

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

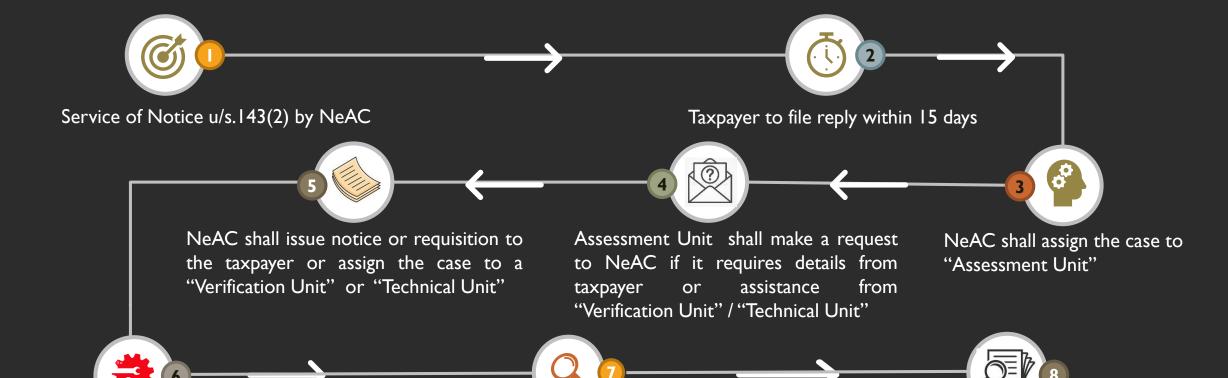
#### **TECHNICAL UNITS**

• 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**



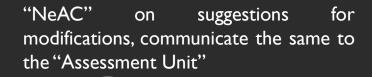
- "Assessment Unit" shall:
- I. Pass Draft Assessment Order (DAO) & send a copy to NeAC either by accepting or modifying the returned income.
- 2. Provide details of the Penalty Proceedings to be initiated therein
- "NeAC" shall examine DAO & it may decide to: I.Finalize the assessment & serve a copy of order, demand notice along with the notice for initiating penalty proceedings
- 2.Provide an opportunity to the taxpayer
  3.Assign the DAO to a "Review Unit" for conducting review of such order
- "Review Unit" shall conduct the review of DAO & it may decide to concur with the DAO or suggest a modification to the DAO & intimate NeAC

# PROCEDURE IN E-ASSESSMENT

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"NeAC" on receiving concurrence finalize the DAO or provide an opportunity to the taxpayer





The taxpayer may furnish his response to "NeAC" & "NeAC" will forward response to "Assessment unit" or finalizes the DAO incase of no response

"NeAC" upon receiving "Final DAO", finalize the DAO, or issue of Show Cause Notice (SCN) to taxpayer to provide opportunity

"Assessment Unit" after considering the modifications of the "Review Unit" send the "Final DAO" to NeAC



"Assessment Unit" make a "Revised DAO" & send it to "NeAC". If No modification, NeAC will finalize the DAO; If there is a Modification, NeAC would provide opportunity to the taxpayer for hearing and submissions

The response furnished by the taxpayer shall be dealt with by the NeAC and the DAO gets finalised

"NeAC" after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over such case



### **OTHER ASPECTS OF E-ASSESSMENT**

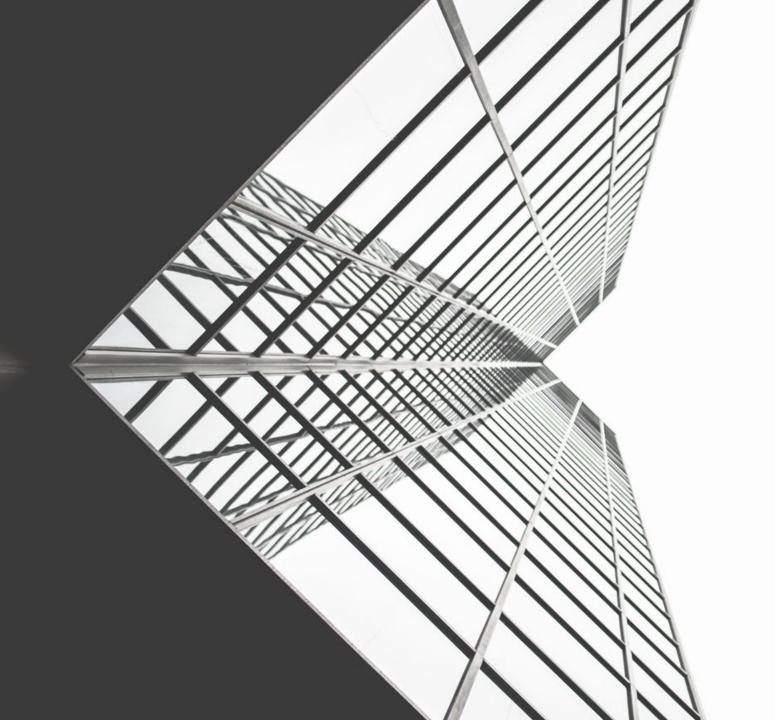
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Penalty proceedings can be initiated by the Assessment Unit through NeAC in case of non-compliance of any notice, direction or order.

All the above communication shall take place through electronic communication which will be served either in the electronic portal or email 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**

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