

144B: Faceless Assessments

National Faceless Assessment Centre {Centralised Body}

Assessment UNITS (AU)

- ① Identification of issues material for computing liability
- ② Seeking info/clarific
- ③ analysis of mat. furn. by assessee etc

Verification UNITS (VU)

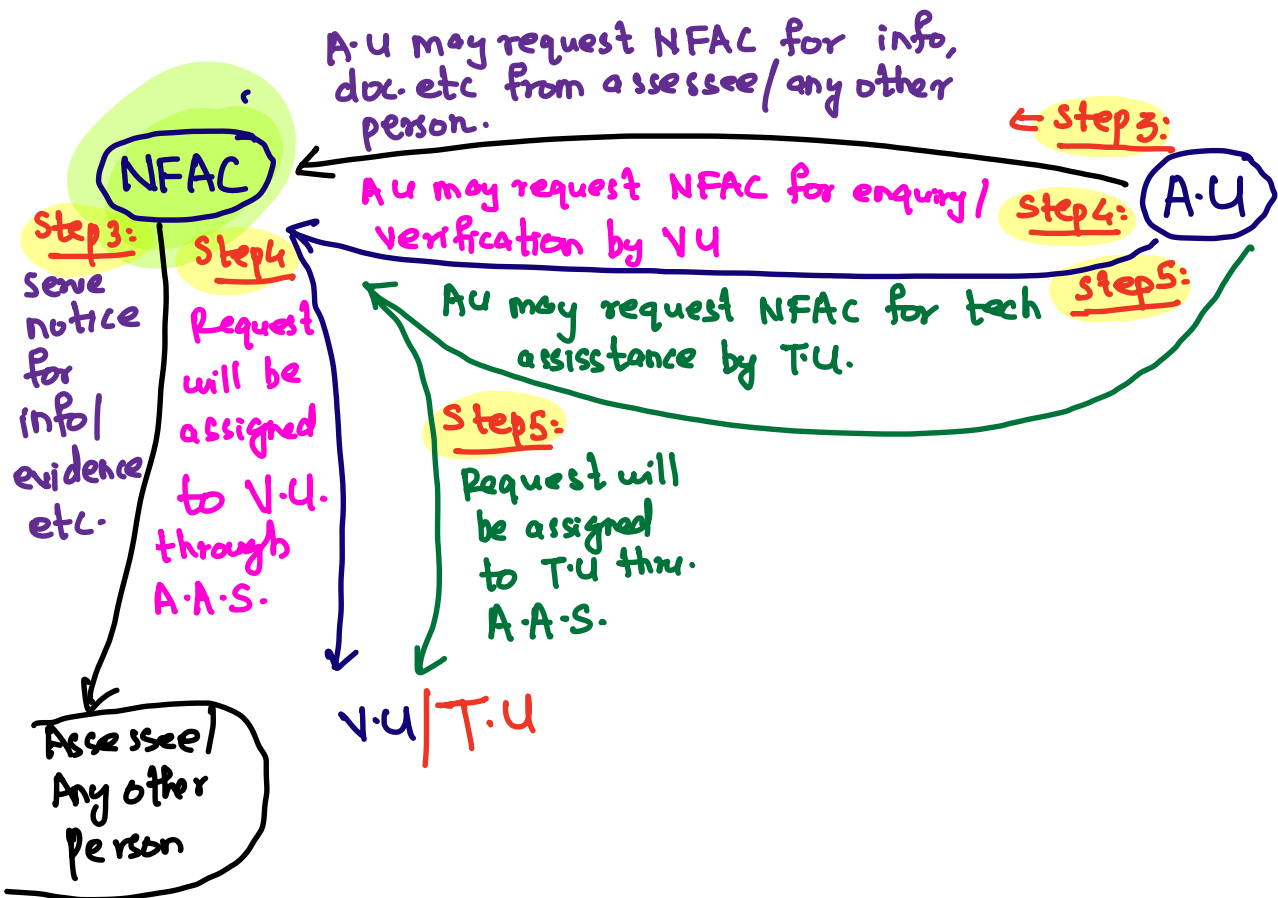
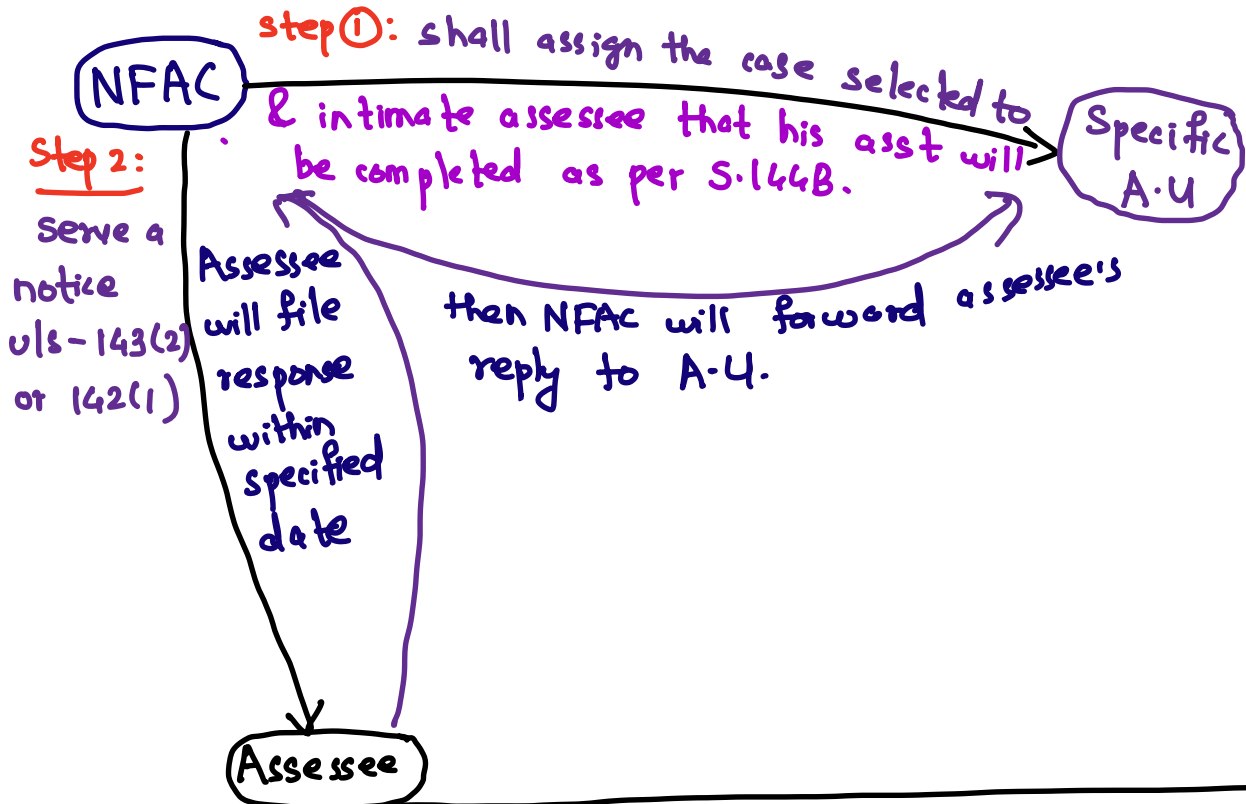
Enquiry, Cross Verification, examination of BOA & witness, recording statement etc

