



Tele Fax: 033-2213-6417

## INCOME TAX GAZETTED OFFICERS' ASSOCIATION – WB UNIT

Aayakar Bhavan, 6<sup>th</sup> Floor, Room No. 28, P - 7, Chowringhee Square, Kolkata - 700 069

**President : Sudipta Guha**

**General Secretary : Sayantan Banerjee**

(Mobile No. 8902196555)

(Mobile No. 8902197979)

19.09.2019

To  
The Pr. Chief Commissioner of Income tax  
West Bengal and Sikkim  
Aayakar Bhawan,  
P-7 Chowringhee Square,  
Kolkata- 700069

Sub: Passing of Orders u/s 144 and subsequent completion of non-compliant OCM cases- Matter Reg

Sir,

Kindly refer to the above.

You are aware of the fact that the Central Board of Direct Taxes (hereinafter, 'CBDT'), have thus far issued various SOPs giving specific directions on how to pass scrutiny orders and point of investigation on the nature of cash deposits during the demonetisation period. All the SOPs are very much exhaustive in nature and require utmost dedication and tireless efforts on the part of the AOs. However, it is pertinent to mention here that the initial directions from the CBDT on the proposed course of action for conversion of non-complaint cases to scrutiny u/s 144 arrived late, after a span of around 18 months. Plethora of Instructions, SOPs, and directions has created nothing but confusion among the AOs. Further, the humongous task of following the SOPs in *toto* i.e. ensuring service of notice, collecting information regarding source of such deposits, making in depth verification following instructions issued by Range Heads u/s 144A, incorporating the same and filling up the proforma in ITBA within a short span of time, i.e. the artificial deadline of 30th September, 2019 is humanly impossible considering the number of cases pending in this region is around 10000.


You are further acquainted with the fact that in doing these cases, it transpires that many of the assesseees remain untraceable. Further, the bank accounts also had considerable cash deposits, even beyond the demonetisation period. Making *en masse* additions without proper analysis and collation of the information while completing the best of judgments in these cases will invariably result in *high pitched assessments* which may result in calling for an explanation from the high-ups in the present scenario.

Further, in light of the notifications issued by the CBDT in implementation the faceless assessment scheme in an immediate time-bound manner, many of the officers [102 to be precise] right from the rank of CCIT to the rank of ITOs will come under the umbrella and their posting will get unsettled, resulting in further hindrances in completion of such cases.

All these issues sum up to increased work pressure and therefore it may not be possible for the AOs to abide by the artificial deadline of 30<sup>th</sup> September, 2019 to complete the OCM cases.


We, therefore, request your kind intervention to take up the matter with CBDT so that the deadline for completion of such cases is extended to 31.12.2019, in line with the time-barring date envisaged in the provisions of section 153 of the Income tax Act, 1961.

Yours faithfully,

  
(Sayantan Banerjee)  
General Secretary

Copy forwarded to:

1. Secretary General, ITGOA, CHQ for taking up the issue with CBDT

  
(Sayantan Banerjee)  
General Secretary

