

NOTIFICATION

New Delhi, the 12th September, 2019

E-assessment Scheme, 2019

1. Definitions .— (1) In this Scheme, unless the context otherwise requires, —

- (i) “assessment” means assessment under sub-section (3) of section 143 of the Act;
- (ii) “automated allocation system” means randomised allocation of cases, by using suitable technological tools, including artificial intelligence;
- (iii) “designated portal” means the web portal designated by National e-assessment Centre;
- (iv) “e-assessment” means the assessment proceedings conducted electronically through assessee's registered account in designated portal;
- (v) “video telephony” means reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

2. E-assessment Centre's

- (i) National e-assessment Centre: Conduct of e-assessment proceedings in a centralised manner;
- (ii) Regional e-assessment Centre: Conduct of e-assessment proceedings in the cadre controlling region;
- (iii) assessment units: Conduct of e-assessment, to perform the function of making assessment for the determination of any liability (including refund) under the Act;
- (iv) Verification units: Conduct of e-assessment, to perform the function of verification;
- (v) technical units: Conduct of e-assessment, to perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter; and
- (vi) review units: Conduct of e-assessment, to perform the function of review of the draft assessment order

Note: All communication among the assessment unit, review unit, verification unit or technical unit or with the assessee under this Scheme shall be through the National e-assessment Centre.

3. Procedure for assessment:

- (i) National e-Assessment Centre shall serve a notice on the assessee under section 143(2);
- (ii) Assessee may, within fifteen days file his response to the National e-assessment Centre;
- (iii) National e-assessment Centre shall assign specific assessment unit in any one Regional e-assessment Centre;
- (iv) Assigned assessment unit may request to National e-assessment Centre for further information or documents;
- (v) Assessment unit make a draft assessment order and send a copy to National e- assessment centre;
- (vi) National e-assessment Centre shall finalize the draft assessment order and serve the notice; or
- (vii) Assessee furnish his response to the National e-assessment Centre on or before the date specified in the notice;
- (viii) The National e-assessment Centre shall,-
 - (a) in a case where no response is received, finalise the assessment; or
 - (b) in any other case, send the response received from the assessee to the assessment unit;
- (ix) The assessment unit shall, after taking assessee response make a revised draft assessment order and send it to the National e-assessment Centre;
- (x) The National e-assessment Centre shall, upon receiving the revised draft assessment order finalise the assessment
- (xi) The National e-assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction
- (xii) *Notwithstanding anything, the National e-assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case.*

4. Penalty proceedings for non-compliance– (1) Any unit may for non- compliance of any noticed to assessee, send recommendation for penalty initiation to National e-assessment Centre.

(2) National e-assessment Centre shall, on such recommendation, serve a notice on the assessee calling upon him to show cause as to why penalty should not be imposed.

(3) The response furnished by the assessee be sent by the National e-assessment Centre to the concerned unit.

(4) The said unit after taking response furnished-

(a) make a draft order of penalty and send a copy of such draft to National e-assessment Centre; or

(b) drop the penalty after recording reasons, under intimation to the National e-assessment Centre.

(5) The National e-assessment Centre shall serve a copy of the same on the assessee.

5. Appellate Proceedings– Appeal against an assessment made by National e-assessment Centre shall lie before the Commissioner (Appeals) having jurisdiction.

6. Exchange of communication exclusively by electronic mode.

7. No personal appearance in the Centres or Units– (1) No person shall required to appear either personally under this Scheme.

(2) In case where modification in draft assessment order, an opportunity is provided to the assessee to show-cause the case and assessee shall be entitled to make his oral submissions in any unit under this Scheme where such hearing shall be conducted exclusively through video conferencing.