AST -- Instruction No. 138

DIRECTORATE OF INCOME TAX (SYSTEMS) ARA Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi-110055

F.NO.DIT(S)-2/CASS/2014-15 / 1616 7

Date: 18.09.2015

To,

The Pr. Chief Commissioner of Income-tax / Chief Commissioner of Income-tax (By Name)

Ahmedabad / Allahabad / Amritsar / Bangalore / Baroda / Bhopal / Bhubaneswar / Bareilly / Chandigarh / Chennai / Cochin / Coimbatore / Dehradun / Delhi / Durgapur / Guwahati / Hubli / Hyderabad / Indore/ Jaipur / Jalpaiguri / Jodhpur / Kanpur / Kolkatta / Lucknow / Ludhiana / Madurai / Meerut / Mumbai / Nagpur / Nashik / Panaji / Panchkula / Patna / Pune / Raipur / Rajkot / Ranchi / Shimla / Shillong / Surat / Thane / Trichy / Trivandrum / Udaipur / Vishakhapatnam; and

The Commissioner of Income-tax (By Name)

Ahmedabad (CO) / Bhubaneshwar (CO) / Bangalore (CO) / Bhopal (CO) / Chandigarh (CO) / Chennai (CO) / Delhi (CO) / Guhawati (CO) / Hyderabad (CO) / Jaipur (CO) / Kanpur (CO) / Kolkatta (CO) / Kochi (CO) / Lucknow (CO) / Mumbai (CO) / Nagpur (CO) / Patna (CO) / Pune (CO) /.

Subject: 2nd Cycle of CASS for returns filed during Financial Year 2014-15 - Selection of cases for scrutiny through Computer Aided Scrutiny Selection (CASS) program on parameters decided by CBDT – regarding.

Madam / Sir,

This is in reference to the subject mentioned above.

- 2. **2**nd **Cycle** of program for Computer Aided Scrutiny Selection of Cases (CASS) for the current year has been finalized. The selected cases are now visible to the Assessing Officers. Assessing Officers are requested to ensure that all the notices issued under section 143(2) should be served to the assessees on or before **30.09.2015**.
- 3. As you are aware the validity of most of Remote Security Authentication (RSA) tokens will expire on 27th September, 2015 (Refer letter F.No. ADG(S)-IV/2015-16, dated 21-08-2015 issued by ADG(S)-4 in respect of 'Replacement of RSA Tokens'), therefore you are requested to make arrangements for issue of scrutiny notices u/s 143(2) well before the time barring date i.e. 30.09.2015.
 - AO should follow the 'AST Instruction no. 137' which has already been issued on 28.08.2015.

Yours faithfully,

(Sanjeev \$ingh)

Addl. Director General of Income Tax (Systems)-2,

New Delhi

Copy to: P.P.S. to Member (L & C), Member (Inv.), Member (IT) & Member (Rev.), CBDT and Pr. DGIT (Systems) for information.