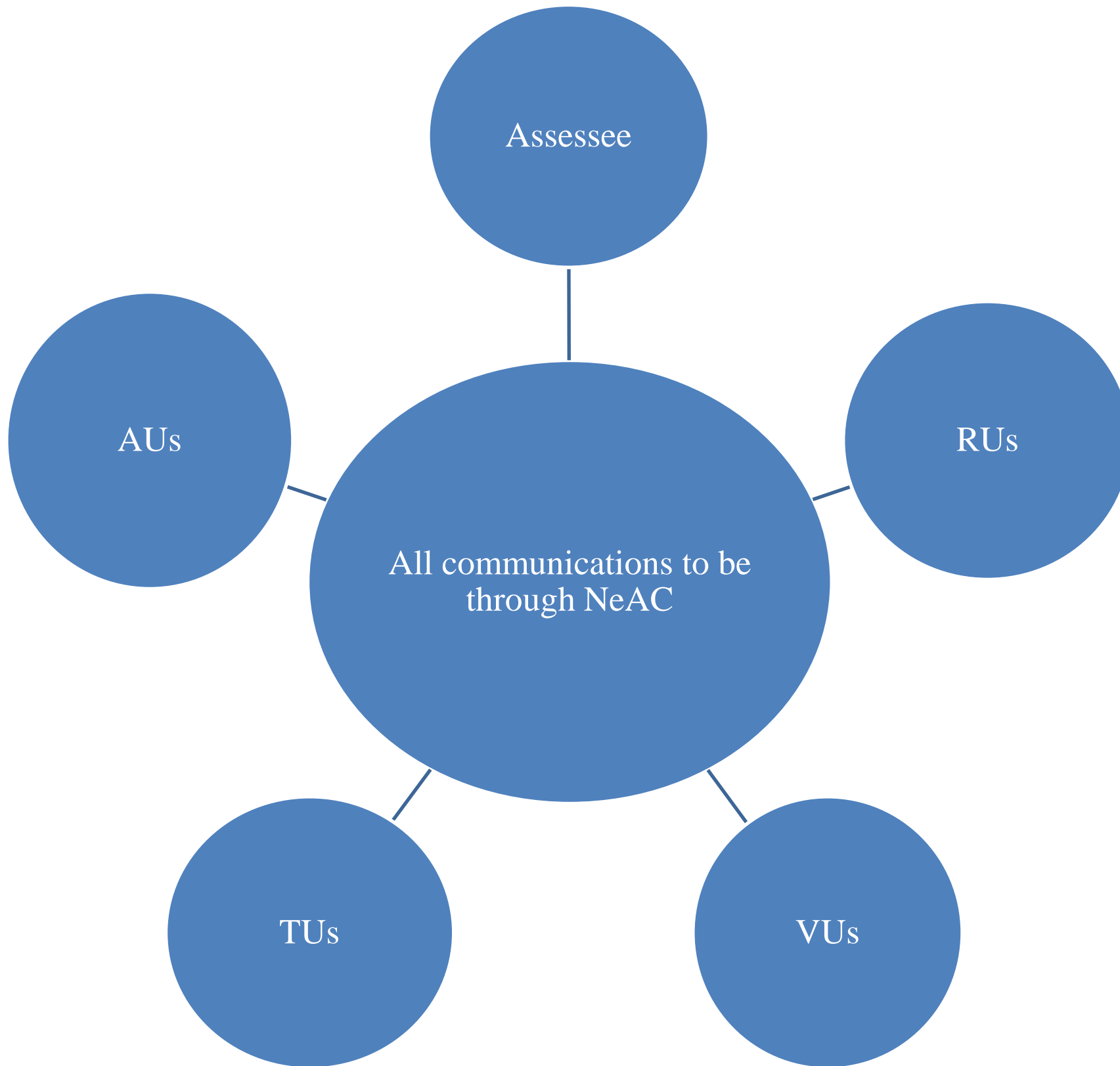


Assessment and CIT(A) – Faceless – How to handle the same?

