



I. T. G. O. A. ZINDABAD

## Income Tax Gazetted Officers' Association

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F. NO. ITGOA/communication/2014-15

Dated: 21-12-2014

**To,  
The Presidents/General Secretaries  
Of all the Units of ITGOA.**

**Dear Comrades,**

**Subject : Disposal of time barring scrutiny assessments selected through CASS during the financial year 2013-14 – issuance of appropriate guidelines - matter regarding.**

We are aware that due to cadre restructuring exercise and consequential transfer of cases to appropriate jurisdictions, precious time has already been lost and a high number of cases are still waiting to reach to its proper jurisdictional A.O. It is needless to say that the proper infrastructural facilities are not available in most of the new charges created on restructuring. But, A.O's are hardly having 3 more months at their disposal to complete this huge pendency of scrutiny assessments.

We welcome the move of the CBDT to issue instruction No. 07/2014 dated 26-09-2014, by which it was directed to limit the scope of enquiries for the cases selected through CASS during the financial year 2014-15 to the particular aspect of AIR information, CIB data and non-reconciliation of 26AS. This view was taken by CBDT for better tax administration and to provide sufficient time for the A.O's to complete the specific enquiries in focused and conclusive manner. But the time constraint is more acute for the time barring cases for financial year 2013-14, due for completion on 31-03-2015, rather than the next year for which the instruction was issued, as the transfer orders as well as jurisdiction orders have been done in the month of November' 2014 but in most of the charges physical transfers of cases are yet to take place.


In view of the above facts, we would like to request CBDT for suitable guidelines/instructions for disposal of the pending scrutiny cases going to be barred by limitation of time by 31/03/2015 in the line of Instruction No. 7/2014 for completing the scrutiny assessments limiting the scope for enquiries to the reasons recorded for which the cases were selected or verification of AIR, CIB and mismatch & reconciliation of 26AS data available. This will certainly enable the

A.O's to complete their pending work in focused manner without much worrying for the time constraint.

This view of CHQ may be discussed at Unit level in the manner you think fit and an opinion/suggestion may be forwarded to the CHQ immediately so that the issue can be taken up with the Board.

With warm regards,

Yours comradely,

A handwritten signature in black ink, appearing to read 'B. Bhattacharya', with a stylized flourish at the end.

**(Bhaskar Bhattacharya)**  
**Secretary General**