

**F. No.225/97/2021/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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New Delhi, Dated 6<sup>th</sup> September, 2021

To,

All Principal Chief Commissioners of Income Tax  
All Chief Commissioners of Income-tax  
All Principal Commissioners of Income Tax

Madam/Sir,

**Subject:- Procedure for handling of assessment by Jurisdictional Assessing Officers in respect of assessments/penalties transferred out of Faceless Assessment u/s 144B(8) of the Income-tax Act,1961/Faceless Penalty Scheme, 2021 respectively- reg.**

1. The Central Board of Direct Taxes (CBDT) has accorded approval for transfer of assessments/penalties to Jurisdictional Assessing Officers (PAN based), as found necessary, on case-to-case basis in terms of Section 144B(8) of the Income-tax Act,1961(Act)/clause 5(2) of Faceless Penalty Scheme, 2021.

2. The Jurisdictional Assessing Officer (JAO) shall complete the assessments/penalties in such cases as per the following broad contours to the extent technically feasible:-

- A. All processes in cases transferred u/s 144B(8) of the Act/ clause 5(2) of Faceless Penalty Scheme, 2021 may be conducted electronically to the extent technically feasible, except in those cases where the assessee does not have e-filing account/registered e-mail to communicate electronically with JAO. For cases without digital foot print, the JAO shall endeavor to get the e-filing account of the assessee registered and then conduct the proceedings in an electronic manner.
- B. The request for personal hearings shall generally be allowed to the assessee with the approval of Range Head, mainly after the assessee has filed written submission to the show cause notice. Personal hearing may be allowed to the assessee preferably through Video Conference. If Video Conference is not technically feasible, personal hearings may be conducted in a designated area in Income Tax Offices. The hearing proceedings may be recorded.
- C. Use of Faceless processes such as VU for online verification, TU for Technical inputs etc. may also be considered for non-faceless regime to the extent technically feasible.

D. In order to have consistency with the unit concept in faceless regime, the Range Head may compulsorily be involved in the finalization of assessment of such cases transferred to JAO, for which the provisions of Section 144A of the Act may suitably be invoked. In penalties, the approval of Range Head is already embedded in Section 274(2) of the Act, over a specific monetary ceiling of 'penalty imposable'. Same may be adhered to.

3. It is also clarified that in respect of such cases transferred, the JAO shall take into account the proceedings conducted so far under the faceless regime and proceed further as per the provisions of the Act and broad contours of modalities as indicated above.


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

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**(Sourabh Jain)**  
**Under Secretary, CBDT**

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**(Sourabh Jain)**  
**Under Secretary, CBDT**