



Faceless Inquiry or Valuation Scheme ,2022

Notification No. 19/2022/F. No. 370142/15/2022-TPL
Dated 30th March, 2022

CBDT, vide this notification has notified Faceless Inquiry or Valuation Scheme, 2022. The scope of this scheme is as follows:

- Issuance of notice under Section 142(1) of the Act;
- Making inquiry before assessment under Section 142(2) of the Act;
- Directing the assessee to get his accounts audited under Section 142(2A) of the Act; and
- Estimating the value of any asset, property or investment by a valuation officer under Section 142A of the Act,

shall be in a faceless manner, through automated allocation, in accordance with and to the extent provided in section 144B of the Act with reference to making faceless assessment of total income or loss of assessee.





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