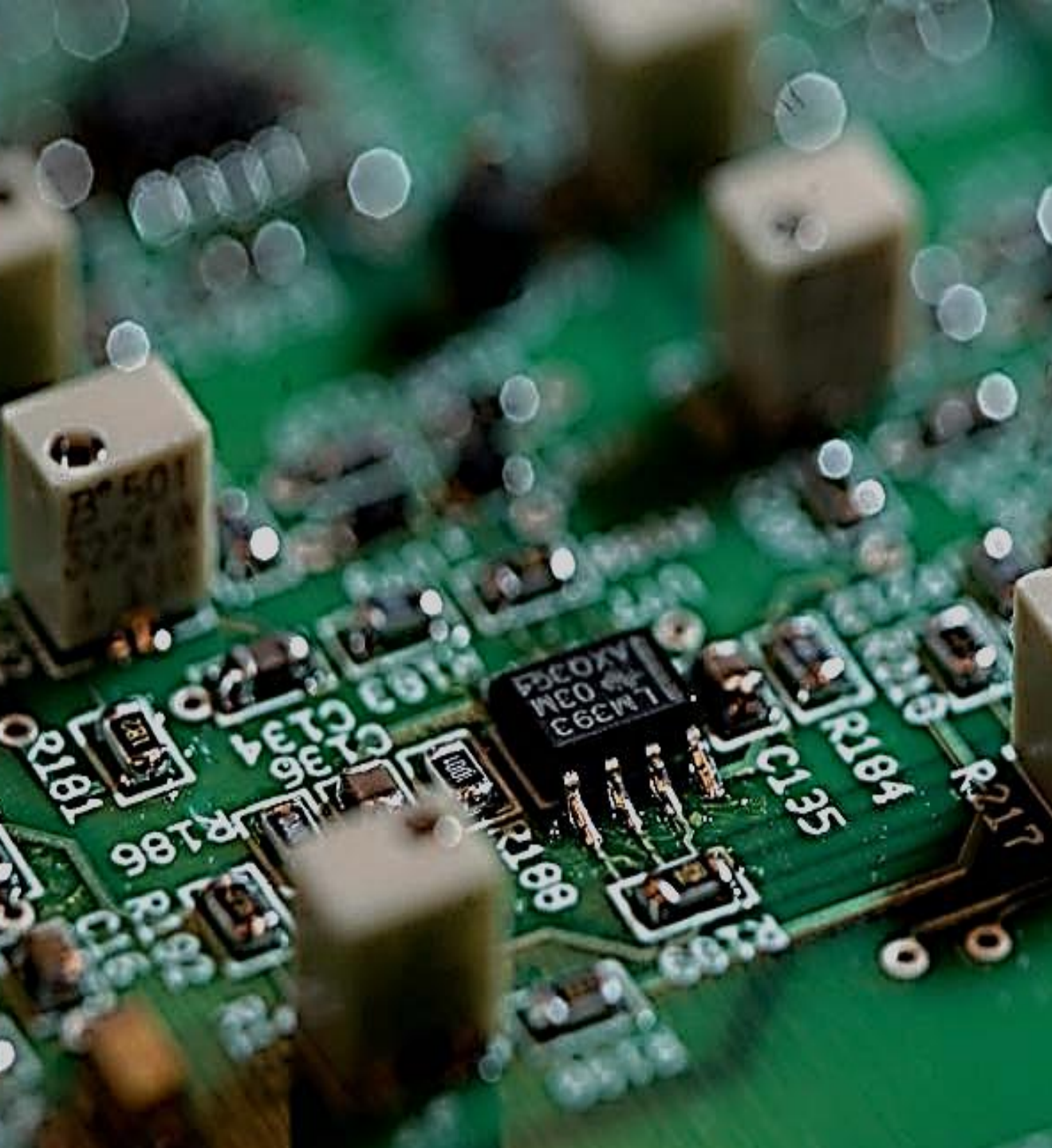


The image features a digital, metallic hand on the left and a human hand on the right, both reaching towards each other. A bright blue light emanates from the point where their fingers are just inches apart, symbolizing the intersection of technology and human expertise. The background is a textured, light greenish-blue surface.

**E-ASSESSMENTS: A GLIMPSE INTO
THE FUTURE OF ASSESSMENTS**

**PRATAPKARAN PAUL AND CO.,
CHARTERED ACCOUNTANTS**



The Income Tax department issued a notification vide 62/2019 giving effect to the Income Tax **E-Assessment Scheme, 2019**

E-assessment means the assessment proceedings conducted electronically in 'e-Proceeding' facility through assessee's registered account in designated portal

Assessment u/s.143(3) of the Income Tax Act,1961 is a detailed assessment of an Income Tax Return (ITR) filed by a taxpayer.

Income Tax Department would confirm the correctness & genuineness of various claims, deductions, etc., made by the taxpayer in the Income Tax Return.

