

**AST Instruction No.124**

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

**F.No. AST/Inst. No. 124/144/72/2013-14**

**Dated: 24.03.2014**

To,

**The 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)**

Agra/Bikaner/Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/  
Muzzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijaywada/ Delhi (CO)/  
Mumbai (CO)/ Chennai (CO)/ Ahmedabad (CO)/ Bangalore (CO)/ Bhopal (CO)/  
Bhubaneswar (CO)/ Kolkatta (CO)/ Cochin (CO)/ Chandigarh (CO)/ Hyderabad (CO)/  
Jaipur (CO)/ Kanpur (CO)/ Patna (CO)/ Pune (CO)/ Guwahati (CO).

**Subject: - Functionality to pass Best Judgement order u/s 144 where no return of  
income was filed - regarding.**

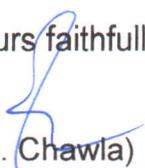
Sir/ Madam,

At present, the functionality to pass ex-parte order u/s 144A is available only in the cases in which return of income has been filed. A new functionality has been made available in AST wherein assessing officer can pass ex-parte order of assessment u/s 144 even though no return of income is filed in response to statutory notices issued u/s 142(1), 148, 153A or 153C.

2. The salient features of this functionality are as under :
  - (i) The notice (148, 142(1), 153A, 153C) against which assessment proceeding is initiated should be present in the system.
  - (ii) Once assessment u/s 144 is initiated then earlier proceedings initiated for the year will be automatically 'Locked' and AO cannot proceed with the same.
  - (iii) Date of issue of notice u/s 142(1), 148, 153A or 153C through which proceedings have been initiated should be earlier than the date of issue of notice for assessment u/s 144.
  - (iv) Before passing the order u/s 144 if return for the year in which the assessment is in progress, is entered in the system then proceedings u/s 144 as per the present functionality will be automatically cancelled.
  
3. Through this functionality, the AO can pass ex-parte order u/s 144 through the System. If any manual notice has been issued, the same can be uploaded into the system before completing the assessment. The functionality also enables the AO to upload the already passed order into the System.

4. To process such cases, AO has to fetch the requisite return through the path “AST--> Asmt --> Best Judgment Assessment u/s 144(without return)”. The complete procedure is elaborated in the user manual for the functionality which is available on ITD and i-Taxnet for the convenience of the users. This may be circulated amongst all officers working in your charge. With this, the representations received from field formations in this regard stands disposed off.

Yours faithfully,

  
(D.S. Chawla)  
DIT(S)-III, New Delhi

For any clarification/difficulties user may be advised to lodge ticket with Co-desk for resolution.

Copy to :

1. The P.P.S. to Member (L&C), Member(IT), CBDT for information.
2. The P.S. to DGIT(S) for information.
3. The Web Manager, for [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website.

  
(D.S. Chawla)  
DIT(S)-III, New Delhi