

F. No.225/40/2021/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 4th March, 2021

To
All Pr. Chief-Commissioners of Income-tax/ Chief-Commissioners of Income-Tax

Madam/Sir.

Subject: Instructions regarding selection of cases for issue of notice u/s 148 of the Income-tax Act, 1961 - regarding.

1. The Central Board of Direct Taxes (Board), in exercise of its powers u/s 119 of the Income-tax Act, 1961 (Act), with an objective of streamlining the process of selection of cases for issue of notices u/s 148 of the Act, hereby directs that the following categories of cases be considered as 'potential cases' for taking action u/s 148 of the Act by 31.03.2021 for the A.Y 2013-14 to A.Y 2017-18 by the Jurisdictional Assessing Officer (JAO):

- i. Cases where there are Audit Objections (Revenue/Internal) which require action u/s 148 of the Act;
- ii. Cases of information from any other Government Agency/Law Enforcement Agency which require action u/s 148 of the Act;
- iii. Potential cases including:-
 - (a) Reports of Directorate of Income-tax(Investigation),
 - (b) Reports of Directorate of Intelligence & Criminal Investigation,
 - (c) Cases from Non-Filer Management System(NMS) & other casesas flagged by the Directorate of Income-tax(Systems) as per risk profiling;
- iv. Cases where information arising out of field survey action, requiring action u/s 148 of the Act.
- v. Cases of information received from any Income-tax authority requiring action u/s 148 of the Act with the approval of Chief Commissioner of Income Tax concerned.

2. No other category of cases, except the above, shall be considered for taking action u/s 148 of the Act by the JAO.

3. It is clarified that action u/s 148 of the Act shall be taken by the Assessing Officer in respect of the above categories of cases after forming a reasonable belief that income chargeable to tax has escaped assessment and 'reasons to believe' shall be recorded and required sanction as per section 151 of the Act shall be obtained before issuing notice u/s 148 of the Act.

4. These instructions shall not be applicable to the Central charges and International Taxation charges for which separate instructions are being issued.

5. Issues with the approval of the Chairman, CBDT.

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(Rajarnjeswari R.)
Under Secretary-ITA-II, CBDT

Copy to:

- i. PS to FM/OSD to FM/PS to MoS (F)/OSD to MoS(F)
- ii. PS to Secretary (Finance)/(Revenue)
- iii. Chairman, CBDT & All Members, CBDT
- iv. All Pr.DGsIT/DGsIT
- v. All Joint Secretaries/CsIT, CBDT
- vi. O/o DGIT(Systems) with request to upload on the website:www.incometaxindia.gov.in
- vii. JCIT, Data-Base Cell for uploading on irsofficersonline website

Rajarajewari
4/5/2011

(Rajarajewari R.)

Under Secretary-ITA.II, CBDT