

# S C Vora & Co.

## Chartered Accountants

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# Guidelines/ Parameters for Income Tax Scrutiny

## **Guideline F.No. 225/66/2023 /ITA-II dt. 24.05.2023**

The Department of Income Tax has issued guidelines/parameters for selection of certain cases for Complete Scrutiny during the Financial Year 2023-24. The same are summarized hereunder in brief

- Cases pertaining to survey u/s 133A of the Income-tax Act,1961.
- Cases pertaining to Search and Seizure under S. 153A, 153C and 143(3).
- Cases in which notices u/s 142(1) of the Act, calling for return have been issued & no returns have been furnished by the tax-payer.
- Cases in which notices u/s 148 of the Act have been issued.



- Cases related to registration/ approval under various sections of the Act, such as 12A, 12AB, 35(1)(li)/ (lia)/ (iii), 10(23C), i.e. pertaining to Trusts/ NGO's, etc.
- Cases involving addition in an earlier assessment year on a recurring issue of law or fact and/or law and fact.
- Cases related to specific information regarding tax-evasion.

It is also clarified that where return has been furnished in response to notice u/s 142(1) of the Act and such notice was issued due to the information contained in NMS Cycle/ AIS/ SFT/ CPC/ information received from Directorate of I&CI, such return will not be taken up for compulsory scrutiny.

Selection of such cases for scrutiny will be done through CASS cycle.

# THANK YOU

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