

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st March, 2021

S.O. 1438(E).—In exercise of the powers conferred by sub-section (6B) of section 250 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendments in the Faceless Appeal Scheme, 2020, namely:—

1. Short title and commencement.— (1) The Scheme may be called the Faceless Appeal (Amendment) Scheme, 2021.

(2) It shall come into force on the 1st day of April, 2021.

2. In the Faceless Appeal Scheme, 2020, —

(i) in paragraph (2), in sub-paragraph (1), for clause (xviii), the following clause shall be substituted, namely:—

(xviii) “National Faceless Assessment Centre” shall mean the National e-Assessment Centre set up under the scheme notified under sub-section (3A) of section 143 of the Act or the National Faceless Assessment Centre referred to in section 144B of the Act, as the case may be;’;

(ii) for the expression “National e-Assessment Centre”, wherever it occurs, the expression “National Faceless Assessment Centre” shall be substituted.

[Notification No. 26/2021/F. No. 370142/33/2020-TPL]
SHEFALI SINGH, Under Secy., Tax Policy and Legislation

Note: The principal Scheme was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 3296 (E), dated the 25th September, 2020, which has not been amended so far.