Advocate Neelkanth R. Khandelwal

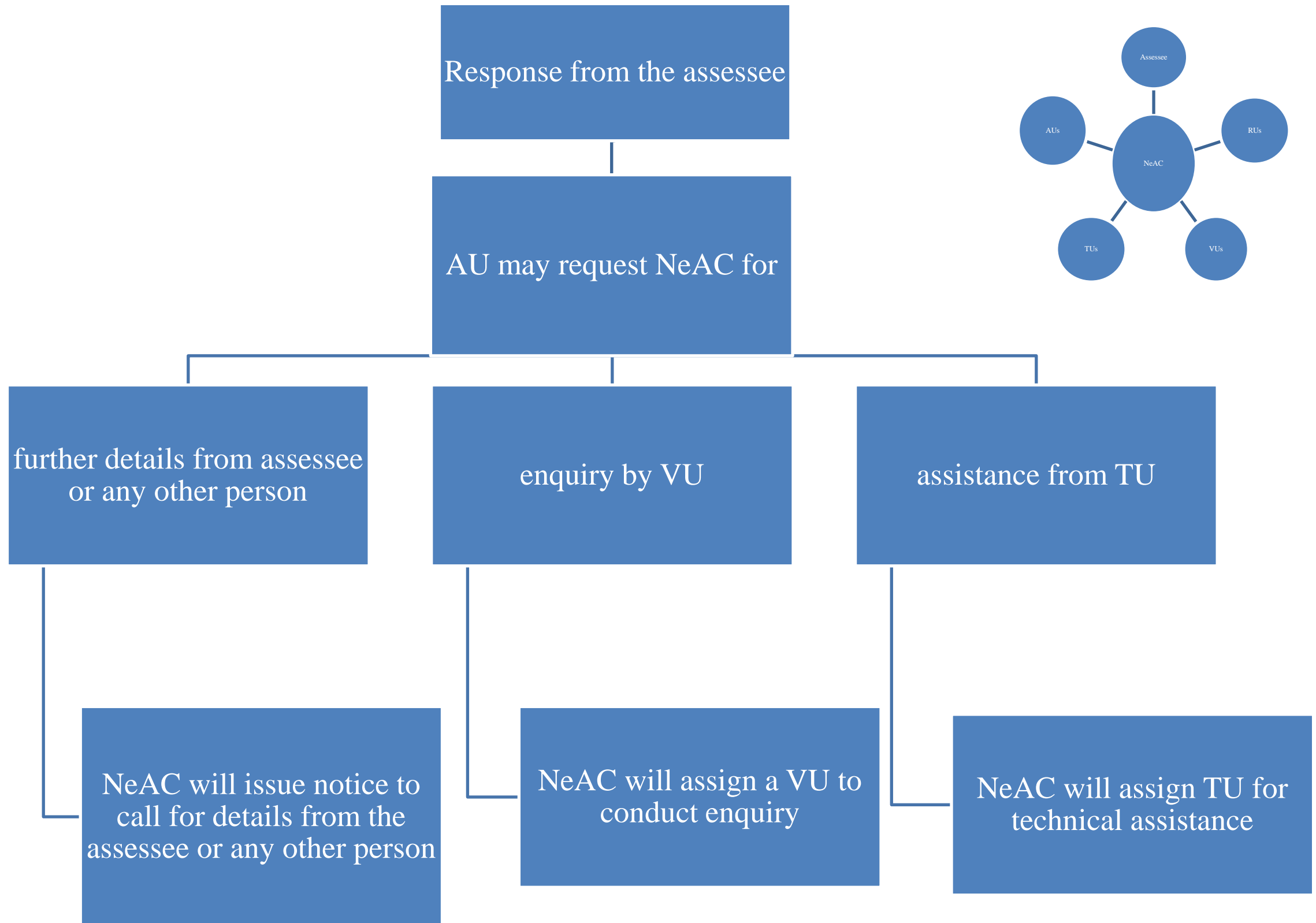


```
graph TD; A((143(2) to be issued by NeAC)) --> B((NeAC to assign the case to one of the AUs in any one of the ReACs)); A --> C((Assessee may file its response within 15 days));
```

