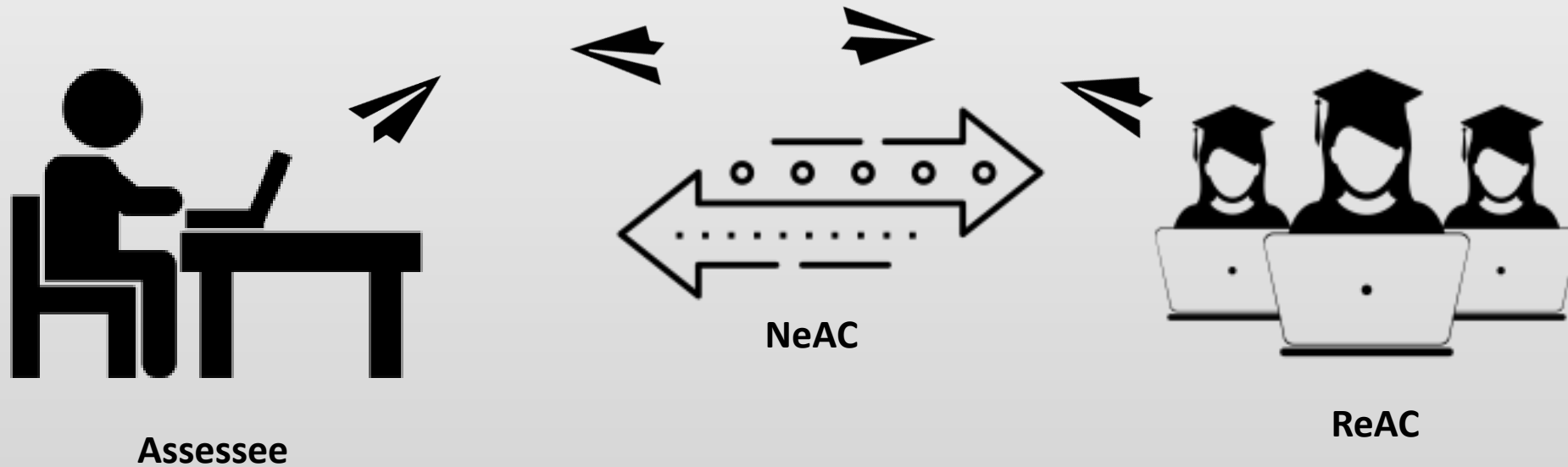


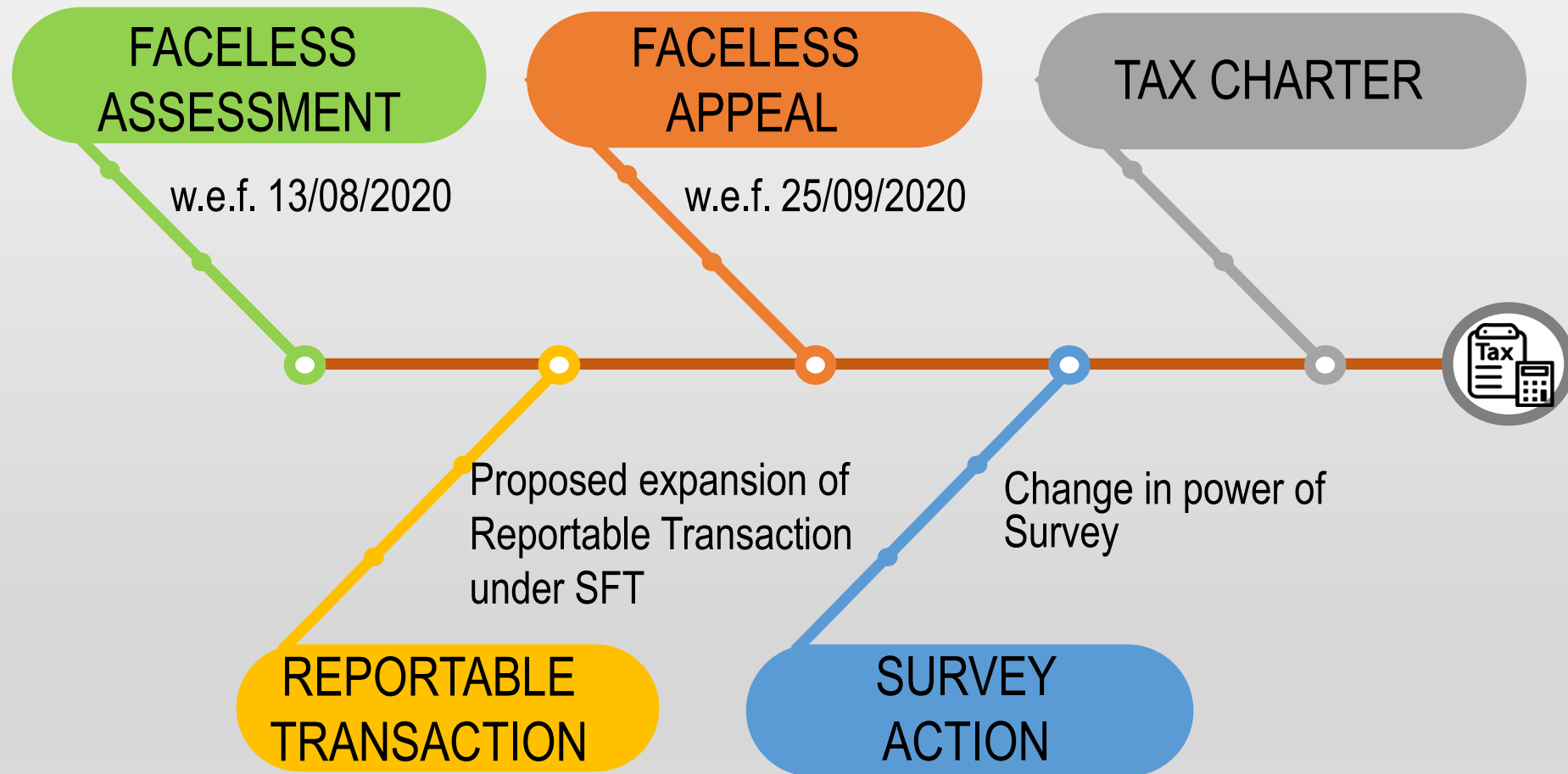
# Faceless Assessment Scheme, 2019



# Purpose :

- To help honest taxpayers and import greater efficiency, transparency and accountability in assessment process
- To ensure consistency, transparency and increase efficiency in the ability of tax Administration with the help of information and technology
