



Income Tax Gazetted Officers' Association

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To
The Chairman,
Central Board of Direct Taxes,
North Block, New Delhi.

Respected Sir,

Sub: Last minute allocation of reopening cases to the Faceless Assessing Officers where notices u/s 143(2) of the Act required to be issued by 30.06.2024 – matter regarding

At the outset, we are extending our heartfelt congratulations to you on your appointment as the Chairman, CBDT. Under your able leadership, we are confident that our Department will continue to achieve new milestones and further enhance its role in shaping the most effective and stakeholders friendly Taxation System. As you embark on this new journey, we wish you all the success in your endeavours.

While we fully appreciate that you have just assumed your new position, we are compelled to bring the crucial issue under caption to your kind attention. On 28th June, 2024, a message in the name of the DIT (System) Team has been started going the rounds after the office hours on different whatsapp groups. It is communicated through the message that DIT(S) has allocated and populated to the worklist of FAOs all such cases in which ITRs have been e-filed on or before 31.03.2024 in response to notice u/s 148 and notices u/s 143(2) are required to be issued/served by 30.06.2024. Therefore, the FAOs have been advised to check all the recently allocated work-items in their work-lists and take suitable steps, if needed. Thereafter, the FAOs started receiving such cases on their worklists on 28.06.2024, where the notices are to be issued by 30.06.2024, i.e., within less than 48 hours.

Your kind attention is invited to Para D (iv) of the 'Interim Action Plan' issued on 05.04.2024, wherein the due date for allocation of reassessment cases getting time barred on 31.03.2025 by the DIT(System) was set on 30.04.2024. We are completely clueless about what prevented the System Directorate to allocate the cases to the FAOs during the last three months and what promoted them to push the same just 48 hours prior (that too during weekend holidays) to the time barring date of issuing notices u/s 143(2) of the Act in deserving cases.

It is not about the number of cases pushed or the time required to issue the notices despite weekend ITBA downtime; rather it is all about the sheer irresponsibility and lackadaisical attitude reflected from the act of the concerned authority. It is not the first instance of such shrugging off responsibilities at the last moment, as it has earlier been repeated umpteen times, either by System Directorate or Investigation Wing (sharing

information) and the FAOs or JAOs have always been on the receiving end. It may not be the last one too, unless appropriate and exemplary action is taken.

In view of the above, it is requested that the reason for such last-minute allocation may kindly be examined and the required remedial steps may be undertaken to prevent repetition of any such lapses in future. At the same time, it is iterated that none of our members shall be held responsible, if issuance of any notice u/s 143(2) of the Act gets time barred, in the given circumstances.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General

Copy for information and necessary action to:

- i) Member (Systems & Faceless scheme), CBDT, New Delhi