

**INSTRUCTION, DATED: 23-02-2021**

Feb 23, 2021

*(Instructions under section 119 of the Income-tax Act, 1961 read with section 6 and section 84 of Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 regarding handling of Income-tax cases and Black Money cases - regarding.)*

To

**All Pro Chief-Commissioners of Income-tax Chief-Commissioners of Income-Tax All Pro Director-Generals of Income tax Director-Generals of Income-tax.**

Madam/ Sir

1. It has been decided that all cases under Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (BM Act) pending with Jurisdictional Income-tax Authorities, excluding those cases wherein ADIT(Inv.)/DDIT(Inv.) is exercising the jurisdiction under BM Act as per CBDT's Notification issued vide S.O1590(E) dated 16.05.2017, shall be transferred to the respective Central Charges. As per section 6 of the BM Act, jurisdiction of a Black Money Act case (BMA case) shall be decided as per the jurisdiction of the said case under the Income-tax Act, 1961 (Income-tax Act) under section 120 or any other provision of that Act.
2. In view of the above, Central Board of Direct Taxes (Board) in exercise of powers under section 119 of the Income-tax Act read with section 6 and section 84 of the BM Act, hereby directs that Case(s) under the Income-tax Act with Jurisdictional Income-tax Authorities, where proceedings under the BM Act are pending, shall be transferred to the respective Central Charges by the Competent Jurisdictional Income tax Authority by issue of appropriate orders under section 127 of Income-tax Act.
3. To operationalize smooth transfer of BMA cases to the respective Central Charges, the following guidelines are being issued.
  - (a) First, the Jurisdictional Income-tax Authority is required to identify the cases wherein proceedings under BM Act are pending in her/his charge.
  - (b) In such cases identified as per point (a) above, all the proceedings under the Income-tax Act have to be identified including those proceedings pending under Faceless regime with National e-Assessment Centre (NeAC) and National Faceless Penalty Centre (NFPC).
  - (c) If any of the proceedings under the Income-tax Act are pending with NeAC/NFPC, then the matter shall be taken up by the Jurisdictional Income-tax Authority with NeAC/NFPC through the PCIT concerned.
  - (d) Upon receipt of such request, Pr. CCIT(NeAC) / Pr. CCIT(NFPC) may consider transferring such case(s) to the Jurisdictional Assessing Officer. In such cast:(s), this instruction shall be treated as prior approval of the Board, as stipulated in the respective Faceless Schemes.

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This document has been compiled as service to our clients. We recommend that you seek professional advice prior to initiating action on specific issues.

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- (e) Thereafter, all such cases under the Income-tax Act shall be transferred to the respective Central Charges by issue of appropriate orders under section 127 of Income-tax Act by the Competent Jurisdictional Income-tax Authority, after following the procedure prescribed therein.
- (f) On transfer of Income-tax jurisdiction in such cases to the respective Central Charges, by virtue of section 6 of the BM Act, the jurisdiction for the purpose of BM Act will automatically vest with the respective Central Charges. Accordingly, all pending BMA cases shall be transferred to the respective Central Charges.
- (g) If any appeal proceedings are pending with National Faceless Appeal Centre (NF AC), a copy of order under section 127 of the Income-tax Act shall be sent to the Pr.CCIT(NFAC) by the Competent Jurisdictional Income- tax Authority as mentioned in point (e) above. The Pr.CCIT(NF AC) upon the receipt of the same may consider transferring such appeal(s) to CIT(Appeal)(Central) of that Central Charge, by issue of an order as provided in the National 'Faceless Appeal Scheme, 2020. In such case(s), this instruction shall be treated as prior approval of the Board, as stipulated in the said scheme.
- (h) In view of Board's Notification issued vide S.O.2299(E) dated 24.08.2015, the Addl.CIT and JCIT of respective ranges of Central Charges, where the case has been transferred under section 127 of the Income-tax Act, shall exercise the powers and perform the functions of Assessing Officer under the BM Act.

4. This may be brought to the notice of all concerned for necessary compliance.

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

F. No.225/24/2021/ITA-II  
(Rajarajeswari R.)  
Under Secretary-IT A.II, CBDT

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