

**12. रूप विधान, पद्धति, प्रक्रिया और आदेशिका विनिर्दिष्ट करने की शक्ति**

(1) राष्ट्रीय ई-निर्धारण केन्द्र का भारसाधक प्रधान मुख्य आयुक्त या प्रधान महा निदेशक निम्नलिखित के संबंध में राष्ट्रीय ई-निर्धारण केन्द्र और प्रादेशिक ई निर्धारण केन्द्रों और इस स्कीम के अधीन स्थापित इकाईयों के प्रभावी कार्यकरण के लिए मानक प्रक्रिया और आदेशिका, स्वचालित और यंत्रित परिवेश में जिसके अंतर्गत रूप विधान, पद्धति, प्रक्रिया और आदेशिका विनिर्दिष्ट करना भी है, विनिर्दिष्ट करेगा :-

- (i) नोटिस, आदेश या किसी अन्य संसूचना की तामील ;
- (ii) नोटिस या किसी अन्य संसूचना के प्रत्युत्तर में व्यक्ति से किसी सूचना के प्रत्युत्तर में व्यक्ति से किसी सूचना या दस्तावेज की प्राप्ति ;
- (iii) व्यक्ति द्वारा दिए गए प्रत्युत्तर की पावति जारी करना ;
- (iv) लाग-इन-अकाउंट सुविधा, निर्धारण की ट्रेकिंग प्रास्थिति, सुसंगत ब्यौरों का प्रदर्शन और डाउनलोड सुविधि सहित "ई-प्रोसिडिंग" का उपबंध ;
- (v) निर्धारण प्रक्रियाओं के दौरान दस्तावेजों के प्रस्तुतीकरण सहित सूचना और प्रत्युत्तरों का निर्धारण, अधिप्रमाणन और सत्यापन;
- (vi) केन्द्रीकृत रीति में सूचना या दस्तावेजों की प्राप्ति, भंडारण और पुनः प्राप्ति;
- (vii) संबंधित केन्द्रों और इकाईयों में साधारण प्रशासन और शिकायत प्रतितोष तंत्र ।

[अधिसूचना सं. 61/2019/फा.सं.370149/154/2019-टीपीएल]

अंकुर गोयल, अवर सचिव

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 12th September, 2019

**(INCOME-TAX)**

**S.O. 3264(E).**—In exercise of the powers conferred by sub-section (3A) of section 143 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following Scheme, namely:—

**1. Short title and commencement.**— (1) This Scheme may be called the E-assessment Scheme, 2019.

(2) It shall come into force on the date of its publication in the Official Gazette.

**2. Definitions .**— (1) In this Scheme, unless the context otherwise requires, —

- (i) "Act" means the Income-tax Act, 1961 (43 of 1961);
- (ii) "addressee" shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (iii) "assessment" means assessment of total income or loss of the assessee under sub-section (3) of section 143 of the Act;
- (iv) "authorised representative" shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;
- (v) "automated allocation system" means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;

- (vi) “automated examination tool” means an algorithm for standardised examination of draft orders, by using suitable technological tools, including artificial intelligence and machine learning, with a view to reduce the scope of discretion;
- (vii) “Board” means Central Board of Direct Taxes constituted under the Central Board of Revenues Act, 1963 (54 of 1963);
- (viii) “computer resource” shall have the same meaning as assigned to them in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (ix) “computer system” shall have the same meaning as assigned to them in clause (l) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (x) “computer resource of assessee” shall include assessee's registered account in designated portal of the Income-tax Department, the Mobile App linked to the registered mobile number of the assessee, or the email account of the assessee with his email service provider;
- (xi) “digital signature” shall have the same meaning as assigned to it in clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xii) “designated portal” means the web portal designated as such by the Principal Chief Commissioner or Principal Director General, in charge of the National e-assessment Centre;
- (xiii) “e-assessment” means the assessment proceedings conducted electronically in 'e-Proceeding' facility through assessee's registered account in designated portal;
- (xiv) “electronic record” shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xv) “electronic signature” shall have the same meaning as assigned to it in clause (ta) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xvi) “email” or “electronic mail” and “electronic mail message” means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message.;
- (xvii) “hash function” and “hash result” shall have the same meaning as assigned to them in the *Explanation* to sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000);
- (xviii) “Mobile app” shall mean the application software of the Income-tax Department developed for mobile devices which is downloaded and installed on the registered mobile number of the assessee;
- (xix) “originator” shall have the same meaning as assigned to it in clause (za) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xx) “real time alert” means any communication sent to the assessee, by way of Short Messaging Service on his registered mobile number, or by way of update on his Mobile App, or by way of an email at his registered email address, so as to alert him regarding delivery of an electronic communication;
- (xxi) “registered account” of the assessee means the electronic filing account registered by the assessee in designated portal;
- (xxii) “registered e-mail address” means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including-
- (a) the email address available in the electronic filing account of the addressee registered in designated portal; or
  - (b) the e-mail address available in the last income-tax return furnished by the addressee; or
  - (c) the e-mail address available in the Permanent Account Number database relating to the addressee; or
  - (d) in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India ;or
  - (e) in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or
  - (f) any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority.

