

F.No.225/126/2020/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes (ITA-II division)

North Block, New Delhi, the th30 September, 2020

To

All Pr. Chief-Commissioners of Income-tax/ Chief-Commissioner of Income-Tax
All Pr. Director-Generals of Income tax/ Director-Generals of Income-tax.

Madam/ Sir

Subject: Extension of time limit for compulsory selection of returns for Complete Scrutiny during the Financial Year 2020-21 - regarding. -

Kindly refer to Board's letter dated 17.09.2020 regarding Guidelines for compulsory selection of returns for Complete Scrutiny during the Financial Year 2020-21.

2. Vide the said letter, the following time limits were prescribed for completion of certain actions:

- a) *Selection of cases for compulsory scrutiny on the basis of the prescribed parameters shall be completed by 30th September 2020.*
- b) *The Survey Cases with impounded materials have to be transferred to the Central Charges under section 127 of the Income-tax Act,1961 (Act) within 15 days of issue of notice u/s 143(2) of the Act.*
- c) *Search cases u/s 153C of the Act, if lying outside the Central Charges, have to be transferred to the Central Charges u/s 127 of the Act within 15 days of issue of notice u/s 143(2) of the Act.*

3. Considering the difficulties faced by the field formation due to COVID-19 pandemic and PAN migration related issues, this matter has been reconsidered and it has been decided to extend the date for selection of cases for Compulsory Scrutiny on the basis of prescribed parameters, as communicated vide Board's letter dated 17.09.2020, from 30th September,2020 to **31st October,2020.**

4. It is clarified that even though the new statutory time limit as per the Taxation and other laws (Relaxations and amendment of certain provisions) Act, 2020 for selection of cases for Compulsory Scrutiny on the basis of prescribed parameters was extended to 31st March,2021, still for the purpose of timely allocation of cases to NeAC, the above time limit will have to be strictly adhered to, otherwise, the allocation of cases to NeAC will get considerably delayed.

5. Further, for the same reasons as above in para 4, the cases covered under the scenarios mentioned in Para 2 (b) and 2(c) of this letter shall be transferred to the Central Charges by issue of orders u/s 127 of the Act, immediately after service of notice u/s 143(2) of the Act.
6. These instructions may be brought to the notice of all concerned for necessary compliance.
7. This issue with the approval of Chairman (CBDT).

Rajarajeswari R.
30/9/20
(Rajarajeswari R.)

Under Secretary-ITA.II, CBDT

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- v. O/o Pr. DGIT(Systems) with request to upload on the departmental website
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(Rajarajeswari R.)

Under Secretary-ITA.II, CBDT