



PM launches new tax platform 'Transparent Taxation – Honoring the Honest'

Prime Minister Narendra Modi on 13 August 2020 launched the new tax system for '**Transparent Taxation – Honoring the Honest**'. The new platform has major reforms that consists of Faceless Assessment, Faceless Appeal and Taxpayers Charter. The Faceless Assessment and Taxpayers Charter have come into force from 13 August 2020. The commitments of Income Tax Department and the rights and duties of the taxpayers have been codified in the Taxpayers Charter.

The Income Tax Department is moving towards minimal interface with the taxpayers, aiming at improvement in delivery of services and greater transparency. To ensure increased transparency, tax compliance, trust on the taxpayer, the Central Board of Direct Taxes (CBDT), with regard to the Faceless Assessment Scheme, 2019 and survey action under Section 133A of the Income-tax Act, 1961 (the Act), has issued the following orders:

- **Income-Tax authority:** Officers in Directorates of Investigation (Investigation Wing) and Commissionerates of TDS, only and exclusively shall act as 'Income-tax Authority' for the purposes of power of survey under Section 133A of the Act.
- **Competent authority:** The competent authority for approval of such survey action under Section 133A of the Act shall be Director General of Income-tax (Inv) for investigation wing and Principal Chief Commissioner/Chief Commissioner of Income-tax (TDS) for TDS charges, as the case may be.
- **National e-Assessment Centre:** All the assessment orders shall be passed by National e-Assessment Centre through the Faceless Assessment Scheme, 2019, except in cases, where the orders are assigned to central charges and international tax charges. Any assessment order that is not in conformity shall be treated as non-est and shall be deemed to have never been passed.

The above orders of the CBDT have come into force from 13 August 2020

Follow us on:

