भारत सरकार / Government of India



प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम क्षेत्र
Office of the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim Region
आयकर भवन, पी-7 ,चौरंगी स्क्वायर, कोलकाता - 700 069.

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F.No.: DCIT/HQRS/TECH/Action Plan/2016-17/2000 - 2026

Date: 17/06/2016

सेवा में/To

All Pr. Commissioners of Income-tax in W.B. and Sikkim Region.

महोदय,

विषय/Sub: Migration of PAN to correct jurisdiction in a time bound manner - Reg.

संदर्भ/Ref: CBDT Notification on Departmental Restructuring in S.O. 2752(E)

dt. 22.10.2014 and subsequent Modification and Corrigendum.

I am directed to bring to your kind attention the matter of transfer of PAN to the correct jurisdictional AO post the departmental restructuring of 2014. It has come to the notice of this office that during time barring period of 2014-15, all the cases after restructuring were not transferred to their proper jurisdiction as per CBDT notification S.O. 2752 (E) dt. 22.10.2014 and corrigendum and modifications issued subsequently. Attention was devoted only to transfer those cases to their proper jurisdiction which were under scrutiny for FY 2014-15. PANs were not migrated even after such physical transfer of files resulting in problem subsequently to the transferee AO. In cases, other than those selected for scrutiny, transfer of cases were generally not done resulting in retention of physical files and PAN to the earlier AO even though such AOs do not exercise proper jurisdiction of the case. This has become a matter of imminent concern as various departmental proceedings, viz., scrutiny proceedings, giving of appeal effect etc., are lying pending with AOs for want of PAN in their AO Code.

In this connection, I am also directed to state that the AO is duty bound to follow the instructions laid down in the CBDT Notification referred above and transfer all such cases and compulsorily ensure that PAN are also migrated to proper jurisdiction through ITBA module **by 30th June, 2016**. It is also stated herewith that such PAN migrations does not necessiate passing the order u/s 127 by the Pr.CIT. The Interim Action Plan for FY 2016-17 has also set the time frame for migration of PAN as 30th June, 2016.

I am further directed to state that all the officers under your administrative control may be suitably instructed to take up the matter on an urgent basis and strictly adhere to the time line set forth in the Interim Action Plan.

Any technical difficulty faced by an officer in executing the PAN migration procedure in ITBA may immediately be brought to the notice of the JCIT (CO), Kolkata for resolution of the same.

A status report on the same may be submitted to this office by 07.07.2016.

विश्वास भाजंन/Yours faithfully,

(डी.के.मित्रा/ D.K.MITRA)

संयुक्त आयकर आयुक्त, मुख्या ,(तकनीकी).कोलकाता Jt. COMMISSIONER OF INCOME TAX HEADQUARTERS (TECH.), KOLKATA for Pr.CCIT, W.B. & SIKKIM

M.No.: DCIT/HQRS/TECH/Action Plan/2016-17/

Date: 17/06/2016

Copy forwarded to the CCIT, Kolkata – 1, 2, 3, 4, 5, 6, 7 & TDS and DGIT(Inv), W.B., Sikkim and NER for kind information and with a request to kindly monitor the progress of transfer of cases and PAN migration and ensure its completion in a time bound manner.

(डी.के.मिना/ D.K.MITRA) संयुक्त आयक्तर आयुक्त, मुख्या ,(तक्सीकी).कोलकाता Jt. COMMISSIONER OF INCOME TAX HEADQUARTERS (TECH.), KOLKATA.