(xxiii) “registered mobile number” of the assessee means the mobile number of the assessee, or his authorised representative, appearing in the user profile of the electronic filing account registered by the assessee in designated portal;

(xxiv) “video telephony” means the technological solutions for the reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

(2) Words and expressions used herein and not defined but defined in the Act shall have the meaning respectively assigned to them in the Act.

**3. Scope of the Scheme.**— The assessment under this Scheme shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

**4. E-assessment Centres.**— (1) For the purposes of this Scheme, the Board may set up-

(i) a National e-assessment Centre to facilitate the conduct of e-assessment proceedings in a centralised manner, which shall be vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;

(ii) Regional e-assessment Centres as it may deem necessary to facilitate the conduct of e-assessment proceedings in the cadre controlling region of a Principal Chief Commissioner, which shall be vested with the jurisdiction to make assessment in accordance with the provisions of this Scheme;

(iii) assessment units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of making assessment, which includes identification of points or issues material for the determination of any liability (including refund) under the Act, seeking information or clarification on points or issues so identified, analysis of the material furnished by the assessee or any other person, and such other functions as may be required for the purposes of making assessment;

(iv) verification units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of verification, which includes enquiry, cross verification, examination of books of accounts, examination of witnesses and recording of statements, and such other functions as may be required for the purposes of verification.

(v) technical units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this Scheme; and

(vi) review units, as it may deem necessary to facilitate the conduct of e-assessment, to perform the function of review of the draft assessment order, which includes checking whether the relevant and material evidence has been brought on record, whether the relevant points of fact and law have been duly incorporated in the draft order, whether the issues on which addition or disallowance should be made have been discussed in the draft order, whether the applicable judicial decisions have been considered and dealt with in the draft order, checking for arithmetical correctness of modifications proposed, if any, and such other functions as may be required for the purposes of review,

and specify their respective jurisdiction.

(2) All communication among the assessment unit, review unit, verification unit or technical unit or with the assessee or any other person with respect to the information or documents or evidence or any other details, as may be necessary for the purposes of making an assessment under this Scheme shall be through the National e-assessment Centre.

(3) The units referred to in sub-paragraphs (iii), (iv), (v) and (vi) of paragraph (1) shall have the following authorities, namely:—

(a) Additional Commissioner or Additional Director or Joint Commissioner or Joint Director, as the case may be;

(b) Deputy Commissioner or Deputy Director or Assistant Commissioner or Assistant Director, or Income-tax Officer, as the case may be;

(c) such other income-tax authority, ministerial staff, executive or consultant, as considered necessary by the Board.

**5. Procedure for assessment.**—(1) The assessment under this Scheme shall be made as per the following procedure, namely:—