STRUCTURE OF E-ASSESSMENT

NATIONAL E-ASSESSMENT CENTRE(NeAC)

- To facilitate and centrally control the e-assessment

REGIONAL E-ASSESSMENT CENTRE'S

- Works under the jurisdiction of the regional Principal Chief Commissioner (PCIT) for making assessment

ASSESSMENT UNITS

- To identify points or issues, to analyze information and such other functions

VERIFICATION UNITS

- To make enquiry, cross verification, examination of books of accounts, witness and recording of statements

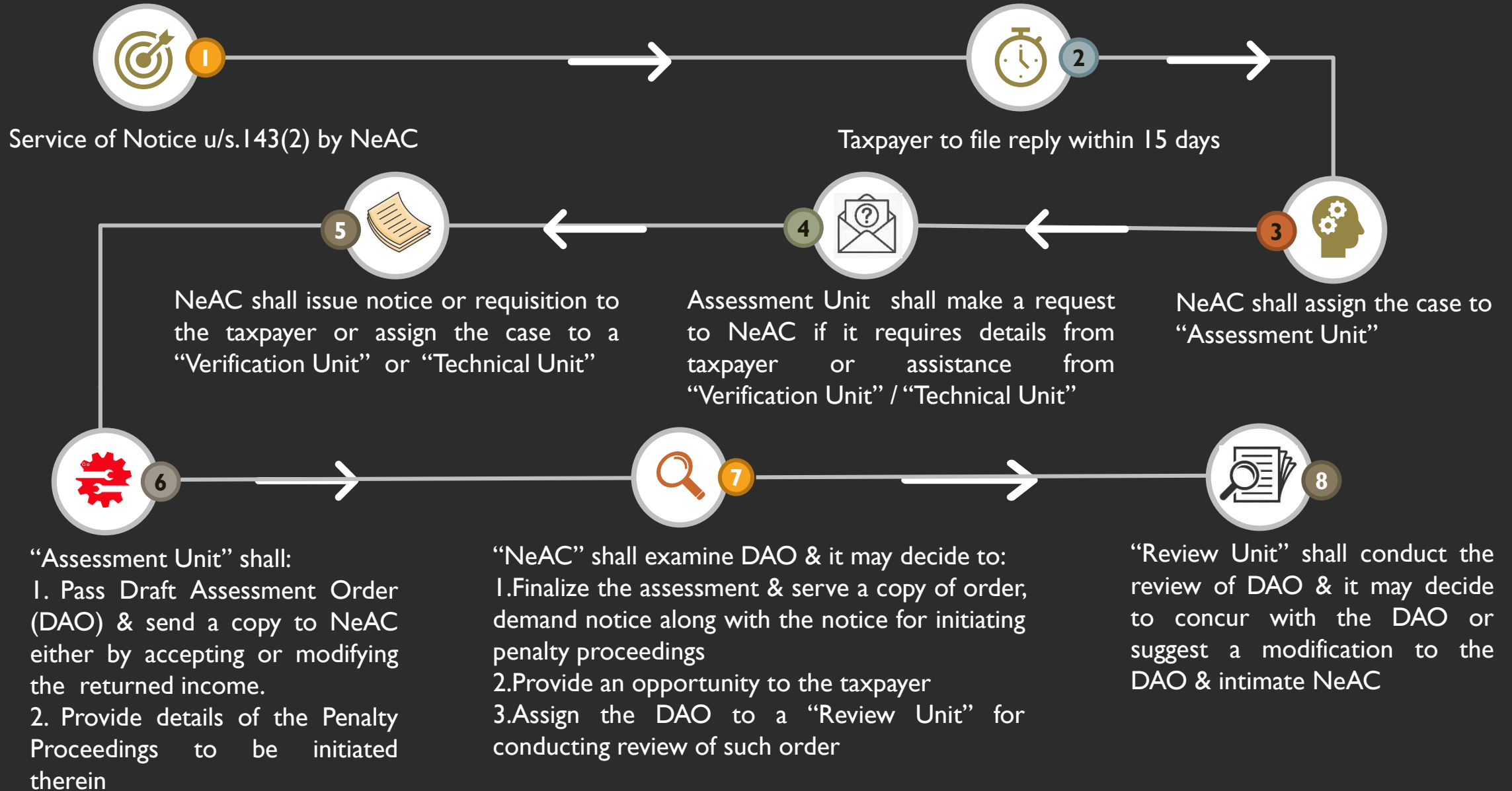
TECHNICAL UNITS

- To provide technical assistance including any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter

