
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
Email:adg2.systems@incometaxindia.gov.in

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)
ADG (Systems) - 2