- (i) the National e-Assessment Centre shall serve a notice on the assessee under sub-section (2) of section 143, specifying the issues for selection of his case for assessment;
- (ii) the assessee may, within fifteen days from the date of receipt of notice referred to in sub-clause (i), file his response to the National e-assessment Centre ;
- (iii) the National e-assessment Centre shall assign the case selected for the purposes of e-assessment under this Scheme to a specific assessment unit in any one Regional e-assessment Centre through an automated allocation system;
- (iv) where a case is assigned to the assessment unit, it may make a request to the National e-assessment Centre for —
  - (a) obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;
  - (b) conducting of certain enquiry or verification by verification unit; and
  - (c) seeking technical assistance from the technical unit;
- (v) where a request for obtaining further information, documents or evidence from the assessee or any other person has been made by the assessment unit, the National e-assessment Centre shall issue appropriate notice or requisition to the assessee or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit;
- (vi) where a request for conducting of certain enquiry or verification by the verification unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a verification unit through an automated allocation system;
- (vii) where a request for seeking technical assistance from the technical unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a technical unit in any one Regional e-assessment Centres through an automated allocation system;
- (viii) the assessment unit shall, after taking into account all the relevant material available on the record, make in writing, a draft assessment order either accepting the returned income of the assessee or modifying the returned income of the assessee, as the case may be, and send a copy of such order to the National e-assessment Centre;
- (ix) the assessment unit shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any;
- (x) the National e-assessment Centre shall examine the draft assessment order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to —
  - (a) finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment; or
  - (b) provide an opportunity to the assessee, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or
  - (c) assign the draft assessment order to a review unit in any one Regional e-assessment Centre, through an automated allocation system, for conducting review of such order;
- (xi) the review unit shall conduct review of the draft assessment order, referred to it by the National e-assessment Centre whereupon it may decide to—
  - (a) concur with the draft assessment order and intimate the National e-assessment Centre about such concurrence; or
  - (b) suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-assessment Centre;
- (xii) the National e-assessment Centre shall, upon receiving concurrence of the review unit, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;

- (xiii) the National e-assessment Centre shall, upon receiving suggestions for modifications from the review unit, communicate the same to the Assessment unit;
- (xiv) the assessment unit shall, after considering the modifications suggested by the Review unit, send the final draft assessment order to the National e-assessment Centre;
- (xv) The National e-assessment Centre shall, upon receiving final draft assessment order, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;
- (xvi) The assessee may, in a case where show-cause notice under sub-paragraph (b) of paragraph (x) has been served upon him, furnish his response to the National e-assessment Centre on or before the date and time specified in the notice;
- (xvii) The National e-assessment Centre shall,-
- (a) in a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order, as per the procedure laid down in sub-paragraph (a) of paragraph (x); or
  - (b) in any other case, send the response received from the assessee to the assessment unit;
- (xviii) The assessment unit shall, after taking into account the response furnished by the assessee, make a revised draft assessment order and send it to the National e-assessment Centre;
- (xix) The National e-assessment Centre shall, upon receiving the revised draft assessment order,-
- (a) in case no modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, finalise the assessment as per the procedure laid down in sub-paragraph (a) of paragraph (x); or
  - (b) in case a modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the assessee, as per the procedure laid down in sub-paragraph (b) of paragraph (x);
  - (c) the response furnished by the assessee shall be dealt with as per the procedure laid down in paragraphs (xvi), (xvii), and (xviii);
- (xx) The National e-assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case., for –
- (a) imposition of penalty;
  - (b) collection and recovery of demand;
  - (c) rectification of mistake;
  - (d) giving effect to appellate orders;
  - (e) submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
  - (f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court;
- (xxi) Notwithstanding anything contained in paragraph (xx), the National e-assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case.

**6. Penalty proceedings for non-compliance.**– (1) Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the assessee or any other person, send recommendation for initiation of any penalty proceedings under Chapter XXI of the Act, against such assessee or any other person, as the case may be, to the National e-assessment Centre, if it considers necessary or expedient to do so.

(2) The National e-assessment Centre shall, on receipt of such recommendation, serve a notice on the assessee or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the relevant provisions of the Act.

(3) The response to show - cause notice furnished by the assessee or any other person, if any, shall be sent by the National e-assessment Centre to the concerned unit which has made the recommendation for penalty.

(4) The said unit shall, after taking into consideration the response furnished by the assessee or any other person, as the case may be, -

- (a) make a draft order of penalty and send a copy of such draft to National e-assessment Centre; or
- (b) drop the penalty after recording reasons, under intimation to the National e-assessment Centre.

(5) The National e-assessment Centre shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the assessee or any other person, as the case may be.

**7. Appellate Proceedings.**— An appeal against an assessment made by the National e-assessment Centre under this Scheme shall lie before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer and any reference to the Commissioner (Appeals) in any communication from the National e-assessment Centre shall mean such jurisdictional Commissioner (Appeals).

**8. Exchange of communication exclusively by electronic mode.**— For the purposes of this Scheme,-

- (a) all communications between the National e-assessment Centre and the assessee, or his authorised representative, shall be exchanged exclusively by electronic mode; and
- (b) all internal communications between the National e-assessment Centre, Regional e-assessment Centres and various units shall be exchanged exclusively by electronic mode.

