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F.No.299/10/2022-Dir(Inv.III) /647
Government of India / भारतसरकार
Ministry of Finance / वित्तमंत्रालय
Department of Revenue / राजस्वविभाग
Central Board of Direct Taxes / केंद्रीयप्रत्यक्षकरबोर्ड

Room No. 323, 3rd Floor
Dr. S P Mukherjee Civic Centre,
New Delhi – 110002
Dated: 22/08/2022

To,

All the Principal Chief Commissioners of Income Tax
All the Director Generals of Income Tax (Investigation)
All the Chief Commissioners of Income Tax (Central)
The Director General of Income Tax (I&CI)

Madam/Sir,

Sub: Instruction regarding uploading of data on functionalities/portal of the Income Tax Department-reg

Kindly refer to the subject cited above.

- 2). In this connection, I am directed to invite your kind attention towards Guidelines for issuance of notice u/s 148 of the Income Tax Act, 1961 (herein after referred to as the Act) issued vide Boards's letter F No. 299/10/2022-Dir(Inv.III)/611 dated 01/08/2022 wherein, inter-alia, following points has been emphasized vide Para 2.1:-

“... ”

- vii. *If the result of enquiry/information available suggests that the income chargeable to tax has escaped assessment, the AO shall provide an opportunity of being heard to the assessee by issuing a show cause notice u/s 148A(b) of the Act. The said notice shall provide between 7 to 30 days' time to the assessee for submitting the reply.*
- viii. *If an assessee requests for a personal hearing, the same may be dealt with following the principle of natural Justice by giving a reasonable period for compliance of notice specifying the date of hearing.*
- xi. *The AO has to consider the reply of assessee furnished, if any, in response to the show-cause notice referred to in clause (b) of section 148A before passing the order u/s 148A(d).*
- xii. *The AO shall mandatorily pass a speaking order u/s 148A(d) in all cases with the 'prior approval of the specified authority' irrespective of whether issuance of notice u/s 148 is being recommended or not. ...”*


3). Further, it is re-emphasized that-

- i. Before initiating proceedings under Section 148/147 of the Act, any information available on data-base/portal of the Income Tax Department shall be verified before drawing any adverse inference against the taxpayers. It is not out of place to mention here that the information made available/data uploaded by the reporting entities may not be fully accurate due to inter alia, error of human nature technical nature, etc. Therefore, due verification may be carried out and opportunity of being heard be given to the taxpayer before initiating proceedings under Section 148/147 of the Act.
- ii. The supervisory authorities are hereby advised to keep an effective supervision so as to ensure that all extant Instructions/Guidelines/Circulars/SOPs are duly followed by the Assessing Officers in their charge.

4. In addition to above, it is also advised that all the information/reports which are being uploaded on any of the functionalities/portal of Directorate of Systems should be verified by the Officer uploading the said information/reports. Supervisory authorities are to ensure that all extant Instructions/Guidelines/Circulars/SOPs in this regard are duly followed by Officer uploading the said information/reports.

5. This issues with the approval of Chairman i/c Member (Inv.), CBDT.

Yours faithfully,


22/08/2022

(Pavitra Kumar)

Under Secretary, Investigation-III,
CBDT, New Delhi.

Email: usinv3-cbdt@gov.in