



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली - 110055, New Delhi - 110055

F.No. System/ITBA/Assessment/Notice 142(1)/2017-18

Dated: 19-03-2018

To,

All Principal Chief Commissioners of Income-tax/ PrDGsIT/ CCsIT/ DGsIT ,
All Principal Commissioner of Income-tax/ PrDsIT/ DsIT/ CsIT/CsIT (Admin&TPS),
All Assessing Officers.

Sir/Madam:

Subject: Issue of notices under section 142(1)(ii) & (iii) of Income –tax Act 1961 in revised format- regd.

The concept of electronic assessment proceeding was introduced last year and its scope was gradually enlarged. The e-assessment proceeding is now facilitated through e-filing portal. The CBDT Instruction No. 01/2018, dated 12-02-2018 has mandated that except for search related assessments and exceptional circumstance mentioned therein all other pending scrutiny assessment cases shall be conducted only through the 'E-Proceedings' functionality in ITBA/E-filing.

2. To facilitate conduct of e-assessment proceedings, the CBDT vide F.No. 225/157/2017/ITA-II dated 23-06-2017 had issued revised format of notices under section 143(2) of the Act so that the language of notices are in accordance with requirement of electronic proceedings and the same have already been provided in the system. It may be mentioned that specifically the need to produce documents and to be present in person has been done away with except as provided in the aforementioned Instruction.

3. However, notice u/s 142(1) was not amended in conformity with e-assessment procedures and old format has been continued. To correct this inconsistency, the format of notice u/s 142(1)(ii)&(iii) has been revised and the same is enclosed herewith. This revised format now incorporates the same language as in the 143(2) notice to facilitate the taxpayer to submit the documents and respond electronically and the requirement to visit the office has been removed. This has also been implemented in ITBA system. Therefore, all the assessing officers are requested to use this format for the cases in e-assessment proceedings.

4. In case where notice u/s 142(1) (i) &(ii) is already issued in old format to the assesseees, requiring them to furnish information mentioned in notice at the date and time fixed in the office of Assessing Officer, an SMS/Email is being sent to all such assesseees intimating them to furnish the said information electronically through their account in e-filing website. Therefore any compliance of the assessee through his e-filing account in response to the notice issued in old format should be considered valid.

5. This is issued with prior approval of Pr. DGIT(S).

Yours sincerely



(Ramesh Krishnamurthi)

Addl. DG(S)-3, CBDT, New Delhi

Copy to:

- i. PPS to Chairman CBDT for information.
- ii. PPS to Member(Inv.)/ Member(Admin)/ Member(R & TPS)/ Member(IT&C)/ Member(L)/ Member(A&J) CBDT for information.
- iii. The Web Manager, for www.irsolicersonline.gov.in website with request to upload the instruction on the website.
- iv. ITBA Publisher for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.



(Ramesh Krishnamurthi)

Addl. DG(S)-3, CBDT, New Delhi



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE_OF_THE
POPULAR_NAME

To, FULL_NAME ADDR_LINE1,ADDR_LINE2 ADDR_LINE3,ADDR_STATE ADDR_LINE5	
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PAN: PAN	AY: AY	Dated: 01/01/2000	Notice No : LETTER_SEQ_NO
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Notice Under Sub Section (1) Of Section 142 of the Income Tax Act, 1961

Sir/ Madam/ M/s,

In connection with the assessment for the assessment year----- you are required to:

- Furnish or cause to be furnished on or before -----the accounts and documents specified overleaf.
- Furnish and verified in the prescribed manner under Rule 14 of I.T. Rules 1962 the information called for as per annexure and on the points or matters specified therein on or before ----- .
- 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.
- Para(s) (a) to (c) 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).
- 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.

Yours faithfully,

DISPLAYNAME
POPULAR_NAME