

CBDT has rolled out the e-Verification Scheme, 2021 for the Collection of Information of Assessee by the AO.

1. Applicability of The Scheme:

This Scheme will be applicable for

- calling for information under section 133 of the Act;
- collecting certain information under section 133B of the Act;
- calling for information by the prescribed income-tax authority under section 133C of the Act;
- exercise of power to inspect registers of companies under section 134 of the Act; and
- exercise of the power of Assessing Officer under section 135 of the Act.

exercise the functions for processing or utilisation of the information which is in possession of the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be; or made available to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, by the Director-General of Income-tax (Intelligence and Criminal Investigation);

the Commissioner of Income-tax in charge of the Centralised Processing Centre for processing of returns;

the Commissioner of Income-tax in charge of the Centralised Processing Centre (TDS) for processing of statement of tax deducted at source; or

any other authority, body or person.

2. Transfer of the information collected:

The Principal Director General of Income-tax (Systems) or the Director-General of Income-tax (Systems), as the case may be, shall, with the approval of the Board, devise a process to randomly allocate or transfer the information to the Prescribed Authority.

3. Appearance before the prescribed authority:

No person shall be required to appear personally or through authorised representative before the Prescribed Authority in connection with any proceedings. In exceptional cases, where personal appearance is requested by such person, the Prescribed Authority may allow personal appearance through video conferencing or video telephony, to the extent technologically feasible.

4. Use of Electronic Interface Only:

All communications between the Commissioner of Income-tax (e-Verification) and various authorities from whom the information is received, shall be in the electronic mode; all communications between the Commissioner of Income-tax (e-Verification) and the Director-General of Income-tax (Intelligence and Criminal Investigation), shall be in the electronic mode; every notice or any other communication under this Scheme from the Prescribed Authority shall be delivered to the person or his authorised representative electronically, to the extent technologically feasible; the person or the authorised representative shall furnish his response to any notice or any other electronic communication, under this Scheme, to the Prescribed Authority electronically, to the extent technologically feasible; all communications between the Commissioner of Income Tax (e-Verification) and the Faceless Assessing Officer or the Jurisdictional Assessing Officer shall be conducted through the Principal Director General of Income-tax

(Systems) or the Director-General of Income-tax (Systems), as the case may be.

5. Authentication of the electronic record thru Use of DSCs:

An electronic record shall be authenticated by the Commissioner of Income-tax (e-Verification) or the Prescribed Authority, as the case may be, by affixing its digital signature; the person or his authorised representative, by affixing his digital signature if he is required under the rules to furnish his return of income under digital signature, and in any other case, by communicating through his registered e-mail address.