F. No.225/40/2021/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 26th March, 2021

To

All Principal Chief Commissioners of Income-tax/All Chief Commissioners of Income-tax

Madam/Sir,

Subject: Instructions regarding handling of Non-PAN cases flagged by the Directorate of Income-tax (Systems) as per point no.1(iii) of CBDT's letter dated 04.03.2021 -reg.

1. Vide Point no.1(iii) of CBDT's letter dated 04.03.2021(copy enclosed), it was directed that 'Potential cases' including the Reports of Directorate of Income-tax (Investigation), Reports of Directorate of Intelligence and Criminal Investigation and cases of Non-Filer Management System (NMS) & other cases shall be flagged by the Directorate of Income-tax (Systems) as per risk profiling for consideration of issue of notice u/s 148 of the Income-tax Act,1961 ('Act') as per provisions of the Act.

2. The cases flagged by the Directorate of Income-tax (Systems) as per Point No.1(iii) of CBDT's letter dated 04.03.2021 also involve non-PAN cases, having only name and address of the assessees. These non-PAN cases have been pushed by Systems to respective Pr. CCIT/Pr. CIT based on address. Considering the time involved in allotting PAN in such non-PAN cases and other technical issues involved in generating notices through the system, the following instructions are being issued for handling of such non-PAN cases:

- **(a)** As per the provisions of the Act, if the case is fit for issue of notice u/s 148 of the Act, such notice can be issued **manually without DIN** by invoking exceptional clause provided at Para No.3(iv) of CBDT's Circular No.19/2019 dated 14.08.2019 (copy enclosed), after following the procedure prescribed in Para No.3 of the said Circular.
- **(b)** Immediately after the issuance of notice u/s 148 of the Act, the Jurisdictional Assessing Officer (JAO) shall collect the basic parameters needed for allotment of PAN from assessee, reporting entities or any other sources. In all possible cases, where the basic parameters are gathered, the JAO shall take up the matter with Directorate of Income-tax (Systems) for allotment of PAN as per the instructions regarding allotment of PAN, issued by it from time to time.
- **(c)** All such aforesaid manually issued communication shall be uploaded on the System at the earliest (with DIN, as far as possible).

3. This issues with the approval of Chairman, CBDT.

Enclosure: As above

26/03/2021
(Ravinder Maini)
Director (ITA-II), CBDT

Copy to:

i. PS to FM/PS to MoS(F)
ii. PS to Revenue Secretary
iii. Chairman, CBDT & All Members, CBDT
iv. All Pr.DGsIT/DGsIT
v. All Joint Secretaries/CsIT, CBDT
vi. JCIT, Data-Base Cell for uploading on irsofficersonline website

26/03/2021
(Ravinder Maini)
Director (ITA-II), CBDT