

E-Assessments



BY
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Introduction

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- Procedure of assessment is covered by Chapter XIV of the Income Tax Act, 1961.
- Starting point for assessment of income is furnishing of return of income or issue of notice under section 142(1).
- Filing of E-return of income is mandatory for most category of assesses.
- Initiative towards digitization.

Digitization

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- Income-tax Department has brought digital transformation of its business processes to a significant extent through the Income-Tax Business Application (ITBA) project which provides an integrated platform to conduct various tax proceedings electronically through the 'e-Proceeding' facility available on it.
- A digital platform for conduct of scrutiny assessment proceedings in an end to end manner is now available, CBDT has decided to utilize it in a widespread manner for conduct of proceedings in scrutiny cases.
- It is a way of communication between the Department and assessee, through electronic means, without the necessity to visit Income-tax office.
- This taxpayer friendly measure should reduce the unnecessary compliance burden for the assessee.

Evolution

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Let's have a look at the chronology of events in respect of digitization:

Year	Event
2006	E-Filing of TDS Returns/statments and Income Tax Returns of Companies
Oct. 2015	CBDT initiated the concept of using email-based communication for paperless scrutiny proceedings
Dec. 2015	CBDT amended Income Tax Rules, 1962 to provide that service of notice, summons, requisition, order and other communication may be done by email. [N.N. 89/2015]
Feb. 2016 & April 2017	CBDT notified the procedures and standards to be followed to ensure secure transmission of electronic communication [N.N. 2/2016 & N.N. 4/2017]
Sept. 2017	CBDT stated that its ITBA project was ready to conduct various tax proceedings electronically through the 'e-proceedings' facility in an end to end manner [Instruction No. 8/2017]

Evolution

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Year	Event
Budget 2018	Late Arun Jaitley in his budget speech proposed to amend the Income Tax Act to notify a new scheme of assessment where the assessment will be done through electronic mode which would almost eliminate person to person contact leading to greater efficiency and transparency
Feb. 2018	CBDT directed that except for search related assessment, proceedings in other pending scrutiny assessments shall be conducted only through 'E-Proceeding' functionality in ITBA. In cases where the assessee objected to the conduct of assessment proceedings electronically, such cases may be kept on hold [Instruction No. 1/2018]
Aug. 2018	CBDT issued instructions for conduct of assessment proceedings through 'E-Proceeding' facility during 2018-19
Sept. 2019	CBDT notifies E-Assessment Scheme, 2019

What is ITBA?

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- The Income Tax Department has developed an integrated platform i.e. Income Tax Business Application (ITBA) for electronic conduct of various functions/proceedings including assessments
- This is integrated with the e-filing portal which is used by the assessee to electronically communicate with the Income Tax Department
- During the course of assessment proceeding, assessing officer is required to send communications through the 'Assessment Module' of ITBA which is delivered in e-filing account of the concerned assessee

What is ITBA?

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- Upon receipt of departmental communication, assessee is able to submit the response along with the attachments by uploading the same through his e-filing account on the e-filing portal
- The response submitted by the assessee is viewed by the assessing officer electronically in ITBA
- This communication of data and document between the Income Tax Department and assessee through electronic mode is termed as 'E-Proceeding'

Features

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- In e-proceedings, all the letters, notices, questionnaires, order and other communication from the Assessing Officer would be directly sent to the taxpayers e-filing account.
- The taxpayer would also be able to submit the response online by uploading the same along with attachments on the 'e-Filing' portal.
- The response submitted by the assessee would be viewed by the Assessing officer electronically in Income-Tax Business Application (ITBA) module.
- This would, besides saving precious time of the assessee, would also provide a 24x7 anytime/ anywhere convenience to submit response to the departmental queries in course of assessment proceedings

Phases of E-Assessments

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- E-Assessments era in two Phase

PHASE I

**Prior to E-Assessment Scheme,
2019
[2016-2019]**

PHASE II

E-Assessment Scheme, 2019

Phase I

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- **Procedural aspects while conducting assessment proceedings through 'e-Proceeding' are as under:**
 - Enquiry before assessment in electronic mode – Notice u/s. 142 shall be issued electronically and delivered to the assessee in his 'e-Filing' account. While filing the response electronically the assessee shall verify it in the manner prescribed under Rule 14 of Income-tax Rules, 1962
 - Rule 14 states that the information to be furnished shall be verified in the following manner, “I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated.”
 - Use of digital signature by Assessing Officer – All departmental orders/communications/notices being issued to the assessee through the 'e-Proceeding' facility are to be signed digitally by the Assessing Officer

