



ESTD. 11th NOVEMBER 1976

# All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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May 24, 2023

To  
The Hon'ble Chairman  
CBDT,  
Ministry of Finance  
Government of India  
New Delhi

Subject: Request for clarification for time barring Asst. date u/s 153(2) of 1961 Act qua converted notices u/s 148 post sc Ashish Aggarwal case 444 ITR 1 / CBDT Instruction No. 1/2022 for completion of final asst.

Respected Sir,

This relates to captioned subject.

Briefly put, it is outlined that in all cases where notices issued u/s 148 (under unamended law) which stood converted to sec. 148A/148 notices (under amended law) in June/July/August 2022, and in ongoing (consequential) tax assessment (faceless) to be made/made in pursuant to such converted notices, limitation u/s 153(2) of 1961 Act for completion of asst is seriously put to confusion due to certain internal administrative instruction.

As per plain reading of sec. 153(2) of 1961 Act qua final/base notice issue u/s 148 under amended law in month of June/July/August 2022, right time barring date for asst completion should be 31.03.2024 and not 31.05.2023 as viewed by faceless asst team under income tax department.



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Accordingly, it is humbly requested that same may please be appropriately clarified in objective and impartial manner, given serious harassment faced by tax payers across country on this issue.

We are confident that our present communication would attract some attention so that some light is shed on stated issue as posed for clarification, in pro bono manner.

Humbly submitted.

Yours sincerely,

Yours faithfully

For All India Federation of Tax Practitioners

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National President

CA Jamuna Shukla

Chairperson Direct

Tax Committee

CA Rajesh Mehta

Secretary General