

F.No.225/26/2006-ITA.II (Pt.)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi, dated the 8<sup>th</sup> September, 2010

To  
All Chief Commissioners of Income Tax  
All Directors General of Income Tax

Sir/Madam,

Subject: - Selection of cases for scrutiny on the basis of data in AIR returns and subsequent assessment proceedings- regarding.

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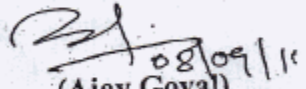
Reference is invited to Board's letter of even number dated 23<sup>rd</sup> May, 2007 regarding scope of enquiry in the scrutiny cases selected only on the basis of information received through the AIR returns.

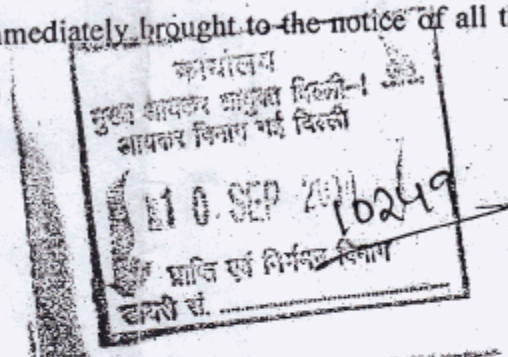
2. The above mentioned guidelines have been reconsidered by the Board and it has been decided that the scrutiny of such cases would be limited only to the aspects of information received through AIR. However, a case may be taken up for wider scrutiny with the approval of the administrative Commissioner, where it is felt that apart from the AIR information there is a potential escapement of income more than ₹ 10 Lacs.

3. It has also been decided that in all the cases which are picked up for scrutiny only on the basis of AIR information, the notice u/s 143(2) of Income Tax Act should clearly be stamped with "AIR Case"

This should be immediately brought to the notice of all the officers working in your region.

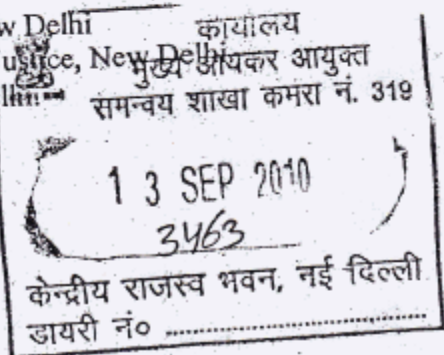
Yours faithfully,

  
(Ajay Goyal)  
Director (ITA.II)  
Telefax: 23092151



Copy to:

1. Chairman and all Members of CBDT.
2. Director General of Income Tax (Systems)
3. All Officers and Technical Sections of CBDT.
4. Director of Income tax (Inv.)/IT & Audit/Vigilance/Inv./RSP&PR/Recovery
5. Dy. Director of Inspection (P&PI), New Delhi
6. C&AG of India (40 copies)
7. Asst. Director of Inspection (Bulletin), New Delhi
8. JS & Legal Adviser, Ministry of Law & Justice, New Delhi
9. Director of Income tax (O&MS), New Delhi
10. Director General, NADT
11. Commissioner (AAR).
12. Guard File.



relate to  
CITs/DG/ITs.

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