- Corruption free India and avoiding harassment to assessee

# Key announcements regarding tax reforms

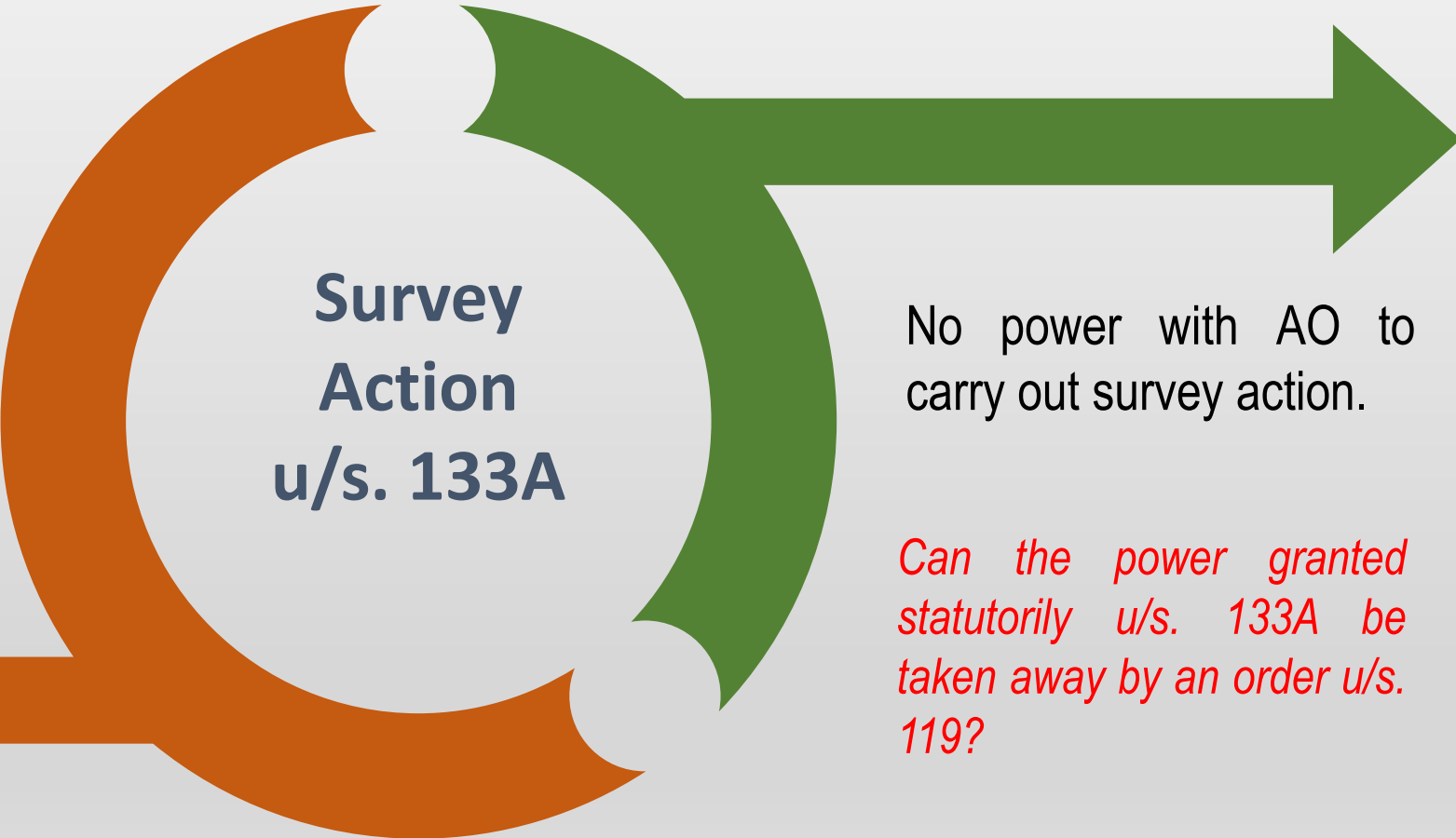


# Survey action u/s. 133A

Order dated 13/08/2020 u/s. 119 of Income Tax Act, 1961

Officers of DGIT(Inv.) and Commissionerate of TDS shall have exclusive power of survey action.

DGIT(Inv.) or Pr. CCIT / CCIT (TDS) shall act as a competent authority for granting approval of survey action.