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- Notices/letters/communications to be issued manually only in exceptional situations - The manual issue and service of departmental communications should be invoked only where for any reason it was not possible to get the communication served electronically under intimation (giving reasons) to the Range Head in ITBA
- As per Circular No. 27/2019 dated 26/09/2019, “In all cases (other than cases covered under the ‘e-Assessment scheme, 2019 notified by the Board), where assessment is to be framed under section 143(3) of the Act during the financial year 2019-20, it is hereby directed that such assessment proceedings shall be conducted electronically subject to certain exceptions ”
- Exceptions –
 - ✓ Assessments under section(s) 153A, 153C and 144 of the Act.
 - ✓ In respect of assessments u/s 147 of the Act, the jurisdictional Pr. CIT/CIT can permit conduct of assessment proceedings through conventional mode in cases where there is difficulty in migration of data from ITD to ITBA.

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e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

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e-Proceedings

Proceedings Related to self

PAN	Assessment Year	Proceeding Name	Opt for e-Proceeding	Proceeding Status	Proceeding Limitation Date	Proceeding Closure Date	Action
	2018-19	Assessment Proceeding u/s 143(3)	YES	Open	13/10/2019	-	Add/View Authorized Representative [AR]
	2012-13	Assessment Proceeding u/s 147	YES Change	Open	31/12/2019	-	Add/View Authorized Representative [AR]

- Note :**
1. Please note that even if you select No, all selected Notices and Letters will be available for viewing. However, option to submit response through e-Filing shall not be available.
 2. Please click on the **Proceeding Name** hyperlink to view the Proceeding Details
 3. In case of PAN users Assessment Year is taken into consideration. In case of TAN users Financial Year is taken into consideration.

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- ✓ In set-aside assessments.
- ✓ Assessments in non-PAN cases.
- ✓ Cases where the Income Tax Return was filed in paper mode and the assessee does not have an e-Filing account.
- ✓ In all cases at stations connected through the VSAT or with limited capacity of bandwidth.
- ✓ In extraordinary circumstances such as complexities of the case or administrative difficulties in conduct of assessment through E-Proceeding with prior permission of the Pr. CIT/CIT who shall provide such relaxation after examining the necessity and recording the reasons for providing such relaxation.

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- Circular No. 27/2019 has clarified that issue of notices and departmental communications in such exceptional circumstances shall be governed by the guidelines as prescribed in Circular No. 19/2019 dated 14/08/2019 regarding generation/allotment/quoting of Document Identification Number (DIN).
- As per Circular No. 19/2019, “No communication shall be issued by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval, etc. to the assessee or any other person, on or after the 1st day of October, 2019 unless a computer-generated Document Identification Number (DIN) has been allotted and is duly quoted in the body of the communication.”

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- Exceptions –
 - ✓ When there are technical difficulties in generating/allotting/quoting the DIN and the issuance of communication electronically.
 - ✓ When the communication is required to be issued by an income-tax authority who is outside the office for discharging his official duties.
 - ✓ When due to delay in PAN migration, PAN is lying with non-jurisdictional Assessing Officer.
 - ✓ When PAN of the assessee is not available and where a proceeding under the Act other than u/s 131 or u/s 133 of the Act is sought to be initiated.
 - ✓ When the functionality to issue communication is not available in the system.

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- In cases where assessment proceedings are being carried out through 'E-Proceeding', personal hearing/ attendance may take place in the following situations –
 - ✓ Where books of accounts have to be examined.
 - ✓ Where Assessing Officer invokes provisions of Section 131 of the Act.
 - ✓ Where examination of witness is required to be made by the assessee or the department.
 - ✓ Where a show-cause notice contemplating any adverse view is issued by the Assessing Officer and the assessee requests through their 'E-Filing' account for personal hearing to explain the matter.
- Time for compliance - Online submissions may be filed till the office hours on the date stipulated for compliance. [Instruction No. 01/2018 dated 12/02/2018]

