



# Preface

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*On 13.8.2020, our Hon'ble PM Sh. Narendra Modi has launched a new platform for Transparent Taxation for 'Honouring the Honest Taxpayers', coining three new terms viz. Seamless, Painless & Faceless, for showcasing the perceived changed nature of the tax administration in India. The thrust of this taxation platform is on Faceless Assessments, Faceless Appeals and Taxpayers' Charter.*

*Earlier, the 'e-Assessment Scheme, 2019' has been notified by the Ministry of Finance vide its Official Gazetted Notification No. S.O. 3264 dated 12.9.2019 and in the first phase, the Income-tax department has selected 58,319 cases of regular assessments u/s 143(3), for AY 2018-19, for scrutiny under the 'e-Assessment Scheme, 2019', on pilot basis and the remaining regular assessment cases for AY 2018-19, were being conducted in the traditional manner by the jurisdictional assessing authorities via e-Proceedings functionality, in the e-filing portal of the Income-tax department.*

*However, as usual, our Hon'ble PM Sh. Narendra Modi, going by his well-known image of initiating bold reforms and inducting surprise element in his policy announcements, has extended the coverage of the 'e-Assessment Scheme 2019' (now being renamed as the 'Faceless Assessment Scheme, 2019'), to all the regular assessments u/s 143(3) for the AY 2018-19, and to best judgment assessments u/s 144, and further to all pending income escaping assessments u/s 147 of the Income-tax Act, 1961, as well, w.e.f. 13.8.2020.*

*CBDT vide its Gazetted Notification S.O. 2745 dated 13.8.2020, have amended the “e-Assessment Scheme 2019”, to provide that w.e.f. 13.8.2020, the “e-Assessment Scheme 2019”, shall be termed as “Faceless Assessment Scheme 2019”, and all e-Assessments shall be conducted as Faceless Assessments.*

*Further, CBDT vide its Order u/s 119 of the Income Tax Act bearing F. No. 187/3/2020-ITA-I, dated 13.8.2020, have directed that in order to ensure that all assessment orders are passed through Faceless Assessment Scheme, 2019, all the assessment orders shall hereafter be passed by National e-Assessment Centre (NeAC), through the Faceless Assessment Scheme 2019.*

*However, two exceptions have been provided and these are:*

- (i) Assessment orders in cases assigned to Central Charges (Block Assessment Cases u/s 153A/153C);*
- (ii) Assessment Orders in cases assigned to International Tax Charges.*

*It has also been stipulated in the CBDT order that any assessment order which is not in conformity with the Faceless Assessment Scheme 2019, shall be treated as non est and shall be deemed to have never been passed.*

*In the new ‘Faceless Assessment Scheme, 2019’, the conventional manual mode of conducting of regular assessments involving physical interface and verbal communication between the assesseees and the assessing authorities has been completely done away with and all the communication/interface between the assesseees and the assessing authorities shall be done electronically only via the ‘e-Proceedings’ utility in the registered ‘e-Filing’ accounts of the assesseees.*

*So, to be fully familiar and conversant with the manner, mode and methodology of the conducting of ‘Faceless Assessments’ involving therein the viewing and retrieving of ‘e-scrutiny’ notices and requisitions in the registered ‘e-filing accounts’ as well as ‘e-filing’ and uploading of qualitative and meritorious ‘e-responses’ to such notices and requisitions, is no-longer a matter of personal discretion and choice for the assesseees and*

*tax practitioners, but it has become a statutory necessity and a compulsion.*

*This Book is a 'READY RECKONER' for the New 'Faceless Assessment Scheme, 2019' and will help and support the assesseees and tax practitioners in effective, qualitative and timely carrying out of their 'Faceless Assessments'. An honest and sincere effort has been made in this Book to explain and demonstrate the practical aspects and nitty-gritties of the New 'Faceless Assessment Scheme, 2019' in a 'step-by-step-manner' through 'real-time practical case studies' encompassing crucial and significant scrutiny issues having immense relevance and practical utility for all the assesseees and tax practitioners.*

*This Book characterizes a 'natural blend of law and practice' concerning the New 'Faceless Assessment Scheme, 2019' and as such serves as an effective, efficient, robust and deadly weapon in the armory of the assesseees and tax practitioners to combat 'Faceless Assessments'.*

*'Learning and improving is a continuous process' and so honest and valuable suggestions and feedback are invited and solicited from the 'worthy readers', at my email id mayankmohanka@gmail.com for further improvement.*

**"व्यये कृते वर्धते नित्यं | विद्या धनं सर्वे धनं प्रधानम् ॥"**

***Knowledge multiplies manifold by sharing.  
It is a supreme form of wealth.***

***With Warm Regards  
Mayank Mohanka***