**Survey  
Action  
u/s. 133A**

No power with AO to carry out survey action.

*Can the power granted statutorily u/s. 133A be taken away by an order u/s. 119?*

# Important Definitions

- **ASSESSMENT** : means assessment of total income or loss of the assessee u/s. 143(3) or u/s. 144 of the Income Tax Act, 1961.
- **E-ASSESSMENT** : means the assessment proceedings conducted electronically in “e-Proceeding” facility through assessee’s registered account in designated portal.
- **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.

# Assessment covered and not covered

Order dated 13/08/2020 u/s. 119 of Income Tax Act, 1961

## COVERED



All Assessments



Where a notice u/s. 143(2) has been issued by AO



Where assessee fails to furnish ROI in response to notice issued u/s. 142(1) by AO



Where assessee fails to furnish ROI in response to notice issued u/s. 148(1) and a notice u/s. 142(1) has been issued by AO.

## NOT COVERED



Assessment cases assigned to Central Charges

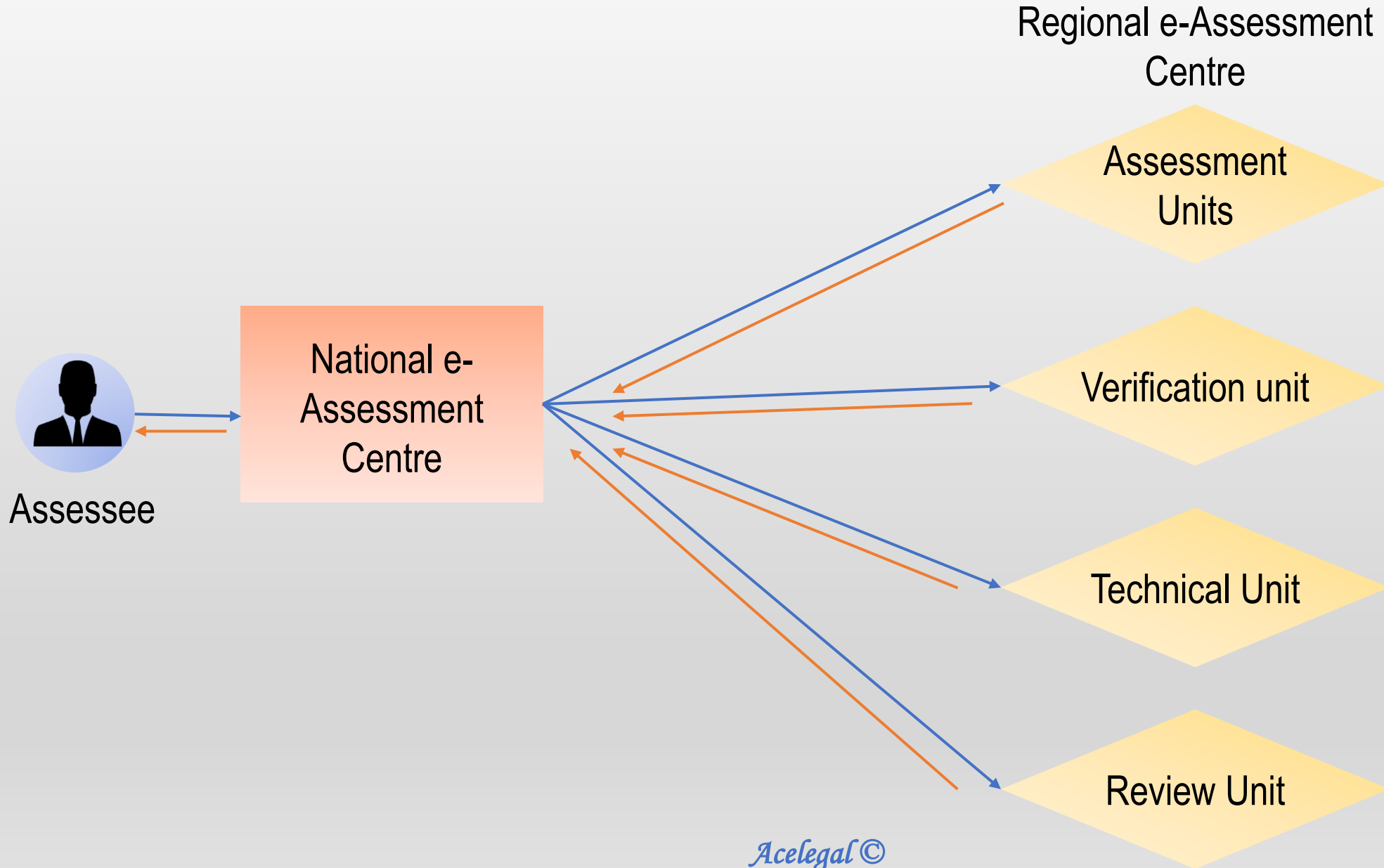


Assessment cases assigned to International Taxation Charges



Search cases

# Assessment Centres



# Functions of Centres

## National e-Assessment Centre

To facilitate the conduct of e-assessment proceedings in a centralized manner

## Verification Unit

To perform the function of verification including enquiry, cross verification, examination of books, witness, recording of statement, etc.

## Technical Unit

To advice on legal, accounting, forensic, information technology, valuation, audit, transfer pricing, data analytics or any other technical matters, etc.



