

- (viii) अपील के लिए अतिरिक्त आधार को दायर किया जाना;
- (ix) अतिरिक्त साक्ष्य को दायर किया जाना;
- (x) पैरा 5 के उप-पैरा (1) के खंड (xix) के उप-खंड (क) में संदर्भित विनिर्दिष्ट राशि;
- (xi) परिस्थितियां, जिनमें पैरा 12 के उप-पैरा (3) में य संदर्भित व्यक्तिगत सुनवाई को अनुमोदित किया जाएगा।

[अधिसूचना सं. 76/2020/फा.सं.370142/33/2020टीपीएल]

अंकुर गोयल, अवर सचिव

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 25th September, 2020

**(INCOME-TAX)**

**S.O. 3296(E).**—In exercise of the powers conferred by sub-section (6B) of section 250 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following Scheme, namely:—

**1. Short title and commencement.**—(1) This Scheme may be called the Faceless Appeal Scheme, 2020.

(2) It shall come into force on the date of its publication in the Official Gazette.

**2. Definitions.**— (1) In this Scheme, unless the context otherwise requires, —

- (i) “Act” means the Income-tax Act, 1961 (43 of 1961);
- (ii) “addressee” shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (iii) “appeal” means appeal filed by a person under sub-section (1) of section 246A or section 248 of the Act;
- (iv) “appellant” means the person who files appeal under section 246A or section 248 of the Act.
- (v) “authorised representative” shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;
- (vi) “automated allocation system” means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;
- (vii) “automated examination tool” means an algorithm for standardised examination of draft orders, by using suitable technological tools, including artificial intelligence and machine learning, with a view to reduce the scope of discretion;
- (viii) “computer resource” shall have the same meaning as assigned to them in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (ix) “computer system” shall have the same meaning as assigned to them in clause (l) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (x) “computer resource of appellant” shall include the registered account in the designated portal of the Income-tax Department, or the Mobile App linked to the registered mobile number, or the registered e-mail address, of the appellant;
- (xi) “digital signature” shall have the same meaning as assigned to it in clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xii) “designated portal” means the web portal designated as such by the Principal Chief Commissioner or Principal Director General, in charge of the National Faceless Appeal Centre;
- (xiii) “e-appeal” means the appellate proceedings conducted electronically in 'e-appeal' facility through the registered account of the appellant in designated portal;

- (xiv) “electronic record” shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xv) “email” or “electronic mail” and “electronic mail message” means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message;
- (xvi) “hash function” and “hash result” shall have the same meaning as assigned to them in the *Explanation* to sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000);
- (xvii) “Mobile app” shall mean the application software of the Income-tax Department developed for mobile devices which is downloaded and installed on the registered mobile number of the appellant;
- (xviii) “National e-Assessment Centre” shall mean the National e-Assessment Centre set up under scheme notified under sub-section 3A of section 143 of the Act;
- (xix) “originator” shall have the same meaning as assigned to it in clause (za) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xx) “real time alert” means any communication sent to the appellant, by way of Short Messaging Service on his registered mobile number, or by way of update on his Mobile App, or by way of an email at his registered email address, so as to alert him regarding delivery of an electronic communication;
- (xxi) “registered account” of the appellant means the electronic filing account registered by the appellant in the designated portal;
- (xxii) “registered e-mail address” means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including-
- the email address available in the electronic filing account of the addressee registered in designated portal; or
  - the e-mail address available in the last income-tax return furnished by the addressee; or
  - the e-mail address available in the Permanent Account Number database relating to the addressee; or
  - in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India ;or
  - in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or
  - any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority;
- (xxiii) “registered mobile number” means the mobile number of the appellant, or his authorised representative, appearing in the user profile of the electronic filing account registered by the appellant in the designated portal;
- (xxiv) “Rules” means the Income-tax Rules, 1962;
- (xxv) “video conferencing or video telephony” means the technological solutions for the reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

(2) Words and expressions used herein and not defined but defined in the Act shall have the same meaning respectively assigned to them in the Act.

**3. Scope of the Scheme.**— The appeal under this Scheme shall be disposed of in respect of such territorial area or persons or class of persons or incomes or class of incomes or cases or class of cases, as may be specified by the Board.

**4. Faceless Appeal Centres.**—(1) For the purposes of this Scheme, the Board may set up-

- a National Faceless Appeal Centre to facilitate the conduct of e-appeal proceedings in a centralised manner, which shall be vested with the jurisdiction to dispose appeal in accordance with the provisions of this Scheme;
- Regional Faceless Appeal Centres as it may deem necessary to facilitate the conduct of e-appeal proceedings, which shall be vested with the jurisdiction to dispose appeal in accordance with the provisions of this Scheme;

- (iii) Appeal units, as it may deem necessary to facilitate the conduct of e-appeal proceedings, to perform the function of disposing appeal, which includes admitting additional grounds of appeal, making such further inquiry as thinks fit, directing the National e-Assessment Centre or the Assessing Officer, as the case may be, for making further inquiry, seeking information or clarification on admitted grounds of appeal, providing opportunity of being heard to the appellant, analysis of the material furnished by the appellant, review of draft order, and such other functions as may be required for the purposes of this Scheme;

and specify their respective jurisdiction.

(2) All communication between the appeal unit and the appellant or any other person or the National e-Assessment Centre or the Assessing Officer with respect to the information or documents or evidence or any other details, as may be necessary under this Scheme shall be through the National Faceless Appeal Centre.

(3) The appeal unit referred to in clause (iii) of sub-paragraph (1) shall have the following authorities, namely:—

- (a) one or more Commissioner(Appeals);
- (b) such other income-tax authority, ministerial staff, executive or consultant to assist the Commissioner (Appeals) as considered necessary by the Board.

**5. Procedure in appeal.**—(1) The appeal referred to in paragraph 3 shall be disposed of under this Scheme as per the following procedure, namely:—

- (i) the National Faceless Appeal Centre shall assign the appeal to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system;
- (ii) where the appellant has filed the appeal after the expiration of time specified in sub-section (2) of section 249 of the Act, the appeal unit may, —
  - (a) in case, it is satisfied that the appellant had sufficient cause for not filing the appeal within the said time, admit the appeal; or
  - (b) in any other case, reject the appeal,  
under intimation to the National Faceless Appeal Centre;
- (iii) where the appellant has applied for exemption from the operation of clause (b) of sub-section (4) of section 249 of the Act, the appeal unit may, —
  - (a) admit the appeal and exempt the appellant from the operation of provisions of said clause for any good and sufficient reason to be recorded in writing; or
  - (b) in any other case, reject the appeal,  
under intimation to the National Faceless Appeal Centre;
- (iv) the National Faceless Appeal Centre shall intimate the admission or rejection of appeal, as the case may be, to the appellant;
- (v) where the appeal is admitted, —
  - (a) the appeal unit may request the National Faceless Appeal Centre to obtain such further information, document or evidence from the appellant or any other person, as it may specify;
  - (b) the appeal unit may request the National Faceless Appeal Centre to obtain a report of the National e-Assessment Centre or the Assessing Officer, as the case may be, on grounds of appeal or information, document or evidence filed by the appellant;
  - (c) the appeal unit may request the National Faceless Appeal Centre to direct the National e-Assessment Centre or the Assessing Officer, as the case may be, for making further inquiry under sub-section (4) of section 250 of the Act and submit a report thereof;
  - (d) the National Faceless Appeal Centre shall serve a notice upon the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, to submit such information, document or evidence or report, as the case may be, as may be specified by the appeal unit or as may be relevant to the appellate proceedings, on a specified date and time;
- (vi) the appellant or any other person, as the case may be, shall file a response to the notice referred to in sub-clause (d) of clause (v), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, with the National Faceless Appeal Centre;
- (vii) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish a report in response to the notice referred to in sub-clause (d) of clause (v), within the date and time specified therein or

- such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre;
- (viii) where response is filed by the appellant or any other person, as the case may be, or a report is furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such response or report to the appeal unit, and where no such response or report is filed, inform the appeal unit;
- (ix) the appellant may file additional ground of appeal in such form, as may be specified by the National Faceless Appeal Centre, specifying therein the reason for omission of such ground in the appeal filed by him;
- (x) where the additional ground of appeal is filed-
- (a) the National Faceless Appeal Centre shall send the additional ground of appeal to the National e-Assessment Centre or the Assessing Officer, as the case may be, for providing comments, if any, and to the appeal unit;
  - (b) the National e-Assessment Centre or the Assessing Officer, as the case may, shall furnish their comments, within the date and time specified or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre;
  - (c) where comments are filed by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such comments to the appeal unit, and where no such comments are filed, inform the appeal unit;
  - (d) the appeal unit shall, after taking into consideration the comments, if any, received from the National e-Assessment Centre or the Assessing Officer, as the case may be,—
    - (A) if it is satisfied that the omission of additional ground from the form of appeal was not wilful or unreasonable, admit such ground; or
    - (B) in any other case, not admit the additional ground,
 for reasons to be recorded in writing and intimate the National Faceless Appeal Centre;
- (xi) the National Faceless Appeal Centre shall intimate the admission or rejection of the additional ground, as the case may be, to the appellant;
- (xii) the appellant may file additional evidence, other than the evidence produced by him during the course of proceedings before the National e-Assessment Centre or the Assessing Officer, as the case may be, in such form, as may be specified by the National Faceless Appeal Centre, specifying therein as to how his case is covered by the exceptional circumstances specified in sub-rule (1) of rule 46A of the Rules;
- (xiii) where the additional evidence is filed,—
- (a) the National Faceless Appeal Centre shall send the additional evidence to the National e-Assessment Centre or the Assessing Officer, as the case may be, for furnishing a report within the specified date and time on the admissibility of additional evidence under rule 46A of the Rules;
  - (b) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish the report, as referred to in sub-clause (a), to the National Faceless Appeal Centre within the date and time specified, or such extended date and time as may be allowed on the basis of an application made in this behalf, by the National Faceless Appeal Centre.
  - (c) where the report, as referred to in sub-clause (a), is furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such report to the appeal unit, and where no such report is furnished, inform the appeal unit;
  - (d) the appeal unit may, after considering the additional evidence and the report, if any, furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, admit or reject the additional evidence, for reasons to be recorded in writing, and intimate the National Faceless Appeal Centre;
  - (e) the National Faceless Appeal Centre shall intimate the admission or rejection of additional evidence, as the case may be, to the appellant and the National e-Assessment Centre or the Assessing Officer, as the case may be;
- (xiv) where the additional evidence is admitted,—
- (a) the appeal unit shall, before taking such evidence into account in the appellate proceedings, prepare a notice to provide an opportunity to the National e-Assessment Centre or the Assessing Officer, as the case may be, within the date and time specified there into examine such evidence or to cross-examine