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- Availability of facility for electronic submission of documents in time barring situation or where case has been finally heard by the Assessing Officer - The facility for electronic submission of documents through 'e-Proceeding' shall be automatically closed seven days before the time barring date. In other situations, upon completion of proceedings, before passing the final order, concerned Assessing Officer, on his volition, shall close the e-submission facility after mentioning in electronic order sheet that 'hearing has been concluded'. However, if required, in exceptional circumstances, the concerned Assessing Officer may enable further filing of submissions electronically under intimation to the Range Head in ITBA

[Instruction No. 1/2018 dated 12/02/2018]

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- **In case of electronic communication what would be the time and place of dispatch and receipt?**
 - The time and place of dispatch and receipt of electronic record or electronic communication shall have the same meaning as provided under section 13 of the Information Technology Act, 2000
 - The registered account of the assessee on the e-filing website is deemed to be computer resource designated by the assessee in accordance with section 13 of the Information Technology Act, 2000

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- **Section 13 of The Information Technology Act, 2000 –**

“Time and place of dispatch and receipt of electronic record –

(1) Save as otherwise agreed to between the originator and the addressee, the dispatch of an electronic record occurs when it enters a computer resource outside the control of the originator.

(2) Save as otherwise agreed between the originator and the addressee, the time of receipt of an electronic record shall be determined as follows, namely:-

(a) if the addressee has designated a computer resource for the purpose of receiving electronic records,-

(i) receipt occurs at the time when the electronic record enters the designated computer resource; or

(ii) if the electronic record is sent to a computer resource of the addressee that is not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee;

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(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resource of the addressee.

(3) Save as otherwise agreed to between the originator and the addressee, an electronic record is deemed to be dispatched at the place where the originator has his place of business, and is deemed to be received at the place where the addressee has his place of business.”

- Computer Resource as per section 2(k) of The Information Technology Act, 2000 means, “computer, computer system, computer network, data, computer data base or software”
- **Authorized representative:**

Option, wherein the assessee can appoint an Authorized Representative who, after giving his consent to be so appointed, may receive all communications from the Income Tax Department and reply to such communications on behalf of the assessee.

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- **What challenges the assessee will face during the E-Proceeding?**
 - What would be the legality of submission filed on e-portal when e-proceedings are still open, however, the Income-tax Authority has passed the order?
 - The size of documents that can be attached on the e-portal is less, due to which there could be an issue of document being blurred or not being readable
 - What would be the legality of notice issued on an e-mail mentioned in the return filed for the subject assessment year, however, which by the time of assessment has already been changed and mentioned in the latest return filed?

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➤ Introduction

- The new scheme, called the 'E-assessment Scheme, 2019 (Scheme), is notified by CBDT on 12 September, 2019
- It will be an online system, which will use artificial intelligence, machine learning and technology tools to randomly and automatically allocate cases for assessment within the Income Tax Department
- It aims to eliminate human interface, reduce corruption and bring in transparency
- It aims at introducing a team-based assessment with dynamic jurisdiction

Phase II

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- Section 143 has been amended to introduce three new sub-sections viz. (3A), (3B) and (3C)
- Section 143(3A) provides that the Central Government may make a scheme, by notification in the Official Gazette
- Section 143(3B) enables the Government to direct that any of the provisions of the Act relating to assessment shall not apply or apply with such exceptions, modifications and adaptations as may be specified in the notification to give effect to the scheme prescribed u/s 143(3A). However, such directions can be given only upto 31.3.2020
- Section 143(3C) provides that every notification issued under sub-section (3A) and sub-section (3B) shall, as soon as may be after the notification is issued, be laid before each House of Parliament

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➤ Important terminologies under E-Assessment Scheme, 2019

- Assessment means assessment of total income of the assessee u/s 143(3) of the Act
- Designated Portal means the web portal designated by the Pr. Chief Commissioner or Pr. Director General in-charge of National E-Assessment Centre
- E-Assessment means assessment proceedings conducted electronically in 'e-Proceeding' facility through assessee's registered account in the designated portal
- Mobile App means the application of the Income Tax Department installed on the registered mobile number of the assessee
- Real Time Alert means an alert sent to the assessee by way of SMS or email registered with the designated portal or as an update on his Mobile App

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- Registered Account means the electronic filing account registered by the assessee on the designated portal
- Registered Email Address means the email address at which and electronic communication may be delivered or transmitted and includes:
 - ✓ Email address available in the electronic filing account registered in designated portal
 - ✓ Email address available in the last income-tax return furnished
 - ✓ Email address available in the PAN database
 - ✓ Email address available in the UIDAI database in case where the assessee is an individual
 - ✓ Email address available on the MCA website in case of companies

