



PHD Research Bureau
PHD Chamber of Commerce and Industry



The Central Board of Direct Taxes (CBDT) has issued a detailed Standard Operating Procedure (SOP) for Assessment Unit (AU), Verification Unit (VU), Technical Unit (TU) and Review Unit (RU) under the Faceless Assessment provisions of Section 144B of the Income tax Act.

The Central Board of Direct Taxes has issued a detailed Standard Operating Procedure (SOP) for officials for dealing with the faceless scheme, in a move aimed at reducing litigation and confusion about the scheme. The board has mandated the officials to grant personal hearing to the assesseees within 2-3 days of receiving such a request. The SOP was issued following a spike in litigation.

Please find appended the link to access detailed document on the same.

https://drive.google.com/file/d/1RjCLC_LlrxeTeRtee26l1E_kX0ZNPmA1/view?usp=sharing

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Warm Regards,

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