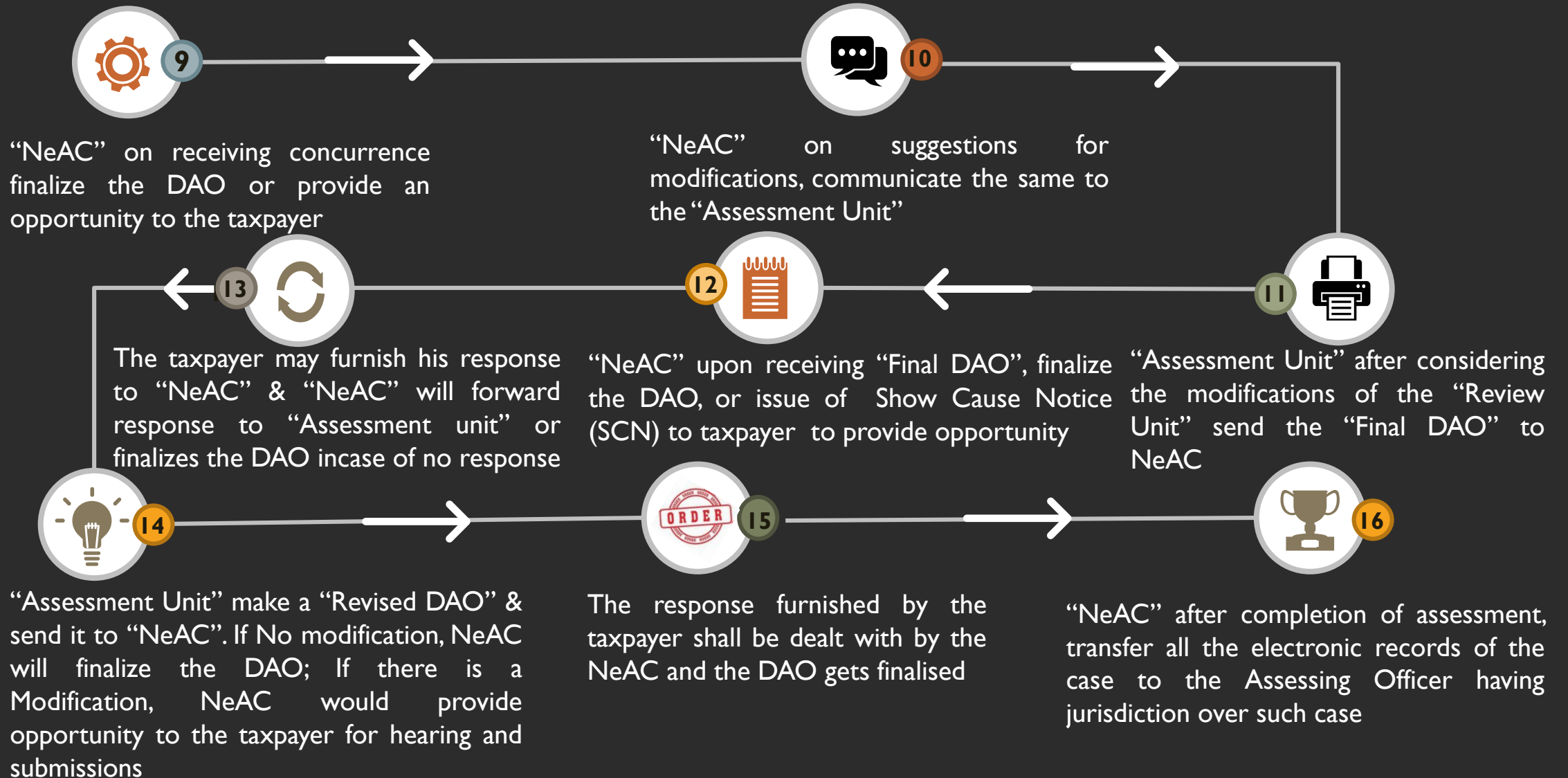
REVIEW UNITS

- To review the draft assessment order to check whether the facts, relevant evidence and law and judicial decisions have been considered in the draft order.

PROCEDURE IN E-ASSESSMENT



PROCEDURE IN E-ASSESSMENT



OTHER ASPECTS OF E-ASSESSMENT

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Penalty proceedings can be initiated by the Assessment Unit through NeAC in case of non-compliance of any notice, direction or order.

All the above communication shall take place through electronic communication which will be served either in the electronic portal or e-mail id or mobile app and a real time alert.

There is no personal appearance in the process, but an assessee can request for personal hearing of the same & the personal hearing shall take place through Video conference.

An appeal against an assessment made by the NeAC under this Scheme shall lie before the Commissioner (Appeals) having jurisdiction over the jurisdictional Assessing Officer

Get in touch

**Pratapkar Paul and Co.,
Chartered Accountants**

B – 8, GEMS COURT. 25/14,
KHADER NAWAZ KHAN ROAD,
NUNGAMBAKKAM, CHENNAI,
TAMIL NADU, INDIA – 600 006

Website: www.pkpandco.com

E-mail: admin@pkpandco.com
pkpandco@gmail.com

Linkedin : Pkp&co

Facebook: Pkp&co

Telephone: 044 2833 1646 / 1647/ 1648

Independent Member of
B K R
INTERNATIONAL

Pratapkar Paul & Co
P K P
Chartered Accountants