- such witness, as may be produced by the appellant, or to produce any evidence or document, or any witness in rebuttal of the evidence or witness produced by the appellant, and furnish a report thereof, and send such notice to the National Faceless Appeal Centre;
- (b) the National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a), upon the National e-Assessment Centre or the Assessing Officer, as the case may be;
- (c) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish the report, as referred to in sub-clause (a), to the National Faceless Appeal Centre, within the date and time specified, or such extended date and time as may be allowed on the basis of an application made in this behalf, by the National Faceless Appeal Centre;
- (d) the National Faceless Appeal Centre shall send the report furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, to the appeal unit or where no such report is furnished, inform the appeal unit;
- (xv) the National e-Assessment Centre or the Assessing Officer, as the case may be, may request the National Faceless Appeal Centre to direct the production of any document or evidence by the appellant, or the examination of any witness, as may be relevant to the appellate proceedings;
- (xvi) where the request referred to in clause (xv) is received, -
- (a) the National Faceless Appeal Centre shall send such request to the appeal unit;
- (b) the appeal unit shall consider such request and may, if it deems fit, prepare a notice –
- (A) directing the appellant to produce such document or evidence, as it may specify; or
- (B) for examination of any other person, being a witness;
- and send such notice to the National Faceless Appeal Centre;
- (c) the National Faceless Appeal Centre shall serve the notice referred to in sub-clause (b) upon the appellant or any other person, being a witness, as the case may be;
- (d) the appellant or any other person, as the case may be, shall file his response to the notice referred to in sub-clause (c), within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, to the National Faceless Appeal Centre;
- (e) where a response is filed by the appellant or any other person, as the case may be, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit;
- (xvii) where the appeal unit intends to enhance an assessment or a penalty or reduce the amount of refund, -
- (a) the appeal unit shall prepare a show-cause notice containing the reasons for such enhancement or reduction, as the case may be, and send such notice to the National Faceless Appeal Centre.
- (b) the National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a), upon the appellant.
- (c) the appellant shall, within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, file his response to the National Faceless Appeal Centre;
- (d) where a response is filed by the appellant, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit.
- (xviii) The appeal unit shall, after taking into account all the relevant material available on the record, including the response filed, if any, by the appellant or any other person, as the case may be, or report furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, and after considering any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised in the appeal, —
- (a) prepare in writing, a draft order in accordance with the provisions of section 251 of the Act; and
- (b) send such order to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;
- (xix) the National Faceless Appeal Centre shall upon receipt of the draft order, as referred to in sub-clause (a) of clause (xviii), —

- (a) where the aggregate amount of tax, penalty, interest or fee, including surcharge and cess, payable in respect of issues disputed in appeal, is more than a specified amount, as referred to in clause (x) of paragraph 13, send the draft order to an appeal unit, other than the appeal unit which prepared such order, in any one Regional Faceless Appeal Centre through an automated allocation system, for conducting review of such order;
- (b) in any other case, examine the draft order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to —
- (A) finalise the appeal as per the draft order; or
- (B) send the draft order to an appeal unit, other than the unit which prepared such order, in any one Regional Faceless Appeal Centre through an automated allocation system, for conducting review of such order;
- (xx) the appeal unit shall review the draft order, referred to it by the National Faceless Appeal Centre, whereupon it may decide to —
- (a) concur with the draft order and intimate the National Faceless Appeal Centre about such concurrence; or
- (b) suggest such variation, as it may deem fit, to the draft order and send its suggestions to the National Faceless Appeal Centre;
- (xxi) the National Faceless Appeal Centre shall, upon receiving concurrence of the appeal unit, finalise the appeal as per the draft order;
- (xxii) the National Faceless Appeal Centre shall, upon receiving suggestion for variation from the appeal unit, assign the appeal to an appeal unit, other than the appeal unit which prepared or reviewed the draft order, in any one Regional Faceless Appeal Centre through an automated allocation system;
- (xxiii) the appeal unit, to whom appeal is assigned under clause (xxii), shall, after considering the suggestions for variation —
- (a) where such suggestions intend to enhance an assessment or a penalty or reduce the amount of refund, follow the procedure laid down in clause (xvii) and prepare a revised draft order as per the procedure laid down in clause (xviii); or
- (b) in any other case, prepare a revised draft order as per procedure laid down in clause (xviii);
- and send the such order to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;
- (xxiv) the National Faceless Appeal Centre shall after finalising the appeal as per item (A) of sub-clause (b) of clause (xix) or clause (xxi) or upon receipt of revised draft order as per clause (xxiii), pass the appeal order and-
- (a) communicate such order to the appellant;
- (b) communicate such order to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner as per sub-section (7) of section 250 of the Act;
- (c) communicate such order to the National e-Assessment Centre or the Assessing Officer, as the case may be, for such action as may be required under the Act;
- (d) where initiation of penalty has been recommended in the order, serve a notice on the appellant calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act;

(2) Notwithstanding anything contained in sub-paragraph (1), the Principal Chief Commissioner or the Principal Director General, in charge of National Faceless Appeal Centre, may at any stage of the appellate proceedings, if considered necessary, transfer, by an order, the appeal with the prior approval of the Board to such Commissioner (Appeals) as may be specified in the order.

**6. Penalty proceedings—** (1) Appeal unit may, in the course of appeal proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the appellant or any other person, as the case may be, send recommendation for initiation of any penalty proceedings to the National Faceless Appeal Centre.

(2) The National Faceless Appeal Centre shall, upon receipt of recommendation under sub-paragraph (1), serve a notice on the appellant or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act.

(3) The appellant or any other person, as the case may be, shall file a response to the show-cause notice referred to in sub-paragraph (2) or in sub-clause (d) of clause (xxiv) of sub-paragraph (1) of paragraph 5, within the date and time specified in such notice, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(4) The National Faceless Appeal Centre shall assign the recommendation for initiation of penalty proceedings, as referred to in sub-paragraph (1), along with the response filed, if any, by the appellant or any other person, as the case may be, to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system.

(5) The appeal unit shall, after taking into account all the relevant material available on the record, including the response filed, if any, by the appellant or any other person, as the case may be, —

- (a) prepare a draft order and send a copy of such order to the National Faceless Appeal Centre; or
- (b) drop the penalty after recording reasons, under intimation to the National Faceless Appeal Centre.

(6) where the appeal unit has dropped the penalty, the National Faceless Appeal Centre shall send an intimation thereof, or where the appeal unit sends a draft order, the National Faceless Appeal Centre shall pass the order for imposition of penalty as per such draft, and communicate such order, to, —

- (a) the appellant or any other person, as the case may be; and
- (b) the National e-Assessment Centre or the Assessing Officer for such action as may be required under the Act.

**7. Rectification Proceedings.** — (1) With a view to rectifying any mistake apparent from the record the National Faceless Appeal Centre may amend any order passed by it, by an order to be passed in writing.

(2) Subject to the other provisions of this Scheme, an application for rectification of mistake referred to in sub-paragraph (1) may be filed with the National Faceless Appeal Centre by the, —

- (a) appellant or any other person, as the case may be; or
- (b) appeal unit preparing or reviewing or revising the draft order; or
- (c) the National e-Assessment Centre or the Assessing Officer, as the case may be.

(3) Where any application referred to in sub-paragraph (2) is received by the National Faceless Appeal Centre, it shall assign such application to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system.

(4) The appeal unit shall examine the application and prepare a notice for granting an opportunity—

- (a) to the appellant or any other person, as the case may be, where the application has been filed by the National e-Assessment Centre or the Assessing Officer, as the case may be; or
- (b) to the National e-Assessment Centre or the Assessing Officer, as the case may be, where the application has been filed by the appellant or any other person, as the case may be; or
- (c) to the appellant or any other person, as the case may be, and the National e-Assessment Centre or the Assessing Officer, as the case may be, where the application has been filed by an appeal unit referred to in clause (b) of sub-paragraph (2); and

send the notice to the National Faceless Appeal Centre.

(5) The National Faceless Appeal Centre shall serve the notice referred to in sub-paragraph (4) upon the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, calling upon him to show cause as to why rectification of mistake should not be carried out under the relevant provisions of the Act.

(6) The appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, shall file a response to the notice, as referred to in sub-paragraph (5), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(7) Where a response, as referred to in sub-paragraph (6), is filed by the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit.

(8) The appeal unit shall, after taking into consideration the application and response, if any, filed by the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, prepare a draft order, —

- (a) for rectification of mistake; or
- (b) for rejection of application for rectification, citing reasons thereof;

and send the order to the National Faceless Appeal Centre.

(9) The National Faceless Appeal Centre shall upon receipt of draft order, as referred to in sub-paragraph (8), pass an order as per such draft and communicate such order, —

- (a) to the appellant or any other person, as the case may be; and
- (b) to the National e-Assessment Centre or the Assessing Officer, as the case may be, for such action as may be required under the Act.

**8. Appellate Proceedings.**—(1) An appeal against an order passed by the National Faceless Appeal Centre under this Scheme shall lie before the Income Tax Appellate Tribunal having jurisdiction over the jurisdictional Assessing Officer.

(2) Subject to the provisions of paragraph (3) of the scheme, where any order passed by the National Faceless Appeal Centre or Commissioner (Appeals) is set-aside and remanded back to the National Faceless Appeal Centre or Commissioner (Appeals) by the Income Tax Appellate Tribunal or High Court or Supreme Court, the National Faceless Appeal Centre shall pass the order in accordance with the provisions of this Scheme.

**9. Exchange of communication exclusively by electronic mode.**—For the purposes of this Scheme,—

- (a) all communications between the National Faceless Appeal Centre and the appellant, or his authorised representative, shall be exchanged exclusively by electronic mode; and
- (b) all internal communications between the National Faceless Appeal Centre, the Regional Faceless Appeal Centres, the National e-Assessment Centre, the Assessing Officer and the appeal unit shall be exchanged exclusively by electronic mode.

**10. Authentication of electronic record.**— For the purposes of this Scheme, an electronic record shall be authenticated by the—

- (i) National Faceless Appeal Centre by affixing its digital signature;
- (ii) the appellant or any other person, by affixing his digital signature if he is required under the Rules to furnish his return of income under digital signature, and in any other case by affixing his digital signature or under electronic verification code;

*Explanation.* — For the purpose of this paragraph, “electronic verification code” shall have the same meaning as referred to in rule 12 of the Rules.

**11. Delivery of electronic record.**—(1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the appellant, by way of-

- (a) placing an authenticated copy thereof in the appellant’s registered account; or
- (b) sending an authenticated copy thereof to the registered email address of the appellant or his authorised representative; or
- (c) uploading an authenticated copy on the appellant’s Mobile App; and

followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The appellant shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National Faceless Appeal Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.



(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

**12. No personal appearance in the Centres or Units.**—(1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National Faceless Appeal Centre or Regional Faceless Appeal Centre or appeal unit set up under this Scheme.

(2) The appellant or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the appeal unit under this Scheme.

