

F No. 187/4/2021-ITA-I  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

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North Block, New Delhi - 110001.

Dated the 20 January, 2021

**ORDER**


**Subject:** Order under Para 4 of the Faceless Penalty Scheme, 2021 for directing the National Faceless Assessment Centre /Regional Faceless Assessment Centre/ Assessment Unit/ Review Unit to act as the National Faceless Penalty Centre /Regional Faceless Penalty Centre/ Penalty Unit/ Penalty Review Unit under the Scheme - regarding.

In pursuance to sub-para 4 of Para 4 of the Faceless Penalty Scheme, 2021 (the Scheme), the Central Board of Direct Taxes (hereinafter referred to as Board) hereby directs that, until the date on which National Faceless Penalty Centre /Regional Faceless Penalty Centres/ Penalty Units/ Penalty Review Units under the Scheme are set up, the National Faceless Assessment Centre /Regional Faceless Assessment Centres/ Assessment Units/ Review Units (read as NeAC/ ReACs/ AUs/ RUs), set up under the Faceless Assessment Scheme, 2019 will also act as the National Faceless Penalty Centre /Regional Faceless Penalty Centre/ Penalty Unit/ Penalty Review Unit respectively.

2. The Income-tax Authorities of the NeAC/ReAC/AUs/RUs i.e. Pr.CCIT/CCIT/Pr.CIT/CIT/Addl.CIT/Jt.CIT/DCIT/ACIT/ITO shall act as and perform the functions of the corresponding Income-tax authorities of the National Faceless Penalty Centre/ Regional Faceless Penalty Centers/ Penalty Units/ Penalty Review Units respectively.

3. This order shall come into force with immediate effect.

4. The Hindi version of this order shall follow.

 20/01/21

(Gulzar Ahmad Wani)  
JCIT (OSD), ITA-1

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1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT

4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. JCIT, Data-Base Cell for uploading on irsofficersonline.org.
11. ADG (Systems)-4 for uploading on the website of [Incometaxindia.gov.in](http://Incometaxindia.gov.in)

*sd.*  
(Gulzar Ahmad Wani)  
JCIT (OSD), ITA-1