

Government of India
Ministry of Finance
Central Board of Direct Taxes
National e-Assessment Centre
New Delhi

Dated:23/11/2020

Subject: SOP for Personal hearing through Video Conference under the Faceless Assessment Scheme, 2019.

The Principal Chief Commissioner of Income Tax, National e-assessment Centre, with the prior approval of the Central Board of Direct Taxes, New Delhi, lays down the following circumstances in which personal hearing through Video Conference shall be allowed in the Faceless Assessment Scheme, 2019:

Where any modification is proposed in the draft assessment order (DAO) issued by any AU and the Assessee or the authorized representative in his/her written response disputes the facts underlying the proposed modification and makes a request for a personal hearing, the CCIT ReAC may allow personal hearing through Video Conference, after considering the facts & circumstances of the case, as below:-

- 1. The Assessee has submitted written submission in response to the DAO.*
- 2. The Video Conference will ordinarily be of 30 minutes duration. It may be extended on the request of the Assessee or authorised representative.*
- 3. The Assessee may furnish documents/ evidence, to substantiate points raised in the Video Conference during the session or within a reasonable time allowed by the AU, after considering the facts and circumstances of the case.*