(3) The Chief Commissioner or the Director General, in charge of the Regional Faceless Appeal Centre, under which the concerned appeal unit is set up, may approve the request for personal hearing referred to in sub-paragraph (2), if he is of the opinion that the request is covered by the circumstances referred to in clause (xi) of paragraph 13.

(4) Where the request for personal hearing has been approved by the Chief Commissioner or the Director General, in charge of the Regional Faceless Appeal Centre, such hearing shall be conducted exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, in accordance with the procedure laid down by the Board.

(5) Any examination or recording of the statement of the appellant or any other person shall be conducted by Commissioner (Appeals) in any appeal unit under this Scheme, exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony in accordance with the procedure laid down by the Board.

(6) The Board shall establish suitable facilities for video conferencing or video telephony including telecommunication application software which supports video conferencing or video telephony at such locations as may be necessary, so as to ensure that the appellant, or his authorised representative, or any other person is not denied the benefit of this Scheme merely on the ground that such appellant or his authorised representative, or any other person does not have access to video conferencing or video telephony at his end.

**13. Power to specify format, mode, procedure and processes.**—The Principal Chief Commissioner or the Principal Director General, in charge of the National Faceless Appeal Centre shall, with the prior approval of Board, lay down the standards, procedures and processes for effective functioning of the National Faceless Appeal Centre, Regional Faceless Appeal Centres and the appeal unit set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:—

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;
- (iv) provision of “e-appeal” facility including login account facility, tracking status of appeal, display of relevant details, and facility of download;
- (v) accessing, verification and authentication of information and response including documents submitted during the appellate proceedings;
- (vi) receipt, storage and retrieval of information or documents in a centralised manner;
- (vii) general administration and grievance redressal mechanism in the respective Centres and units;
- (viii) filing of additional ground of appeal;
- (ix) filing of additional evidence;
- (x) specified amount referred to in sub-clause (a) of clause (xix) of sub-paragraph (1) of paragraph 5;
- (xi) circumstances in which personal hearing referred to in sub-paragraph (3) of paragraph 12 shall be approved.

[Notification No. 76/2020/F.No. 370142/33/2020-TPL]

ANKUR GOYAL, Under Secy.

**अधिसूचना**

नई दिल्ली, 25 सितम्बर, 2020

**(आयकर)**

**का.आ. 3297(अ).**—केन्द्रीय सरकार आयकर अधिनियम, 1961(1961 का 43) की धारा 250 की उपधारा (6ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अधिनियम की धारा 250 की उपधारा (6ख) के अधीन बनाई गई पहचानविहीन स्कीम, 2020 को प्रभावी करने के प्रयोजनों के लिए निम्नलिखित निदेश देती है, अर्थात्:-

1. अधिनियम के अध्याय 20 और धारा 2 के खंड (16क) धारा 120, धारा 129, धारा 131, धारा 133, धारा 134, धारा 136 के उपबंध निम्नलिखित अपवादों, संशोधनों तथा उपांतरणों के अध्याधीन उक्त स्कीम के अनुसार अपील में प्रक्रिया पर लागू होंगे, और अर्थात्:

**“क.** (1) उक्त स्कीम के पैरा 3 में यथा निर्दिष्ट अपील को निम्नलिखित प्रक्रिया के अनुसार उक्त स्कीम के अन्तर्गत निपटायी जाएगी अर्थात्:-

- (i) राष्ट्रीय पहचानविहीन अपील केंद्र स्वतः आवटन प्रणाली के जरिए किसी एक प्रादेशिक पहचानविहीन अपील केंद्र में विनिर्दिष्ट अपील यूनिट को अपील सौपेगा;
- (ii) जहां अपीलार्थी ने अधिनियम की धारा 249 की उपधारा (2) में विनिर्दिष्ट समय की समाप्ति के बाद अपील फाइल की है, तो अपील यूनिट,-

(क) इस मामले में यह समाधान हो जाता है कि अपीलार्थी के पास उक्त समय के भीतर अपील फाइल नहीं करने के लिए पर्याप्त हेतुक थे, अपील स्वीकार करे; अथवा

(ख) अन्य दूसरे मामले में, राष्ट्रीय पहचानविहीन अपील केंद्र को सूचना देते हुए अपील रद्द कर दे;

- (iii) जहां अपीलार्थी ने अधिनियम की धारा 249 की उपधारा(4) की खण्ड(ख) के कार्यान्वयन से छूट के लिए आवेदन किया है, तो अपील यूनिट -

(क) अपील ग्रहण करे तथा अपीलार्थी को किसी वस्तु के लिए उक्त खण्ड के उपबंधों के क्रियान्वयन से छूट दे और लिखित में पर्याप्त कारण लेखबद्ध किया जाए; अथवा

(ख) किसी दूसरे अन्य मामले में, राष्ट्रीय पहचानविहीन अपील केंद्र को सूचना देते हुए अपील रद्द कर दे

- (iv) राष्ट्रीय पहचान विहीन अपील केंद्र अपीलार्थी को अपील की यथास्थिति, स्वीकार्यता अथवा निरस्तीकरण भी की सूचना देगा;

- (v) जहां अपील ग्रहण की गई है:-

(क) अपील यूनिट, राष्ट्रीय पहचानविहीन अपील केंद्र से अपीलार्थी से अथवा किससी दूसरे व्यक्ति से दस्तावेज अथवा साक्ष्य जैसी आगे और सूचना प्राप्त करने का अनुरोध कर सकती है जैसा यह विनिर्दिष्ट कर सका ;

(ख) अपील यूनिट राष्ट्रीय अपील केंद्र में अपीलार्थी द्वारा फाइल की गई अपील अथवा सूचना, दस्तावेज अथवा साक्ष्य के आधार पर राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी की रिपोर्ट, यथास्थिति, प्राप्त करने का अनुरोध कर सकती है,

- (ग) अपील यूनिट राष्ट्रीय पहचानविहीन अपील केंद्र उसे अधिनियम की धारा 250 की उपधारा(4) के अन्तर्गत और आगे और पूछताछ करने के लिए राष्ट्रीय ई-निर्धारण केन्द्र अथवा कर निर्धारण अधिकारी, यथास्थिति, को निर्देश देने तथा उसकी रिपोर्ट प्रस्तुत करने का अनुरोध कर सकती है;
- (घ) राष्ट्रीय पहचानविहीन अपील केंद्र अपीलार्थी अथवा अन्य दूसरे व्यक्ति यथास्थिति, अथवा राष्ट्रीय ई-निर्धारण सेंटर अथवा कर निर्धारण अधिकारी, यथास्थिति, को ऐसी सूचना, दस्तावेज अथवा साक्ष्य अथवा रिपोर्ट, यथास्थिति, को विनिर्दिष्ट तारीख तथा समय पर प्रस्तुत करने के लिए नोटिस भेजेगी जो अपील यूनिट द्वारा विनिर्दिष्ट हों अथवा अपील प्रक्रियाओं से सुसंगत हों ;
- (vi) अपीलार्थी अथवा कोई दूसरा व्यक्ति यथास्थिति तारीख और, उसमें विनिर्दिष्ट समय के भीतर अथवा ऐसे विस्तारित समय जिसकी राष्ट्रीय पहचानविहीन अपील केंद्र के साथ उसकी ओर से किए गए आवेदन के आधार पर अनुज्ञा दी जा सकती है, खण्ड(v) की उपखंड (घ) में निर्दिष्ट नोटिस का उत्तर फाइल करेगा;
- (vii) राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, राष्ट्रीय पहचान विहीन अपील केंद्र को खंड(v) की उपखंड(घ) में निर्दिष्ट नोटिस के उत्तर में उसमें विनिर्दिष्ट तारीख और समय के भीतर अथवा ऐसे समय में, जिसे इस संदर्भ में आवेदन के आधार पर बढ़ाया जा सकता है, रिपोर्ट प्रस्तुत करेगा;
- (viii) जहां अपीलार्थी अथवा किसी दूसरे व्यक्ति, यथास्थिति, उत्तर फाइल किया जाता है, अथवा राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति द्वारा रिपोर्ट प्रस्तुत की जाती है तो राष्ट्रीय पहचानविहीन अपील केंद्र ऐसे उत्तर अथवा रिपोर्ट को अपील यूनिट को भेजेगा और जहां कोई इसमें अथवा रिपोर्ट नहीं भेजी गई है तो अपील यूनिट को सूचित करेगा;
- (ix) अपीलार्थी ऐसे प्ररूप में उसके द्वारा फाइल अपील में ऐसे आधार की चूक के लिए कारण या उसमें विनिर्दिष्ट करते हुए अपील का अतिरिक्त आधार फाइल कर सकता है जैसा कि राष्ट्रीय पहचान विहीन अपील केंद्र द्वारा विनिर्दिष्ट किया जा सकता है;
- (x) जहां अपील का अतिरिक्त आधार फाइल किया गया है-
- (क): राष्ट्रीय पहचानविहीन अपील केंद्र अपील के अतिरिक्त आधारों को टिप्पणियां यदि कोई हैं, प्रदान करने के लिए राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, तथा अपील यूनिट को भेजेगा;
- (ख) राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी, यथास्थिति, अपनी टीका-टिप्पणियां निर्धारित समय के भीतर अथवा ऐसे समय के भीतर जिसे उस ओर से किए गए आवेदन के आधार पर विस्तार किया जा सकता है, राष्ट्रीय पहचान विहीन अपील केंद्र को प्रस्तुत करेगा;
- (ग) जहां राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी द्वारा, यथास्थिति, टिप्पणियों फाइल की गई है, तो राष्ट्रीय पहचानविहीन अपील केंद्र ऐसी टिप्पणियों को अपील यूनिट को भेजेगा और जहां ऐसी टिप्पणियां फाइल नहीं की गई है तो अपील यूनिट को सूचित करेगा;
- (घ) राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, से प्राप्त की गई टिप्पणियों पर विचार-विमर्श करने के बाद अपील यूनिट लेखबद्ध करने किए जाने वाले कारणों के लिए
- (i) यदि यह समाधान हो जाता है कि अपील के प्ररूप से अतिरिक्त आधार की चूक जानपूछकर नहीं थी अथवा अपर्याप्त थी, ऐसे आधार को ग्रहण करे; अथवा
- (ii) किसी दूसरे मामले में अतिरिक्त आधार को ग्रहण न करे,

