

**F.No. 225/157/2017/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue (CBDT)**

North Block, New Delhi, dated the 23<sup>rd</sup> of June, 2017

To

**All Pr. CCsIT/Pr. CCIT(International-tax)/CCIT(Exemptions)/Pr. DsGIT**

**Sir/Madam**

**Subject: - Issue of notices under section 143(2) of Income-tax Act, 1961 in revised format-regd.-**

With reference to the above, I am directed to state that Central Board of Direct Taxes has decided to modify format of notice(s) issued under section 143(2) of the Income-tax Act which intimate the concerned assessee about selection of his/her case for scrutiny. This has become necessary in view of Board's decision to utilise 'E-Proceeding' facility for electronic conduct of assessment proceedings in a widespread manner from this financial year.

2. The three formats of notice(s) are:
- Limited Scrutiny (Computer Aided Scrutiny Selection)
  - Complete Scrutiny (Computer Aided Scrutiny Selection)
  - Compulsory Manual Scrutiny

The revised format of 143(2) notice(s) with a note on benefits & Procedures of 'E-Proceeding' facility are enclosed for information of the field authorities.

3. I am further directed to state that all scrutiny notices under section 143(2) of the Act, shall henceforth, be issued in these revised formats only. The Systems Directorate is effecting necessary changes in the ITBA module in this regard.

4. The above may be brought to the notice of all for necessary compliance.

Enclosures(s): as above



**(Rohit Garg)**  
**Director-ITA.II, CBDT**

Copy to:

- i. Chairman, CBDT and all Members, CBDT
- ii. Addl. CIT, Data base Cell for uploading on Departmental Website

Limited Scrutiny (Computer Aided Scrutiny Selection)

Notice under Section 143(2) of the Income-tax Act, 1961

PAN No: .....

Dated: .....

To

Sir/Madam

This is for your kind information that the return of income for Assessment Year..... filed vide ack. no. .... on..... has been selected for Scrutiny. Following issue(s) have been identified for examination:  
.....

2. In view of the above, I would like to give you an opportunity to produce any evidence/information which you feel is necessary in support of the said return of income on or before.....

3. The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in e-Filing website of Income-tax Department. Further proceedings shall also be conducted electronically (\*). A brief note on salient features of 'E-Proceeding' is enclosed.

4. In case you do not wish to produce any evidence/information, as mentioned in para 2, you are requested to intimate the same electronically on or before.....

5. Specific questionnaires/requisition of information or documents would be sent subsequently, if required.

6. Para(s) (2) to (4) are applicable if you have an account in e-Filing website of Income-tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).

(\* ) Subject to exceptions as per the enclosed note

Yours faithfully,

Seal

(Name of the Assessing Officer)  
(Designation)  
(Telephone No./Fax No.)  
(E-mail ID)

**Complete Scrutiny (Computer Aided Scrutiny Selection)**

**Notice under Section 143(2) of the Income-tax Act, 1961**

PAN No: .....

Dated: .....

To

Sir/Madam

This is for your kind information that the return of income for Assessment Year..... filed vide ack. no. ....on..... has been selected for Complete Scrutiny.

2. In view of the above, I would like to give you an opportunity to produce any evidence/information which you feel is necessary in support of the said return of income on or before.....

3. The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in e-Filing website of Income-tax Department. Further proceedings shall also be conducted electronically (\*). A brief note on salient features of 'E-Proceeding' is enclosed.

4. In case you do not wish to produce any evidence/information, as mentioned in para 2, you are requested to intimate the same electronically on or before.....

5. Specific questionnaires/requisition of information or documents would be sent subsequently, if required.

6. Para(s) (2) to (4) are applicable if you have an account in e-Filing website of Income-tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).

(\* Subject to exceptions as per the enclosed note

Seal

Yours faithfully,

(Name of the Assessing Officer)  
(Designation)  
(Telephone No./Fax No.)  
(E-mail ID)

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Compulsory Manual Selection

Notice under Section 143(2) of the Income-tax Act, 1961

PAN No: .....

Dated: .....

To

Sir/Madam

This is for your kind information that the return of income for Assessment Year..... filed vide ack. no. ....on..... has been selected for Scrutiny on the basis of parameter at Para 1(.....) of Manual Compulsory Guidelines of CBDT issued vide Instruction No. .... dated .....

2. In view of the above, I would like to give you an opportunity to produce any evidence/information which you feel is necessary in support of the said return of income on or before.....
3. The above mentioned evidence/information is to be furnished online electronically in 'E-Proceeding' facility through your account in e-Filing website of Income-tax Department. Further proceedings shall also be conducted electronically (\*). A brief note on salient features of 'E-Proceeding' is enclosed.
4. In case you do not wish to produce any evidence/information, as mentioned in para 2, you are requested to intimate the same electronically on or before.....
5. Specific questionnaires/requisition of information or documents would be sent subsequently, if required.
6. Para(s) (2) to (4) are applicable if you have an account in e-Filing website of Income-tax Department. Till such an account is created by you, assessment proceedings shall be carried out either through your e-mail account or manually (if e-mail is not available).
7. In cases where order has to be passed under section 153A/153C of the Income-tax Act, 1961 read with section 143(3), assessment proceedings would be conducted manually.

(\* ) Subject to exceptions as per the enclosed note

Seal

Yours faithfully,

(Name of the Assessing Officer)

(Designation)

(Telephone No./Fax No.)

(E-mail ID)

## Salient features of 'E-Proceeding'

- As part of e-governance initiative to facilitate conduct of assessment proceedings electronically, Income-tax Department has launched 'E-Proceeding' facility. It is a simple way of communication between the Department and assessee, through electronic means, without the necessity to visit Income-tax Office for conduct of assessment proceedings. This taxpayer friendly measure would substantially reduce the compliance burden for the assessee.
  - In assessment proceeding, 'E-Proceeding' would enable seamless flow of Letter(s)/Notice(s), Questionnaire(s), Order(s) etc. from Assessing Officer to the concerned assessee's account in e-Filing website. On receipt of Departmental communication, assessee would be able to submit the response along with attachments by uploading the same, on e-Filing portal. The response submitted by the assessee would be viewed by the Assessing Officer electronically in Income Tax Business Application (ITBA) module. This would, besides saving precious time of the taxpayer, would also provide a 24X7 anytime/anywhere convenience to submit response to the Departmental queries in course of assessment proceedings. The taxpayers, who are not yet having an account on the e-Filing website of the Income-tax Department, are requested to get registered by following simple instructions in the e-Filing website ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)).
  - Assessee would retain complete information of all e-submissions made during the course of assessment proceedings through 'E-Proceeding' facility for reference & record purpose in his e-Filing portal account.
  - Hearing/submission of document(s) may be conducted manually, if required, in following situation(s):
    - I. where manual books of accounts or original documents have to be examined;
    - II. where Assessing Officer invokes provisions of section 131 of Income-tax Act, 1961;
    - III. where examination of witness is required to be made by the concerned assessee or the Department;
    - IV. where a show-cause notice contemplating any adverse view is issued and assessee requests for personal hearing to explain the matter;
  - This initiative is environment friendly as assessment proceedings would become paperless.
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