

NOTIFICATION

New Delhi, the 31st March, 2021

(Income-tax)

S.O. 1437(E).—In exercise of powers conferred under sub-section (2) of section 143 of Income-tax Act, 1961 (43 of 1961) (the Act) read with Rule 12E of the Income-tax Rules, 1962, the Central Board of Direct Taxes hereby authorises the Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax (NaFAC) having her / his headquarters at Delhi, to act as the ‘Prescribed Income-tax Authority’ for the purpose of sub-section (2) of section 143 of the Act, in respect of returns furnished under section 139 or in response to a notice issued under sub-section (1) of section 142 of the said Act, or sub-section (1) of section 148 of the Act, for the purpose of issuance of notice under sub-section (2) of section 143 of the said Act.

2. This notification shall come into force from the 1st day of April, 2021.

[Notification No. 25/2021/F. No. 187/3/2020-ITA-I]

PRAJNA PARAMITA, Director