ORDER

Subject: Order under section 119 of the Income-tax Act, 1961 with respect to clarification of Faceless Assessment Scheme, 2019—Regarding.

In furtherance of the directions given in the Webinar dated 10th August, 2020 held under the Chairman, CBDT, the Central Board of Direct Taxes, in exercise of powers under section 119 of the Income-tax Act, 1961 hereby, directs that the words and phrases “residual charges” or “residual hierarchy”, wherever has been used so far in the context of Faceless Assessment Scheme, 2019, shall henceforth, be read as “jurisdictional charges” or “jurisdictional hierarchy”.

2. This order comes into effect immediately.

3. The Hindi version of this order shall follow.

(Gulzar Ahmad Wani)
Under Secretary to the Government of India