

**F.No.225/267/2015/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

New Delhi, the 23<sup>rd</sup> May, 2016

To,

The Pr. Chief Commissioner of Income Tax,  
Ahmedabad, Bangalore, Chennai, Delhi, Mumbai, Hyderabad, Kolkata

Sir,

**Subject: Use of email based communication for Paperless Assessment Proceedings-reg.**

Paperless assessment/ e-assessment has been conceived to usher in a paperless environment while carrying out regular assessments of cases selected by the Department. In this regard, to start with, the Board had, during the last Financial Year, decided to implement the e-mail based assessments on a pilot basis in non-corporate charges of 5 cities i.e. Ahmedabad, Bangalore, Chennai, Delhi and Mumbai where the e-mail based assessment proceedings were initiated and disposal of several cases has been reported.

2. It has now been decided to cover two more cities, namely Hyderabad and Kolkata, for implementing e-mail based communication scheme for paperless assessment proceedings. It shall now be open for all the taxpayers assessed in those seven cities, whose cases have been selected under scrutiny, to opt for being scrutinized under the e-mail based paperless assessment proceedings by giving their consent. However, the cases, which require submission of voluminous documents and it is not practicable to submit the scanned copies thereof through e-mail, the documents could be received by the assessing officer in physical form provided reasons are recorded for the same. It is also necessary that proper Note-sheet is maintained for recording the entire proceedings.

3. The Directorate of Systems is in the process of developing a dedicated module for comprehensive e-scrutiny. Till the same gets functional, the Assessing Officers may be advised to follow Notification No.2/2016 dated 3<sup>rd</sup> Feb 2016 issued by Pr. DGIT(Systems) prescribing the procedure, formats and standards for ensuring secured transmission of electronic communication. Further, the instructions issued by the Member (IT) vide his D.O dated 9<sup>th</sup> May 2016 may also be strictly complied with.

4. In order to make the Scheme a success, you are requested to give due publicity in media and create awareness and a sense of confidence so that the taxpayers of the above seven cities, whose cases have been selected under scrutiny, give their consent for being covered under the e-mail based paperless assessment proceedings.

5. This issues with the approval of Chairman, CBDT.

Yours faithfully,

  
Neeraj Gupta)  
DCIT-OSD(ITA.II)

Copy: Pr. DGIT(Systems) for kind information and necessary action to facilitate proper implementation of the scheme.

  
Neeraj Gupta)  
DCIT-OSD(ITA.II)