

**F No. 187/3/2020-ITA-I**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Direct Taxes)**

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**North Block, New Delhi**  
**Dated, the 6<sup>th</sup> September, 2021**

**ORDER**

**Subject:- Order under sub-section (2) of Section 144B of the Income-tax Act, 1961 (the Act) for specifying the scope/cases to be done under the Act - regarding**

The Faceless Assessment Scheme, 2019 (the Scheme) has been incorporated in the Act vide the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. Section 144B of the Act pertaining to Faceless Assessment has been inserted by the said amendment w.e.f. 01.04.2021.

2. The Central Board of Direct Taxes vide Order under sub-section (2) of Section 144B of the Act for specifying the scope/cases to be done under the Act, F.No. 187/3/2020-ITA-I dated 31<sup>st</sup> March, 2021 (the Order) specified that all the assessment proceedings pending as on 31.03.2021 and the assessment proceedings initiated on or after 01.04.2021 (other than those in the Central Charges and International Taxation Charges) which fall under the "class of cases" as defined in the said Order shall be completed under section 144B of the Act.

3. In partial modification of the said Order, the Central Board of Direct Taxes hereby directs that in addition to the cases in the Central Charges and International Taxation Charges, cases where pendency could not be created on ITBA because of technical reasons or cases not having a PAN, as the case may be, shall also be excluded from the purview of section 144B of the Act.

4. This order comes into effect immediately.

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**(Sourabh Jain)**  
**Under Secretary (ITA-I),CBDT**

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1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.

5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All - India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. Addl. CIT, Data-Base Cell for uploading on IRS officer's website.
11. ADG (Systems)-4 for uploading on the website of [incometaxindia.gov.in](http://incometaxindia.gov.in)



**(Sourabh Jain)**  
**Under Secretary (ITA-I), CBDT**