E-assessment of Income Escaping Assessment Scheme, 2022

Notification No. 18/2022/F. No. 370142/16/2022-TPL (Part1) Dated 29th March, 2022

Through this notification, CBDT has announced "E-assessment of Income Escaping Assessment Scheme, 2022". The scope of the scheme is as follows:

- assessment, reassessment or re-computation under section 147 of the Act, and

- issuance of notice under section 148 of the Act,

shall be through automated allocation, in accordance with risk management strategy formulated by the board as referred to in section 148 of the Act for issuance of notice, and in a faceless manner, to the extent provided in section 144B of the Act with the reference to making assessment or reassessment of total income or loss of assessee.

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