



Income Tax Gazetted Officers' Association

President

ARAVIND TRIVEDI

(7599101090)

trivediaravind@yahoo.co.in

Secretary General

BHASKAR BHATTACHARYA

(8902198888)

secgenitgoachq@gmail.com

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

Respected Sir,

Sub: Calling for information regarding monthly action plan for disposal of pending Assessment cases – matter regarding

Your kind attention is invited to Letter No. NaFAC/Delhi/CIT-1/2025-26/68 dated 15.09.2025 issued by the Pr. CIT-1, National Faceless Assessment Centre, New Delhi, and addressed to all Chief Commissioners of Income Tax (Faceless). Vide the aforesaid letter, NaFAC, New Delhi has sought information regarding the monthly disposal of pending time-barring assessments for the period from September 2025 to March 2026, clearly indicating the month-wise and Unit Head-wise targets. Consequently, the Chief Commissioners of Income Tax (Faceless Units) have called for the above information from their respective faceless charges in the following format:

Monthly Disposal Plan									
Unit Head Wise	FAO wise	Total Time Barring Pendency as on 01.09.2025	Sept. 2025	Oct. 2025	Nov. 2025	Dec. 2025	Jan. 2026	Feb. 2026	Mar. 2026

The Officers posted in the FAO charges find it impracticable to prepare the aforesaid data, as the information sought does not conform to the procedure prescribed for completion of faceless assessment proceedings, for the following reasons:

- (i) The FAOs are scrupulously required to follow the SoPs while completing the assessment proceedings for Assessment Unit under the provisions of Section 144B of the Act. The SoP has prescribed fixed timeframe for issuance of various notices by the FAOs. Accordingly, assessment cannot be completed without properly following the time limit given in the SoP.
- (ii) The assessment is a dynamic process involving two-way communications which is fully dependent on the timely response from the assessee as well as third party agencies. The FAOs cannot foresee whether they will get response in time. The FAOs also cannot foresee whether new issues may come up or further directions from the unit head in the course of scrutiny proceedings. Therefore, it is not possible to forecast when a final order can be passed in a particular case.

- (iii) On daily basis, new cases are being pushed to the FAOs which are getting time barred on 31-03-2026. As the FAO disposes of a case, new cases are pushed into his Worklist thereby making a dynamic pendency list for all charges (as observed in prior years) and fixing targets of disposal are not possible in this constantly-changing situation.
- (iv) Unlike the preceding years, the number of CASS selections during the current year has increased significantly, with approximately 75–80 cases as against only 25–30 reopened cases. In fact, the position stands virtually reversed when compared with the trend in earlier years. Consequently, the overall disposal percentage is bound to be substantially affected on account of the disproportionately higher number of CASS cases. However, as in the past, the functionality for final order generation of CASS cases has still not been enabled in ITBA. In view of the above, it is pertinent to highlight that nearly almost 75% of the cases cannot presently be disposed of, which is likely to have a considerable impact on the performance of the Assessing Officers. The position in regard to other categories of cases has also been dealt with in the later part of this letter.
- (v) The **set aside proceedings** are not properly saved in the ITBA and therefore, pop-up message appears as “**save set aside proceedings first**”. Set Aside cases are pushed to FAOs for **AY 2009-10** onwards, orders of which are not available/uploaded on the ITBA system. This requires **Manual Order Upload** functionality to be activated for completion of assessment. In most of the cases, such functionality is yet to be enabled.
- (vi) Most of the time, computation of income is not received instantly and it takes more time than expected. Also, the findings of Review Units are to be considered by the AO/FPO before finalizing the ILDP/PIP. For both of these issues, preparing month-wise target is not possible.
- (vii) In cases, where the issue of **Capital Gain is involved**, i.e., in 90% of such cases, the details reflected in Schedule CG and the deductions claimed under various categories do not tally. As a result, computation of the total income becomes infeasible.
- (viii) In many occasions, officers in other verticals are not responding to the clarifications/information called for, may be for their excessive pressure for undue and repetitive reports, along with frequent Review Meetings conducted by all levels of higher-authorities, and/or non-availability of records. In the absence of the complete information in re-opened cases, the FAOs are facing much difficulty in completing the assessment proceedings.
- (ix) In non-responsive case, third party information from SRO, Banks, etc. are called for and many of them are not providing the information called for within time or even during assessment proceedings. This is a matter of serious concern and warrants intervention at the highest level to preclude the possibility of high-pitched additions/sanctions and censure from Courts even to the extent of imposing personal costs.
- (x) Furthermore, the Centralized Communications issued by NaFAC in cases involving non-responsive assessees are not being dispatched at regular intervals. It is noteworthy that the dispatch details of such communications are generally reflected in the case history noting of ITBA Assessment module only by August, whereas the assessee usually receive them around mid-September. Consequently, after providing adequate opportunity to the assessee to file a response, the effective timeline for further action extends to the end of September.

