

**F.No. 225/162/2016/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue (CBDT)**

North Block, New Delhi, dated the 11<sup>th</sup> of July, 2016

To

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

**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, with approval of the Revenue Secretary, has decided to modify notice under section 143(2) of the Income-tax Act. Henceforth, there shall be three formats of the said notice namely:

- Limited Scrutiny
  - Complete Scrutiny
  - Manual Scrutiny
2. The revised format of 143(2) notice(s) are enclosed (without annexure on benefits of email based assessment) for kind information of the field authorities.
  3. I am further directed to state that all scrutiny notices, shall henceforth, be issued in these revised formats. The Systems Directorate is effecting necessary changes in the ITD module in this regard.
  4. The above may be brought to the notice of all for necessary compliance.

Enclosures: as above



**(Rohit Garg)**

**Deputy Secretary to the Government of India**

Copy to:

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

Limited Scrutiny

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

PAN: .....

Dated: .....

To

Sir/Madam

This is for your kind information that the return of income for Assessment Year .....  
filed vide ..... on ..... has been selected for Scrutiny. Following issues  
have been identified for examination:

.....  
2. In view of the above, we would like to give you an opportunity to produce, or cause to be  
produced, any evidence which you feel is necessary in support of the said return of income on  
..... (date) in the office of the undersigned.

3. Sending a communication to the undersigned in this regard shall also be treated as  
sufficient compliance in case no evidence is sought to be produced as required in Para 2 above.

4. Specific questionnaire/show-cause notice shall be sent giving you another opportunity in  
case any adverse view is contemplated.

5. (#) The assessment proceeding in your case is proposed to be conducted through email  
based communication. The email provided in the said return of income shall be used for  
communication for this purpose. In case you wish to communicate through any other alternate  
email, the same may kindly be informed. A brief note regarding benefits of this facility and  
procedure is enclosed overleaf. In case you do not wish to participate in this taxpayer friendly  
initiative, you may convey your refusal to the undersigned by the above mentioned date. In  
case, you wish to opt out from this scheme at any subsequent stage due to any technical  
difficulties faced by you, the same can be done with prior intimation to the undersigned.

Seal

Yours faithfully,

(Name of the Assessing Officer)

(Designation)

(Telephone No./Fax No.)

(E-mail id.)

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(#) applicable only in case of taxpayers whose Income-tax jurisdiction falls in the cities of  
Ahmedabad, Bengaluru, Chennai, Delhi, Hyderabad, Kolkata or Mumbai

**Complete Scrutiny**

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

PAN: .....

To

Dated: .....

Sir/Madam

This is for your kind information that the return of income for Assessment Year .....  
filed vide ..... on ..... has been selected for Complete Scrutiny.

2. In view of the above, we would like to give you an opportunity to produce, or cause to be produced, any evidence which you feel is necessary in support of the said return of income on ..... (date) in the office of the undersigned.
3. Sending a communication to the undersigned in this regard shall also be treated as sufficient compliance in case no evidence is sought to be produced as required in Para 2 above.
4. Specific questionnaire/ show-cause notice shall be sent giving you another opportunity in case any adverse view is contemplated.
5. (#) The assessment proceeding in your case is proposed to be conducted through email based communication. The email provided in the said return of income shall be used for communication for this purpose. In case you wish to communicate through any other alternate email, the same may kindly be informed. A brief note regarding benefits of this facility and procedure is enclosed overleaf. In case you do not wish to participate in this taxpayer friendly initiative, you may convey your refusal to the undersigned by the above mentioned date. In case, you wish to opt out from this scheme at any subsequent stage due to any technical difficulties faced by you, the same can be done with prior intimation to the undersigned.

Seal

Yours faithfully,

(Name of the Assessing Officer)

(Designation)

(Telephone No./Fax No.)

(E-mail id.)

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(#) applicable only in case of taxpayers whose Income-tax jurisdiction falls in the cities of Ahmedabad, Bengaluru, Chennai, Delhi, Hyderabad, Kolkata or Mumbai

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

PAN: .....

To

Dated: .....

Sir/Madam

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

2. In view of the above, we would like to give you an opportunity to produce, or cause to be produced, any evidence which you feel is necessary in support of the said return of income on..... (date) in the office of the undersigned.
3. Sending a communication to the undersigned in this regard shall also be treated as sufficient compliance in case no evidence is sought to be produced as required in Para 2 above.
4. Specific questionnaire/show-cause notice shall be sent giving you another opportunity in case any adverse view is contemplated.
5. (#) The assessment proceeding in your case is proposed to be conducted through email based communication. The email provided in the said return of income shall be used for communication for this purpose. In case you wish to communicate through any other alternate email, the same may kindly be informed. A brief note regarding benefits of this facility and procedure is enclosed overleaf. In case you do not wish to participate in this taxpayer friendly initiative, you may convey your refusal to the undersigned by the above mentioned date. In case, you wish to opt out from this scheme at any subsequent stage due to any technical difficulties faced by you, the same can be done with prior intimation to the undersigned.

Seal

Yours faithfully,

(Name of the Assessing Officer)

(Designation)

(Telephone No./Fax No.)

(E-mail id.)

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(#) applicable only in case of taxpayers whose Income-tax jurisdiction falls in the cities of Ahmedabad, Bengaluru, Chennai, Delhi, Hyderabad, Kolkata or Mumbai