राष्ट्रीय पहचान विहीन अपील केन्द्र को सूचित करे ।

- (xi) राष्ट्रीय पहचान विहीन अपील केंद्र अतिरिक्त आधार की ग्रहण अथवा निरस्त, यथास्थिति, अपीलार्थी को सूचित करे;
- (xii) अपीलार्थी राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, के समक्ष कार्यवाही के दौरान उसके द्वारा प्रस्तुत किए गए साक्ष्य को छोड़कर, अतिरिक्त साक्ष्य ऐसे प्ररूप में जिसे राष्ट्रीय पहचान विहीन अपील केंद्र द्वारा विनिर्दिष्ट किया जा सकता है, उसमें विनिर्दिष्ट करते हुए कि कैसे उसका मामला नियम के नियम 46क के उपनियम(1) में विनिर्दिष्ट आपवादिक परिस्थिति द्वारा शामिल किया गया है, फाइल कर सकेगा।
- (xiii) जहां अतिरिक्त साक्ष्य फाइल किया गया है;
- (क) राष्ट्रीय पहचान विहीन अपील केंद्र अतिरिक्त साक्ष्य को राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, को नियम के नियम 46क के अन्तर्गत अतिरिक्त साक्ष्य की ग्रहण करने पर एक रिपोर्ट प्रस्तुत करने के लिए भेजेगा;
- (ख) राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण तारीख और अधिकारी यथास्थिति, विनिर्दिष्ट समय के भीतर अथवा ऐसी विस्तरित अवधि के भीतर जिसकी अनुमति राष्ट्रीय पहचानविहीन अपील केंद्र द्वारा इस संबंध में किए गए आवेदन के आधार पर दी जा सकती है, राष्ट्रीय पहचान विहीन अपील केंद्र को रिपोर्ट प्रस्तुत करेगा जैसा उपखण्ड(क) में निर्दिष्ट है;
- (ग) जहां उपखण्ड(क) में यथा निर्दिष्ट राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी, यथास्थिति, द्वारा रिपोर्ट प्रस्तुत की गई है तो राष्ट्रीय पहचान विहीन अपील केंद्र ऐसी रिपोर्ट को अपील यूनिट को भेजेगा और जहां ऐसी कोई रिपोर्ट प्रस्तुत नहीं की गई है तो अपील यूनिट को सूचित करेगा;
- (घ) ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी, यथास्थिति, द्वारा प्रस्तुत रिपोर्ट तथा अतिरिक्त साक्ष्य, यदि कोई है, पर विचार-विमर्श करने के पश्चात अपील यूनिट लिखिल में दर्ज होने वाले कारणों के लिए अतिरिक्त साक्ष्य को ग्रहण अथवा निरस्त कर सकती है और राष्ट्रीय पहचानविहीन अपील केंद्र को सूचित कर सकती है;
- (ङ) राष्ट्रीय पहचानविहीन अपील केंद्र अतिरिक्त साक्ष्य की ग्रहण करने वाला व्यक्ति अथवा निरस्त यथास्थिति, को अपीलार्थी तथा राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, को सूचित करेगा;
- (xiv) जहां अतिरिक्त साक्ष्य को ग्रहण किया गया है-
- क) अपील यूनिट अपीली कार्यवाही में ऐसे साक्ष्य पर विचार करने से पूर्व राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, या उसमें तारीख और समय में विनिर्दिष्ट के मामले ऐसे साक्ष्य की जांच करने अथवा ऐसे साक्ष्य से प्रति परीक्षा करने, जिसे अपीलार्थी द्वारा प्रस्तुत किया जाता है, अपीलार्थी द्वारा प्रस्तुत किसी साक्ष्य अथवा साक्ष्य के खण्डन में कोई साक्ष्य अथवा दस्तावेज अथवा किसी साक्ष्य को प्रस्तुत करने के लिए एक अवसर प्रदान करने के लिए एक नोटिस तैयार करेगी तथा उसकी एक रिपोर्ट प्रस्तुत करेगी और ऐसे नोटिस को राष्ट्रीय पहचानविहीन अपील केंद्र को भेजेगा;
- ख) राष्ट्रीय पहचानविहीन अपील केंद्र उपखण्ड(क) में यथा निर्दिष्ट नोटिस केंद्र ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, को तालीम करेगा;

- ग) राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी जैसा उपखण्ड(क) में यथा निर्दिष्ट रिपोर्ट विनिर्दिष्ट तारीख और सीमा के भीतर अथवा राष्ट्रीय पहचान विहीन अपील केंद्र द्वारा इस संबंध में किए गए आवेदन के आधार पर यथा अनुज्ञा समय सीमा के भीतर राष्ट्रीय पहचान विहीन अपील केंद्र को प्रस्तुत करेगा;
- घ) राष्ट्रीय पहचानविहीन अपील केंद्र राष्ट्रीय ई-निर्धारण अथवा निर्धारण अधिकारी, यथास्थिति, द्वारा प्रस्तुत रिपोर्ट अपील इकाई को भेजेगा अथवा जहां ऐसी रिपोर्ट प्रस्तुत नहीं की जाती है, अपील इकाई को सूचित करेगा।
- (xv) राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी यथास्थिति, राष्ट्रीय पहचानविहीन अपील केंद्र को किसी दस्तावेज अथवा अपीलार्थी द्वारा साक्ष्य को प्रस्तुत करने अथवा अपील कार्यवाहियों से यथा सुगत साक्षी की जांच के लिए निदेश दे सकता है;
- (xvi) जहां खण्ड(15) में निर्दिष्ट अनुरोध प्राप्त होता है-
- क) राष्ट्रीय पहचान विहीन अपील केंद्र अपील यूनिट को ऐसा अनुरोध प्रेषित करेगा;
- ख) अपील यूनिट ऐसे अनुरोध पर विचार करेगा तथा यदि यह ठीक समझता है तो एक नोटिस तैयार करेगा जिसमें-
- (i) अपीलार्थी को ऐसे दस्तावेज अथवा साक्ष्य प्रस्तुत करने के लिए निदेश देगा जिसे वह विनिर्दिष्ट कर सकेगा;
- (ii) साक्षी होने के किसी अन्य व्यक्ति की जांच, तथा राष्ट्रीय पहचानविहीन अपील केंद्र को ऐसा नोटिस भेजेगा,
- ग) राष्ट्रीय पहचान विहीन अपील केंद्र उपखण्ड(ख) में निर्दिष्ट साक्षी होने के नाते अपीलार्थी अथवा अन्य किसी व्यक्ति, जैसा को नोटिस तामील करेगा;
- घ) अपीलार्थी अथवा अन्य कोई व्यक्ति, यथास्थिति, नोटिस में उपखंड (ग) में निर्दिष्ट समय-सीमा अथवा इस संबंध में किए गए आवेदन के आधार पर यथा अनुमत्त विस्तारित ऐसे समय के फाइल राष्ट्रीय पहचान विहीन अपील केंद्र को नोटिस के संबंध में अपना उत्तर फाइल करेगा;
- ङ) जहां अपीलार्थी अथवा किसी अन्य व्यक्ति द्वारा यथास्थिति, उत्तर फाइल किया जाता है, राष्ट्रीय पहचानविहीन अपील केंद्र अपील यूनिट को ऐसा उत्तर भेजेगा अथवा जहां कोई उत्तर फाइल नहीं किया जाता है, अपील यूनिट को सूचित करेगा;
- (xvii) जहां अपील यूनिट का निर्धारण अथवा शास्ति में वृद्धि करना अथवा प्रतिदाय की रकम कम करने का आशय रखता है -
- (क) अपील यूनिट ऐसी वृद्धि अथवा कमी, यथास्थिति, को दर्शाने वाला एक कारण बताओ नोटिस तैयार करेगा तथा ऐसे नोटिस को राष्ट्रीय पहचान विहीन अपील केंद्र को भेजेगा;
- (ख) राष्ट्रीय पहचान विहीन अपील केंद्र उपखण्ड(क) में यथा निर्दिष्ट नोटिस अपीलार्थी को भेजेगा;
- (ग) अपीलार्थी नोटिस में विनिर्दिष्ट समय अथवा इस संबंध में किए गए आवेदन के आधार पर यथा अनुमत्त विस्तारित ऐसे समय के भीतर राष्ट्रीय पहचान विहीन अपील केंद्र को अपना उत्तर फाइल करेगा;
- (घ) जहां अपीलार्थी द्वारा उत्तर फाइल किया जाता है, राष्ट्रीय पहचान विहीन अपील केंद्र ऐसा उत्तर अपील यूनिट को भेजेगा अथवा जहां ऐसा कोई उक्त फाइल नहीं किया जाता है तो अपील यूनिट को सूचित करेगा;

(xviii) अभिलेख जिसमें अपीलार्थी अथवा अन्य व्यक्ति, यथास्थिति, द्वारा दाखिल कोई उत्तर अथवा राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी, यथास्थिति, द्वारा प्रस्तुत रिपोर्ट शामिल हैं, में उपलब्ध सुगत वस्तुगत तथ्य को ध्यान में रखने के उपरान्त तथा कार्यवाहियों जिसमें किसी बात के होते हुए कि ऐसा मामला अपील में नहीं उठाया गया, के विरुद्ध अपील किए गए आदेश में कार्यवाहियों से उत्पन्न होने वाले किसी मामले पर विचार करने के उपरान्त अपील यूनिट-

- क) अधिनियम की धारा 251 के उपबंधों के अनुसार, एक प्रारूप आदेश लिखित रूप में तैयार करेगी; और
- ख) शुरू की जाने वाल शास्ति कार्यवाहियों, यदि कोई हो, के व्यौरों सहित ऐसा आदेश राष्ट्रीय पहचानविहीन अपील केंद्र को भेजेगा;

(xix) राष्ट्रीय पहचानविहीन अपील केंद्र खण्ड(xviii) के उपखण्ड(क) में यथा निर्दिष्ट प्रारूप के प्राप्त होने के पश्चात करेगा;-

- क) जहां अपील में विवाद ग्रस्त मुद्दे के संदर्भ में सदेय अधिभार तथा उपकर सहित कर, शास्ति ब्याज अथवा फीस कुल राशि उक्त स्कीम के पैरा xiii के खण्ड(xi) में यथा निर्दिष्ट राशि से अधिक है, किसी एक प्रादेशिक पहचान विहीन अपील केंद्र में स्वतः आवटन प्रणाली के जरिए ऐसे आदेश की समीक्षा करने के लिए भेजेगा;
- ख) किसी दूसरे मामले में बोर्ड द्वारा विनिर्दिष्ट जोखिम प्रबंधन रणनीति के अनुसार प्रारूप आदेश की जांच जिसमें स्वतः जांच साधन के माध्यम भी शामिल है, जसमें यह निर्णय लिया जा सकेगा-

- i) प्रारूप आदेश के अनुसार अपील को अंतिम रूप देना; अथवा
- ii) उस यूनिट के अलावा जिसने ऐसे आदेश तैयार किए, ऐसे आदेश की समीक्षा करने के लिए स्वतः आवटन प्रणाली के जरिए किसी एक प्रादेशिक पहचान विहीन अपील केंद्र में अपील यूनिट को प्रारूप आदेश भेजना;

(xx) राष्ट्रीय पहचान विहीन अपील केंद्र द्वारा अपील यूनिट को संदर्भित प्रारूप आदेश की अपील यूनिट समीक्षा करेगी, जिसमें यह निर्णय किया जा सकता है-