**9. Authentication of electronic record.**— For the purposes of this Scheme, an electronic record shall be authenticated by the originator by affixing his digital signature in accordance with the provisions of sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000):

Provided that in case of the originator, being the assessee or any other person, such authentication may also be done by electronic signature or electronic authentication technique in accordance with the provisions of sub-section (2) of section 3A of the said Act:

**10. Delivery of electronic record.**—(1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the assessee, by way of-

- (a) placing an authenticated copy thereof in the assessee's registered account; or
- (b) sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or
- (c) uploading an authenticated copy on the assessee's Mobile App; and

followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The Assessee shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National e-assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

**11. No personal appearance in the Centres or Units.**—(1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National e-assessment Centre or Regional e-assessment Centre or any unit set up under this Scheme.

(2) In a case where a modification is proposed in the draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show-cause as to why the assessment should not be completed as per the

such draft assessment order, the assessee or his authorised representative, as the case may be, shall be entitled to seek personal hearing so as to make his oral submissions or present his case before the income-tax authority in any unit under this Scheme, and such hearing shall be conducted exclusively through video conferencing, including use of any telecommunication application software which supports video telephony, in accordance with the procedure laid down by the Board.

(3) Any examination or recording of the statement of the assessee or any other person (other than statement recorded in the course of survey under section 133A of the Act) shall be conducted by an income-tax authority in any unit under this Scheme, exclusively through video conferencing, including use of any telecommunication application software which supports video telephony in accordance with the procedure laid down by the Board.

(4) The Board shall establish suitable facilities for video conferencing including telecommunication application software which supports video telephony at such locations as may be necessary, so as to ensure that the assessee, or his authorised representative, or any other person referred to in sub-paragraph (2) or sub-paragraph (3) is not denied the benefit of this Scheme merely on the consideration that such assessee or his authorised representative, or any other person does not have access to video conferencing at his end.

**12. Power to specify format, mode, procedure and processes.**—(1) The Principal Chief Commissioner or the Principal Director General, in charge of the National e-assessment Centre shall lay down the standards, procedures and processes for effective functioning of the National e-assessment Centre, Regional e-assessment Centres and the unit set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:—

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;
- (iv) provision of “e-proceeding” facility including login account facility, tracking status of assessment, display of relevant details, and facility of download;
- (v) accessing, verification and authentication of information and response including documents submitted during the assessment proceedings;
- (vi) receipt, storage and retrieval of information or documents in a centralised manner;
- (vii) general administration and grievance redressal mechanism in the respective Centres and units.

[Notification No. 61/2019/F.No. 370149/154/2019-TPL]

ANKUR GOYAL, Under Secy.

### अधिसूचना

नई दिल्ली, 12 सितम्बर, 2019

### (आय-कर)

**का.आ. 3265(अ).**—केन्द्रीय सरकार, आयकर अधिनियम, 1961 (1961 का 43) की धारा 143 की उपधारा (3ख) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अधिनियम की धारा 143 की उपधारा (3क) के अधीन बनाई गई ई-निर्धारण स्कीम, 2019 को प्रभावी करने के प्रयोजनों के लिए, निम्नलिखित निदेश करती है, अर्थात् :-

1) अधिनियम की धारा 2 के खंड (7क), धारा 92गक, धारा 120, धारा 124, धारा 127, धारा 129, धारा 131, धारा 133, धारा 133क, धारा 133ग, धारा 134, धारा 142, धारा 142क, धारा 143, धारा 144क, धारा 144खक, धारा 144ग और अध्याय 21 के उपबंध निम्नलिखित अपवादों, उपांतरणों और अनुकूलनों के अधीन रहते हुए, उक्त स्कीम के अनुसार, किए गए निर्धारण को लागू होंगे, अर्थात् :-

**“क. (1) निर्धारण निम्नलिखित प्रक्रिया के अनुसार किया जाएगा, अर्थात् :-**

- (i) राष्ट्रीय ई-निर्धारण केन्द्र या विहित प्राधिकारी, निर्धारण के लिए उसके मामले के चयन के मुद्दों को विनिर्दिष्ट करते हुए, धारा 143 की उपधारा (2) के अधीन निर्धारिती पर एक सूचना तामील करेगा ;

2. अधिनियम की धारा 246क के उपबंध, निम्नलिखित अपवादों, उपांतरणों और अनुकूलनों के अधीन रहते हुए स्कीम के अनुसार निर्धारण से उद्भूत अपील योग्य आदेशों को लागू होंगे, अर्थात्:--

