

F No. 187/4/2021-ITA-I
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

North Block, New Delhi
Dated, the 10th March, 2022

ORDER


Subject:- Order under Para 3 of the Faceless Penalty Scheme, 2021 for defining the scope of penalty to be assigned to the Faceless Penalty Scheme, 2021 - regarding

In partial modification of the Order of even number dated 20th January, 2021 as further clarified by Order of even number dated 26th February, 2021, the Board in exercise of powers under Para 3 of the Scheme, hereby directs that in addition to exceptions provided in the above said Orders, the following class of penalties shall remain outside the purview of the Scheme:-

Penalty proceedings in cases where pendency could not be created on ITBA because of technical reasons or cases not having a PAN, as the case may be.

2. In further modification, it is directed that the Orders of even number dated 20th January, 2021 and 26th February, 2021 under Para 3 of the Scheme shall be applicable **in respect of penalties imposable under Chapter XXI of the Act**, except for the exclusions provided in the said Orders and Para 1 above.

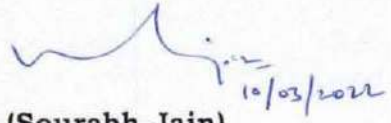
3. This order comes into effect immediately.


(Sourabh Jain)
Under Secretary (ITA-I), CBDT

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.

8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All - India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. Addl. CIT, Data-Base Cell for uploading on IRS officer's website.
11. ADG (Systems)-4 for uploading on the website of incometaxindia.gov.in



(Sourabh Jain)
Under Secretary (ITA-I), CBDT