

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

Instruction No./9/2015

North Block, New Delhi, dated the 29<sup>th</sup> of December, 2015

To

All Pr. Chief-Commissioners of Income-tax/Chief-Commissioners of Income-tax  
All Pr. Directors-General of Income-tax/Directors-General of Income-tax

Subject - Issuing Questionnaire in cases selected for scrutiny- regarding

Sir/Madam

Instances have come to the notice of the Board that in cases selected under scrutiny, while issuing the first notice, Assessing Officers do not convey the specific compliance requirements like production of accounts, furnishing of documents, information, evidences, submission of other requisite particulars etc. Since the taxpayers or their authorized representatives are required to comply with the statutory notice issued by the Assessing Officer, they remain clueless about the information required to be submitted and their appearance before the Assessing Officer does not serve any fruitful purpose except recording of their presence. This causes undue hardship to the taxpayers and unnecessary wastage of their time.

2. Since the CASS cycles are proposed to be run well in advance now, sufficient time shall be available with the Assessing Officers to go through the returns of income which have been selected for scrutiny and identify the issues which require examination. Therefore, in cases selected for scrutiny, it should be the endeavour of the Assessing Officer that the initial notice issued under section 143(2) of the Income-tax Act, 1961 is accompany a notice under section 142(1) along with the questionnaire containing details of specific documents/information/evidences etc. that are required to be furnished by the taxpayer in connection with scrutiny assessment proceeding in their respective case.
3. All the Assessing Officers are required to comply with the above directions.
4. Hindi version to follow.

(F.No. 225/328/2015-ITA-II)

*Ankita*  
29.12.15  
(Ankita Pandey)  
Under Secretary to Government of India

Copy to:

1. Chairman and all Members of CBDT
2. PS to Secretary (Revenue)
3. JS/CsIT (CBDT)
4. All Officers and Technical Sections of CBDT
5. O/o Pr. DGIT(System) for placing on the website: incometaxindia.gov.in
6. ITCC Division of CBDT (3 Copies)
7. JCIT Database Cell for uploading on departmental website
8. ADG(PR,PP &OL) with request to post a tweet on Official handle of the Department
9. Guard File

*Ankita*  
29.12.15  
(Ankita Pandey)  
Under Secretary to Government of India

## Now AOs to issue scrutiny notice along with questionnaire to convey compliance requirement

It was noticed that while issuing the initial/first notice for cases selected under scrutiny, Assessing Officers ('AO') do not convey the specific compliance requirements like production of accounts, furnishing of documents, information, evidences, etc.

Taxpayers or their authorised representatives needs to appear before the AO as they are required to comply with the statutory notice issued by the AO. Thus, their appearance before the AO does not serve any fruitful purpose except recording of their presence. This causes undue hardship to the taxpayers and unnecessary wastage of their time.

Thus, CBDT directs AO to send the scrutiny notice under section 143(2) along with notice under section 142(1) and questionnaire containing details of specific documents or information or evidences, etc., that are required to be furnished by taxpayer in connection with scrutiny. - **CBDT Instruction No. 19/2015, Dated:29-12-2015**