Additionally, there is a continuous inflow of cases at the AO's end during August and September, with such communications from NaFAC being issued as late as January. In light of the above, directions may be issued to NaFAC to ensure monthly dispatch of Centralized Communications, thereby facilitating a more streamlined and rational handling of cases involving non-responsive assesseees.

- (xi) Further, the facility of Calculator for Computation of Income/Tax/Interest u/s.234A, B, C & D is not there, resulting into different opinion of tax computation by different Units like AU, RU, VU, etc. A standard Income Tax Calculator to be developed/provided for proper computation of Income/Tax/ Interest, etc.
- (xii) At present no message/alert facility is available to AOs to get notifications for the orders passed by ITAT/High Court/Supreme Court, for the cases assigned to the AOs or the PANs available with the AOs, which is resulting into delay in deciding the litigation matters timely and productively.
- (xiii) While booking complaints, ITBA Helpdesk Team suggests to call from the Registered Mobile (Departmental Number) to enable them to identify and guide properly on the issues faced by the users. Since the BSNL Network is either not available or the conversation could not be understood due to poor or weak signal strength presently at many of the places, even though all the communications like OTP, Alert Messages like Reply, Adjournment, Response from the assesseees are received on such Departmental Mobile Number.
- (xiv) Further, the tickets raised in the ITBA are closed without any resolution of the problem or without giving any proper guidance/suggestion regarding next course of action. This results in delay in processing of computation, generating ILDP, generating Final Assessment Orders.
- (xv) In addition to the technical issues highlighted above, which effectively preclude the AOs from disposing of cases at an early stage and on a regular basis from the very beginning, two other critical factors also warrant serious consideration: Firstly, more than 1,000 newly promoted ITOs, most of whom have been posted in Faceless Assessment, are yet to be provided with Departmental laptops, thereby placing them at a distinct disadvantage in the discharge of their duties. Secondly, there exist substantial vacancies at the ACIT/DCIT & JCIT/Addl. CIT levels in Faceless charges, compelling many officers to shoulder additional charges. Beside this, entire workload has to be disposed with a single available window and no role tagged for staff members.

Sir, as already stated, the completion of assessment in a particular case does not rest solely with the Assessing Officers, as it necessarily involves the participation of other agencies as well. Accordingly, it is not feasible for the FAOs to foretell any rigid time frame for completion of assessments. Furthermore, until and unless the technical glitches in the system and other related issues, as enumerated above, are effectively resolved, it would not be reasonable or practicable to impose artificial monthly deadlines for completion of assessments. It may kindly be appreciated that completion of assessment workload cannot be equated with the deduction of tax at source from salary, where the person responsible merely computes the estimated annual tax liability and divides it mechanically into 12 (twelve) equal monthly installments. However, the reporting format reproduced at the very outset appears to suggest that the authorities are treating both as analogous, as if assessments could also be completed in fixed monthly installments. It may further be appreciated that such a mechanical approach to supervision, without due regard to the challenges and practical difficulties faced in

the field, inevitably generates widespread resentment among our members, culminating in agitation programmes, such as the one presently kept in abeyance.

In view of the above, it is respectfully submitted that **it would not be possible for our members to furnish the above-mentioned monthly report as sought in the letter under reference and the ITGOA, CHQ gives a call for non-submission of this report by our members**, as the same is neither feasible nor conducive to the effective implementation of faceless assessment. We sincerely believe that all aspects of the prevailing situation will be duly examined by your good office and that the authorities seeking such misconceived reports will be suitably sensitized.

Sir, we wish to assure you that **our members, and also the officers/officials who are not the members of ITGOA, are diligently engaged in their duties and are making their best efforts to deliver the optimum possible outcomes. At the same time, it is earnestly expected that necessary efforts will be made by the authorities under your good office** to resolve, at the earliest, the problems and difficulties being faced, as enumerated above.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General

Copy for information to:

- 1) All Pr. Chief Commissioners of Income Tax through the respective Units of ITGOA