

**F No. 187/3/2020-ITA-I**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Direct Taxes)**

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**North Block, New Delhi – 110001.**  
**Dated the 18<sup>th</sup> September, 2020**

**ORDER**

**Subject: Order under section 119 of the Income-tax Act, 1961 with respect to clarification of Faceless Assessment Scheme, 2019- Regarding.**

In furtherance of the directions given in the Webinar dated 10<sup>th</sup> August, 2020 held under the Chairman, CBDT, the Central Board of Direct Taxes, in exercise of powers under section 119 of the Income-tax Act, 1961 hereby, directs that the words and phrases “residual charges” or “residual hierarchy”, wherever has been used so far in the context of Faceless Assessment Scheme, 2019, shall henceforth, be read as “jurisdictional charges” or “jurisdictional hierarchy”.

2. This order comes into effect immediately.
3. The Hindi version of this order shall follow.

  
(Gulzar Ahmad Wani)

Under Secretary to the Government of India

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4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
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7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All- India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
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(Gulzar Ahmad Wani)  
Under Secretary to the Government of India