

**F.No. 225/282/2018/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes (ITA.II division)**

th  
19 of September, 2018

North Block, New-Delhi dated the

To

**All Pr. Chief-Commissioners of Income-tax/Chief-Commissioners of Income-tax**  
**All Pr. Directors-General of Income-tax/Directors-General of Income-tax**

Sir/Madam

**Subject: Directions for forwarding pending survey/verification report- Instruction No. 4/2018 dated 20<sup>th</sup> August, 2018 -regd.-**

Vide Instruction No. 4/2018 dated 20.08.2018 issued in file of even no., CBDT has laid down Guidelines for selection of scrutiny cases during the financial-year 2018-19.

2. Upon due consideration of the matter, to enable selection of cases as per clause (ii) and clauses (vi) in a timely manner, following directions are being issued:

2.1 Clause (ii) of para 1 of the said Instruction is related to selection of those cases where Survey under section 133A of the Income-tax Act, 1961 (Act) was carried out. In many instances it may so happen that survey was carried out by an Income-tax Authority other than the jurisdictional Income-tax Authority. In all such cases, the survey reports, if still pending, have to be forwarded to the concerned jurisdictional Income-tax Authority on or before 25<sup>th</sup> September, 2018 so as to enable further necessary action in a timely manner.

2.2 Further, clause (vi) of para 1 provides for selection of those cases in respect of which information pointing out specific tax-evasion for the relevant year is given by any Government Department/Authority/Agency/Regulatory Body. In all cases where as a result of verification being carried out under section 133(6) or section 131 during the demonetisation period, an Income-tax Authority other than the jurisdictional Income-tax Authority, has found any specific instance of tax-evasion, such information/verification report is also required to be forwarded to the concerned jurisdictional Income-tax Authority on or before 25<sup>th</sup> September, 2018 so as to enable further necessary action in a timely manner.

Compliance of the above directions shall be monitored by the concerned Pr. CIT/CIT.

3. The above may be brought to the notice of all for necessary and strict compliance.

*Rajarajeswari R.*  
(Rajarajeswari R.)

Under secretary to the Government of India

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS TO Secretary (Finance)/Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. ITCC Division, CBDT (3 copies)
5. Addl. CIT, Data Base Cell for uploading on departmental website

*Rajarajeswari R.*  
(Rajarajeswari R.)

Under secretary to the Government of India