143(2) to be issued
by NeAC

NeAC to assign the
case to one of the
AUs in any one of
the ReACs

Assessee may file
its response within
15 days



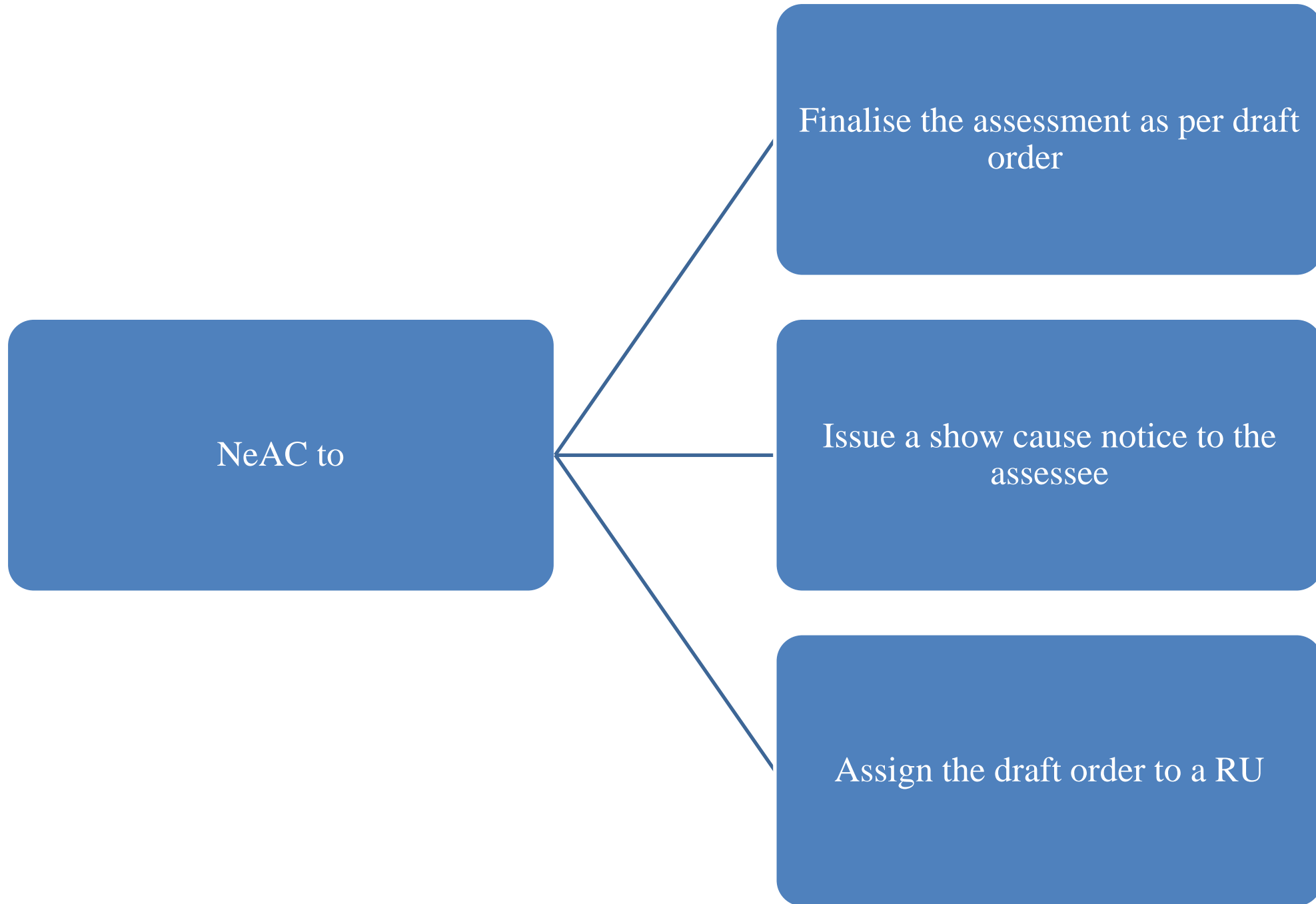
AU to make a draft assessment order



AU to provide details of penalty proceedings to be initiated in the draft order



AU to send the draft order to NeAC

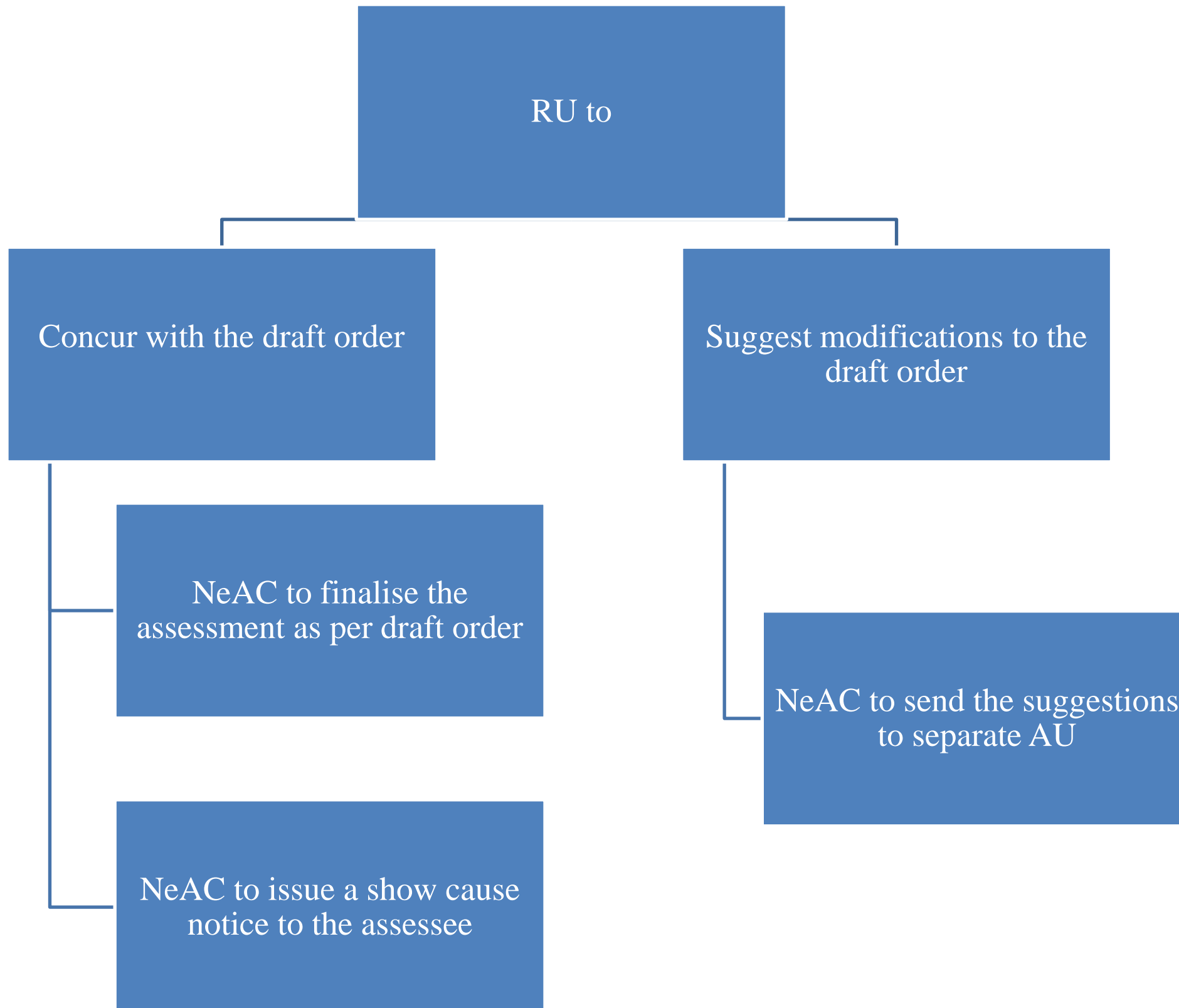


NeAC to

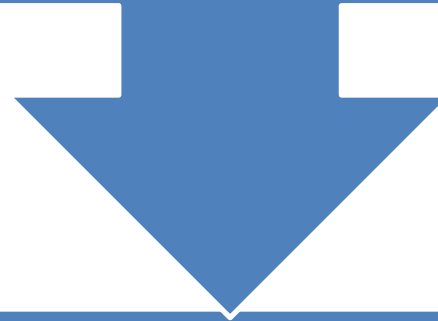
Finalise the assessment as per draft order