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- ✓ Any email address made available by the address to the income-tax authority or any other person authorized by such authority
 - Registered Mobile Number means mobile number of the assessee or his authorized representative appearing in the user profile of the e-filing account in the designated portal
 - Video telephony means equipment used for communication between users at different locations in real-time
- **Scope of the Scheme**
- The assessment under this Scheme shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of income, or cases or class of cases, as may be specified by the Board

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➤ Structure

- Dedicated E-assessment Centres and Units: National E-assessment Centre, Regional E-assessment Centre, Assessment units, Verification units, Technical units and Review units.
- Each Centre and Unit have a clearly defined role and process to follow.
- National E-Assessment Centre (NEC) –
 - ✓ To facilitate and centrally control the e-assessment
 - ✓ Single point of contact for the taxpayer as well as for all units involve in assessment.
 - ✓ Interact with the taxpayer to obtain evidence, issue notices, receive information, issue draft assessment order, raise demand, etc., and also interact with all units for smooth conduct and completion of assessment proceedings.
 - ✓ All communication between the NEC, the taxpayer and various units would be done online and would be digitally signed.

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- Regional E-Assessment Centre (REC) –
 - ✓ Ensure smooth conduct of E-assessment under the region of a Principal Chief Commissioner.
- Assessment units (AU) –
 - ✓ Function of making assessment, which includes identifying points or issues material for the determination of any liability (including refund), analyzing information, analyzing material furnished by the assessee or other person and such other functions as may be required for making assessment.
 - ✓ Request, if any verification or technical assistance is required.
- Verification units (VU)
 - ✓ Function of verification.
 - ✓ Including enquire, cross verification, examine books of accounts, examination of witness and recording statements and such other functions as required for verification.

Phase II

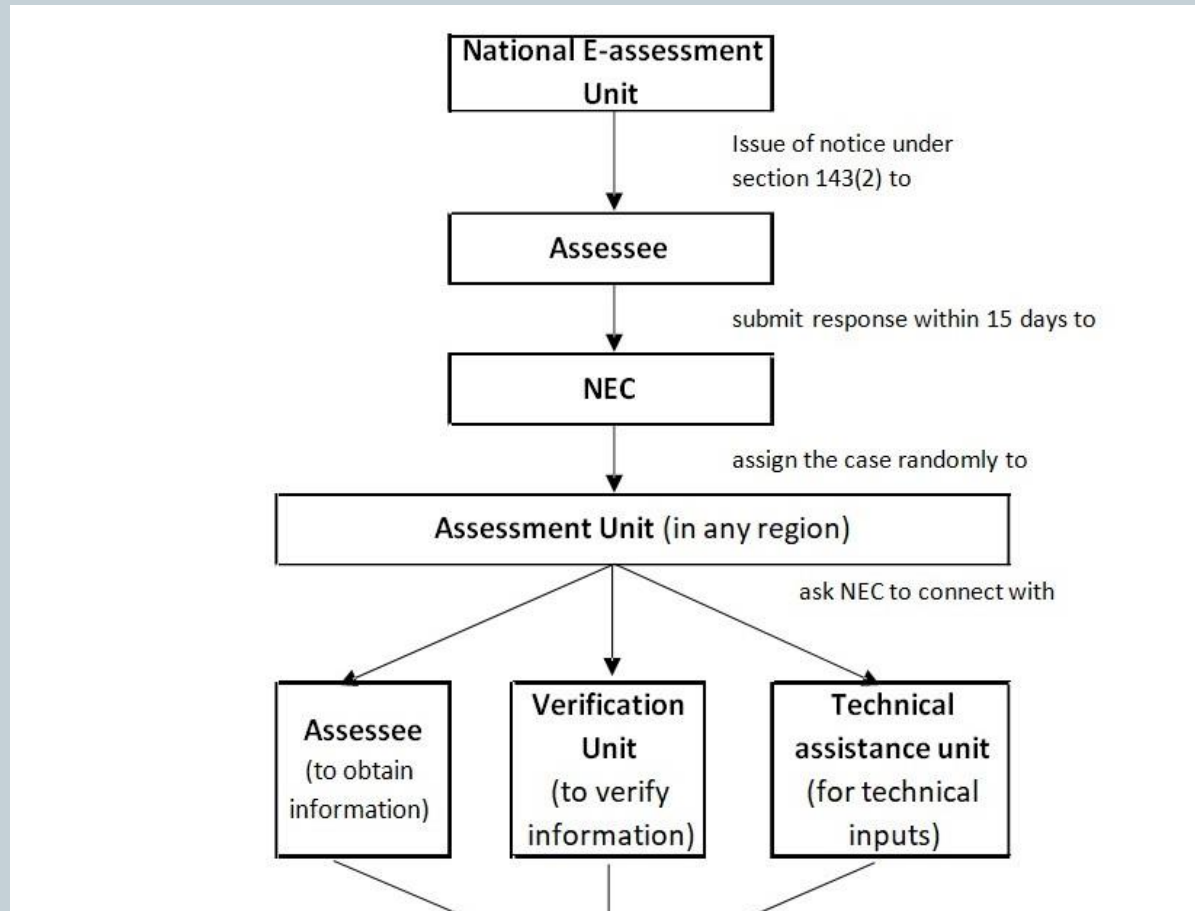
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- Technical units (TU) –
 - ✓ technical assistance including any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter.
- Review units (RU) –
 - ✓ reviewing the draft assessment order, to check whether the facts, relevant evidence and law and judicial decisions have been considered in the draft order.
 - ✓ ensure the arithmetical accuracy of modifications proposed and perform other functions as may be required for review.
- All the communications between all the units mentioned above or with the assessee or with any other person with respect to the information or documents or evidence or any other details, for the purpose of making an assessment under this scheme would be through the National e-Assessment Centre