"इस स्कीम के अधीन राष्ट्रीय ई-निर्धारण केन्द्र द्वारा किए गए निर्धारण के विरुद्ध अपील अधिकारिता वाले निर्धारण अधिकारी पर अधिकारिता रखने वाले आयुक्त (अपील) के समक्ष की जाएगी और राष्ट्रीय ई-निर्धारण केन्द्र से किसी संसूचना में आयुक्त (अपील) के प्रति कोई निर्देश का अर्थ ऐसी अधिकारिता वाला आयुक्त (अपील) होगा।

3. अधिनियम की धारा 140, धारा 142 और धारा 282क के उपबंध निम्नलिखित अपवादों, उपांतरणों और अनुकूलनों के अधीन रहते हुए स्कीम के अनुसार किए गए निर्धारणों को लागू होंगे, अर्थात्:--

"प्रणेत्या द्वारा सूचना प्रौद्योगिकी अधिनियम, 2000 की धारा 3क की उपधारा (2) के उपबंधों के अनुसार इलैक्ट्रॉनिक अभिलेख डिजीटल हस्ताक्षर करके अधिप्रमाणित किया जाएगा:

परंतु प्रवर्तक के मामले में निर्धारिती या किसी अन्य व्यक्ति द्वारा ऐसा अधिप्रमाणन उक्त अधिनियम की धारा 3क की उपधारा (2) के उपबंधों के अनुसार इलैक्ट्रॉनिक अभिलेख डिजीटल हस्ताक्षर करके या इलैक्ट्रॉनिक अधिप्रमाणन तकनीक द्वारा अधिप्रमाणित किया जाएगा।"

4. अधिनियम के अध्याय 21 के उपबंध निम्नलिखित अपवादों, उपांतरणों और अनुकूलनों के अधीन रहते हुए स्कीम के अनुसार अधिरोपणीय शास्तियों को लागू होंगे, अर्थात्:--

"(1) अधिनियम के अध्याय 21 के अधीन किन्हीं शास्ति कार्यवाहियों को आरंभ करने के लिए कोई यूनिट राष्ट्रीय ई-निर्धारण केन्द्र को निर्धारिती या किसी अन्य व्यक्ति की ओर से इस स्कीम के अधीन जारी किए गए किसी नोटिस, निर्देश या आदेश के अननुपालन के लिए निर्धारण कार्यवाहियों के अनुक्रम में, यथास्थिति, ऐसे निर्धारिती या किसी अन्य व्यक्ति के विरुद्ध राष्ट्रीय ई-निर्धारण केन्द्र को सिफारिशें भेज सकेगी, यदि वह ऐसा करना आवश्यक या समीचीन समझे।

(2) राष्ट्रीय ई-निर्धारण केन्द्र ऐसी सिफारिश की प्राप्ति पर यथास्थिति, निर्धारिती या किसी अन्य व्यक्ति को सूचना तामील करते हुए कारण बताओ जारी करेगी कि उस पर अधिनियम के सुसंगत उपबंधों के अधीन शास्ति क्यों नहीं अधिरोपित की जानी चाहिए।

(3) निर्धारिती या किसी अन्य व्यक्ति, यदि कोई हो, द्वारा प्रस्तुत कारण बताओ नोटिस का उत्तर राष्ट्रीय ई-निर्धारण केन्द्र द्वारा विशिष्ट यूनिट को भेजा जाएगा जिसने शास्ति के लिए सिफारिश की है।

(4) उक्त यूनिट, यथास्थिति, निर्धारिती या किसी अन्य व्यक्ति द्वारा प्रस्तुत उत्तर, को ध्यान में रखते हुए-

क. शास्ति के आदेश का प्रारूप तैयार करेगी और राष्ट्रीय ई-निर्धारण केन्द्र को ऐसे प्रस्तावित प्रारूप की एक प्रति भेजेगी; या

ख. राष्ट्रीय ई-निर्धारण केन्द्र को सूचना के अधीन कारण अभिलेखबद्ध करने के पश्चात् शास्ति हटा देगी।

(5) राष्ट्रीय ई-निर्धारण केन्द्र प्रस्तावित प्रारूप के अनुसार शास्ति का उद्ग्रहण करेगी और निर्धारिती या किसी अन्य व्यक्ति को शास्ति आदेश की एक प्रति तामील करेगी।