## Regional e-Assessment Centre

To facilitate the conduct of e-assessment proceedings in a cadre controlling region of a Pr. Commissioner

## Assessment Unit

To perform the foundation of making assessment, seeking information or clarifications, analysis of material furnished by assessee, etc.

## Review Unit

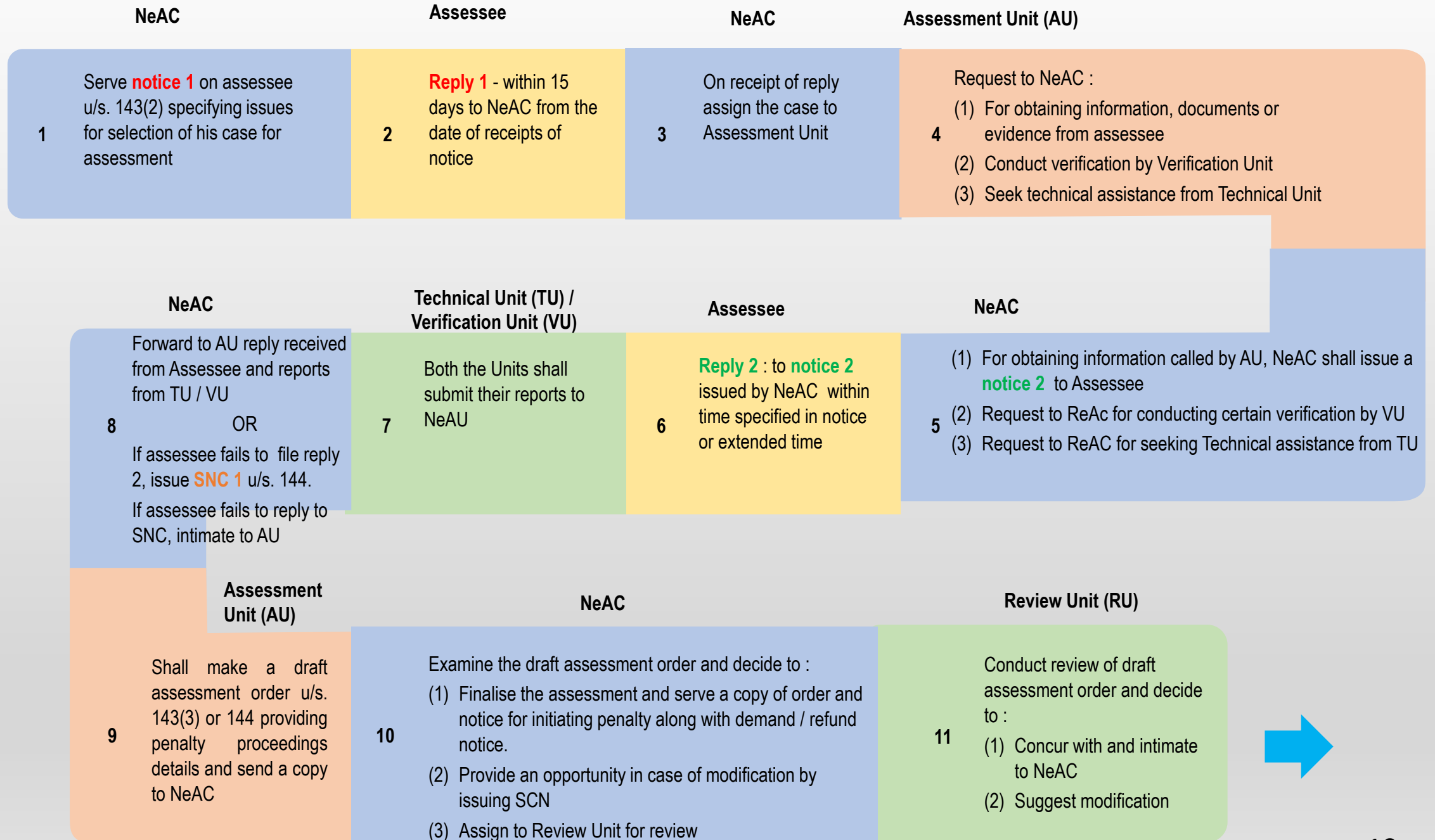
To review draft assessment order including material, facts, legal position



# Procedure for assessment



START





12 After receipt of concurrence from RU :  
 (1) Finalise the assessment and serve a copy of order and notice for initiating penalty along with demand / refund notice on Assessee.  
 (2) Provide an opportunity in case of modification by issuing SCN

13 Upon receiving suggestions for modification from RU assign the case to AU, other than AU who has drafted the draft assessment order

Assessee

NeAC

Other Assessment Unit

16 Reply 3 to SCNs within time specified in notice or extended time

15 After receipt of final draft assessment order :  
 (1) Finalise the assessment and serve a copy of order and notice for initiating penalty along with demand / refund notice and assessee.  
 (2) Provide an opportunity in case of modification by issuing SCN 2