Phase II

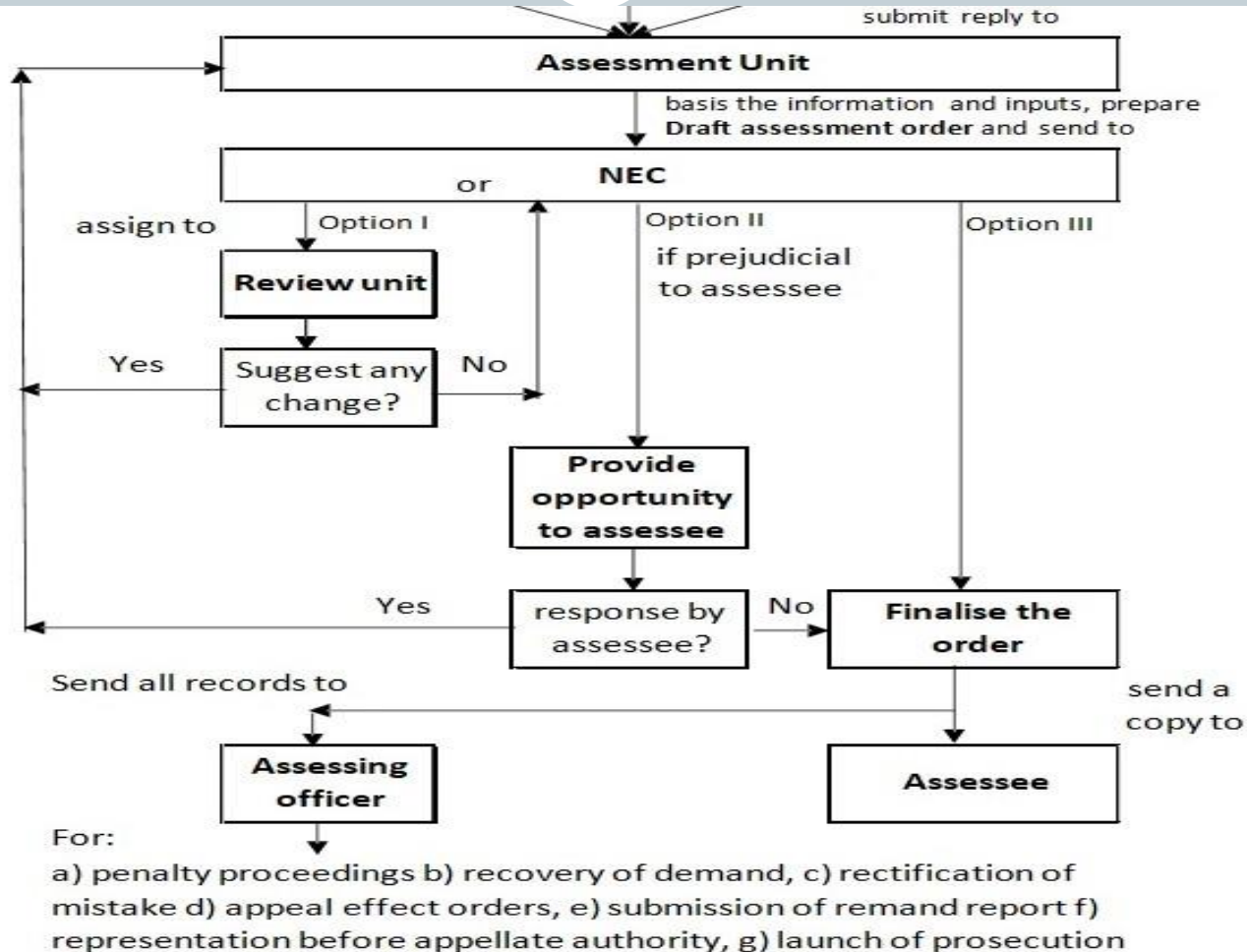
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➤ Summary of Procedure for E-Assessment