Issue a show cause notice to the assessee

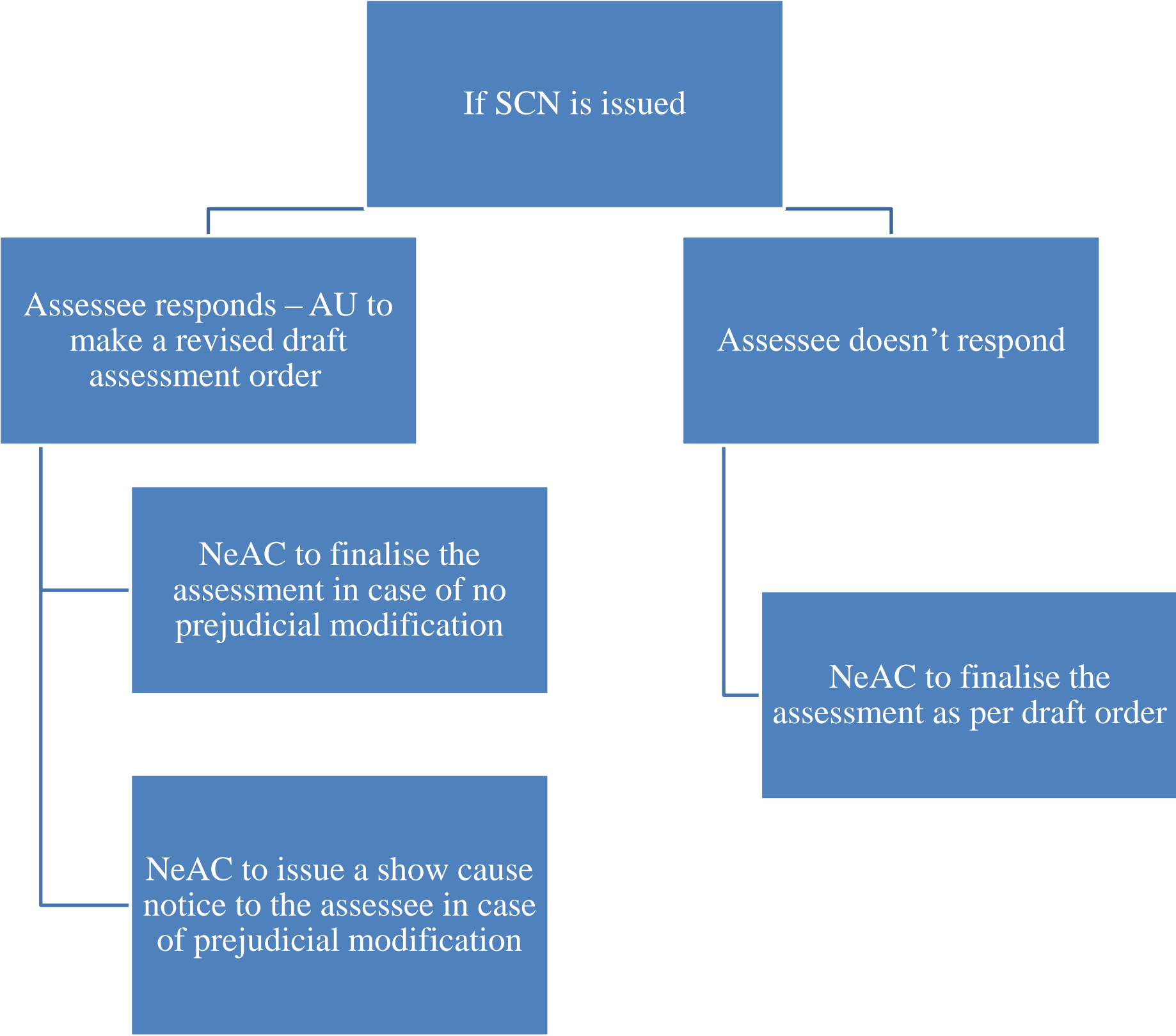
Assign the draft order to a RU



RU sends to NeAC revised draft assessment order



NeAC to either
(i) finalise the assessment or
(ii) issue a SCN to the assessee



Appeal Unit

```
graph TD; A[Appeal Unit] --> B[NFAC shall serve a notice]; B --> C["- Directing NeAC/ AO to make further enquiry under section 250(4) and submit report<br/>- Obtaining information, document or evidence from the appellant<br/>- Obtaining a report from NeAc/AO on grounds of appeal or information, document, or evidence filed by the appellant"]; C --> D["Reply to be filed within the date/ time or extended date/ time as specified by NFAC"]; D --> E[Concept of draft order, enhancement, review];
```

NFAC shall serve a notice


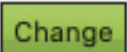

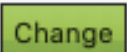

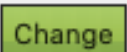

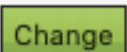

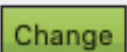

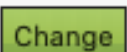

- Directing NeAC/ AO to make further enquiry under section 250(4) and submit report
 - Obtaining information, document or evidence from the appellant
 - Obtaining a report from NeAc/AO on grounds of appeal or information, document, or evidence filed by the appellant

