



Tele Fax: 033-2213-6417

## INCOME TAX GAZETTED OFFICERS' ASSOCIATION - WB UNIT

Aayakar Bhavan, 6<sup>th</sup> Floor, Room No. 28, P - 7, Chowringhee Square, Kolkata - 700 069

**President : Mrinal Chanda**

**General Secretary : Bhaskar Bhattacharya**

(Mobile No. 9477331010)

(Mobile No. 8902198888)

To  
The Principal Chief Commissioner of Income Tax,  
West Bengal & Sikkim,  
Kolkata

Sir,

**Sub.:Difficulty in ensuring service of notices u/s 143(2)  
due to very late running of CASS - matter regarding**

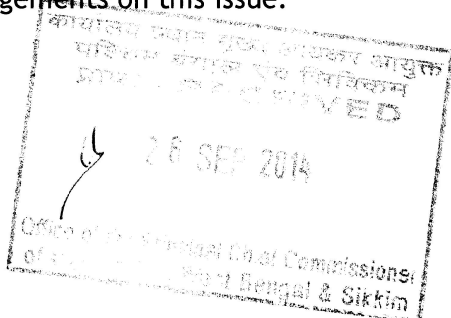
Kindly refer to the above.

This is to inform that our members posted in field offices had to pass through tensed moments in the month of September of every year for service of notices u/s 143(2) in respect of CASS Selected scrutiny cases due to very late running of CASS. ITGOA CHQ already requested the CBDT to address the matter vide its letter dated 26.08.2014. (copy enclosed) and categorically intimated that our members would not be responsible in case of non-service of notice for last moment selection of cases through CASS.

In spite of that the 1<sup>st</sup> cycle of CASS was run on 01-09-2014. Thereafter the 2<sup>nd</sup> cycle of CASS was run on 22-09-2014, which was followed by the 3<sup>rd</sup> cycle of CASS, run on 25-09-2014. We are not sure whether more cycles will be run or not.

In this connection, We are drawing your kind attention towards the practical difficulties normally faced by our members which are as under:

(a) All the notices are being generated, printed and sent by speed post. If the notices are served, even after 30-09-2014, then that would be treated as valid service. There are several apex court judgements on this issue.



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(b) In case any notice is returned back by the postal department then that would not be treated as valid service. If such notices are returned back on or before 29-10-2014 then attempt can be made to serve the same by affixation. In case any notice is returned back after 30-09-2014 no remedial measure would be available in the hand of the Assessing Officers.

(c) There has been a consistent problem in accessing departmental e-mail due to migration from Lotus Note to ITBA. So to send the notices even through departmental e-mail may not be possible for some assessing officers. Even in case of the officers, who have functional e-mail facility, are facing difficulties in scanning such huge number of notices in such a short time due infrastructural problem.

Accordingly in spite of best efforts by our members, if some notices remain unserved, they should not be held responsible for non service of statutory notices.

Yours faithfully,

( Mrinal Chanda )  
President, ITGOA, WB-Unit



I.T.G.O.A  
ZINDABAD

# Income Tax Gazetted Officers Association

*President*

**AJAY GOYAL**

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Date: 26<sup>th</sup> August, 2014

To

The Chairman,  
Central Board of Direct Taxes,  
New Delhi.

Respected Sir,

**Sub: Running of CASS for the F.Y. 2014-15**

The issue of identifying the cases for scrutiny through running of CASS for the F.Y. 2014-15 came up for discussion in the Managing Committee Meeting of the ITGOA held at Darjeeling from 19.08.2014 to 20.08.2014. The meeting expressed deep concern and anguish for not running the CASS for this F.Y. till date. The members felt that the late running of the CASS will put the Assessing Officers in immense difficult situation as regard to service of notice within stipulated time as there is little time left in this F. Y for service of the said statutory notices. Moreover the house was also of the view that for no fault on the part of the Assessing Officers they may be held responsible in case of non service of the said notices.

The issue was discussed threadbare and it was unanimously resolved to intimate the Board that if the cases for scrutiny are not identified through running of CASS for the F.Y. 2014-15 on or before 15.09.2014, the members of the ITGOA shall not be held responsible for non-service of the statutory notices.

This is for your kind information and necessary action.

Thanking you.

Yours faithfully,

**(Bhaskar Bhattacharya)**  
Secretary General