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Source: CTC Presentation

19th November, 2019

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➤ Procedure for E-Assessment

- A notice under section 143(2) would be served by the NEC specifying the issues for selection of taxpayer's case for assessment.
- The taxpayer has a period of fifteen days for filing a response with the NEC.
- The NEC will assign the case selected for the purposes of e-assessment to a specific 'assessment unit' in any one 'Regional e-Assessment Centre' through an automated allocation system.
- Once a case is assigned to an assessment unit, it may make a request to the NEC for:
 - ✓ Obtaining such further information, documents or evidence from the taxpayer or any other person, as it may specify
 - ✓ Conducting of certain enquiry or verification by verification unit; and

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- ✓ Seeking technical assistance from the technical unit
- Upon a request being made by the assessment unit for any documents or evidence, the NEC shall issue appropriate notice or requisition to the taxpayer or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit.
- Upon a request being made for certain enquiry or verification as above, the request shall be assigned by the NEC to a verification unit through an automated allocation system
- Upon a request being made seeking technical assistance as above, the request shall be assigned by the NEC to a technical unit in any one Regional e-Assessment Centres through an automated allocation system

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- The 'assessment unit' shall, after taking into account all the relevant material gathered as above, pass a draft assessment order either accepting the returned income of the taxpayer or modifying the returned income of the taxpayer, as the case may be, and send a copy of such order to the NEC
- The 'assessment unit' shall, while making draft assessment order, provide details of the penalty proceedings to be initiated therein, if any
- The NEC shall examine the draft assessment order in accordance with the risk management strategy specified by the CBDT, including by way of an automated examination tool, whereupon it may decide to:
 - ✓ Finalize the assessment as per draft assessment order and serve a copy of such order and notice for initiating penalty proceedings, if any, on the taxpayer, alongwith the demand notice, specifying the sum payable by, or refund of any amount due to the taxpayer on the basis of such assessment; or

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- ✓ Provide an opportunity to the taxpayer, in case a modification is proposed, by serving a notice calling upon him to show cause as to why the assessment should not be completed as per the draft assessment order; or
- ✓ Assign the draft assessment order to a review unit in any one Regional e-Assessment Centre, through an automated allocation system, for conducting review of such order
- The review unit shall conduct review of the draft assessment order, referred to it by the NEC, whereupon it may decide to:
 - ✓ Concur with the draft assessment order and intimate the National e-Assessment Centre about such concurrence; or
 - ✓ Suggest such modification, as it may deem fit, to the draft assessment order and send its suggestions to the NEC

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- The NEC shall, upon receiving concurrence of the review unit finalize the draft assessment order or provide an opportunity to the taxpayer in case a modification is proposed
- The NEC shall, upon receiving suggestions for modifications from the review unit, communicate the same to the assessment unit
- The assessment unit shall, after considering the modifications suggested by the review unit, send the final draft assessment order to the NEC
- The NEC shall, upon receiving final draft assessment order, finalize the draft assessment order, or provide an opportunity to the taxpayer in case a modification is proposed, as the case may be
- The taxpayer may, in a case where notice is issued for making submissions against the draft assessment order, furnish his response to the NEC on or before the date and time specified in the notice

