

**PRESS INFORMATION BUREAU  
GOVERNMENT OF INDIA**

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**CBDT ISSUES INSTRUCTIONS TO ITS FIELD OFFICES REGARDING  
ENDEAVOUR TOWARDS A NON-ADVERSARIAL TAX REGIME; EMPHASIS ON  
CLEANLINESS, PUNCTUALITY, TIMELINESS IN APPOINTMENT, AVOIDING  
UNNECESSARY ADJOURNMENTS AMONG OTHERS**

**New Delhi, November 7, 2014**  
**Kartika 16, 1936**

In its constant endeavour towards a non-adversarial tax regime, the Central Board of Direct Taxes (CBDT) has issued instruction dated 7th November, 2014 to its field offices. Emphasis has been laid on cleanliness in office, punctuality, timeliness in appointment and avoiding unnecessary adjournments. Though less than 1% of returns filed are selected for scrutiny, this area of work has often drawn adversarial comments. Supervisory officers, have been directed to play a more pro-active role in monitoring and guiding assessments towards ensuring that high-pitched assessments without proper basis are not made and that lengthy questionnaires or summons without due application of mind are avoided. They have been directed to ensure Inspections and Reviews in accordance with guidelines issued to enable capacity building within the Department and accountability of the officers.

In limited scrutiny cases selected on the basis of AIR/CIB/26AS information, the enquiries will ordinarily be restricted to such information. Refunds are to be granted in accordance with instructions already issued which provide for grant of credit of TDS on the basis of evidence submitted by the assessee. Instructions dealing with recovery/stay of demand and grant of instalments have been reiterated to ensure that no coercive action is undertaken without disposal of applications for stay.

Senior officers have been directed to ensure that appeals are filed only on the merits thereof and not merely on the tax effect involved. Cases have separately been brought to the attention of the officers wherein Tribunals / Courts have commented adversely on frivolous filing of appeals. It has also been decided that in multi-CCIT Charges, the decision to file a Reference before the High Court would be taken by two CCsIT.

All supervisory authorities have been directed to enable an effective grievance redressal system in their jurisdictions and also that the timelines prescribed under the Citizen's Charter, the CPGRAMS, etc. for redressing grievances should be invariably followed.

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