Reply to be filed within the date/ time or extended date/ time as specified by NFAC

Concept of draft order, enhancement, review

**Income-tax
e-proceedings tab**

Proceedings Related to self

PAN	Assessment Year	Proceeding Name	Opt for e- Proceeding	Proceeding Status	Proceeding Limitation Date	Proceeding Closure Date	Action
[REDACTED]	2019-20	Adjustment u/s 143(1)(a)	YES	Open	-	-	Add/View Authorized Representative [AR]
[REDACTED]	2018-19	Adjustment u/s 143(1)(a)	YES	Open	-	-	Add/View Authorized Representative [AR]
[REDACTED]	2018-19	Assessment Proceeding u/s 143(3)	YES	Open	31/03/2021	-	Add/View Authorized Representative [AR]
[REDACTED]	2018-19	Penalty Proceeding	YES	Open	-	-	Add/View Authorized Representative [AR]
[REDACTED]	2016-17	Assessment Proceeding u/s 143(3)	YES	Closed Closure Order 	31/12/2018	-	File Appeal
[REDACTED]	2011-12	Intimation Letter	YES 	Closed Closure Order 	-	-	-
[REDACTED]	2009-10	Intimation Letter	YES 	Closed Closure Order 	-	-	-
[REDACTED]	2011-12	First Appeal Proceedings	YES 	Closed Closure Order 	-	-	-
[REDACTED]	2016-17	First Appeal Proceedings	YES 	Closed Closure Order 	-	-	-
[REDACTED]	2010-11	First Appeal Proceedings	YES 	Closed Closure Order 	-	-	-
[REDACTED]	2010-11	Intimation Letter	YES 	Closed Closure Order 	-	-	-

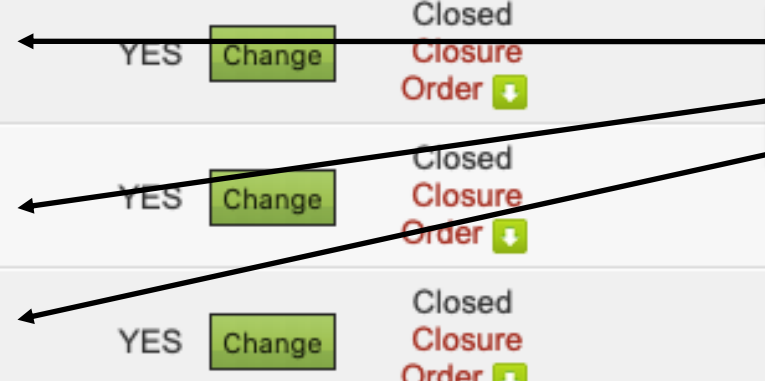
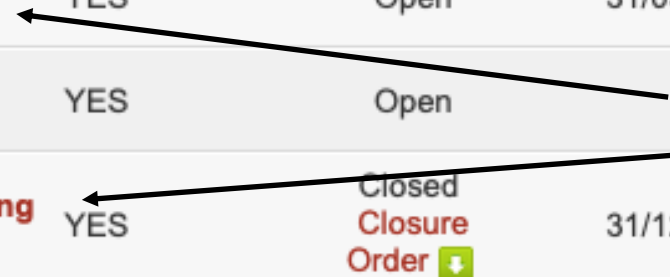
Proceedings Related to self

PAN	Assessment Year	Proceeding Name	Opt for e-Proceeding	Proceeding Status	Proceeding Limitation Date	Proceeding Closure Date	Action
[Redacted]	2019-20	Adjustment u/s 143(1)(a)	YES	Open	-	-	Add/View Authorized Representative [AR]
[Redacted]	2018-19	Adjustment u/s 143(1)(a)	YES	Open	-	-	Add/View Authorized Representative [AR]
[Redacted]	2018-19	Assessment Proceeding u/s 143(3)	YES	Open	31/03/2021	-	Add/View Authorized Representative [AR]
[Redacted]	2018-19	Penalty Proceeding	YES	Open	-	-	Add/View Authorized Representative [AR]
[Redacted]	2016-17	Assessment Proceeding u/s 143(3)	YES	Closed Closure Order	31/12/2018	-	File Appeal
[Redacted]	2011-12	Intimation Letter	YES <input type="button" value="Change"/>	Closed Closure Order	-	-	-
[Redacted]	2009-10	Intimation Letter	YES <input type="button" value="Change"/>	Closed Closure Order	-	-	-
[Redacted]	2011-12	First Appeal Proceedings	YES <input type="button" value="Change"/>	Closed Closure Order	-	-	-
[Redacted]	2016-17	First Appeal Proceedings	YES <input type="button" value="Change"/>	Closed Closure Order	-	-	-
[Redacted]	2010-11	First Appeal Proceedings	YES <input type="button" value="Change"/>	Closed Closure Order	-	-	-
[Redacted]	2010-11	Intimation Letter	YES <input type="button" value="Change"/>	Closed Closure Order	-	-	-

Assessment proceedings

CIT(A) proceedings

Add AR



e-Proceedings

PAN - [REDACTED]

Assessment Year - 2018-19

Proceeding Name - Assessment Proceeding u/s 143(3)

