

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

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**North Block, New Delhi**  
**Dated, the 22<sup>nd</sup> September, 2021**

**ORDER**

**Subject:- Order under section 119 of the Income-tax Act, 1961 (the Act) providing exclusions to section 144B of the Act**  
**Reg.- Cases in which limitation period expires on 30.09.2021.**

The Central Board of Direct Taxes (the Board) vide Order F.No.187/3/2020-ITA-I dated 13<sup>th</sup> August, 2020 (the Order) read with order under section 119 of the Income-tax Act, 1961 (the Act) regarding *mutatis mutandis* application of Orders, Circulars etc. issued in order to implement the Scheme to Faceless Assessment u/s 144B of the Act, vide F.No.187/3/2020-ITA-I dated 31<sup>st</sup> March, 2021 directed that all the Assessment Orders shall be passed by the National Faceless Assessment Centre (NaFAC) u/s 144B of the Act except as under:-

- i. *Assessment orders in cases assigned to Central Charges.*
- ii. *Assessment orders in cases assigned to International Tax Charges.*

**2.** In partial modification of the Order vide Order F.No.187/3/2020-ITA-I dated 06<sup>th</sup> September, 2021, in addition to the exceptions provided in the said Order, the following exception was also added:

iii. *Assessment orders in cases where pendency could not be created on ITBA portal because of technical reasons or cases not having a PAN, as the case may be.*

**3.** In further modification of the above Order, the Board in exercise of powers under section 119 of the Act, hereby directs that in addition to the exceptions as provided in the said Orders, the following exception is hereby added as under:-

- iv. *Assessment orders in 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.*


4. Accordingly, the Board clarifies that assessment in cases at (iii) and (iv) above shall be completed by the jurisdictional Assessing Officer.
5. The Board further reiterates that the exception at (iv) above is applicable only to the cases for which the time limit for completion expires on 30.09.2021.
6. This order comes into effect immediately.

-sd-

**(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](http://incometaxindia.gov.in)

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

22/09/2021