



Global Business Tax Alert Sharp Insights

Central Board of Direct Taxes ('CBDT')¹ notifies procedures, formats and standards for E-proceedings for communication between the taxpayer and the Income Tax Authority ('ITA')

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¹ Notification no. 4/2017 dated April 3, 2017

Background / Facts

- In furtherance of the government's initiative to bring in paperless assessment as² notified earlier, CBDT has issued another notification introducing E-proceeding for communication between the ITA and the taxpayer.
- Additional procedures, formats and standards have been issued by the CBDT for ensuring secured transmission of electronic communication through the e-filing account of the taxpayer on the designated tax department website <https://incometaxindiaefiling.gov.in>.

²Notification no. 2/2016 dated February 3, 2016

Key features of the notified procedures

Key features of the notified procedures for E-proceedings are summarised below:

- E-proceeding functionality will be available for all types of notices, questionnaires, orders, letters ("communications") issued under various³ sections of the Act.
- Communication issued by any ITA will be visible to the taxpayer after logging into the Income Tax website under "E- Proceeding" tab, and may also be sent to the registered email id of the taxpayer. A text message alert may also be sent to the registered mobile number of the taxpayer.
- The taxpayer can also submit responses along with attachments to the communication sent by ITA through "E- Proceeding" tab on the e-Filing website. The response submitted by the taxpayer will be accessible to the respective ITA.
- Once all proceedings are completed, the final order is communicated to the taxpayer online under "E-proceeding" tab. The taxpayer can also see the entire history of proceedings.
- E-proceeding can be conducted manually, if the taxpayer chooses. Manual mode can be adopted for those taxpayers who are not registered on the E-filing website or if the ITA so decides with specific reasons recorded in writing duly approved by the prescribed authority.
- The taxpayer can opt out of online proceeding by communicating to the department through the e-filing website. Such option can be exercised even during the time of proceedings. In such a situation, remaining proceedings shall be conducted in the manual mode.

³For e.g. hearing under Section 143(3), 147, 263 or 264, 154, penalty/First Appellate proceedings, proceedings for granting/rejecting registration applications u/s 12AA, 80G under exemptions, clarification for resolving E-Nivaran grievances etc.

Conclusion

The introduction of E-proceedings is expected to lead to speedy disposal of cases and improve ease of doing business in India.

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Contacts

Ahmedabad

19th Floor, Shapath - V
SG Highway,
Ahmedabad – 380 015.
Tel: + 91 (079) 6682 7300
Fax: + 91 (079) 6682 7400

Coimbatore

Shanmugha Manram
41, Race Course,
Coimbatore
Tamil Nadu - 641018
Tel: + 91 (0422) 439 2801
Fax: +91 (0422) 222 3615

Kolkata

Bengal Intelligent Park Building
Alpha, 1st floor, Block EP and GP
Sector V, Salt Lake Electronics
Complex,
Kolkata - 700 091.
Tel : + 91 (033) 6612 1000
Fax : + 91 (033) 6612 1001

Bangalore

Deloitte Centre, Anchorage II,
100/2, Richmond Road,
Bangalore 560 025.
Tel: +91 (080) 6627 6000
Fax: +91 (080) 6627 6010

Delhi/Gurgaon

Building 10,
Tower B, 7th Floor,
DLF Cyber City,
Gurgaon 122 002
Tel : +91 (0124) 679 2000
Fax : + 91 (0124) 679 2012

Mumbai

Indiabulls Finance Centre,
Tower 3, 28th Floor,
Elphinstone Mill Compound,
Senapati Bapat Marg, Elphinstone
(W),
Mumbai – 400013
Tel: + 91 (022) 6185 4000
Fax: + 91 (022) 6185 4101

Chennai

No.52, Venkatanarayana Road,
7th Floor, ASV N Ramana Tower,
T-Nagar,
Chennai 600 017.
Tel: +91 (044) 6688 5000
Fax: +91 (044) 6688 5050

Hyderabad

1-8-384 and 385, 3rd Floor,
Gowra Grand S.P.Road,
Begumpet,
Secunderabad – 500 003.
Tel: +91 (040) 6603 2600
Fax: +91 (040) 6603 2714

Pune

106, B-Wing, 7th Floor,
ICC Trade Tower,
Senapati Bapat Road,
Pune – 411 016.
Tel: + 91 (020) 6624 4600
Fax: +91 (020) 6624 4605



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