Notice/Communication reference ID	Notice u/s	Description	Issued On	Document ID	Served On	Response Due date	Response	Response viewed by AO on
[REDACTED]	143(2)	[ITBA]Notice u/s 143(2)of Income Tax Act 1961.	22/09/2019	[REDACTED]	-	07/10/2019	Submit -	-
[REDACTED]		[ITBA]Letter to Assessee	15/10/2020	[REDACTED]	-		Submit -	-
[REDACTED]	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	01/12/2020	[REDACTED]	-	08/12/2020	Submit View	-
[REDACTED]	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	29/12/2020	[REDACTED]	-	06/01/2021	Submit View	-

[Back](#)



Note :

1. Please click on the **Reference ID** hyperlink to view the Notice Details.
2. In order to submit the response click on the **Submit** hyperlink under Response Column.
3. To View the details of submitted Response, please click on **View** hyperlink.
4. u/s - under section

e-Proceedings

PAN - [REDACTED]

Assessment Year - 2018-19

Proceeding Name - Assessment Proceeding u/s 143(3)

Notice/Communication reference ID	Notice u/s	Description	Issued On	Document ID	Served On	Response Due date	Response	Response viewed by AO on
[REDACTED]	143(2)	[ITBA]Notice u/s 143(2)of Income Tax Act 1961.	22/09/2019	[REDACTED]	-	07/10/2019	Submit -	-
[REDACTED]		[ITBA]Letter to Assessee	15/10/2020	[REDACTED]	-		Submit -	-
[REDACTED]	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	01/12/2020	[REDACTED]	-	08/12/2020	Submit View	-
[REDACTED]	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	29/12/2020	[REDACTED]	-	06/01/2021	Submit View	-

[Back](#)



Note :

1. Please click on the **Reference ID** hyperlink to view the Notice Details.
2. In order to submit the response, click on the **Submit** hyperlink under Response Column.
3. To View the response, please click on **View** hyperlink.
4. u/s - under s

View notice/
communication



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
National e-Assessment Centre
Delhi



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PAN: [REDACTED]	Assessment Year: 2018-19	Date: 26/08/2020	DIN: [REDACTED]
---------------------------	------------------------------------	----------------------------	---------------------------

Notice under sub-section (1) of Section 142 of the Income Tax Act, 1961

Dear Taxpayer,

Kindly refer to notice u/s 143(2) of the Income-tax Act, dated **28/09/2019** for A.Y **2018-19** for conducting assessment proceedings under E-assessment Scheme, 2019.

2. We appreciate the anxiety and uncertainty that is facing all of us in the times of Covid-19. This communication is to assist you in ending one uncertainty, which is pending e-Assessment in your case for the Assessment Year **2018-19**.

3. You are requested and required to kindly furnish or cause to be furnished on or before **01/09/2020** by **11:00 AM**, the accounts and documents specified in the Annexure to this notice.

4. The accounts or documents, as mentioned above, are required to be submitted online electronically in 'E-proceedings' facility through your account in e-Filing website (www.incometaxindiaefiling.gov.in)

Yours faithfully,

Additional / Joint / Deputy / Assistant Commissioner of Income Tax,

National e-Assessment Centre,

Delhi

ANNEXURE

We appreciate the anxiety and uncertainty that is facing all of us in the times of Covid-19. This communication is to assist you in ending one uncertainty, which is pending e-Assessment in your case for the Assessment year 2018-19.

A notice under section 142(1) of The Income Tax Act 1961 was issued on 28/01/2020 seeking the following details to be submitted by 12/02/2020.

1. Kindly furnish a brief note on nature of business activities undertaken by the taxpayer during the FY 2017-18. Also furnish note to schedules and annexures to Balance Sheet and Profit and Loss account for FY 2017-18.

2. Kindly furnish a detailed computation of Income for AY 2018-19. Also reconcile the receipts as per 26AS for FY 2017-18 with the different heads of Income as per ITR of AY 2018-19 and provide reasons for differences if any. Also furnish a detailed computation of Income for AY 2018-19 as per MAT provisions (Section 115JB) of The Income Tax Act 1961.

3. On perusal of Tax Audit Report of the FY 2017-18 it has been observed that Gross profit ratio and Net profit ratio has reduced substantially as compared to FY 2016-17. In this regard Kindly furnish a comparative chart of changes in Gross profit ratio and net profit ratio in FY 2017-18 and two preceding financial years and detailed note on decrease in the same.

A. With respect to transactions with a company whose registration has been cancelled by MCA, kindly submit the below specified details:

1. Kindly furnish details of companies (Name, Address, PAN, CIN, E Mail ID etc) with whom transactions have taken place during FY 2017-18 and whose registration has been cancelled by MCA. Also furnish details of transactions.

2. With respect to loans accepted and repaid to [REDACTED] as per column 31(a) and 31(c) of Tax Audit Report for F.Y. 2017-18, kindly furnish details of the nature of payments made along with a copy of ledger of the same and relevant bank account statements for F.Y. 2017-18.

3. Kindly furnish a detailed ledger of [REDACTED] as appearing in your books of account for FY 2017-18 and also furnish details of any other transactions during FY 2017-18.

