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Instructions issued for conducting assessment proceedings electronically

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In this issue:

[Background](#)

[Highlights of the CBDT
instructions](#)

[Comments](#)

[Union Budget 2018
publications and Webcast
archives](#)

[Contacts](#)

Background

- In 2016 the government had provided that the tax department will run pilot projects to conduct e-assessments in certain major cities and check the feasibility of its implementation in India.
- The Central Board of Direct Taxes (CBDT) had set up a special team last year to prepare roadmap for e-assessment of tax payers.
- In the 2018 Budget speech, the Finance Minister specified the government's intention of introducing e-assessment across India and proposed to make necessary amendments to the Income tax Act (ITA).
- CBDT has now issued instructions making e-assessment mandatory except for search-related assessments across India.

Highlights of the CBDT instructions

- Proceedings in all pending scrutiny assessment cases (except for search-related assessments) shall be conducted only through the 'E-Proceeding'.
- In cases where the tax office has limited internet bandwidth, some relaxation has been provided. The list of such stations/ tax offices will be specified by the department.
- Important procedural aspects covered in the instructions:
 - a. The enquiries before assessment shall be issued electronically to the 'E-filing account' of the assessee.
 - b. All the departmental orders/ communications/ notices issued under the 'E-proceeding' facility needs to be signed digitally by the Assessing Officer.
 - c. Online submissions may be filed till office hours on the date stipulated for compliance.
- The facility for electronic submission of documents shall be automatically closed seven days before the time barring date. In cases where the proceedings have been completed the officer may choose to close the electronic submission by indicating that the 'hearing has been concluded'.
- Certain manual proceedings may continue in following situations:
 - a. where manual books of accounts or original documents have to be examined;
 - b. where Assessing Officer invokes provisions of section 131 of the Act or a notice is issued for carrying out third party enquiries/ investigations;
 - c. where examination of witness is required to be made;
 - d. Where the assessee requests for personal hearing to provide explanation where an adverse view is contemplated by the officer.
- In case of 'E-proceeding', it is required that case records as well as note sheet of proceedings shall be maintained electronically.

Comments

While e-assessment is already prevalent in some cities, this is now mandated to be followed throughout India, subject to few exceptions. The ultimate objective is to move towards faceless assessments with minimal interface with the tax authorities. It is important that assesseees now provide the submissions to the officers in as clear manner as possible to enhance the e-assessment experience.

Source: CBDT instruction no. 1/2018.

Union Budget 2018

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