

**URGENT**  
**BY Fax/Speed-post/Email**

**F.No. 225/267/2015/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue (CBDT)**

North Block, New Delhi, the 27<sup>th</sup> of July, 2016

To

**Principal Chief Commissioners of Income-tax-Gujarat, Karnataka & Goa,  
Tamilnadu, Mumbai, West Bengal & Sikkim,  
Andhra Pradesh & Telangana & Delhi**

Sir/Madam,

**Subject: Use of e-mail based communication for Paperless Assessment proceedings – review of performance by Revenue Secretary – reg.**

The scheme for Paperless Assessment proceedings is under implementation in seven metro cities namely., Ahmedabad, Bengaluru, Chennai, Delhi, Mumbai, Hyderabad & Kolkata. As you are aware, the assessment proceedings in all cases selected under scrutiny are now to be conducted through e-mail based communications unless the taxpayer concerned himself desires to opt out of the Paperless Assessment Scheme. The assessing officer also can decide to switch over to the manual mode of assessment, after recording reasons in this regard, if he faces practical difficulties like voluminous nature of submissions etc.

2. As the progress achieved in respect of conducting Paperless Assessment Proceedings in the seven charges shall be reviewed by the Revenue Secretary shortly, I am directed to request that a report on the progress made in this regard be submitted to the Board. The report should, *inter alia*, contain the following information –

(i) **Statistical information regarding disposal of Scrutiny Assessment –**

**Pr.CCIT Region - ..... (Information as on 31<sup>st</sup> July, 2016)**

| Pr. CIT charge's | Total Number of letters issued seeking consent of the assessee | No. of consents received from the assessee till date | No. of cases of no consent/consent withdrawn | No. of notices issued | No. of assessments completed | Remarks, if any |
|------------------|--|--|--|-----------------------|------------------------------|-----------------|
| A                | B  | C  | D  | E                     | F                            | G               |
|                  |  |  |  |                       |                              |                 |



**(ii) Providing dedicated Official E-mail id of AOs:**

All AOs in seven cities were required to obtain their dedicated official emails by 30<sup>th</sup> June, 2016 as decided in the Annual Conference of Tax Administrators in June, 2016. In this regard, a compliance report/updated position may please be submitted. In case any particular AO has not obtained the official email, the specific reasons for the same may be intimated.

**(iii) Availability of logistical support:**

Vide letter F.No. System/ITBA/Drop-1/14-15/150/2092 dated 11.03.2015, the Pr.CCsIT were requested to assess the infrastructure requirement in terms of networks modes, RSA tokens etc. and convey the same to the Directorate of Systems to facilitate the roll out of the Income Tax Business Application (ITBA). Thereafter, vide letter dated 25.05.2016, Board again directed the Pr. DGIT(Systems) to ensure availability of sufficient infrastructural support and hardware for efficient implementation of Paperless Assessment . A specific report regarding arrangement of infrastructural support for the officers/staff and conveying the network related requirement to the DGIT (Systems) should be furnished. The specific details of pending efforts in this regard, should also be highlighted.

**(iv) Publicity:**

In order to adequately inform the taxpayers regarding the scheme of email based communication for Paperless Assessment proceedings, Board had decided that advertisement in local popular daily newspapers in seven cities in English, Hindi and vernacular language would be issued at local level. It was also decided that each Pr. CIT/CIT in seven cities would organize meetings with the stakeholders at the local level. A compliance report in this regard, be submitted.

**(v) Redressal of grievances/difficulties specifically related to Paperless Assessment Proceedings -**

A note on this aspect may be submitted.

**(vi) Overall performance and difficulties faced –**

A note on this aspect may be submitted.

3. It is requested that a comprehensive report covering all the above points may please be submitted to the Board by 5<sup>th</sup> August, 2016 positively.

Yours faithfully,



(Rohit Garg)

Deputy Secretary(ITA.II), CBDT

Copy to:

- i. Chairman, CBDT for kind information
- ii. Pr. DGIT(Systems)
- iii. Addl. CIT, Data Base Cell for placing on irsofficersonline website