- (क) प्रारूप आदेश पर सहमत होना और ऐसी सहमति के बारे में राष्ट्रीय पहचानविहीन अपील केंद्र को सूचित करना; अथवा
- (ख) मसौदा आदेश में ऐसे बदलाव का सुझाव देना जो यह ठीक मानता हो तथा अपने सुझावों को राष्ट्रीय पहचान विहीन अपील केंद्र को भेजना ।

(xxi) अपील यूनिट की सहमति प्राप्त होने पर प्रादेशिक पहचान विहीन अपील केंद्र प्रारूप आदेश के अनुसार अपील को अंतिम रूप देना;

(xxii) अपील यूनिट से बदलाव के लिए सुझाव प्राप्त होने पर राष्ट्रीय पहचान विहीन अपील केंद्र स्वतः आवटन प्रणाली के जरिए किसी एक प्रादेशिक पहचान विहीन अपील केंद्र में उस अपील यूनिट से भिन्न अपील यूनिट को अपील सौंपेगा जिसने प्रारूप आदेश को तैयार किया अथवा समीक्षा की है।

(xxiii) अपील यूनिट, जिसको खण्ड(xxii) के अन्तर्गत अपील सौंपी गई है, बदलाव के लिए सुझावों पर विचारविमर्श करने के बाद-

- (क) जहां ऐसे सुझावों का आशय निर्धारण अथवा शास्ति को बढ़ाना अथवा प्रतिदाय की राशि को कम करना है, तो खण्ड(xvii) में अधिकथित प्रक्रिया के अनुसार पुनरीक्षित प्रारूप तैयार करें; अथवा

- (ख) किसी अन्य मामले में खण्ड(xviii) में अधिकथित प्रक्रिया के अनुसार पुरक्षित प्रारूप आदेश तैयार करें; तथा ऐसे आदेश को शास्ति कार्यवाहियों, यदि कोई है, इसमें शुरू की जाती है, के ब्यौरों के साथ राष्ट्रीय पहचान विहीन अपील केंद्र को भेजें;
- (xxiv) खण्ड (xix) अथवा खण्ड(xxi) की उपखण्ड(ख) की मद(क) के अनुसार अपील को अंतिम रूप देने अथवा खण्ड(xxiii) के अनुसार पुरक्षित प्रारूप आदेश की प्राप्ति के बाद राष्ट्रीय पहचान विहीन अपील केंद्र अपील आदेश पास करेगा और -
- (क) ऐसे आदेश को अपीलार्थी को संप्रेषित करेगा;
- (ख) ऐसे आदेश को प्रधान मुख्य आयुक्त अथवा मुख्य आयुक्त अथवा प्रधान आयुक्त अथवा आयुक्त को अधिनियम की धारा 250 की उपधारा(7) के अनुसार संप्रेषित करेगा;
- (ग) ऐसे आदेश को राष्ट्रीय ई-निर्धारण केंद्र अथवा कर निर्धारण अधिकारी को यथास्थिति, ऐसी कार्रवाई के लिए भेजेगा जो अधिनियम के अन्तर्गत अपेक्षित है;
- (घ) जहां आदेश में शास्ति शुरू करने की सिफारिश की गई है, अपीलार्थी को बुलाकर उसे नोटिस तामील करेगा यह जानने के लिए कि अधिनियम के सुसंगत उपाबंधों के अन्तर्गत क्यों न उस पर शास्ति अधिरोपित जाना चाहिए;
- (2) उपपैरा (1) में निहित किसी के होते हुए भी, राष्ट्रीय पहचान विहीन अपील केंद्र के प्रभारी प्रधान मुख्य आयुक्त अथवा प्रधान महानिदेशक अपीली कार्यवाही के किसी भी चरण में यदि आवश्यक विचार है, कि बोर्ड के पूर्व अनुमोदन से अपील को एक आदेश द्वारा ऐसे आयुक्त(अपील) को अंतरण कर सकता है जैसा आदेश में विनिर्दिष्ट किया जा सके।
- (ख). (1) एक व्यक्ति को या तो व्यक्तिगत रूप से अथवा प्राधिकृत प्रतिनिधि के माध्यम से उक्त स्कीम के अन्तर्गत किसी कार्यवाही के संबंध में राष्ट्रीय पहचान विहीन अपील केंद्र अथवा प्रादेशिक पहचान विहीन अपील केंद्र अथवा उक्त स्कीम के अन्तर्गत स्थापित अपील यूनिट में आयकर प्राधिकारी के समक्ष उपस्थित होना अपेक्षित नहीं होगा।
- (2) अपीलार्थी अथवा उसका प्राधिकृत प्रतिनिधि, यथास्थिति, व्यक्तिगत सुनवाई के लिए अनुरोध कर सकता है ताकि उक्त स्कीम के अन्तर्गत वह अपना मौखिक कथन प्रस्तुत कर सके तथा अपील यूनिट के समक्ष अपना मामला प्रस्तुत कर सके।
- (3) प्रादेशिक पहचान विहीन अपील केंद्र के प्रभारी मुख्यायुक्त अथवा महानिदेशक जिनके अधीन संबंधित अपील यूनिट की स्थापना की गई है, उपपैरा (2) में निर्दिष्ट व्यक्तिगत सुनवाई के लिए अनुरोध को अनुमोदित कर सकते हैं, यदि उनका यह राय है कि उक्त अनुरोध उक्त स्कीम के पैरा(xiii) के खण्ड(xi) में निर्दिष्ट परिस्थितियों के अन्तर्गत आता है।
- (4) जहां व्यक्तिगत सुनवाई का अनुरोध प्रादेशिक पहचान विहीन अपील केंद्र के प्रभारी मुख्यायुक्त अथवा महानिदेशक द्वारा अनुमोदित किया गया है, ऐसी सुनवाई विडियो कॉन्फ्रेंसिंग अथवा विडियो टेलीफोनी के जरिए अनन्य रूप से की जाएगी जिसमें किसी संचार अनुप्रयोग सॉफ्टवेयर का इस्तेमाल शामिल है जो बोर्ड द्वारा प्रतिपादित प्रक्रिया के अनुसार विडियो कॉन्फ्रेंसिंग अथवा विडियो टेलीफोनी का समर्थन करता है;
- (5) अपीलार्थी अथवा किसी अन्य व्यक्ति के कथन की कोई जांच अथवा रिकार्डिंग उक्त स्कीम के अन्तर्गत अपील यूनिट में आयुक्त(अपील) द्वारा अनन्य रूप से विडियो कॉन्फ्रेंसिंग अथवा विडियो टेलीफोनी द्वारा की जाएगी जिसमें किसी संचार अनुप्रयोग सॉफ्टवेयर का इस्तेमाल शामिल है जो बोर्ड द्वारा प्रतिपादित प्रक्रिया के अनुसार विडियो कॉन्फ्रेंसिंग अथवा विडियो टेलीफोनी का समर्थन करता है।
- (6) बोर्ड संचार अनुप्रयोग सॉफ्टवेयर जो ऐसे स्थानों पर आवश्यक होने पर विडियो कॉन्फ्रेंसिंग अथवा विडियो टेलीफोनी का समर्थन करता है, सहित विडियो कॉन्फ्रेंसिंग अथवा विडियो टेलीफोनी के लिए उपयुक्त सुविधाएं

स्थापित करेगा जिससे कि यह सुनिश्चित किया जा सके कि अपीलार्थी, अथवा उसके प्राधिकृत प्रतिनिधि को मात्र इस शर्त के आधार पर उक्त स्कीम के लाभ से वंचित न किया जा सके कि ऐसा अपीलार्थी अथवा उसका प्राधिकृत प्रतिनिधि अथवा अन्य किसी व्यक्ति की पहुँच विडियो कांफ्रेंसिंग अथवा विडियो टेलीफोनी तक नहीं है।

“ग.(1) उक्त स्कीम के अन्तर्गत राष्ट्रीय पहचान विहीन अपील केन्द्र द्वारा पारित किसी आदेश के विरुद्ध कोई अपील अधिकारिता क्षेत्र वाले निर्धारण अधिकारी के आयकर अपील अधिकरण के समक्ष फाइल की जाएगी।

(2) उक्त स्कीम के पैरा (3) के उपबंधों के अधीन जहां राष्ट्रीय पहचान विहीन अपील केंद्र अथवा आयुक्त (अपील) द्वारा पारित कोई आदेश अपास्त किया जाता है अथवा आयकर अपीली अधिकरण अथवा उच्च न्यायालय अथवा उच्चतम न्यायालय द्वारा राष्ट्रीय पहचानविहीन अपील केन्द्र अथवा आयुक्त(अपील) को वापिस भेजा जाता है, राष्ट्रीय पहचानविहीन अपील केंद्र उक्त स्कीम के उपबंधों के अनुसार आदेश पारित करेगा।“

(2.) अधिनियम की धारा 140 तथा धारा 282क के उपबंधों निम्नलिखित अपवादों, संशोधनों तथा अनुकूलनों के अधीन उक्त स्कीम के अनुसार अपील कार्यवाहियों पर लागू होंगे, अर्थात:

कोई इलैक्ट्रॉनिक अभिलेख निम्नलिखित द्वारा प्रमाणित किया जाएगा-

(i) राष्ट्रीय पहचानविहीन अपील केंद्र द्वारा अपने डिजीटल हस्ताक्षर लगाकर;

(ii) अपीलार्थी अथवा कोई अन्य व्यक्ति अपने डिजीटल हस्ताक्षर लगाकर के अपने नियमों के अधीन अपनी आय विवरणी अपने डिजीटल हस्ताक्षर से प्रस्तुत करनी अपेक्षित है, तथा किसी अन्य मामले में अपने डिजीटल हस्ताक्षर लगाकर के अथवा इलैक्ट्रॉनिक सत्यापन कोड लगाकर के अपनी आय विवरणी प्रस्तुत करना अपेक्षित है;

स्पष्टीकरण : इस पैरा के प्रयोजन के लिए “इलैक्ट्रॉनिक सत्यापन कोड का वही आशय होगा जैसा कि नियम के नियम 12 में निर्दिष्ट है।“

(3.) अधिनियम की धारा 155 के उपबंध निम्नलिखित अपवादों, संशोधनों तथा अनुकूलनों के अधीन उक्त स्कीम के अनुसार पारित आदेशों पर लागू होंगे, अर्थात:

“(1)” अभिलेख से स्पष्ट किसी त्रुटि को संशोधित करने के लिए राष्ट्रीय पहचान विहीन अपील केंद्र लिखित रूप में पारित किए जाने वाले आदेश द्वारा पारित किसी आदेश को संशोधित कर सकता है;

(2) उक्त स्कीम के अन्य उपबंधों के अधीन उपपैरा (1) में उल्लिखित त्रुटि के सुधार के लिए आवेदन निम्नलिखित द्वारा राष्ट्रीय पहचान विहीन अपील केंद्र को फाइल किया जा सकता है:-