14 Send final draft assessment order to NeAC

NeAC

Assessment Unit

NeAC

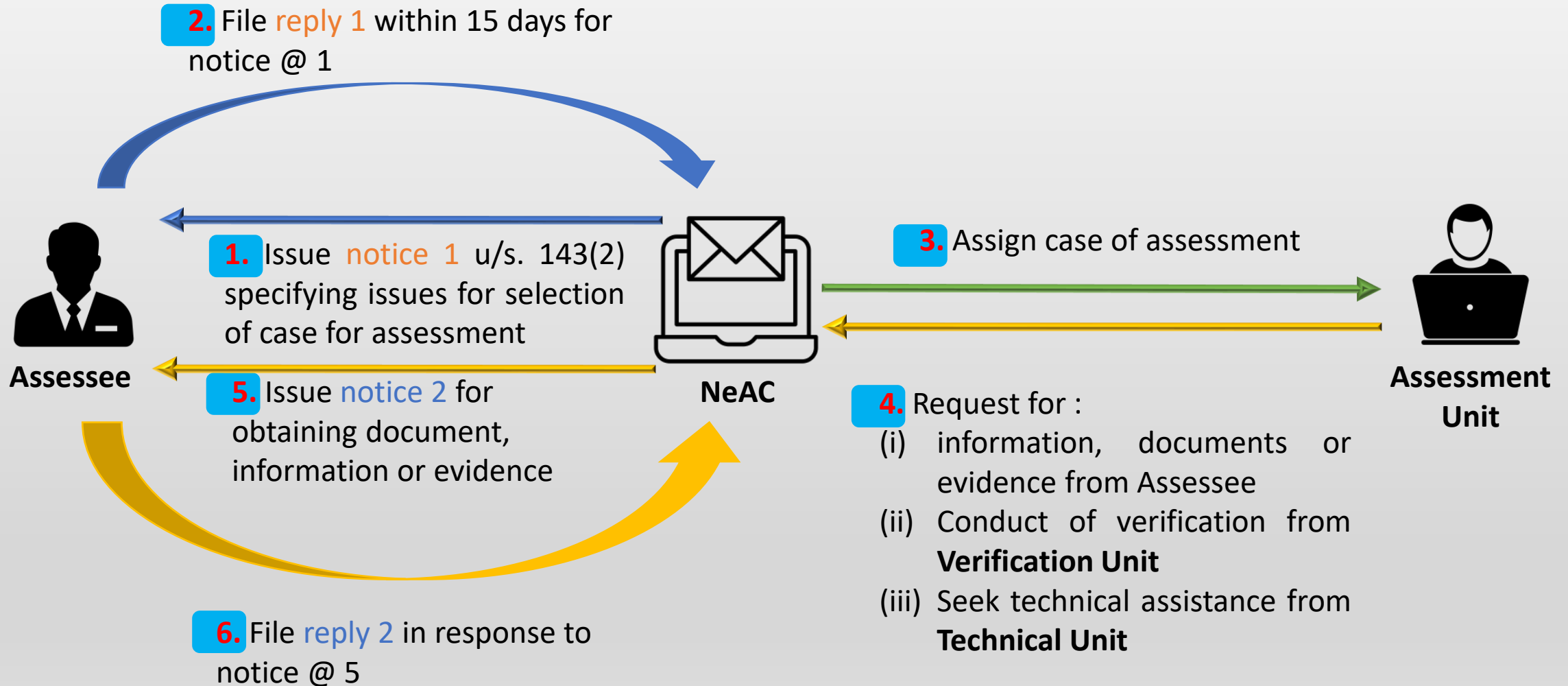
17 If response received from Assessee forward the same to AU  
 OR  
 If reply not received finalize the assessment order and serve a copy of such order along with demand / refund notice and notice for initiating penalty upon assessee.

18 Consider the reply of assessee and draft revised draft assessment order and send to NeAC

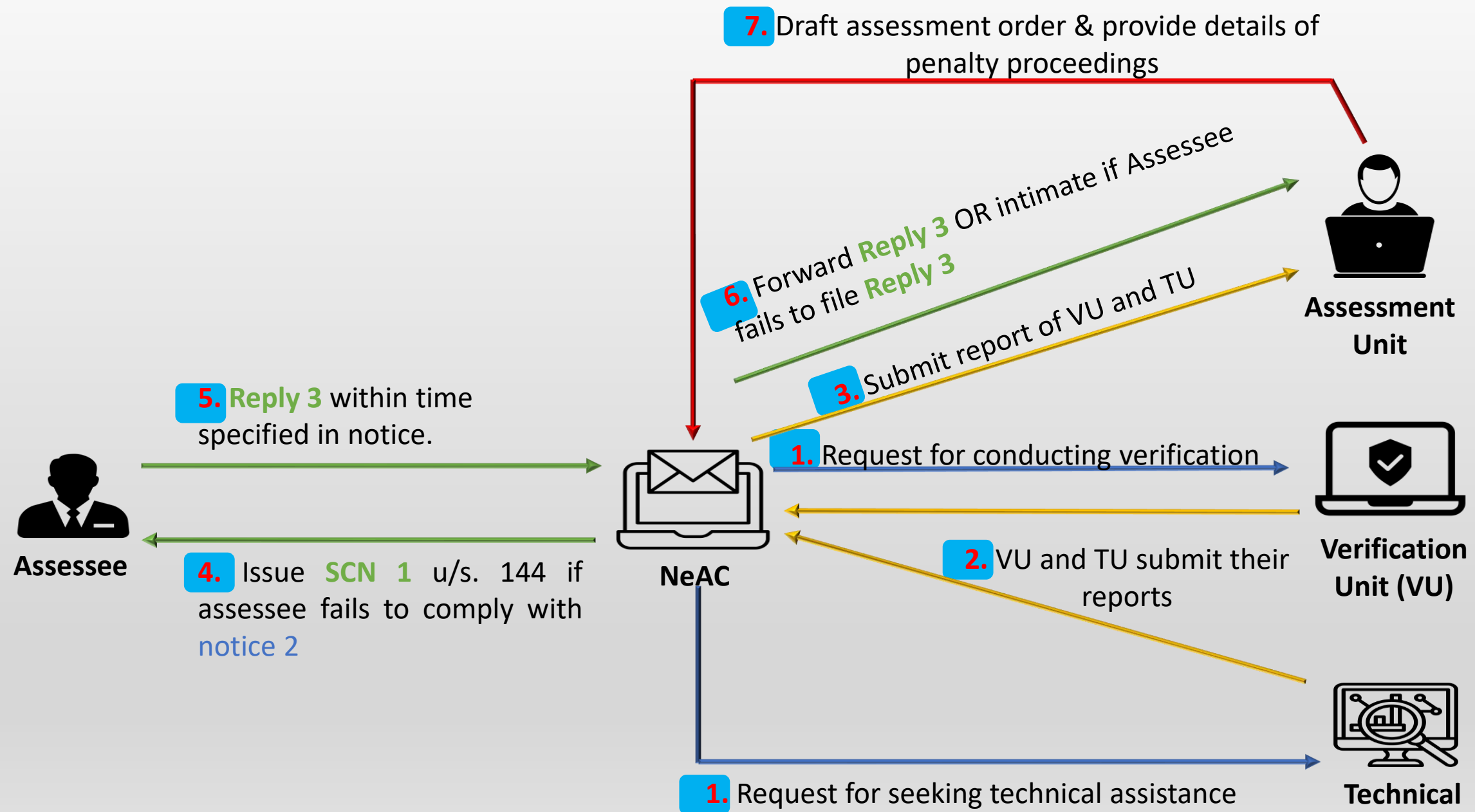
19 After receipt of Revised draft assessment order :  
 (1) Finalize the assessment and serve a copy of order and notice for initiating penalty along with demand / refund notice on assessee.  
 (2) Transfer the assessment record to jurisdictional AO  
 (3) Provide an opportunity in case of modification by issuing SCN and repeat the entire process

