**Annexure-A: Migration of email based E-Assessment to E-Proceedings in ITBA**

**Dear Taxpayer,**

**Subject: Migration of ongoing scrutiny proceedings from ‘e-mail based communication’ to ‘E-Proceeding’ on Income-Tax Business Application (ITBA) platform of Income-tax Department for PAN\_\_\_\_\_\_\_\_\_, Assessment Year \_\_\_\_\_\_\_\_ -regd.-**

Greetings from the Income-tax Department. We thank you for your co-operation and look forward to bring a significant change in your interface with the Department.

2. Towards this end, as a part of Government’s initiative towards E-governance, from this financial year, Income-tax Department has decided to deepen use of digital platform for conduct of scrutiny assessment proceedings. Accordingly, the pending scrutiny proceedings (getting barred by limitation in Financial Year 2017-18), being conducted through ‘e-mail based communication’ stand migrated to the ‘E-Proceeding’ facility on ITBA platform of Income-tax Department. Hence, you are requested to effect necessary compliance with departmental communications electronically through your ‘E-filing’ account.

3. A brief note on salient features of ‘E-Proceeding’ is enclosed. Detailed information on various aspects of this new initiative for conducting assessments electronically is also available in Instruction No. 8/2017 of CBDT dated 29th Sep 2017.

4 In case you wish to opt out from this scheme at any subsequent stage, the same can be done with prior intimation to the undersigned through your ‘E-filing’ account in *(*[*www.incometaxindiaefiling.gov.in*](http://www.incometaxindiaefiling.gov.in)*)*.

Enclosure: as above

Yours faithfully

**Annexure-B: E-Proceedings in ITBA**

**Dear Taxpayer,**

**Subject: Conduct of ongoing ‘Limited Scrutiny’ assessment proceeding for PAN\_\_\_\_\_\_\_\_\_, Assessment Year \_\_\_\_\_\_\_ Electronically-exercise of option-regd.-**

Greetings from the Income-tax Department. We thank you for your co-operation and look forward to bring a significant change in your interface with the Department.

2. Towards this end, as a part of Government’s initiative towards E-governance, from this financial year, Income-tax Department has decided to suitably use digital platform for conduct of scrutiny assessment proceedings in a widespread manner. In this regard, with reference to the pending ‘Limited Scrutiny’ proceedings in your case which are getting barred by limitation on 31.12.2017, an option is now available to you to make compliance with departmental communications electronically through ‘E-filing’ facility on Income Tax Business Application of Income-tax Department.

3. A brief note on salient features of ‘E-Proceeding’ is enclosed. Detailed information on various aspects of this new initiative for conducting assessments electronically is also available in Instruction No. 8/2017 of CBDT dated 29th Sep 2017

4. In case you wish to participate in this taxpayer friendly measure, you are required to intimate the jurisdictional Assessing Officer through your ‘E-filing’ account on *(*[*www.incometaxindiaefiling.gov.in*](http://www.incometaxindiaefiling.gov.in)*)* latest by 15th October, 2017.

5. Please note that if you do not respond by the said date, the assessment proceedings in your case shall continue to be conducted manually.

6. In case you wish to opt out from this scheme at any subsequent stage, the same can be done with prior intimation to the undersigned through your ‘E-filing’ account.

Enclosure: as above

Yours faithfully

**Annexure-C: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 account of concerned assessee 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.
* 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.
* This initiative is environment friendly as assessment proceedings would become paperless.
* Assessees who are not yet having an account on the e-Filing website of the Income-tax Department, may get themselves registered by following simple instructions in the e-Filing website (*www.incometaxindiaefiling.gov.in*).