

# Faceless Assessment Scheme 2019 (Amended)

## Objectives of Government

The Government in order to impart greater efficiency, transparency and accountability to the assessment process by:

- ✓ Eliminating interface between Assessing Officer and Assessee to the extent technologically feasible
- ✓ Optimising the utilisation of resources through economies of scale and functional specialisation
- ✓ Introducing team based assessment with dynamic jurisdiction
- ✓ The decision to expand the faceless assessment proceedings to almost all taxpayers reveals the Government's confidence in its technology and the Tax Authority.
- ✓ The process will have technology driven interface e.g. in case of scrutiny there will be random selection of cases and selection will not be limited to jurisdictional A.O.

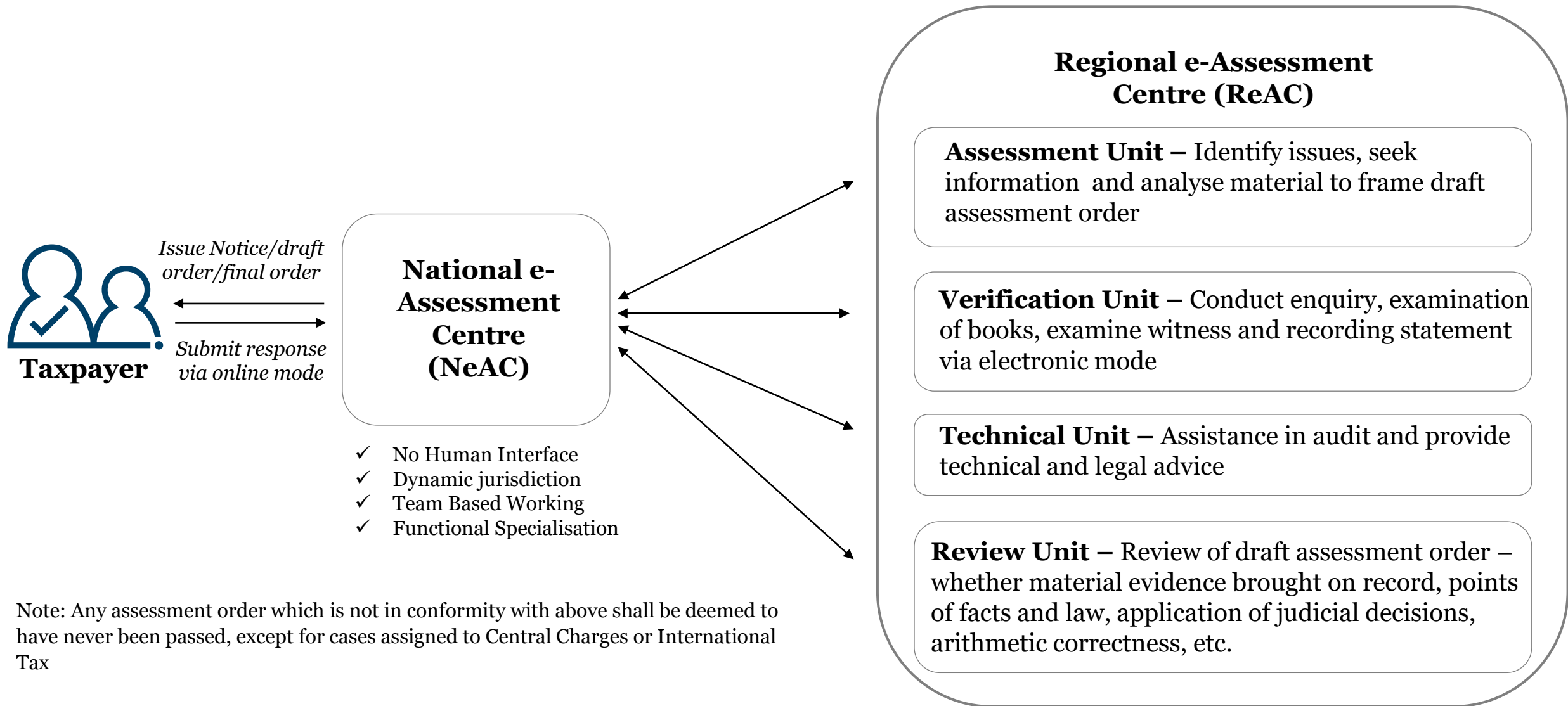
## Background

The Government had introduced a 'E-Assessment Scheme' on 12 September 2019 and on 13 August 2020 CBDT amended the 'E-Assessment Scheme' to 'Faceless Assessment Scheme' and launched the "*Transparent Taxation – Honouring the Honest*" platform.

The Platform addresses the following three pillars:

- i. Faceless assessments** - The CBDT has now amended the existing 'E-Assessment Scheme' to 'Faceless Assessment Scheme'.
- ii. Faceless appeals** - The faceless appeals scheme has been launched on 25 September 2020.
- iii. Taxpayers' Charter** - The Taxpayers' Charter is divided into two parts viz. the department's commitment and expectations from the taxpayer.

# Process Flow of Faceless Assessment



Note: Any assessment order which is not in conformity with above shall be deemed to have never been passed, except for cases assigned to Central Charges or International Tax

# Finex Services

## Challenges faced by taxpayer

- ✓ Bulky submission and documentation to be prepared and submitted to tax authorities
- ✓ Liaisoning with the jurisdictional assessing officer
- ✓ Differences of opinions with the tax authorities while making representations
- ✓ Presenting skilled arguments to resolve the tax matters or issues

## Our Offerings



Assistance in communicating with National e - Assessment Centre (NeAC)



Reviewing the past year returns for assessing and preparing the representation to be made during the assessment



Assistance in preparing replies and placing documentation to be submitted during the assessment



Preparation of rational submissions or arguments to resolve differences of opinion with the tax authorities



Way forward, to prepare data in a comprehensible manner to submit the same during assessments