END

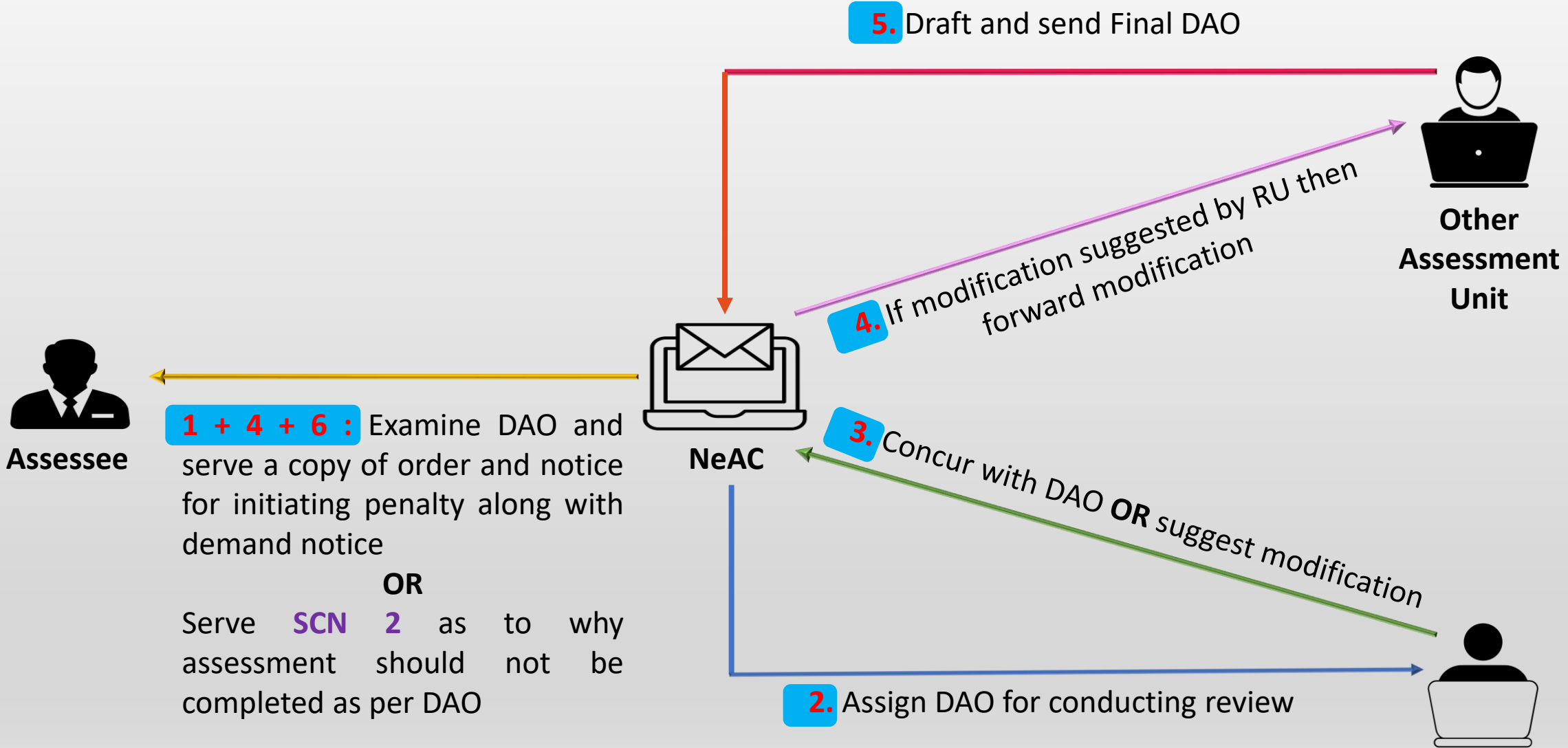
# STAGE I – INITIATION OF ASSESSMENT PROCEEDINGS