5. अधिनियम की धारा 282, धारा 283 और धारा 284 के उपबंध निम्नलिखित अपवादों, उपांतरणों और अनुकूलनों के अधीन रहते हुए स्कीम के अनुसार किए गए निर्धारण को लागू होंगे, अर्थात्:--

"अ. (1) इस स्कीम के अधीन नोटिस या आदेश या कोई अन्य इलैक्ट्रॉनिक संसूचना निर्धारिती के पते पर रियल टाइम अलर्ट को अनुसरित करते हुए निम्नानुसार परिदत्त किया जाएगा—

(क) निर्धारिती के रजिस्ट्रिकृत खाते में उसकी एक अधिप्रमाणित प्रति रखना; या



(ख) निर्धारिती या उसके प्राधिकृत प्रतिनिधि के रजिस्ट्रीकृत ई-मेल पते में उसकी एक अधिप्रमाणित प्रति रखना; या

(ग) निर्धारिती के मोबाइल एप में अधिप्रमाणित प्रति अपलोड करना।

(2) नोटिस या आदेश या कोई अन्य इलैक्ट्रॉनिक संसूचना स्कीम के प्रयोजनों के लिए निर्धारिती किसी अन्य व्यक्ति के रजिस्ट्रीकृत ई-मेल पते पर रियल टाइम अलर्ट को अनुसरित करते हुए ऐसे व्यक्ति को उसकी अधिप्रमाणित प्रति परिदत्त की जाएगी।

(3) निर्धारिती स्कीम के अधीन नोटिस या आदेश या कोई अन्य इलैक्ट्रॉनिक संसूचना का उत्तर केवल अपने रजिस्ट्रीकृत खाते के माध्यम से ही फाइल करेगा और उत्तर को उत्तर के सफलतापूर्वक प्रस्तुत करने पर जनित हैश परिणाम अंतर्विष्ट करते हुए राष्ट्रीय ई-निर्धारण केन्द्र द्वारा एक बार अभिस्वीकृति भेजे जाने पर अधिप्रमाणित समझा जाएगा।

(4) इलैक्ट्रॉनिक अभिलेख को प्रेषित करने का समय और स्थान तथा अभिप्राप्ति सूचना प्रौद्योगिकी अधिनियम, 2000 की धारा 13 के उपबंधों के अनुसार अवधारित किया जाएगा।

आ. राष्ट्रीय ई-निर्धारण केन्द्र का भारसाधक प्रधान मुख्य आयुक्त या प्रधान महानिदेशक स्कीम के अधीन गठित राष्ट्रीय ई-निर्धारण केन्द्र, आरईएसी और विभिन्न यूनितों को आटोमेटिड और मैकेनाइज्ड वातावरण में, जिसके अंतर्गत निम्नलिखित के संबंध में फॉर्मेट, मोड, प्रक्रिया और प्रक्रमण विनिर्दिष्ट करना भी है, प्रभावी कार्यकरण के लिए समय-समय पर मानक, प्रक्रियाएं और प्रक्रमण विनिर्दिष्ट करेगा:--

- (i) नोटिस, आदेश या किसी अन्य संसूचना की तामील;
- (ii) नोटिस या किसी अन्य संसूचना के उत्तर में किसी व्यक्ति से कोई सूचना या दस्तावेजों की प्राप्ति;
- (iii) व्यक्ति द्वारा प्रस्तुत उत्तर की अभिस्वीकृति जारी करना;
- (iv) "ई प्रोसीडिंग" सुविधा के उपबंध जिसके अंतर्गत लॉगइन अकाउंट सुविधा, निर्धारण की स्थिति पता लगाना, सुसंगत ब्यौरों को दर्शित करना और डाउनलोड की सुविधा भी है;
- (v) सूचना और उत्तर का मूल्यांकन, अधिप्रमाणन और सत्यापन जिसके अंतर्गत निर्धारण कार्यवाहियों के दौरान प्रस्तुत दस्तावेज भी हैं;
- (vi) केन्द्रीयकृत रीति में सूचना या दस्तावेजों की प्राप्ति, भंडारण और पुनःप्राप्ति;
- (vii) केन्द्र में साधारण प्रशासन और प्रतितोष निवारण क्रियाविधि।

6. यह अधिसूचना राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।

[अधिसूचना सं. 62/2019/फा.सं. 370149/154/2019-टीपीएल]

