

F. No. 225/333/2019/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, New Delhi,
Dated, the 29th of November, 2019

To

All Pr. Chief-Commissioners of Income Tax/
All Pr. Directors General of Income Tax

Sir/Madam

Subject: - Guidelines for scrutiny of invalid returns selected through CASS Cycle – 2018 – reg.

Kindly refer to the above.

2. It has been brought to the notice of Board that notices under section 143(2) of the Income-tax Act, 1961 ('Act') were generated in respect of certain invalid returns of the assessee filed for the Assessment Year 2017-18 through CASS Cycle 2018. As the scrutiny of such returns will pose a challenge for the AO and is bad in law, I am directed to state that Assessing Officers shall drop the proceedings u/s 143(2) of the Act in such cases and reopen the same by issue of notice under section 148 of the Act.

3. This issues with the approval of Chairman, CBDT.

Yours faithfully,

Rajarajeswari R.
29/11/19
(Rajarajeswari R.)

Under Secretary (ITA-II), CBDT

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1. Addl. CIT (DBC) for uploading on irsofficersonline.