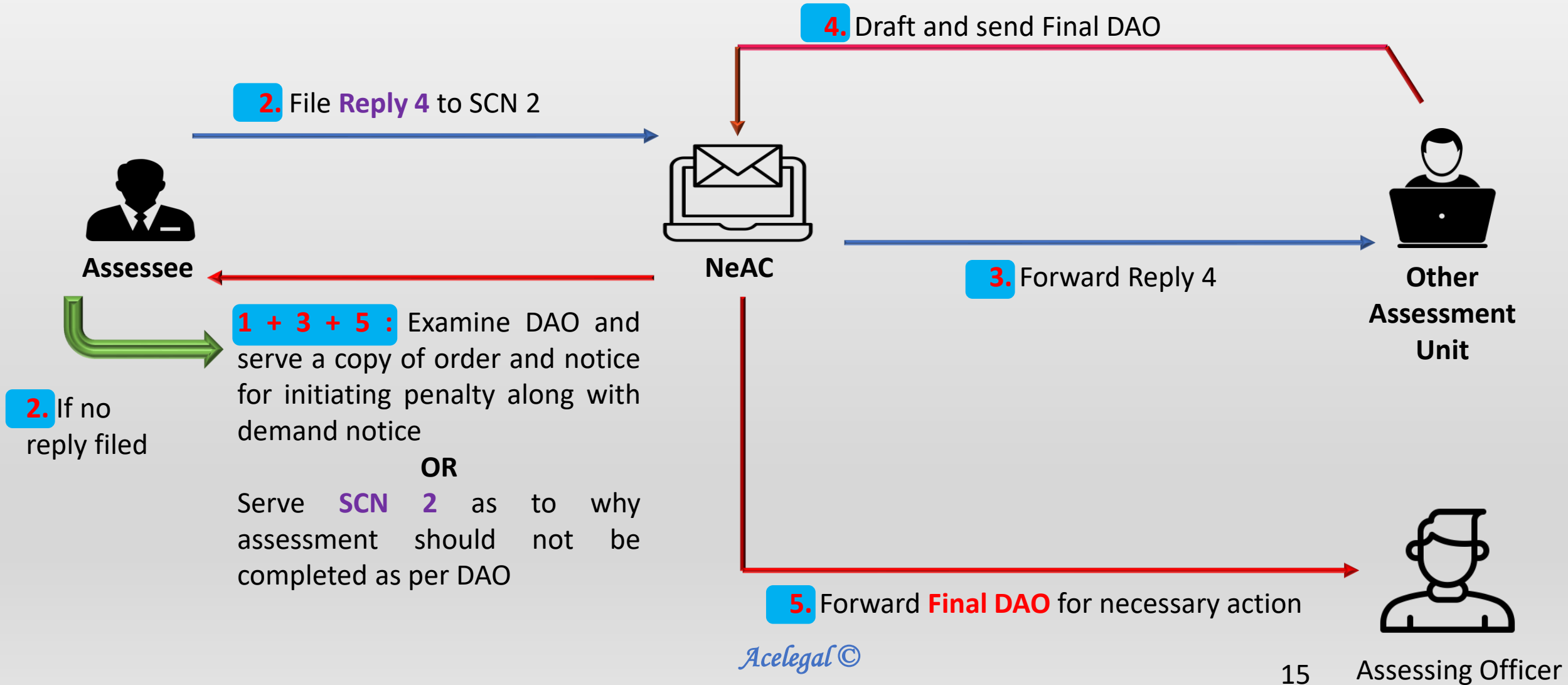
# STAGE II – PROCESS OF ASSESSMENT



# STAGE III(A) – POST DRAFT ASSESSMENT ORDER (“*DAO*”)



# STAGE III(B) – POST FINAL DRAFT ASSESSMENT ORDER (“*DAO*”)



# Personal appearance in Centres or Units

## ASSESSEE

On receipt of draft assessment order may request for personal hearing for oral submission

