

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

North Block, New Delhi
Dated, the 22nd September, 2021

ORDER

Subject:- Order under sub-section (2) of Section 144B of the Income-tax Act, 1961 (the Act) for specifying the scope/cases to be done under the Act -

Reg. Cases in which limitation period expires on 30.09.2021

In partial modification of the Order under sub-section (2) of Section 144B of the Income-tax Act, 1961 (the Act) for specifying the scope/cases to be done under the Act, F.No. 187/3/2020-ITA-I dated 31st March, 2021, further amended by Order F.No.187/3/2020-ITA-I dated 06th September, 2021 (the Orders), the Central Board of Direct Taxes hereby directs that in addition to the exclusion of the cases in the said Orders, cases

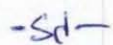
(a) set aside to be done *de novo*

or

(b) to be done u/s 147 of the Act

for which the time limit for completion expires on 30.09.2021 pending with the jurisdictional Assessing Officer as on 11.09.2021 or thereafter, which cannot be completed as per the procedure laid down under Section 144B of the Act due to technical / procedural constraints in the given period of limitation, shall also be excluded from the purview of section 144B of the Act.

2. This order comes into effect immediately.


(Sourabh Jain)
Under Secretary (ITA-I), CBDT

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. Addl. CIT, Data-Base Cell for uploading on IRS officer's website.
11. ADG (Systems)-4 for uploading on the website of incometaxindia.gov.in



22/09/2021

(Sourabh Jain)
Under Secretary (ITA-I), CBDT