(क) यथास्थिति, अपीलार्थी अथवा अन्य कोई व्यक्ति यथास्थिति; अथवा

(ख) प्रारूप आदेश को तैयार करने वाली अथवा समीक्षा करने वाली अथवा संशोधन करने वाली कोई अपील यूनिट

(ग) राष्ट्रीय ई-निर्धारण केंद्र अथवा निर्धारण अधिकारी, यथास्थिति ।

(3) जहां उप पैरा (2) में निर्दिष्ट कोई आवेदन राष्ट्रीय पहचान विहीन अपील केंद्र द्वारा प्राप्त किया जाता है, यह ऐसे आवेदन को स्वचालित आबंटन प्रणाली के जरिए किए एक प्रादेशिक अपील केन्द्र में किसी विशिष्ट अपील यूनिट को भेजेगा।

(4) अपील यूनिट इस आवेदन की जांच करेगी तथा एक अवसर प्रदान करने के लिए नोटिस तैयार करेगी-

(क) अपीलार्थी अथवा किसी अन्य व्यक्ति को, यथास्थिति, जहां आवेदन राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी यथास्थिति, फाइल किया जाता है; अथवा



(ख) राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी को, यथास्थिति, जहां आवेदन अपीलकर्ता अथवा किसी अन्य व्यक्ति यथास्थिति, फाइल किया गया है; अथवा

(ग) अपीलार्थी अथवा किसी अन्य व्यक्ति, यथास्थिति, राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी को, यथास्थिति, जहां आवेदन किसी, उप पैरा (2) में निर्दिष्ट अपील यूनिट द्वारा फाइल किया गया है; तथा राष्ट्रीय पहचालविहिन अपील केन्द्र को नोटिस भेजेगा।

(5) राष्ट्रीय पहचालविहिन अपील केन्द्र उपपैरा (4) में निर्दिष्ट नोटिस अपीलार्थी अथवा किसी अन्य व्यक्ति यथास्थिति, अथवा राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी को जैसा भी हो, नोटिस भेजेगा तथा कारण बताओ कहने के लिए अनुरोध करेगा कि अधिनियम के सुसंगत उपबंधों के अन्तर्गत त्रुटियों की शुद्धि क्यों न कर दी जाए।

(6) अपीलार्थी अथवा कोई अन्य व्यक्ति, यथास्थिति, अथवा राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी, जैसा भी मामला, हो ऐसे नोटिस में विनिर्दिष्ट समय सीमा अथवा इस संबंध में दिए गए आवेदन के आधार पर अनुमत विस्तारित अवधि के भीतर राष्ट्रीय पहचालविहिन अपील केन्द्र को नोटिस का उत्तर फाइल करेगा।

(7) जहां उपपैराग्राफ(vi) में संदर्भित उत्तर अपीलार्थी अथवा किसी अन्य व्यक्ति, यथास्थिति, अथवा राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी, यथास्थिति, द्वारा फाइल किया जाता है, राष्ट्रीय पहचालविहिन अपील केन्द्र ऐसा उत्तर अपील यूनिट को भेजेगा अथवा जहां ऐसा उत्तर दाखिल नहीं किया जाता है, अपील यूनिट को सूचित करेगा।

(8) अपीलार्थी अथवा किसी अन्य व्यक्ति, यथास्थिति, राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी, यथास्थिति, द्वारा दाखिल आवेदन तथा उत्तर, यदि कोई हो, पर विचार करने के बाद अपील यूनिट एक प्रारूप आदेश तैयार करेगी;-

(क) त्रुटि की शुद्धि के लिए, अथवा

(ख) उसके कारणों को दर्शाते हुए त्रुटि के लिए आवेदन को निरस्त करने के लिए; और आदेश राष्ट्रीय पहचालविहिन अपील केन्द्र को भेजेगा।

(9) राष्ट्रीय पहचानविहिन केन्द्र उपपैरा (vii) में यथा निर्दिष्ट प्रारूप आदेश की प्राप्ति पर ऐसे प्रारूप के अनुसार आदेश पारित करेगा तथा ऐसे आदेशा संप्रेषित करेगा;-

(क) अपीलार्थी अथवा किसी अन्य व्यक्ति को, यथास्थिति; तथा

(ख) अधिनियम के अन्तर्गत यथा अपेक्षित ऐसी कार्रवाई के लिए राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी, यथास्थिति,

4. अधिनियम के अध्याय (xxi) के उपबंध निम्नलिखित अपवादों, संशोधनों तथा अनुकूलनों के अधीन उक्त स्कीम के अनुसार अधिरोप्य शास्ति पर लागू होंगे;

“(1) अपील यूनिट अपीलार्थी अथवा किसी अन्य व्यक्ति, यथास्थिति, की ओर से उक्त स्कीम के अन्तर्गत जारी किसी नोटिस, निर्देश अथवा आदेश की गैर-अनुपालना के लिए कोई शास्ति कार्यवाही आरंभ करने के लिए सिफारिश राष्ट्रीय पहचालविहिन अपील केन्द्र को भेज सकता है।

(2) राष्ट्रीय पहचालविहिन अपील केन्द्र उपपैरा (1) के अन्तर्गत सिफारिश के प्राप्त होने पर अपीलार्थी अथवा किसी अन्य व्यक्ति, जैसा भी मामला हो, नोटिस भेजेगा तथा कारण बताओ नोटिस की मांग करेगा कि अधिनियम के सुसंगत उपबंधों के अन्तर्गत क्यों न उसके ऊपर शास्ति अधिरोपित कर दिया जाए।

(3) अपीलार्थी अथवा कोई अन्य व्यक्ति, यथास्थिति, ऐसे नोटिस में विनिर्दिष्ट समय, अथवा इस संबंध में आवेदन के आधार पर यथा अनुमत्त निस्तारित ऐसे समय के भीतर उक्त स्कीम के पैरा(5) के उपपैरा(1) के खण्ड (xxiv) के उपखण्ड(घ) में अथवा उपपैरा(2) में यथा निर्दिष्ट कारण बताओ नोटिस का उत्तर राष्ट्रीय पहचालविहिन अपील केन्द्र को प्रस्तुत करेगा;

(4) राष्ट्रीय पहचालविहिन अपील केन्द्र अपीलार्थी अथवा किसी अन्य व्यक्ति, जैसा भी मामला हो, द्वारा दाखिल उत्तर, यदि कोई हो, के साथ उपपैरा(1) में यथा निर्दिष्ट शास्ति कार्यवाहियों को शुरू करने के लिए सिफारिश स्वचालित आवंटन प्रणाली के जरिए किसी एक प्रादेशिक पहचालविहिन अपील केन्द्र में विशिष्ट अपील यूनिट को भेजेगा;

(5) अपीलार्थी अथवा किसी अन्य व्यक्ति, यथास्थिति, के द्वारा दाखिल उत्तर, यदि कोई हो, सहित अभिलेख में उपलब्ध सभी सुसंगत वस्तुगत तथ्य पर विचार करने के उपरान्त निम्नलिखित को करेगा;-

(क) प्रारूप आदेश तैयार करेगी तथा ऐसे आदेश की प्रति राष्ट्रीय पहचालविहिन अपील केन्द्र को भेजेगी;

(ख) राष्ट्रीय पहचालविहिन अपील केन्द्र को सूचित करते हुए कारणों को दर्ज करने के उपरान्त शास्ति का समाप्त कर देगा।

(6) जहां अपील यूनिट ने शास्ति समाप्त किया है, राष्ट्रीय पहचालविहिन अपील केन्द्र उससे संबंधित एक सूचना भेजेगा अथवा जहां अपील यूनिट प्रारूप आदेश भेजती है, राष्ट्रीय पहचालविहिन अपील केन्द्र ऐसे प्रारूप के अनुसार शास्ति के अधिरोपण हेतु आदेश पारित करेगा तथा ऐसा आदेशा को सूचित करेगा।

(क) अपीलार्थी अथवा कोई अन्य व्यक्ति, जैसा भी मामला हो, तथा

(ख) राष्ट्रीय ई-निर्धारण केन्द्र अथवा निर्धारण अधिकारी को ऐसी कार्रवाई के लिए जो अधिनियम के अन्तर्गत अपेक्षित हो।

5. अधिनियम की धारा 282, धारा 283 तथा धारा 284 के उपाबंध निम्नलिखित अपवादों, संशोधनों तथा अनुकूलनों के अधीन उक्त स्कीम के अन्तर्गत लागू होंगे अर्थात:-

“क. (1) उक्त स्कीम के अन्तर्गत प्रत्येक नोटिस अथवा आदेश अथवा अन्य कोई इलैक्ट्रानिक संचार अपीलार्थी होने के नाते प्राप्तकर्ता को सौंपे जाएंगे-

(क) अपीलकर्ता के रजस्ट्रीकृत खाते में उसकी एक प्रमाणित प्रति रखकर अथवा

(ख) उसकी एक प्रमाणित प्रति अपीलार्थी के रजस्ट्रीकृत ई-मेल पते पर अथवा उसके प्राधिकृत प्रतिनिधि को, अथवा

(ग) अपीलार्थी के मोबाईल एप पर प्रमाणित प्रति को अपलोड करके; तथा एक रियल टाइम चेतावनी जारी करके

(2) उक्त स्कीम के अन्तर्गत प्रत्येक नोटिस अथवा आदेशा अथवा कोई अन्य इलैक्ट्रानिक संचार अन्य व्यक्ति होने के नाते प्राप्तकर्ता को उसकी प्रामणित प्रति अथवा ऐसे व्यक्ति के रजस्ट्रीकृत ई-मेल पते पर रियल टाइम चेतावनी के साथ भेज करके प्राप्तकर्ता को सुपुर्द किया जाएगा।

(3) अपीलार्थी अपने रजस्ट्रीकृत खाते के जरिए उक्त स्कीम के अन्तर्गत किसी नोटिस अथवा आदेश अथवा किसी अन्य इलैक्ट्रानिक संचार का उत्तर फाइल करेगा तथा उत्तर के सफलतापूर्वक प्रस्तुति के उपरान्त सृजित डैस परिणाम वाले राष्ट्रीय पहचालविहिन केन्द्र द्वारा पावती भेजे जाने के उपरान्त उत्तर को अधिप्रमाणित माना जाएगा।

(4) प्रेषण का समय तथा स्थान तथा इलैक्ट्रानिक अभिलेख की प्राप्ति का निर्धारण सूचना प्रौद्योगिकी अधिनियम, 2000(2000 का 21) की धारा 13 के उपाबंधों के अनुसार किया जाएगा।

ख. राष्ट्रीय पहचालविहिन अपील केन्द्र का प्रभारी प्रधान मुख्य आयुक्त अथवा प्रधान महानिदेशक बोर्ड के पूर्व अनुमोदन से स्वचालित तथा मशीनीकृत पर्यावरण में उक्त स्कीम के अन्तर्गत स्थापित अपील यूनिट, प्रादेशिक पहचालविहिन

