

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th September, 2020

INCOME TAX

S.O. 3308(E).—In exercise of powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act) and to give effect to the Faceless Appeal Scheme, 2020 (hereinafter referred to as the Scheme) made under sub-section (6B) of section 250 of the Act and published *vide* notification No. 76 of 2020 of Government of India in the Ministry of Finance, Department of Revenue, number S.O. 3296(E), dated the 25th September, 2020 in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) read with notification issued under sub-section (6C) of section 250 of the Act and published *vide* number 77 of 2020 of Government of India in the Ministry of Finance, Department of Revenue, number S.O. 3297(E), dated the 25th September, 2020 in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), the Central Board of Direct Taxes (hereinafter referred to as the Board) hereby directs that the Income-tax authorities of the National Faceless Appeal Centre (hereinafter referred to as the NFAC) specified in column (2) of the Schedule below, having its headquarter at Delhi, shall exercise the powers and perform functions, in order to facilitate the conduct of Faceless Appeal Proceedings, in respect of such territorial areas or persons or class of persons or incomes or class of incomes or cases or class of cases as specified by the Board in para 3 of the Scheme, with

respect to appeals filed under section 246A or 248 of the Act, pending or instituted on or after 25.09.2020, namely:-

SCHEDULE

S.No.	Income-tax Authority
(1)	(2)
1	Principal Chief Commissioner of Income-tax (NFAC), Delhi
2	Income-tax Officer (NFAC)(HQ), O/o Principal Chief Commissioner of Income-tax (NFAC), Delhi.
3	Commissioner of Income-tax (NFAC), Delhi
4	Income-tax Officer (NFAC)(HQ), O/o Commissioner of Income-tax (NFAC), Delhi
5	Additional /Joint Commissioner of Income-tax (NFAC), Delhi.
6	Deputy /Assistant Commissioner of Income-tax (NFAC), Delhi.

2. This notification shall come into force with effect from the 25th day of September, 2020.

[Notification No. 80/2020/F.No.279/Misc./66/2014-SO-ITJ(Pt.)]

ANJULA JAIN, Director