

**Instruction No. 10/2013**

**F.No. 225/107/2013/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

North-Block, ITA-II, Division  
New-Delhi the 20<sup>th</sup> of September, 2013

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

Sir/Madam

**Subject: Compulsory manual selection of cases for scrutiny during the F.Yr. 2013-14-regd:-**

I am directed to state that Instruction No. 10 of 2013 dated 05.08.2013 of CBDT on the above captioned subject is partially modified as under:-

2. In Para 3, after clause (i), following clause(s) have been inserted:-

(j) Cases where registration u/s 12 AA of the IT Act has not been granted or has been cancelled by the CIT/DIT and the assessee has been found claiming tax-exemption under section 11 of the IT Act. However, the cases where such order of CIT/DIT has been reversed/set-aside in appellate proceedings will not be picked up for scrutiny under this clause.

(k) Cases where order denying the approval u/s 10(23C) of the IT Act or withdrawing the approval already granted has been passed by the Competent-Authority and the assessee has been found claiming tax-exemption under the aforesaid provision of the IT Act.

3. I am further directed to state that the above may be brought to the notice of all officers working under your jurisdiction for necessary compliance.



(Rohit Garg)

Deputy-Secretary to Government of India

**Copy to:**

- 1) Chairperson, CBDT & All Members, CBDT.
- 2) DIT(PR,PP&OL), Mayur Bhawan, N.Delhi.
- 3) The Comptroller and Auditor-General of India.
- 4) ITCC Division, CBDT
- 5) NIC, M/o Fin-for uploading on the Department's website.
- 6) Data-Base Cell for uploading on irs officers website.



(Rohit Garg)

Deputy-Secretary to Government of India