अपील केन्द्र तथा राष्ट्रीय फेसलेस अपील केन्द्र की प्रभावी कार्यप्रणाली के लिए प्रक्रिया प्रतिपादित करेगा जिसमें निम्नलिखित के संबंध में प्रारूप, रीति तथा प्रक्रिया शामिल है, अर्थात:

- (i) नोटिस, आदेश, अथवा अन्य किसी संचार का प्रेषण;
- (ii) इस नोटिस, आदेश अथवा किसी अन्य संचार के उत्तर में व्यक्ति से किसी सूचना अथवा दस्तावेज की प्राप्ति;
- (iii) व्यक्ति द्वारा प्रस्तुत उत्तर की पावती का निर्गम;
- (iv) लॉग-इन खाता सुविधा, अपील का पता करना, संगत ब्यौरों का प्रदर्शन तथा डाउनलोड सुविधा सहित “ई-अपील” का उपाबंध;
- (v) अपीलिय कार्यवाहियों के दौरान प्रस्तुत किए गए दस्तावेज सहित सूचना तथा उत्तर की पहुँच, सत्यापन तथा अधिप्रमाणन;
- (vi) प्राप्ति, भंडारण तथा केंद्रीकृत रीति से सूचना अथवा दस्तावेजों की पुनः प्राप्ति;
- (vii) संबंधित केंद्रों तथा यूनिटों में साधारण प्रशासन तथा शिकायत निवारण तंत्र;
- (viii) अपील का अतिरिक्त आधार फाइल करना;
- (ix) अतिरिक्त साक्ष्य दाखिल करना;
- (x) उक्त स्कीम के पैरा(v) के उपपैरा(1) के खण्ड(xix) के उपखण्ड(क) में निर्दिष्ट विनिर्दिष्ट राशि;
- (xi) परिस्थितियां जिनमें उक्त स्कीम के पैरा 12 के उपपैरा(3) में संदर्भित व्यक्तिगत सुनवाई को अनुमोदित किया जाएगा।

6. यह अधिसूचना राजपत्र में प्रकाशन की तारीख को प्रवृत्त होगी।

[अधिसूचना सं. 77/2020/फा.सं.370142/33/2020-टीपीएल]

अंकुर गोयल, अवर सचिव

#### NOTIFICATION

New Delhi, the 25th September, 2020

#### (INCOME-TAX)

**S.O. 3297(E).**—In exercise of the powers conferred by sub-section (6C) of section 250 of the Income-tax Act, 1961 (43 of 1961), for the purposes of giving effect to the Faceless Appeal Scheme, 2020 made under sub-section (6B) of section 250 of the Act, the Central Government hereby makes the following directions, namely:—

1. The provisions of clause (16A) of section 2, section 120, section 129, section 131, section 133, section 134, section 136 and Chapter XX of the Act shall apply to the procedure in appeal in accordance with the said Scheme subject to the following exceptions, modifications and adaptations, namely:—

“A. (1) The appeal, as referred to in paragraph 3 of the said Scheme, shall be disposed of under the said Scheme as per the following procedure, namely:—

- (i) the National Faceless Appeal Centre shall assign the appeal to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system;

- (ii) where the appellant has filed the appeal after the expiration of time specified in sub-section (2) of section 249 of the Act, the appeal unit may, —
- (a) in case, it is satisfied that the appellant had sufficient cause for not filing the appeal within the said time, admit the appeal; or
  - (b) in any other case, reject the appeal,  
under intimation to the National Faceless Appeal Centre;
- (iii) where the appellant has applied for exemption from the operation of clause (b) of sub-section (4) of section 249 of the Act, the appeal unit may, —
- (a) admit the appeal and exempt the appellant from the operation of provisions of said clause for any good and sufficient reason to be recorded in writing; or
  - (b) in any other case, reject the appeal,  
under intimation to the National Faceless Appeal Centre;
- (iv) the National Faceless Appeal Centre shall intimate the admission or rejection of appeal, as the case may be, to the appellant;
- (v) where the appeal is admitted, —
- (a) the appeal unit may request the National Faceless Appeal Centre to obtain such further information, document or evidence from the appellant or any other person, as it may specify;
  - (b) the appeal unit may request the National Faceless Appeal Centre to obtain a report of the National e-Assessment Centre or the Assessing Officer, as the case may be, on grounds of appeal or information, document or evidence filed by the appellant;
  - (c) the appeal unit may request the National Faceless Appeal Centre to direct the National e-Assessment Centre or the Assessing Officer, as the case may be, for making further inquiry under sub-section (4) of section 250 of the Act and submit a report thereof;
  - (d) the National Faceless Appeal Centre shall serve a notice upon the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, to submit such information, document or evidence or report, as the case may be, as may be specified by the appeal unit or as may be relevant to the appellate proceedings, on a specified date and time;
- (vi) the appellant or any other person, as the case may be, shall file a response to the notice referred to in sub-clause (d) of clause (v), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, with the National Faceless Appeal Centre;
- (vii) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish a report in response to the notice referred to in sub-clause (d) of clause (v), within the date and time specified therein or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre;
- (viii) where response is filed by the appellant or any other person, as the case may be, or a report is furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such response or report to the appeal unit, and where no such response or report is filed, inform the appeal unit;
- (ix) the appellant may file additional ground of appeal in such form, as may be specified by the National Faceless Appeal Centre, specifying therein the reason for omission of such ground in the appeal filed by him;
- (x) where the additional ground of appeal is filed,-
- (a) the National Faceless Appeal Centre shall send the additional ground of appeal to the National e-Assessment Centre or the Assessing Officer, as the case may be, for providing comments, if any, and to the appeal unit;
  - (b) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish their comments, within the date and time specified or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre;
  - (c) where comments are filed by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such comments to the appeal unit, and where no such comments are filed, inform the appeal unit;

- (d) the appeal unit shall, after taking into consideration the comments, if any, received from the National e-Assessment Centre or the Assessing Officer, as the case may be, —
- i. if it is satisfied that the omission of additional ground from the form of appeal was not wilful or unreasonable, admit such ground; or
  - ii. in any other case, not admit the additional ground,
- for reasons to be recorded in writing and intimate the National Faceless Appeal Centre;
- (xi) the National Faceless Appeal Centre shall intimate the admission or rejection of the additional ground, as the case may be, to the appellant;
- (xii) the appellant may file additional evidence, other than the evidence produced by him during the course of proceedings before the National e-Assessment Centre or the Assessing Officer, as the case may be, in such form, as may be specified by the National Faceless Appeal Centre, specifying therein as to how his case is covered by the exceptional circumstances specified in sub-rule (1) of rule 46A of the Rules.
- (xiii) where the additional evidence is filed,—
- (a) the National Faceless Appeal Centre shall send the additional evidence to the National e-Assessment Centre or the Assessing Officer, as the case may be, for furnishing a report within the specified date and time on the admissibility of additional evidence under rule 46A of the said Rules;
  - (b) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish the report, as referred to in sub-clause (a), to the National Faceless Appeal Centre within the date and time specified, or such extended date and time as may be allowed on the basis of an application made in this behalf, by the National Faceless Appeal Centre.
  - (c) where the report, as referred to in sub-clause (a), is furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such report to the appeal unit, and where no such report is furnished, inform the appeal unit;
  - (d) the appeal unit may, after considering the additional evidence and the report, if any, furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, admit or reject the additional evidence, for reasons to be recorded in writing, and intimate the National Faceless Appeal Centre;
  - (e) the National Faceless Appeal Centre shall intimate the admission or rejection of additional evidence, as the case may be, to the appellant and the National e-Assessment Centre or the Assessing Officer, as the case may be;
- (xiv) where the additional evidence is admitted,—
- (a) the appeal unit shall, before taking such evidence into account in the appellate proceedings, prepare a notice to provide an opportunity to the National e-Assessment Centre or the Assessing Officer, as the case may be, within the date and time specified therein to examine such evidence or to cross-examine such witness, as may be produced by the appellant, or to produce any evidence or document, or any witness in rebuttal of the evidence or witness produced by the appellant, and to furnish a report thereof, and send such notice to the National Faceless Appeal Centre;
  - (b) the National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a), upon the National e-Assessment Centre or the Assessing Officer, as the case may be;
  - (c) the National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish the report, as referred to in sub-clause (a), to the National Faceless Appeal Centre, within the date and time specified, or such extended date and time as may be allowed on the basis of an application made in this behalf, by the National Faceless Appeal Centre;
  - (d) the National Faceless Appeal Centre shall send the report furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, to the appeal unit or where no such report is furnished, inform the appeal unit;
- (xv) the National e-Assessment Centre or the Assessing Officer, as the case may be, may request the National Faceless Appeal Centre to direct the production of any document or evidence by the appellant, or the examination of any witness, as may be relevant to the appellate proceedings;
- (xvi) where the request referred to in clause (xv) is received, -
- (a) the National Faceless Appeal Centre shall send such request to the appeal unit;
  - (b) the appeal unit shall consider such request and may, if it deems fit, prepare a notice,—

- i. directing the appellant to produce such document or evidence, as it may specify; or
  - ii. for examination of any other person, being a witness;
- and send such notice to the National Faceless Appeal Centre;
- (c) the National Faceless Appeal Centre shall serve the notice referred to in sub-clause (b) upon the appellant or any other person, being a witness, as the case may be;
  - (d) the appellant or any other person, as the case may be, shall file his response to the notice referred to in sub-clause (c), within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, to the National Faceless Appeal Centre;
  - (e) where a response is filed by the appellant or any other person, as the case may be, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit;
- (xvii) where the appeal unit intends to enhance an assessment or a penalty or reduce the amount of refund, -
- (a) the appeal unit shall prepare a show-cause notice containing the reasons for such enhancement or reduction, as the case may be, and send such notice to the National Faceless Appeal Centre.
  - (b) the National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a), upon the appellant.
  - (c) the appellant shall, within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, file his response to the National Faceless Appeal Centre.
  - (d) where a response is filed by the appellant, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit;
- (xviii) The appeal unit shall, after taking into account all the relevant material available on the record, including the response filed, if any, by the appellant or any other person, as the case may be, or report furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, and after considering any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised in the appeal, —
- (a) prepare in writing, a draft order in accordance with the provisions of section 251 of the Act; and
  - (b) send such order to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;
- (xix) the National Faceless Appeal Centre shall upon receipt of the draft order, as referred to in sub-clause (a) of clause (xviii), —
- (a) where the aggregate amount of tax, penalty, interest or fee, including surcharge and cess, payable in respect of issues disputed in appeal, is more than a specified amount, as referred to in clause (x) of paragraph 13 of the said Scheme, send the draft order to an appeal unit, other than the appeal unit which prepared such order, in any one Regional Faceless Appeal Centre through an automated allocation system, for conducting review of such order.
  - (b) in any other case, examine the draft order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to —
    - i. finalise the appeal as per the draft order; or
    - ii. send the draft order to an appeal unit, other than the unit which prepared such order, in any one Regional Faceless Appeal Centre through an automated allocation system, for conducting review of such order;
- (xx) the appeal unit shall review the draft order, referred to it by the National Faceless Appeal Centre, whereupon it may decide to,—
- (a) concur with the draft order and intimate the National Faceless Appeal Centre about such concurrence; or
  - (b) suggest such variation, as it may deem fit, to the draft order and send its suggestions to the National Faceless Appeal Centre;
- (xxi) the National Faceless Appeal Centre shall, upon receiving concurrence of the appeal unit, finalise the appeal as per the draft order;

