



राष्ट्रीय ई-निर्धारण केंद्र, दिल्ली
National e-Assessment Centre, Delhi
कमरा नंबर 401, दूसरा तल, ई-रैम्प,
Room No. 401, 2nd Floor, E-Ramp,
जवाहर लाल नेहरू स्टेडियम, दिल्ली - 110003.
Jawaharlal Nehru Stadium, Delhi-110003.
ई-मेल / email: delhi.ito.hq.pccit.neac@incometax.gov.in
फोन नंबर / Phone No: 24367003



F. No. Pr. CCIT(NeAC)/2020-21/613

Dated: 12.02.2021

To,

Pr. Chief Commissioners of Income tax
(Gujarat, Karnataka & Goa, MP & Chhatisgarh, Odisha, NWR, TN & Puducherry, Delhi, NER,
AP & Telangana, Rajasthan, UP(W) & Uttrakhand, Kerala, West Bengal & Sikkim, UP(E),
Mumbai, Nagpur, Bihar & Jharkhand, Pune.)

Madam/Sir

Sub:- Cases already transferred to NeAC but do not fall within the ambit of FAS-2019

Kindly refer to the above.

2. I am directed to state that the cases where notice u/s 148 of the Act were issued by the Jurisdictional Assessing Officer (JAO) and where:-

(1) Returns of income have been filed and notice u/s 143(2) of the Act has not issued by JAO or Prescribed Authority, or

(2) Returns of income have not been filed and notice u/s 142(1) of the Act has not been issued by the JAO,

do not fall within the ambit of FAS-2019 in view of the CBDT's order F.No.187/3/2020-ITA-1 dated 13.08.2020.

2. With the approval of CBDT, the cases falling within the above categories as identified by the Systems Directorate are being transferred back to the JAO to carry out the necessary actions.

Yours faithfully,

(Ashish Abrol)

Commissioner of Income-tax
National e-Assessment Centre, Delhi