

- Appeal against the assessment order by filing online appeal through the National Faceless Appeal Centre (NFAC), or
- File an application for rectification with your Jurisdictional Assessing Officer (JAO) for rectifying any mistake apparent from the records.

What is expected from the taxpayer?

- Please file your reply electronically through your e-filing account only.
- Since all communication on the e-filing portal is followed by e-mail on your registered e-mail ID, please ensure that you provide the correct e-mail id in your return of income. In case of any change, please update the e-mail id in your profile on the e-filing portal.
- Since all communication on the e-filing portal is also followed by a real time sms alert, please ensure that you provide the correct and latest phone number.
- Even if you are availing services of a tax professional, you are advised to know your e-filing portal login and password.
- There is no requirement to file physical copy of your replies in any Income-tax office.
- You are not required to attend, either in person or through authorized representative, before any income-tax authority, in connection with assessment proceedings. If personal hearing is required, the same would be through video conferencing only.
- Please file your responses to all notices within the specified time. In case more time is required to respond to notice, please file for adjournment on the e-filing portal.
- Dedicated e-mail ids for taxpayers as part of enhanced taxpayer services for registering grievances: Following dedicated e-mail ids have been created:

For faceless assessments:

samadhan.faceless.assessment@incometax.gov.in.

For faceless penalty:

samadhan.faceless.penalty@incometax.gov.in.

Exceptions to Faceless Assessment

Assessment of cases assigned to International Tax and Central Charges are excluded from faceless assessment. Cases not technically possible to handle in a faceless manner are also excluded.



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Disclaimer: This brochure should not be construed as an exhaustive statement of the law. For details reference should always be made to the relevant provisions in the Acts and the Rules

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Income Tax Department
Central Board of Direct Taxes



Faceless Assessment and Re-assessment



How do I face Faceless Assessment?

Faceless Assessment is one of the biggest Direct Tax reforms in India, built on efficiency, transparency, and accountability. Using data and AI, the Income Tax Department has created a technology-driven system for assessments and appeals. This reform is transforming the way direct taxes are administered in India.

Salient features of the Faceless Assessment Provisions:

- Use of technology for selection of cases for scrutiny using data analytics and Artificial Intelligence and risk assessment tools.
- Abolition of territorial jurisdiction: Return of a taxpayer from one city would be scrutinized anonymously by Assessment Unit in another city.
- Automated random allocation of cases to Assessment Units based on Risk management Strategy (RMS) tool.
- Centralized issuance of notices using unique **Document Identification Number (DIN)** through electronic modes.
- No human interface and no requirement to visit the Income Tax Office.
- All responses are to be submitted electronically.
- Team-based assessments and team-based review.
- Functional specialization for specific parts of assessment by different specialized units.
- Single point of faceless contact between the taxpayer and the Department.
- Detailed Show Cause Notice, stating the points of variation prejudicial to the taxpayer, in a standard format shall be provided to taxpayer for response before finalization of the assessment order.
- Dynamic Jurisdiction: Taxpayer based in one city, assessment order is drafted in a different city, review of assessment is done in yet another city.
- Ease of tax compliance through exclusive electronic communication and no requirement of personal presence.
- Provision of personal hearing through video conferencing (VC) on request of taxpayer.
 - No human interface
 - Expeditious disposal of cases
 - Ease of compliance for taxpayers
 - Transparency and efficiency

2

- Functional specialization
- Improvement in quality of assessment

How would You know that your case has been picked up for faceless assessment?

You will receive a notice u/s 143(2) of the Income-tax Act, digitally signed by the Assessment Unit, in your registered account on the e-filing portal (<https://www.incometax.gov.in/iec/foportal/>), followed by a real-time alert via SMS on your registered mobile number and email on your registered email.

You will also receive an intimation from the National Faceless Assessment Centre (NaFAC) stating that the assessment in your case will be conducted in a faceless manner, in accordance with Section 144B of the Income-tax Act.

Further, if you fail to respond to the notices issued by the National Faceless Assessment Centre, you will receive a communication through a physical letter on last known address and an SMS on your registered mobile number, highlighting the pendency of proceedings and non-compliance.

What should I do then?

- a. You should log in to your e-filing account on the portal: <https://www.incometax.gov.in/iec/foportal/>
- b. You are required to file your response to notice issued u/s 143(2). You should provide a comprehensive reply, by the date and time specified in the notice, on the issues mentioned in the notice.
- c. Reply to notice is to be filed through your e-filing account only.



3

What happens after I file my reply to the notice u/s 143(2)?

- a. If the Assessment Unit (AU) is satisfied with your reply, it will prepare an Income and Loss Determination Proposal (ILDLP), which will be subjected to a computer-run Risk Management Strategy (RMS) tool. RMS identifies cases that need to be reviewed by the Review Unit (RU). If there is no Review or if after Review by RU there are no modifications, then a final assessment order shall be received by you.
- b. If the AU requires further information, then you will receive a notice u/s 142(1) of the Income-tax Act, along with a questionnaire in your e-filing account and also on your registered email id along with a real time sms alert. Please file reply to the questionnaire along with supporting documents wherever required or sought. If you want to seek adjournment, you may do so through the facility available in your e-filing account.
- c. If the AU is not satisfied with the reply, it shall issue a Show Cause Notice (SCN) to you before proposing any variation prejudicial to your interest in the assessment of your income. The SCN will clearly state the points of proposed variation. You need to file your reply to the SCN within the due date. Thereafter, you may request personal hearing through video conferencing (VC) by exercising the option in the e-filing portal. Personal Hearing will be conducted by the AU through VC only.
- d. After considering your reply to the SCN, the AU will prepare an Income and Loss Determination Proposal (ILDLP), which will be subjected to a computer-run Risk Management Strategy (RMS) tool. RMS identifies cases that need to be reviewed by the Review Unit (RU). If there is no Review or if after Review by RU there are no modifications, then a final assessment order shall be received by you.

What to do if I am not satisfied with the Assessment made?

After completion of assessment, all the digital records in respect of your assessment is transferred to your Jurisdictional Assessing Officer (JAO), who would be responsible for post-assessment work.

If you are not satisfied with the assessment made by the AU, you can

4