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**NOTIFICATION NO. SO 771(E) [NO.12/2018 (F.NO.37014**

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**CENTRALISED COMMUNICATION SCHEME, 2018****NOTIFICATION NO. SO 771(E) [NO.12/2018 (F.NO.370142/22/2017-TPL)], DATED 22-2-2018**

In exercise of powers conferred by sub-section (3) of section 133C of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following scheme for centralised issuance of notice, namely:—

**Short title and commencement**

1. (1) This scheme may be called the Centralised Communication Scheme, 2018.
- (2) It shall come into force on the date of its publication in the Official Gazette.

**Definitions**

2. (1) In this scheme, unless the context otherwise requires,—
  - (a) "Act" means the Income-tax Act, 1961 (43 of 1961);
  - (b) "Director General" means the Director General of Income-tax appointed under sub-section (1) of section 117 of the Act and authorised by the Board in this behalf;
  - (c) "Principal Director General" means the Principal Director General of Income-tax appointed under sub-section (1) of section 117 of the Act and authorised by the Board in this behalf;
  - (d) "Designated authority" means the income-tax authority prescribed under sub-section (1) of Section 133C of the Act who is in charge of the Centralised Communication Centre;
  - (e) "Portal" means the web portal of the Centralised Communication Centre.
- (2) The words and expressions used herein but not defined and defined in the Act shall have the meaning respectively assigned to them in the Act.

**Issue and service of notice**

3. (1) The Centralised Communication Centre shall issue notice to any person requiring him to furnish information or documents for the purpose of verification of information in his possession.
- (2) The notice shall be issued under digital signature of the designated authority.
- (3) The notice shall be served by delivering a copy by electronic mail, or by placing a copy in the registered account on the portal followed by an intimation by Short Message Service.
- (4) The information or documents called for under sub-paragraph (1) shall be furnished on or before the date specified in the notice as specified in paragraph 4.
- (5) The designated authority shall also run sustained campaign to ensure compliance by way of sending electronic mails, Short Message Service, reminders, letters and outbound calls.

**Response to notice**

4. (1) The Centralised Communication Centre may prescribe a machine readable structured format for furnishing the information or documents by the person in response to the notice issued under sub-paragraph (1) of paragraph 3.
- (2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall specify the procedure, formats and standards for furnishing response to the notices.

**No personal appearance**

5. No person shall be required to appear personally or through authorised representative before the designated authority at the Centralised Communication Centre in connection with any proceedings.

**Power to specify procedure and processes**

6. (1) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify from time to time, procedures and processes for effective functioning of the Centralised Communication Centre, including the following matters, namely:—

- (a) format and procedure for issue of notice;
- (b) receipt of any information or document from the addressee in response to notice;
- (c) mode and format for issue of acknowledgment of the response furnished by the addressee;
- (d) provision of web portal facility including login facility, tracking status of verification, display of relevant details, and facility of download;
- (e) call centre to answer queries and provide support services, including outbound calls and inbound calls seeking information or clarification;
- (f) managing administration functions such as receipt, scanning, data entry, storage and retrieval of information and documents in a centralised manner;
- (g) grievance redressal mechanism in the Centralised Communication Centre.

