recovery in the current Financial Year.***
- 4. Inquiry U/S. 142(1)(ii) is made electronically before making assessment.***

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5. **AO SHOULD ISSUE THE NOTICES WITH DIGITAL SIGN.**
 6. **SUBMISSIONS ARE TO BE MADE ON THE COMPLIANCE PORTAL *TILL THE OFFICE HOURS* ON THE STIPULATED DATE FOR THE COMPLIANCE.**
 7. **FACILITY FOR COMPLIANCE BY WAY OF E SUBMISSION IS CLOSED :**
 - (a) **AUTOMATICALLY BEFORE 7 DAYS OF TIME BARRING DATE**
 - (b) **BY AO ON HIS OWN ON COMPLETION OF HEARING BUT BEFORE PASSING FINAL ORDER MENTIONING ‘ HEARING HAS BEEN CONCLUDED’ .**

IF REQUIRED THE CONCERNED AO MAY ENABLE IN SITUATION (b) ABOVE THE FURTHER FILLING *UNDER THE INTIMATION TO RANGE HEAD UNDER ITBA.*



8. IN E-ASSESE PROCEEDING, FOLLOWING MAY BE DONE MANUALLY.

(a) EXAMINATION OF MANUAL BOOKS OF ACCOUNTS.

(b) SEC 131 & THIRD PARTY ENQUIRY.

(c) EXAMINATION OF WITNESS REQUIRED BY ASSESSE OF IT DEPT.

(d) SHOW CAUSE WITH ADVERSE VIEW ISSUED & ASSESSE REQUEST FOR PERSONAL HEARING.

CBDT ISSUED NOTIFICATION DATED 22ND FEBRUARY, 2018 HAVING FOLLOWING MAJOR POINTS :

- 1. CENTRAL COMMUNICATION CENTRE SHALL ISSUE NOTICE UNDER DIGITAL SIGNATURE.**
- 2. NOTICE SHALL BE SERVED BY MAIL OR BY PLACING IT ON THE REGISTERED ACCOUNT ON THE PORTAL FOLLOWED BY SMS.**
- 3. CAMPAIGN THROUGH SMS, MAILS, LETTERS OR OUTBOUND CALLS.**
- 4. THE CENTRALISED COMMUNICATION CENTRE MAY PRESCRIBE A MACHINE READABLE STRUCTURED FORMAT FOR FURNISHING THE INFORMATION OR DOCUMENTS.**



5. PRINCIPAL DG OR DG (SYSTEMS) SHALL SPECIFY

- (a) THE PROCEDURE, FORMATS & STANDARDS FOR ISSUE OF NOTICES & FURNISHING RESPONSE.**
- (b) RECEIPT OF INFORMATION & DOCUMENTS.**
- (c) MODE & FORMAT FOR ISSUE OF ACKNOWLEDGEMENT.**
- (d) WEB PORTAL FACILITY LIKE LOGIN, TRACKING, DOWNLOADING.**
- (e) CALL CENTRES TO ANSWER THE QUERIES.**
- (f) MANAGING ADMIN LIKE RECEIPT, SCANNING STORING, DATA ENTRY, RETRIEVAL OF INFORMATION IN CENTRALISED MANNER.**
- (g) GRIEVANCE REDRESSAL MECHANIS**

