

F.No. 279/Misc./M-115/2013-ITJ
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 16th May, 2014

To,

All Chief Commissioners of Income-tax,
All Directors General of Income-tax

Sir/ Madam,

Subject: - Orders passed under section 264 of the Income Tax Act - Administrative supervision- reg.

Under Section 264 of the Income Tax Act, 1961 (hereinafter referred to as the Act), the Commissioner of Income Tax (CIT) may, either of his own motion or on an application made by the assessee, revise an order passed by an authority subordinate to him. The CIT may, before revising such, order, make enquiry or cause such enquiry to be made and subject to the provisions of the Act, pass such order which is not prejudicial to the assessee.

2. The statutory function under section 264 of the Act performed by the CIT is required to be reported by the CIT and also appraised by the supervisory Officers. Therefore, it has been decided to issue the following guidelines to be complied forthwith in respect of orders passed under section 264 of the Act:-


a) The CIT shall prepare a brief of the orders passed under section 264 of the Act and report the same to the Principal Chief Commissioner of Income –Tax/ Chief Commissioner of Income – Tax (CCIT) in the monthly DO letter along with a copy of such order.

b) The Pr. CCIT/ CCIT shall report the number of orders passed under section 264 of the Act by the CsIT under his/her jurisdiction along with his/her observation in relation to any order, if deemed fit, to the Zonal Member of the CBDT in the monthly DO letter. The Pr. CCIT/CCIT shall also communicate his/her observation to the CIT.

3. The above Instruction may be brought to the knowledge of all concerned.


4. Hindi version of the Instruction will follow.

Yours faithfully,


(Priyanka Singh)
(OSD), ITJ, CBDT

Copy to:

1. The Chairman, all Members of the CBDT.
2. The Director (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the quarterly tax bulletin and for circulation as per usual mailing list.
3. NIC, M/o Finance for uploading on the Department's website.
4. Hindi Cell for translation
5. Guard file.


(Priyanka Singh)
(OSD), ITJ, CBDT