B. With respect to Non-Current Liabilities and Other Current Liabilities as appearing in Balance Sheet of Income Tax Return for AY 2018-19, kindly furnish the following

e-Proceedings

PAN - AAEPD9039Q

Assessment Year - 2018-19

Proceeding Name - Assessment Proceeding u/s 143(3)

Notice/Communication reference ID	Notice u/s	Description	Issued On	Document ID	Served On	Response Due date	Response	Response viewed by AO on
[REDACTED]	143(2)	[ITBA]Notice u/s 143(2)of Income Tax Act 1961.	22/09/2019	[REDACTED]	-	07/10/2019	Submit -	-
[REDACTED]		[ITBA]Letter to Assessee	15/10/2020	[REDACTED]	-		Submit -	-
[REDACTED]	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	01/12/2020	[REDACTED]	-	08/12/2020	Submit View	-
[REDACTED]	142(1)	[ITBA]Notice u/s 142(1)of Income Tax Act 1961.	29/12/2020	[REDACTED]	-	06/01/2021	Submit View	-

[Back](#)



Note :

1. Please click on the **Reference ID** hyperlink to view the Notice Details.
2. In order to submit the response click on the **Submit** hyperlink under Response Column.
3. To View the details of submitted Response, please click on **View** hyperlink.
4. u/s - under section

Submit responses

e-Proceedings

PAN		[Redacted]
Proceeding Name		Assessment Proceeding u/s 143(3)
Assessment Year		2018-19
Document Reference ID		[Redacted]
Notice Section		142(1)
Response Type		Select
Response/Remarks (Not exceeding 4000 characters)*		<div style="border: 1px solid black; height: 150px;"></div>
SI. No.	Attachment Description	Attach scanned documents in .pdf, .xls, .xlsx and .csv format (Maximum 10 attachments with each not exceeding 10 MB)
1	<input type="checkbox"/> <div style="border: 1px solid gray; padding: 2px;">Select</div> <div style="border: 1px solid gray; height: 30px; margin-top: 5px;"></div>	<input type="button" value="Choose File"/> no file selected
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>		
<input type="checkbox"/> I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated.		
<input type="button" value="Continue"/> <input type="button" value="Back"/>		



Note :

For a given Description, if there are multiple documents to be provided, scan it as a single PDF for upload or else choose "Others" and provide unique Description for each of the document.

e-Proceedings

PAN		[Redacted]
Proceeding Name		Assessment Proceeding u/s 143(3)
Assessment Year		2018-19
Document Reference ID		[Redacted]
Notice Section		142(1)
Response Type		Select
Response/Remarks (Not exceeding 4000 characters)*		[Empty text area]
SI. No.	Attachment Description	Attach scanned documents in .pdf, .xls, .xlsx and .csv format (Maximum 10 attachments with each not exceeding 10 MB)
1	<input type="checkbox"/> Select	<input type="button" value="Choose File"/> no file selected

I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and the particulars shown therein are truly stated.

Full or partial

Note the size of the documents

Note : For a given Description, if there are multiple documents to be provided, scan it as a single PDF for upload or else choose "Others" and provide unique Description for each of the document.

e-Proceedings

PAN



Proceeding Name

Assessment Proceeding u/s 143(3)

Assessment Year

2018-19

Document Reference ID



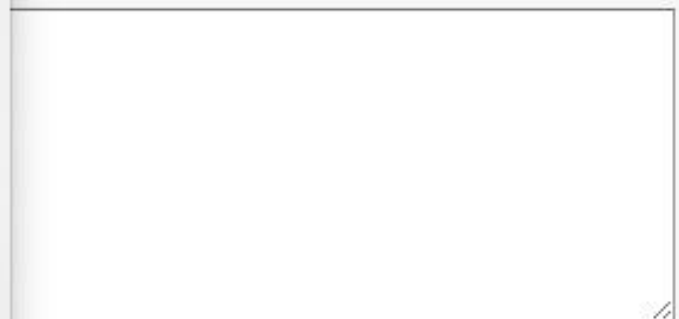
Notice Section

142(1)

Response Ty

- ✓ Select
- Agriculture income computation statement
- Asset and Liability statement
- Balance sheet /statement of affairs along with detailed schedules
- Bank account statement
- Capital account statement
- Capital gains or loss computation statement
- Demat account statement
- Details of depreciable assets sold during the year
- Details of exempt income and expenditure incurred relatable to exempt income
- Details of expenditure incurred involving persons covered u/s 40A(2)(b)
- Details of loans or Advances taken from companies or firms
- Details of other expenditure
- Details of person wise expenditure as covered u/s 40(a)(i) and 40(a)(ia) with proof of deduction of tax
- Details of persons along with addresses who are issued shares during the year, along with PAN
- Details of share premium received
- Evidence in investment in capital gains scheme account
- Evidence in respect of investment made in properties
- Evidence of payment of taxes, duties, cess, interest etc covered u/s 43B
- Evidence with sources for cash deposits
- Family tree with sources of income and PAN**
- Fixed assets schedule with details
- Income computation statement along with schedules
- Land holdings detail
- Method of valuation adopted Under rule 11UA and valuation report copy
- Note on business activities
- Others
- Partnership deed copy
- Profit and loss account along with detailed schedules
- Reconciliation of ITR with Audit report noting
- Reconciliation statement between receipts as per 26AS and P&L Account
- Record of rights indicating details of crops grown

Response/Re



Sl. No.