अंकुर गोयल, अवर सचिव

### NOTIFICATION

New Delhi, the 12th September, 2019

### (INCOME-TAX)

**S.O. 3265(E).**—In exercise of the powers conferred by sub-section (3B) of section 143 of the Income-tax Act, 1961 (43 of 1961), for the purposes of giving effect to the E-assessment Scheme, 2019 made under sub-section (3A) of section 143 of the Act, the Central Government hereby makes the following directions, namely:—

1. The provisions of clause (7A) of section 2, section 92CA, section 120, section 124, section 127, section 129, section 131, section 133, section 133A, section 133C, section 134, section 142, section 142A, section 143,

section 144A, section 144BA section 144C and Chapter XXI of the Act shall apply to the assessment made in accordance with the said Scheme subject to the following exceptions, modifications and adaptations, namely: -

“A. (1) The assessment shall be made as per the following procedure, namely:—

- (i) the National e-assessment Centre shall serve a notice on the assessee under sub-section (2) of section 143, specifying the issues for selection of his case for assessment;
- (ii) the assessee may, within fifteen days from the date of receipt of notice referred to in sub-clause (i), file his response to the National e-assessment Centre;
- (iii) the National e-assessment Centre shall assign the case selected for the purposes of assessment under this Scheme to a specific assessment unit in any one Regional e-assessment Centre through an automated allocation system;
- (iv) where a case is assigned to the assessment unit, it may make a request to the National e-assessment Centre for—
  - a. obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;
  - b. conducting of certain enquiry or verification by verification unit; and
  - c. seeking technical assistance from the technical unit;
- (v) where a request for obtaining further information, documents or evidence from the assessee or any other person has been made by the assessment unit, the National e-assessment Centre shall issue appropriate notice or requisition to the assessee or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit;
- (vi) where a request for conducting of certain enquiry or verification by the verification unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a verification unit through an automated allocation system;
- (vii) where a request for seeking technical assistance from the technical unit has been made by the assessment unit, the request shall be assigned by the National e-assessment Centre to a technical unit in any one Regional e-assessment Centre through an automated allocation system;
- (viii) the assessment unit shall, after taking into account all the relevant material available on the record, make in writing, a draft assessment order either accepting the returned income of the assessee or modifying the returned income of the assessee, as the case may be, and send a copy of such order to the National e-assessment Centre;
- (ix) the Assessment unit shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any;
- (x) the National e-assessment Centre shall examine the draft assessment order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to –
  - a. finalise the assessment as per the draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, to the assessee, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment; or
  - b. provide an opportunity to the assessee, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or
  - c. assign the draft assessment order to a review unit in any one Regional e-assessment Centre, through an automated allocation system, for conducting review of such order;
- (xi) the review unit shall conduct review of the draft assessment order, referred to it by the National e-assessment Centre whereupon it may decide to—

- a. concur with the draft assessment order and intimate the National e-assessment Centre about such concurrence; or
  - b. suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the National e-assessment Centre;
- (xii) the National e-assessment Centre shall, upon receiving concurrence of the review unit, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;
- (xiii) the National e-assessment Centre shall, upon receiving suggestions for modifications from the Review unit, communicate the same to the Assessment unit;
- (xiv) the assessment unit shall, after considering the modifications suggested by the Review unit, send the final draft assessment order to the National e-assessment Centre;
- (xv) The National e-assessment Centre shall, upon receiving final draft assessment order, follow the procedure laid down in sub-paragraph (a) or sub-paragraph (b) of paragraph (x), as the case may be;
- (xvi) The assessee may, in a case where show-cause notice under sub-paragraph (b) of paragraph (x) has been served upon him, furnish his response to the National e-assessment Centre on or before the date and time specified in the notice;
- (xvii) The National e-assessment Centre shall, -
- a. in a case where no response to the show-cause notice is received, finalise the assessment as per the draft assessment order, as per the procedure laid down in sub-paragraph (a) of paragraph (x); or
  - b. in any other case, send the response received from the assessee to the assessment unit;
- (xviii) The assessment unit shall, after taking into account the response furnished by the assessee, make a revised draft assessment order and send it to the National e-assessment Centre;
- (xix) The National e-assessment Centre shall, upon receiving the revised draft assessment order, -
- a. in case no modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, finalise the assessment as per the procedure laid down in sub-paragraph (a) of paragraph (x); or
  - b. in case a modification prejudicial to the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the assessee, as per the procedure laid down in sub-paragraph (b) of paragraph (x);
  - c. the response furnished by the assessee shall be dealt with as per the procedure laid down in paragraphs (xvi), (xvii) and (xviii);
- (xx) The National e-assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case., for –
- (a) imposition of penalty;
  - (b) collection and recovery of demand;
  - (c) rectification of mistake;
  - (d) giving effect to appellate orders;
  - (e) submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
  - (f) proposal seeking sanction for launch of prosecution and filing of complaint before the Court;
- (xxi) Notwithstanding anything contained in paragraph (xx), the National e-assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case.