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- The National e-Assessment Centre shall:
 - ✓ In a case where no response to the show-cause notice is received, finalize the assessment as per the draft assessment order; or
 - ✓ In any other case, send the response received from the taxpayer to the assessment unit
- The assessment unit shall, after taking into account the response furnished by the taxpayer, make a revised draft assessment order and send it to the NEC
- The NEC shall, upon receiving the revised draft assessment order:
 - ✓ In case no modification against the interest of the taxpayer is proposed with reference to the draft assessment order, finalize the draft assessment; or
 - ✓ In case a modification against the interest of the assessee is proposed with reference to the draft assessment order, provide an opportunity to the

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taxpayer for hearing and making submissions

- The response furnished by the taxpayer shall be dealt with by the NEC and the draft assessment order finalized
- The NEC shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case for:
 - ✓ Imposition of penalty;
 - ✓ Collection and recovery of demand;
 - ✓ Rectification of mistake;
 - ✓ Giving effect to appellate orders;

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- ✓ Submission of remand report, or any other report to be furnished, or any representation to be made, or any record to be produced before the Commissioner (Appeals), Appellate Tribunal or Courts, as the case may be;
 - ✓ proposal seeking sanction for launch of prosecution and filing of complaint before the Court
-
- The NEC may at any stage of the assessment, if it considers necessary, transfer the case to the Assessing Officer having jurisdiction over such case

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➤ Procedure for Penalty

- Any unit may, in the course of assessment proceedings, for non-compliance of any notice, direction or order issued under this scheme on the part of the taxpayer or any other person, send recommendation for initiation of penalty proceedings under the Act, against such taxpayer or any other person, as the case may be, to the NEC, if it considers necessary or expedient to do so.
- The NEC shall, on receipt of such recommendation, serve a notice on the taxpayer or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed on him under the Act.
- The response to show-cause notice furnished by the taxpayer or any other person, if any, shall be sent by the NEC to the concerned unit which has made the recommendation for penalty.

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- The said unit shall, after taking into consideration the response furnished by the taxpayer or any other person, as the case may be
 - ✓ Make a draft order of penalty and send a copy of such draft to NEC; or
 - ✓ Drop the penalty after recording reasons, under intimation to the NEC

- The NEC shall levy the penalty as per the said draft order of penalty and serve a copy of the same on the taxpayer or any other person, as the case may be.

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➤ Procedure for Appeal

- An appeal against an assessment order made by the NEC under this scheme can be filed before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer

Suggestions

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- Standardization in calling for data relating to books and other data.
- As annexure to assessment order, all notices issued and replies received from the assessee should be attached.
- Need to ensure privacy and security of data.
- Standard data structure for maintaining books of account or mandate approved accounting packages.

Suggestions

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Dashboard My Account e-File e-Proceeding e-Nivaran Compliance Worklist Profile Settings

e-Proceedings

PAN [Redacted]

Proceeding Name Assessment Proceeding u/s 143(3)

Assessment Year 2017-18

Document Reference ID [Redacted]

Notice Section 142(1)

Response Type

Response/Remarks (Not exceeding 4000 characters)*

Sl. No.	Attachment Description	Attach scanned documents in .pdf, .xls, .xlsx and .csv format (Maximum 10 attachments with each not exceeding 50 MB)
1	<input type="checkbox"/> <input type="text" value="Select"/>	<input type="button" value="Choose File"/> No file chosen

I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated.

Suggestions

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Notice/Communication reference ID	Notice u/s	Description	Issued On	Document ID	Served On	Response Due date	Response	Response viewed by AO on
100000003190461	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit View	-
100000003181435	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003174749	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003179885	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003190211	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003176661	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003191578	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003191247	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003179566	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003191229	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003183723	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003191564	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000003175109	143(2)	[ITBA]Notice under section 143(2) of the Income Tax Act, 1961	20/08/2018	ITBA/AST/S/143(2)/2018-19/1011668876(1)	-	27/08/2018	Submit	-
100000021237343	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	01/05/2019	ITBA/AST/F/142(1)/2019-20/1015862297(1)	-	16/05/2019	Submit View	-
100000033045248	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	13/11/2019	ITBA/AST/F/142(1)/2019-20/1020339464(1)	-	18/11/2019	Submit View	-

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Questions/Doubts

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THANK YOU