- (xxii) the National Faceless Appeal Centre shall, upon receiving suggestion for variation from the appeal unit, assign the appeal to an appeal unit, other than the appeal unit which prepared or reviewed the draft order, in any one Regional Faceless Appeal Centre through an automated allocation system;
- (xxiii) the appeal unit, to whom appeal is assigned under clause (xxii), shall, after considering the suggestions for variation,-
- (a) where such suggestions intend to enhance an assessment or a penalty or reduce the amount of refund, follow the procedure laid down in clause (xvii) and prepare a revised draft order as per the procedure laid down in clause (xviii); or
  - (b) in any other case, prepare a revised draft order as per procedure laid down in clause (xviii);
- and send such order to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;
- (xxiv) the National Faceless Appeal Centre shall after finalising the appeal as per item (i) of sub-clause (b) of clause (xix) or clause (xxi) or upon receipt of revised draft order as per clause (xxiii), pass the appeal order and,-
- (a) communicate such order to the appellant;
  - (b) communicate such order to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner as per sub-section (7) of section 250 of the Act;
  - (c) communicate such order to the National e-Assessment Centre or the Assessing Officer, as the case may be, for such action as may be required under the Act;
  - (d) where initiation of penalty has been recommended in the order, serve a notice on the appellant calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act;

(2) Notwithstanding anything contained in sub-paragraph (1), the Principal Chief Commissioner or the Principal Director General, in charge of National Faceless Appeal Centre, may at any stage of the appellate proceedings, if considered necessary, transfer, by an order, the appeal with the prior approval of the Board to such Commissioner (Appeals) as may be specified in the order.

**B. (1)** A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under the said Scheme before the income-tax authority at the National Faceless Appeal Centre or Regional Faceless Appeal Centre or appeal unit set up under the said Scheme.

(2) The appellant or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the appeal unit under the said Scheme.

(3) The Chief Commissioner or the Director General, in charge of the Regional Faceless Appeal Centre, under which the concerned appeal unit is set up, may approve the request for personal hearing referred to in sub-paragraph (2) if he is of the opinion that the request is covered by the circumstances referred to in clause (xi) of paragraph 13 of the said Scheme.

(4) Where the request for personal hearing has been approved by the Chief Commissioner or the Director General, in charge of the Regional Faceless Appeal Centre, such hearing shall be conducted exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, in accordance with the procedure laid down by the Board.

(5) Any examination or recording of the statement of the appellant or any other person shall be conducted by Commissioner (Appeals) in any appeal unit under the said Scheme, exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony in accordance with the procedure laid down by the Board.

(6) The Board shall establish suitable facilities for video conferencing or video telephony including telecommunication application software which supports video conferencing or video telephony at such locations as may be necessary, so as to ensure that the appellant, or his authorised representative, or any other person is not denied the benefit of the said Scheme merely on the ground that such appellant or his authorised representative, or any other person does not have access to video conferencing or video telephony at his end.

**C.(1)** An appeal against an order passed by the National Faceless Appeal Centre under the said Scheme shall lie before the Income Tax Appellate Tribunal having jurisdiction over the jurisdictional Assessing Officer.

(2) Subject to the provisions of paragraph (3) of the said Scheme, where any order passed by the National Faceless Appeal Centre or Commissioner (Appeals) is set-aside and remanded back to the National Faceless Appeal Centre or

Commissioner (Appeals) by the Income Tax Appellate Tribunal or High Court or Supreme Court, the National Faceless Appeal Centre shall pass the order in accordance with the provisions of the said Scheme.”.

2. The provisions of section 140 and section 282A of the Act shall apply to appellate proceedings in accordance with the said Scheme subject to the following, exceptions, modifications and adaptations, namely: -

“an electronic record shall be authenticated by the—

- (i) National Faceless Appeal Centre by affixing its digital signature;
- (ii) the appellant or any other person, by affixing his digital signature if he is required under the Rules to furnish his return of income under digital signature, and in any other case by affixing his digital signature or under electronic verification code.

*Explanation.* – For the purpose of this paragraph, “electronic verification code” shall have the same meaning as referred to in rule 12 of the Rules.”

3. The provisions of section 154 and section 155 of the Act shall apply to the order passed in accordance with the said Scheme subject to the following exceptions, modifications and adaptations, namely:-

“(1)With a view to rectifying any mistake apparent from the record the National Faceless Appeal Centre may amend any order passed by it, by an order to be passed in writing.

(2) Subject to the other provisions of the said Scheme, an application for rectification of mistake referred to in sub-paragraph (1) may be filed with the National Faceless Appeal Centre by the, —

- (a) appellant or any other person, as the case may be; or
- (b) appeal unit preparing or reviewing or revising the draft order; or
- (c) the National e-Assessment Centre or the Assessing Officer, as the case may be.

(3)Where any application referred to in sub-paragraph (2) is received by the National Faceless Appeal Centre, it shall assign such application to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system.

(4) The appeal unit shall examine the application and prepare a notice for granting an opportunity—

- (a) to the appellant or any other person, as the case may be, where the application has been filed by the National e-Assessment Centre or the Assessing Officer, as the case may be; or
- (b) to the National e-Assessment Centre or the Assessing Officer, as the case may be, where the application has been filed by the appellant or any other person, as the case may be; or
- (c) to the appellant or any other person, as the case may be, and the National e-Assessment Centre or the Assessing Officer, as the case may be, where the application has been filed by an appeal unit referred to in clause (b) of sub-paragraph (2); and

send the notice to the National Faceless Appeal Centre.

(5)The National Faceless Appeal Centre shall serve the notice referred to in sub-paragraph (4) upon the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, calling upon him to show cause as to why rectification of mistake should not be carried out under the relevant provisions of the Act.

(6) The appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, shall file a response to the notice, as referred to in sub-paragraph (5), within the date and time specified in such notice, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(7) Where a response, as referred to in sub-paragraph (6), is filed by the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit.

(8) The appeal unit shall, after taking into consideration the application and response, if any, filed by the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, prepare a draft order, —

- (a) for rectification of mistake; or
- (b) for rejection of application for rectification, citing reasons thereof;

and send the order to the National Faceless Appeal Centre.



(9) The National Faceless Appeal Centre shall upon receipt of draft order, as referred to in sub-paragraph (8), pass an order as per such draft and communicate such order, –

(a) to the appellant or any other person, as the case may be; and

(b) to the National e-Assessment Centre or the Assessing Officer, as the case may be, for such action as may be required under the Act;”.

4. The provisions of Chapter XXI of the Act shall apply to penalties imposable in accordance with the said Scheme subject to the following exceptions, modifications and adaptations, namely:-

“(1)Appeal unit may, in the course of appeal proceedings, for non-compliance of any notice, direction or order issued under the said Scheme on the part of the appellant or any other person, as the case may be, send recommendation for initiation of any penalty proceedings to the National Faceless Appeal Centre.

(2) The National Faceless Appeal Centre shall, upon receipt of recommendation under sub-paragraph (1), serve a notice on the appellant or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act.

(3) The appellant or any other person, as the case may be, shall file a response to the show-cause notice referred to in sub-paragraph (2) or in sub-clause (d) of clause (xxiv) of sub-paragraph (1) of paragraph 5 of the said Scheme, within the date and time specified in such notice, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(4) The National Faceless Appeal Centre shall assign the recommendation for initiation of penalty proceedings, as referred to in sub-paragraph (1), along with the response filed, if any, by the appellant or any other person, as the case may be, to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system.

(5) The appeal unit shall, after taking into account all the relevant material available on the record, including the response filed, if any, by the appellant or any other person, as the case may be, —

(a) prepare a draft order and send a copy of such order to National Faceless Appeal Centre; or

(b) drop the penalty after recording reasons, under intimation to the National Faceless Appeal Centre.

(6) where the appeal unit has dropped the penalty, the National Faceless Appeal Centre shall send an intimation thereof, or where the appeal unit sends a draft order, the National Faceless Appeal Centre shall pass the order for imposition of penalty as per such draft, and communicate such order, to, —

(a) the appellant or any other person, as the case may be; and

(b) the National e-Assessment Centre or the Assessing Officer for such action as may be required under the Act.”

5. The provisions of section 282, section 283 and section 284 of the Act shall apply to the said Scheme subject to the following exceptions, modifications and adaptations, namely: -

“A. (1) Every notice or order or any other electronic communication under the said Scheme shall be delivered to the addressee, being the appellant, by way of,-

(a) placing an authenticated copy thereof in the appellant’s registered account; or

(b) sending an authenticated copy thereof to the registered email address of the appellant or his authorised representative; or

(c) uploading an authenticated copy on the appellant’s Mobile App; and

followed by a real time alert.

(2) Every notice or order or any other electronic communication under the said Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The appellant shall file his response to any notice or order or any other electronic communication, under the said Scheme, through his registered account, and once an acknowledgement is sent by the National Faceless Appeal Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

**B.** The Principal Chief Commissioner or the Principal Director General, in charge of the National Faceless Appeal Centre shall, with the prior approval of Board, lay down the standards, procedures and processes for effective functioning of the National Faceless Appeal Centre, Regional Faceless Appeal Centres and the appeal unit set-up under

the said Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:—

- (i) service of the notice, order or any other communication;
- (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
- (iii) issue of acknowledgment of the response furnished by the person;
- (iv) provision of “e-appeal” facility including login account facility, tracking status of appeal, display of relevant details, and facility of download;
- (v) accessing, verification and authentication of information and response including documents submitted during the appellate proceedings;
- (vi) receipt, storage and retrieval of information or documents in a centralized manner;
- (vii) general administration and grievance redressal mechanism in the respective Centres and units;
- (viii) filing of additional ground of appeal;
- (ix) filing of additional evidence;
- (x) specified amount referred to in sub-clause (a) of clause (xix) of sub-paragraph (1) of paragraph 5 of the said Scheme;
- (xi) circumstances in which personal hearing referred to in sub-paragraph (3) of paragraph 12 of the said Scheme shall be approved.”

6. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No. 77/2020/F.No. 370142/33/2020-TPL]

ANKUR GOYAL, Under Secy.