1



+ Add



I declare particulars st

xlsx and .csv format exceeding 10 MB)

ents is correct and complete and other

Note : For a g Descript

load or else choose "Others" and provide unique





भारत सरकार / GOVERNMENT OF INDIA
वित्त मंत्रालय / MINISTRY OF FINANCE
आयकर विभाग / INCOME TAX DEPARTMENT
राष्ट्रीय पहचान विहीन अपील केन्द्र / NATIONAL FACELESS APPEAL CENTRE (NFAC)
दिल्ली / DELHI

Notice under section 250 of the Income-tax Act, 1961

Date: 30/12/2020

Appeal No:

Assessment Year:2013-14

Why are you getting this communication?

Dear Appellant,

This communication is in connection with the above referred appeal preferred by you against the order under section 143(3) of the Income-tax Act,1961 passed by **CIRCLE 4(2)(2), MUMBAI** vide DIN No. [REDACTED] for the Assessment Year **2013-14**.

What you need to do?

If you want to opt for Vivad Se Vishwas Scheme 2020, please go to e-filing portal by following the path mentioned below:

Login with user credentials--> Vivad Se Vishwas (last tab)

OR

If you have already applied for Vivad Se Vishwas Scheme 2020, this communication is issued to expedite the settlement of appeal in your VSVS case. In order to have proper linking of relevant documents in the electronic appeal docket for future reference it is requested that you may upload your request for withdrawal of appeal through your registered e-filing account (and provide the Appeal No., Form-1, Form 3 and Form-5, if issued) electronically in the path mentioned below:

Login with user credentials to www.incometaxindiaefiling.gov.in --> e-Proceeding

OR

If you are not opting for Vivad Se Vishwas Scheme 2020, then in support of your *Grounds of Appeal*, you are requested to furnish or cause to be furnished Ground-wise written submission, along with supporting documentary evidence(s) and/or documents as specified in the attached Annexure, if any, and if not already submitted electronically on the E-filing portal.

How will you produce the submission and documents?

You may furnish or cause to be furnished the above written submission(s) and documents electronically in 'E-proceedings' facility through your account in e-Filing Website (www.incometaxindiaefiling.gov.in).

What steps should you taken for furnishing the written submission(s) and documents(s) electronically?

You may refer to the Help Guide available at following path at e-filing portal for step-by-step instructions for furnishing the written submission(s) and documents(s) electronically.

Navigation Path: e-filing Portal Home (<https://www.incometaxindiaefiling.gov.in>)-->Help-->General Help -->e-proceeding-Plan for Paperless Proceeding

Is there any time limit involved?

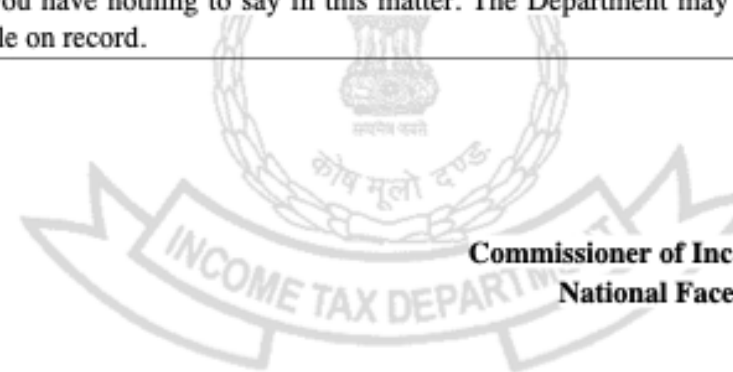
The above written submissions may please be furnished on or before **08/01/2021**.

What if we do not hear from you?

If no submissions/information/documents is/are received within the stipulated time period, it will be presumed that you have nothing to say in this matter. The Department may proceed ahead based on material available on record.

Yours faithfully,

**Commissioner of Income Tax (Appeals)
National Faceless Appeal Centre**



e-Proceedings Response Acknowledgement**INCOME TAX DEPARTMENT****PROCEEDING DETAILS**

PAN/TAN	
Name	
Assessment Year	2014-15
Proceeding Name	First Appeal Proceedings
Document Reference ID	
Notice Section	250
Description	[ITBA]Hearing Notice u/s 250of Income Tax Act 1961.
Notice Issue Date	24-12-2020
Due Date for Submission	08-01-2021
Communication Sent date	
Document Id	

RESPONSE SUBMITTED

Response Type	Full Response
Response/Remarks	Please find attached the written submissions and pa per book containing page nos 1 to 51.
Hash * value of remarks	f2FfyGVbrlOcKrl.Bwiw2feVcifq10riT2ODQo8txhE0=

Sl No.	Attachment name	Description	Others	Size	Hash * value of attachment
			Description	(bytes)	
1	Writtensubmissions.pdf	Others	Written submission	1516985	4sNWOW+KoqzXFMiP3l6l Wac2NHuYQOYZmvOP08pg 0U0=
2	Paper book.pdf	Others	Paperbook	5838485	Lj9D50rqm4CE/1BcETli 174BZxPlzM9rwLn94SBG iNE=

This is a system generated acknowledgement and does not require signature.

* Hash : This value will uniquely identify the uploaded files and remarks.



Add Authorised Representative

S.No.	Authorised Representative Type	Authorised Representative ID	Name	From	To	Status	Action	Remarks
No Authorised per								

Authorised Representative Type *

Membership Number *

PAN *

Name*

Mobile*

Email*



Thank you

Advocate Neelkanth R. Khandelwal

neelkanth@rskca.com

Special thanks to CA Akash Kumar and CA Poojan Mehta in assisting to make the above presentation