

F. No. 225/267/2015-ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

North Block, New Delhi, Dated the 19<sup>th</sup> of October, 2015

To

The Principal Chief Commissioners of Income-tax,  
Delhi / Mumbai / Bengaluru / Ahmedabad / Chennai

Sir/Madam,

**Subject: Use of email based communication for paperless Assessment Proceedings-reg.-**

In order to improve the taxpayer services, enhance the efficiency and to usher in a paperless environment for carrying out the assessment proceedings, CBDT has decided to initiate the concept of using email for corresponding with taxpayers and sending through emails the questionnaires, notice etc. at the time of scrutiny proceedings and getting responses from them using the same medium **on a pilot basis**. This would eliminate the necessity of visiting the Income-tax Offices by the taxpayers, particularly in smaller cases, involving limited issues and where taxpayer is able to provide details required by the AO without necessitating his physical presence.

2. Steps are being taken by CBDT to devise suitable mechanism for setting up a standardized platform for making such email based communications between the taxpayer and the Income-tax Department seamless and user friendly. To start with, it has been decided to launch a pilot project in this regard in **five non-corporate charges at Delhi, Mumbai, Bengaluru, Ahmedabad & Chennai stations**. Initially, 100 cases for e-hearing could be identified in each of these charges and major part of assessment processing should be conducted in electronic mode. Also, the cases covered under the aforesaid pilot project should be those which have been selected for scrutiny on the basis of AIR/CIB information or non-matching with 26AS-data. Consent of taxpayers should also be obtained in the beginning and cases of only willing taxpayers be considered under the pilot project. The officers of the Department, through their official e-mail IDs, can interact with the taxpayers at their e-mail IDs as mentioned in the respective returns of income.

3. Board desires that necessary steps may accordingly be taken for initiating the pilot project on top priority.



(Rohit Garg)

Deputy Secretary to the Government of India

Copy to –

1. Chairperson (CBDT) & all Members, CBDT
2. Pr. DGIT (Systems), New Delhi
3. All other Pr. CCsIT/Pr. DGsIT/CCIT(Exemptions)
4. Addl. CIT database Cell for uploading on departmental website