

[Newly Introduced Tax E-assessment Scheme 2019 in India - FAQs](#)

Q: If the company is unable to reply in 15 days, and needs an extension, how do we do that? Or Is there option for partial submission of details?

A: Yes, the scheme mentions 'response' to be filed, however, extension/ partial submissions shouldn't be construed as an excuse of non-submission of information to the tax authorities. Basic/ certain information (sought usually by the tax authorities) may be kept ready so that timely response could be filed.

Q: How can AO not know the tax payer as submission will have company address, phone number and name of signatory?

A: Knowing the taxpayer's details, its nature of business etc. is necessary for the tax authorities to frame an assessment, especially when the assessment is to be done by four different units. However, the taxpayer wouldn't know the Regional Assessment Center which will be conducting the assessment.

Q: How to move forward if all goes wrong? All bulk documents do not arrive at tax officer and the evidence explaining the possible delay for regular submission?

A: In case of technological glitches, if a taxpayer is not able to make the submissions/ upload the documents, one will have to substantiate it at subsequent stages. Therefore, appropriate evidence be maintained that the taxpayer had uploaded the documents but for certain reasons (unintentional on the part of the taxpayer), it couldn't be uploaded/ were uploaded but not being displayed before the tax authorities.

Q: While replying to the questions, Company may use the "Letter head" for covering letter. What is your suggestion? Should we avoid adding a covering note on letter head?

A: It is the taxpayer's choice; response may be filed either on a company 'letter head' or through a professional consultant duly authorized.

Q: Whether the TP assessment will also be falling under the scope of E Proceedings?

A: In terms of Notification No. 62/2019 dated 12th September 2019, the provisions of section 92CA shall apply to the assessment made in accordance with the E Assessment Scheme 2019.

Q: Will there be any exceptions or carve outs for large tax payers, which have a complex business mix etc.?

A: As of now, no such exceptions have been carved out in the scheme.

Q: Can VC be requested by taxpayer in order to explain the complex queries raised in notice? Is there any limit on number of requests for VC in case of particular notice?

A: As per the Scheme, a VC can be requested post issuance of a 'show-cause notice' by NeAC, where any modification is being proposed. Presently, no limitation has been prescribed with respect to the number of requests which may be placed by taxpayer for VCs.

Q: After assessment under e-assessment, while filing appeal before CIT(A), we will have to quote the AU or separate Jurisdiction will be allotted?

A: As per the scheme the assessment jurisdiction lies with the NeAC, hence the assessment order will be framed by NeAC only. Further, appropriate clarifications are yet to be issued by the tax authorities, in this regard.

Q: In case of assessments for AY 2017-18, where there is no TP reference, limitation date for completing assessment is 31.12.2019. What would be the status of ongoing proceedings before the jurisdictional AO after issuance of fresh 143(2) notice by NeAC, particularly where questionnaire has already been issued by the AO?

A: Assessments for AY 2017-18/ on-going reassessment proceedings would be completed as per the procedure mentioned in the notice issued u/s 143(2) of the Income Tax Act, at the time of initiation of assessment proceedings for AY 2017-18. Presently, E-Assessment scheme 2019, is applicable on the notices issued for AY 2018-19 and AY 2017-18 (revised/ belated returns) by NeAC.