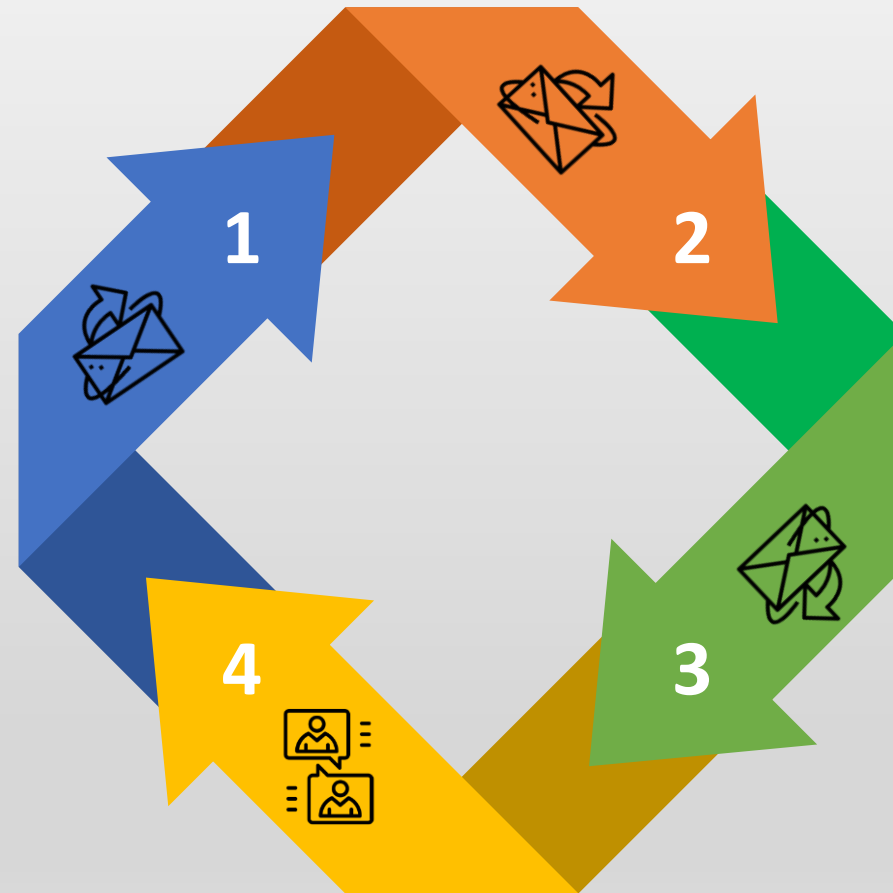
## PERSONAL HEARING



Assessee



Units of ReAC



## NeAC

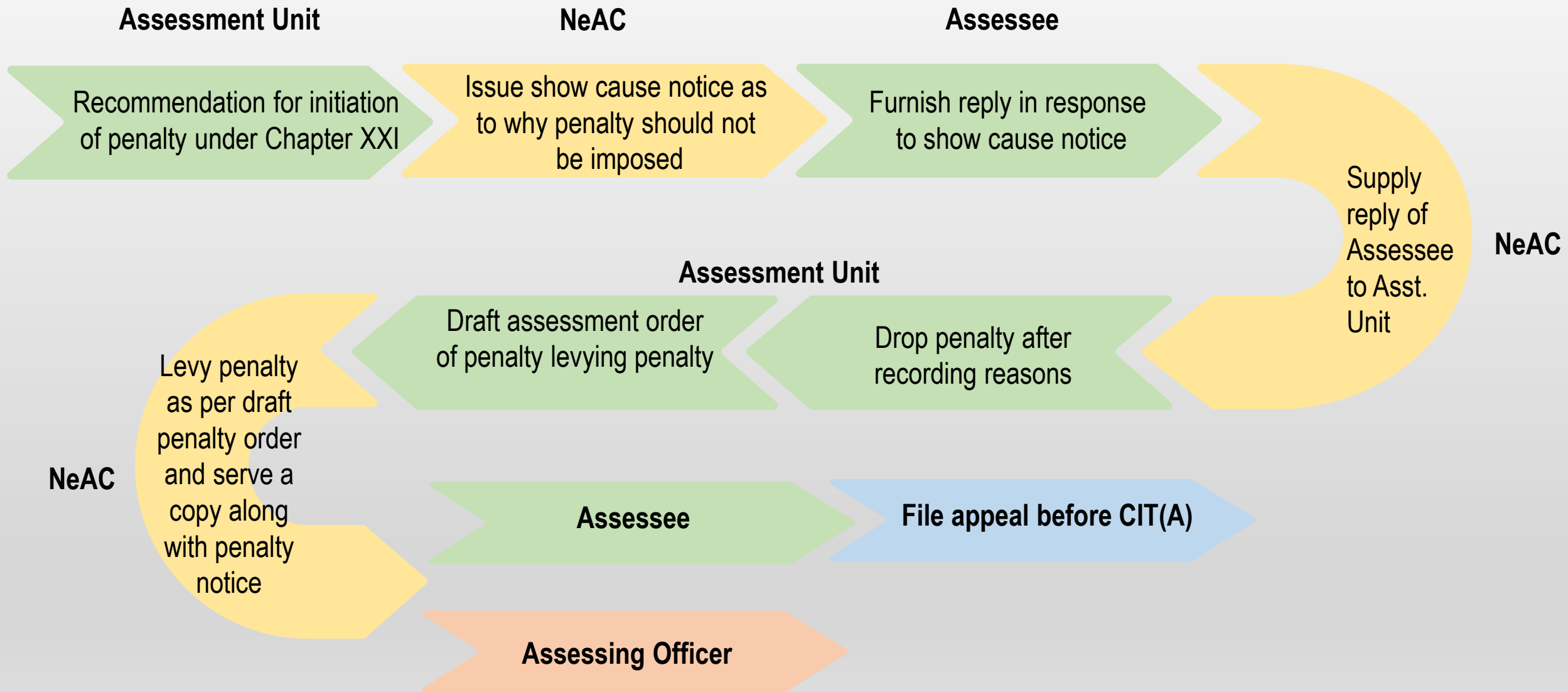
Forward the request of the Assessee to ReAC

## ReAC

Chief Commissioner or Director General may accept the request of the Assessee for personal hearing



# Penalty proceedings for non-compliance





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Adv. Salman Balbale  
Adv. Girish Mhatre  
Adv. Aayushi Rizwani

Adv. Akarsh Garg  
Adv. Mansi Garg  
Adv. Pooja Mourya  
Adv. Saloni Paithankar

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