PRE SCRUTINY

(1) E-SELECTION

(2) CENTRALISED ISSUE
OF NOTICE U/S. 133C

(3) E REPLY BY THE TAX
PAYER

(4)
ANALYSIS BY
CPC

(5) RECOMMENDATION
FOR SCRUTINY

(6) IDENTIFY ISSUES &
PREPARE STANDARD
QUESTIONNAIRE

(7) E-ALLOCATION

ASSESEMENT UNIT

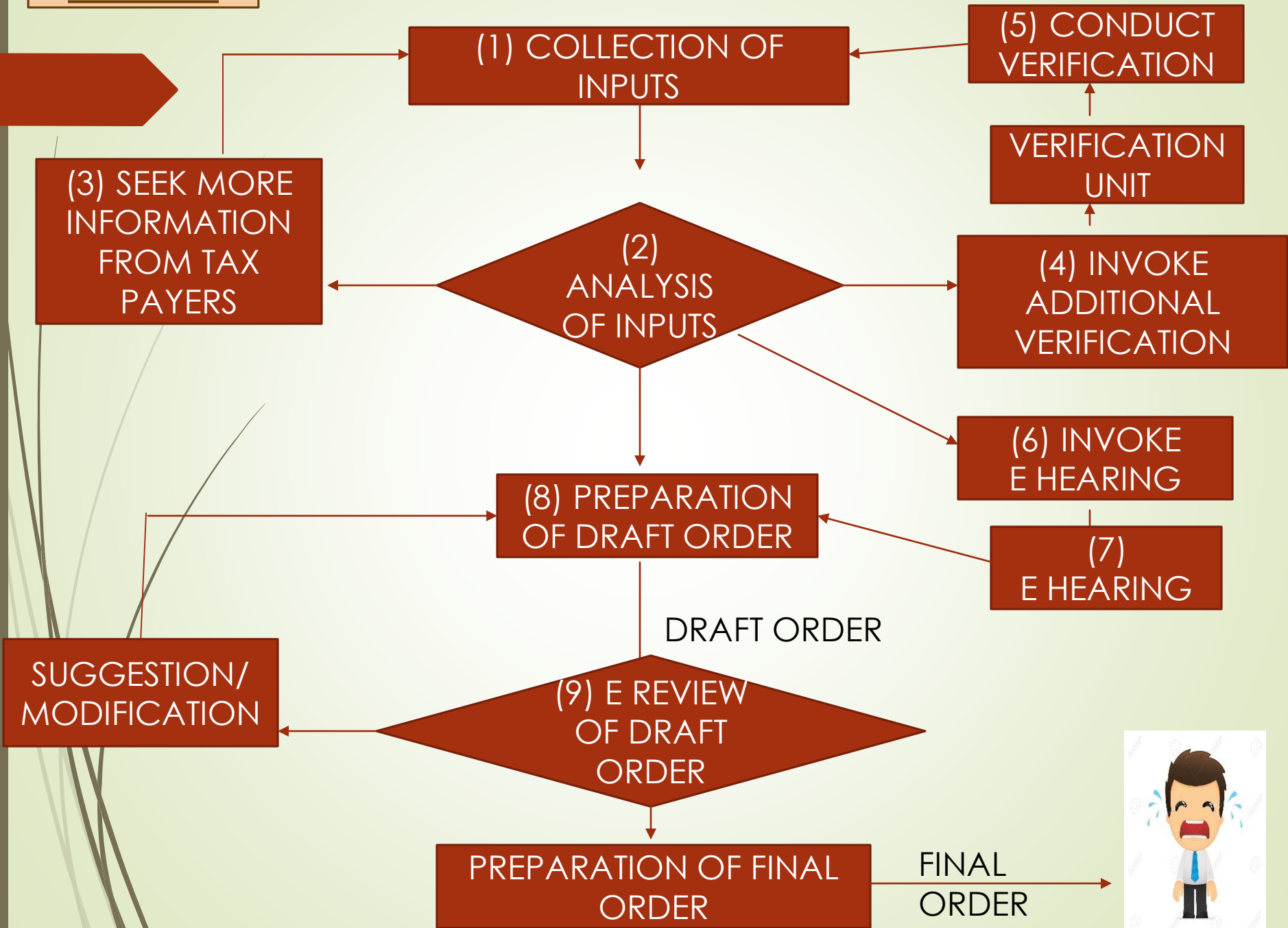
VERIFICATION UNIT

SEEK MORE
INFORMATION

CASE CLOSED

SEND NOTICE &
FIRST
QUESTIONNAIRE

SCRUTINY





GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE_OF_THE
POPULAR_NAME

To,
FULL_NAME
ADDR_LINE1,ADDR_LINE2
ADDR_LINE3,ADDR_STATE
ADDR_LINES

PAN:
PAN

AY:
AY

Dated:
01/01/2000

Notice No :
LETTER_SEQ_NO

Notice Under Sub Section (1) Of Section 142 of the Income Tax Act, 1961

Sir/ Madam/ M/s,

In connection with the assessment for the assessment year----- you are required to:

- a) Furnish or cause to be furnished on or before -----the accounts and documents specified overleaf.
- b) Furnish and verified in the prescribed manner under Rule 14 of I.T. Rules 1962 the information called for as per annexure and on the points or matters specified therein on or before ----- .
- c) The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in 'e-filing' website of Income Tax Department.
- d) Para(s) (a) to (c) are applicable if you have an account in e-filing website of Income Tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).
- e) In cases where order has to be passed under section 153A/153C of the Income tax Act, 1961 read with section 143(3), assessment proceedings would be conducted manually.

Yours faithfully,

DISPLAYNAME
POPULAR_NAME



THANK YOU...

