

आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए आर ए सेन्टर, भू-तल, ई-2, झण्डेवालान एक्सटेंशन
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली/New Delhi-110055

F. No. JDIT(S)-2(4)/Systems Directorate/CBDT/011/2014-15/

Dated 22.03.2016

To,

The Pr. Chief Commissioner of Income Tax (CCA),
Ahmedabad/Bangalore/Bhopal/Bhubaneswar/Chandigarh/Chennai/Delhi /Guwahati/
Hyderabad/Jaipur/Kochi/Kolkata/Kanpur/Lucknow/Nagpur/Mumbai/Patna/Pune
The Commissioners of Income tax (Computer Operations & Admn),

Sir / Madam,


Subject: Potential cases for consideration of prosecution under section 276CC

As per Central Action Plan 2015-16, Systems Directorate was directed to identify the potential cases for prosecution u/s 276CC (prosecution for non-filing of return of income). Earlier, non-filers for AY 2013-14 were identified by Systems Directorate for NMS Cycle-3. The last date for filing the return of income for the AY 2013-14 was 31.03.2015 and therefore the taxpayers identified under NMS Cycle-3 that have neither filed the Return of Income nor have submitted the response have been identified as potential prosecution cases u/s 276CC.

2. These cases have been pushed into a functionality named "Actionable Information Monitoring System (AIMS) (Path: ITD-> EFS->CIB->AIMS). The functionality provides an option to view ITS information and to mark the case as "Proposed for prosecution" and "Not proposed for prosecution". The EFS Instructions are available on i-taxnet (Path: Resources-> Downloads -> Systems ->ITD Instructions ->Instruction -EFS/CIB).

3. The Assessing Officers may be instructed to view the information and take necessary action u/s 276CC if the conditions prescribed u/s 276CC are fulfilled.

Yours faithfully,


(Sanjeev Singh)

ADG (Systems) - 2

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Copy to:

- i) Chairman CBDT
- ii) Member (L &C), Member (Inv.), Member (IT), Member (Rev.), Member (A&J), Member (P&V), CBDT, North Block, New Delhi.
- iii) Pr. DGIT (Systems), ARA Centre, E-2, Gr. Floor, Jhandewalan Extn, New Delhi.
- iv) DGIT (I&CI), ARA Centre, E-2, Gr. Floor, Jhandewalan Extn, New Delhi.

(Sanjeev Singh)
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