

	INCOME TAX GAZETTED OFFICERS ASSOCIATION	
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F.No. ITGOA/CHQ/JAO/2020-22/05

Date: 23.04.2021

To
The Chairman,
Central Board of Direct Taxes,
New Delhi -110001.

Respected Sir,

Sub: Difficulties in completing Time barring actions in connection with Assessments/Re-assessments in FeAS Regime and Central Charges as well as issuing notices for re-opening assessments – Demand for further extension of limitation date- reg.

Ref. Our letter F.No. ITGOA/CHQ/FAS/2020-22/03 Date: 19.02.2021 and letters even no. Dated 23rd March, 2021, 27th March, 2021 & Letter even no. dt. 19th April, 2021 on the above subject.

Kindly refer to the above.

2. In continuation of the letters under reference, we would like to further highlight the following developments, which would explain that it would be practically difficult for our member Officers to complete the time barring actions, on or before 30th April, 2021, in connection with Assessments/Re-assessments in FeAS Regime and Central Charges as well as issuing notices for re-opening assessments. These are enumerated as under:-

i) Your good-self would appreciate that the present wave of the pandemic has created a situation of 'National Health Emergency' across the country. There are acute shortages of beds in the hospitals on the one hand and Oxygen, essential drugs/medicines, injections & vaccines on the other. Thousands of our officers/officials or their family members are infected of Covid-19 virus. Even there have been a number of deaths, due to this deadly virus, of the members of the Aaykar Parivar. This crisis has created a very tense atmosphere for everyone. Understandably, our member officers are not in a proper frame of mind to focus on the pending time barring work.

ii) Maharashtra has further restricted down the daily attendance to only 15 % in all the Government Offices up to 1st, May,2021;

iii) Jharkhand Govt. has decided to impose lock down in the entire state for one week from today ie 22nd April, 2021;

iv) Night curfew has been imposed in the entire state of Karnataka till 3rd May,2021;

v) The office buildings/floors are being frequently closed down for deep sanitization, as per the Covid protocols, across the country eg. in Chennai, entire office building at 'Wanaparthy Block' has been closed for two days, ie on 21st & 22nd April, 2021 for deep sanitisation. All the ReFAC AUs are in this building of the region;

vi) Further, there are large number of officers of the department who are either themselves or their family members or their officials are/were Covid positive or their residence lies in the containment zone. The exact number of such officers/officials must have been made available to your good-self by the Pr.DGIT(HRD), New Delhi. Hence, a good number of officers could not attend to the Time-barring work ;

vii) Your good-self would appreciate that our officers have been trying their best to successfully complete the pending time barring proceedings despite the recent surge in Covid-19 positivity rate, across the country. This is evident from the fact that many officers have comparatively less pendencies of the TB assessments/re-assessments or re-opening of the cases, as what was with them, in the last week of March,2021. However, still there are charges, particularly in Central with unmanageable work-load, as on date. There are quite a few AOs in Central charges with pendency in the range of 200-500 TB cases. There are also a good number of JAOs with large numbers of the informations & audit objections, which are yet to be processed for issuing notice u/s 148 of the Act. There are quite a large number of AOs particularly in ReFACs who have managed more than one charge, through-out the year, due to shortages of the officers in the ranks of ITO as well as ACIT/DCIT, due to delays in DPCs. These shortages are being compounded everyday, in all the charges, due to Covid infections. Moreover, the JAOs have continued to receive the informations from Investigation wings and CIT (Audit) charges, even till date.

viii) The assesseees and/or their representatives have also started either requesting for adjournments or have refused to respond to our queries/ show cause notices, on account of the pandemic induced restrictions and problems. This may ultimately result into a number of best judgement assessments/re-assessments orders being passed by our officers. This could be avoided or at least minimised by extending the time barring date from 30th April, 2021;

3. In view of the above, we once again inform your good-self that the officers working in the department may not able to complete the aforesaid time-barring processes on or before 30th April, 2021. Accordingly, we demand that the time barring date, for Assessments/Re-assessments, issuing notices U/s. 148 of the Income-Tax Act be further extended, at least, by another five months i.e. up to 30th September, 2021. We, further demand that none of our member officers would be held responsible if any proceeding gets time barred on account of increase in number of cases affected due to COVID-19 or lack of availability of necessary medicines/Oxygen, in case our demand to extend the said time barring date is not favourably considered.

4. It is, therefore, humbly requested to your good-self that necessary steps may be taken to further extend the last date for completion of the aforesaid proceedings under the Act, which are getting time-barred on 30th April 2021 to 30th September 2021.

Looking forward to your benign indulgence.

Thanking You

Yours Sincerely,



**(Ravi Shankar),
Secretary General**

Copy forwarded for informations & n/a to:

1. The Member (TPS), CBDT, North Block, New Delhi.