**B.** (1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National e-assessment Centre or Regional e-assessment Centre or in any unit set-up under this Scheme.

(2) In a case where a modification is proposed in the draft assessment order, and an opportunity is provided to the assessee by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the such draft assessment order, the assessee or his authorised representative, as the case may be, shall be entitled to seek personal hearing so as to make his oral submissions or present his case before the income-tax authority in any unit under this Scheme, and such hearing shall be conducted exclusively through video conferencing, including use of any telecommunication application software which supports video telephony, in accordance with the procedure laid down by the Board.

(3) Any examination or recording of the statement of the assessee or any other person (other than statement recorded in the course of survey under section 133A of the Act) shall be conducted by an income-tax authority in any unit under this Scheme, exclusively through video conferencing, including use of any telecommunication application software which supports video telephony in accordance with the procedure laid down by the Board.

(4) The Board shall establish suitable facilities for video conferencing including telecommunication application software which supports video telephony at such locations as may be necessary, so as to ensure that the assessee, or his authorised representative, or any other person referred to in sub-paragraph (2) or sub-paragraph (3) is not denied the benefit of this Scheme merely on the consideration that such assessee or his authorised representative, or any other person does not have access to video conferencing at his end.”.

**2.** The provisions of section 246A of the Act shall apply to appealable orders arising out of assessments made in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: -

“An appeal against an assessment made by the National e-assessment Centre under the Scheme shall lie before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer and any reference to the Commissioner (Appeals) in any communication from the National e-assessment Centre shall mean such jurisdictional Commissioner (Appeals).”.

**3.** The provisions of section 140, section 142 and section 282A of the Act shall apply to assessments made in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: -

“an electronic record shall be authenticated by the originator by affixing his digital signature in accordance with the provisions of sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000):

Provided that in case of the originator, being the assessee or any other person, such authentication may also be done by electronic signature or electronic authentication technique in accordance with the provisions of sub-section (2) of section 3A of the said Act.”.

**4.** The provisions of Chapter XXI of the Act shall apply to penalties imposable in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: -

“(1) Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the assessee or any other person, send recommendation for initiation of any penalty proceedings under Chapter XXI of the Act, against such assessee or any other person, as the case may be, to the National e-assessment Centre, if it considers necessary or expedient to do so.

(2) The National e-assessment Centre shall, on receipt of such recommendation, serve a notice on the assessee or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the relevant provisions of the Act.

(3) The response to show - cause notice furnished by the assessee or any other person, if any, shall be sent by the National e-assessment Centre to the concerned unit which has made the recommendation for penalty.

(4) The said unit shall, after taking into consideration the response furnished by the assessee or any other person, as the case may be, -

- a. make a draft order of penalty and send a copy of such draft to National e-assessment Centre; or
- b. drop the penalty after recording reasons, under intimation to the National e-assessment Centre.

(5) The National e-assessment Centre shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the assessee or any other person, as the case may be.”.

5. The provisions of section 282, section 283 and section 284 of the Act shall apply to assessment made in accordance with the Scheme subject to the following, exceptions, modifications and adaptations, namely: -

“A (1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the assessee, by way of-

- (a) placing an authenticated copy thereof in the assessee's registered account; or
- (b) sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or
- (c) uploading an authenticated copy on the assessee's Mobile App; and

followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The Assessee shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National e-assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

**B.** The Principal Chief Commissioner or the Principal Director General, in charge of the National e-assessment Centre shall lay down the standards, procedures and processes for effective functioning of the National e-assessment Centre, Regional e-assessment Centre and the units set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely: —

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;
- (iv) provision of “e-proceeding” facility including login account facility, tracking status of assessment, display of relevant details, and facility of download;
- (v) accessing, verification and authentication of information and response including documents submitted during the assessment proceedings;
- (vi) receipt, storage and retrieval of information or documents in a centralised manner;
- (vii) general administration and grievance redressal mechanism in the respective Centres and units.”.

6. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No. 62/2019/F.No. 370149/154/2019-TPL]

ANKUR GOYAL, Under Secy.