

F.No.187/3/2020-ITA-1  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

North Block, New Delhi - 110001  
Dated the 13<sup>th</sup> August, 2020

ORDER U/S PARA 3 OF THE FACELESS ASSESSMENT SCHEME, 2019

**Subject: Order u/Para 3 of the Faceless Assessment Scheme, 2019  
for specifying the scope / cases to be done under the Scheme -  
regarding;**

In pursuance to Para 3 of the Faceless Assessment Scheme, 2019 (the Scheme), the Central Board of Direct Taxes (hereinafter referred to as Board) hereby specifies that with effect from the date of this order, all the assessments pending or initiated on or after 13<sup>th</sup> August, 2020, in all the cases (other than those in the Central Charges and International Taxation charges) which fall under the following class of cases shall be completed under the Scheme:-

- a. where the notice under section 143(2) of the Income-tax Act, 1961 (hereinafter referred as the Act) was issued by the (the NeAC);
- b. where the assessee has furnished his return of income under section 139 or in response to a notice issued under 142(1) or section 148(1); and a notice under 143(2) of the Act, has been issued by the Assessing Officer or the prescribed income-tax authority, as the case may be;
- c. where notice under section 142(1) of the Act, has been issued and the assessee has not furnished his return of income in response to a notice issued under sub-section (1) of section 142 of the act by the Assessing Officer;
- d. where the assessee has not furnished his return of income under section 148(1) and a notice under section 142(1) of the Act has been issued by the Assessing Officer.

2. This order comes into effect immediately.

3. The Hindi version of this order shall follow.

*Gulzar Ahmad Wani*  
13/08/20

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

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax /Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All- India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. JCIT, Data-Base Cell for uploading on [irs.officersonline.org](http://irs.officersonline.org).
11. ADG (Systems)-4 for uploading on the website of [incometaxindia.gov.in](http://incometaxindia.gov.in)

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