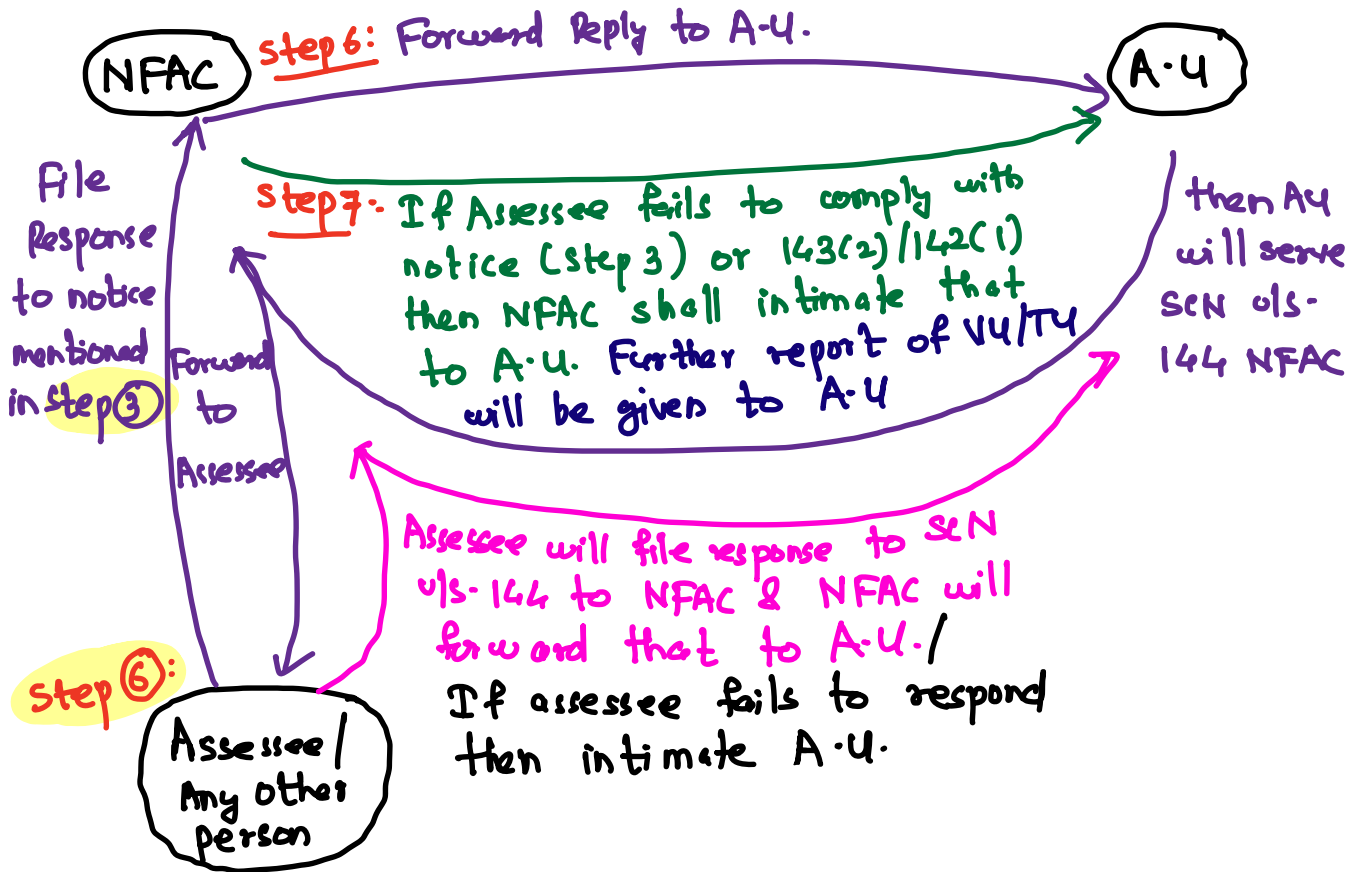
Technical UNITS (TU)

Provide tech assist on → legal, account, forensic, IT, TP, Valn, data analytics management, etc.

Review UNITS (RU)

- Review Draft Asst order.
- Disallowance made or not.
- Arithmetical correctness.
- Judicial decisions considered or not
- Relevant evidence brought on record or not.





Step 8:

AU shall prepare, an **income or loss determination proposal**:

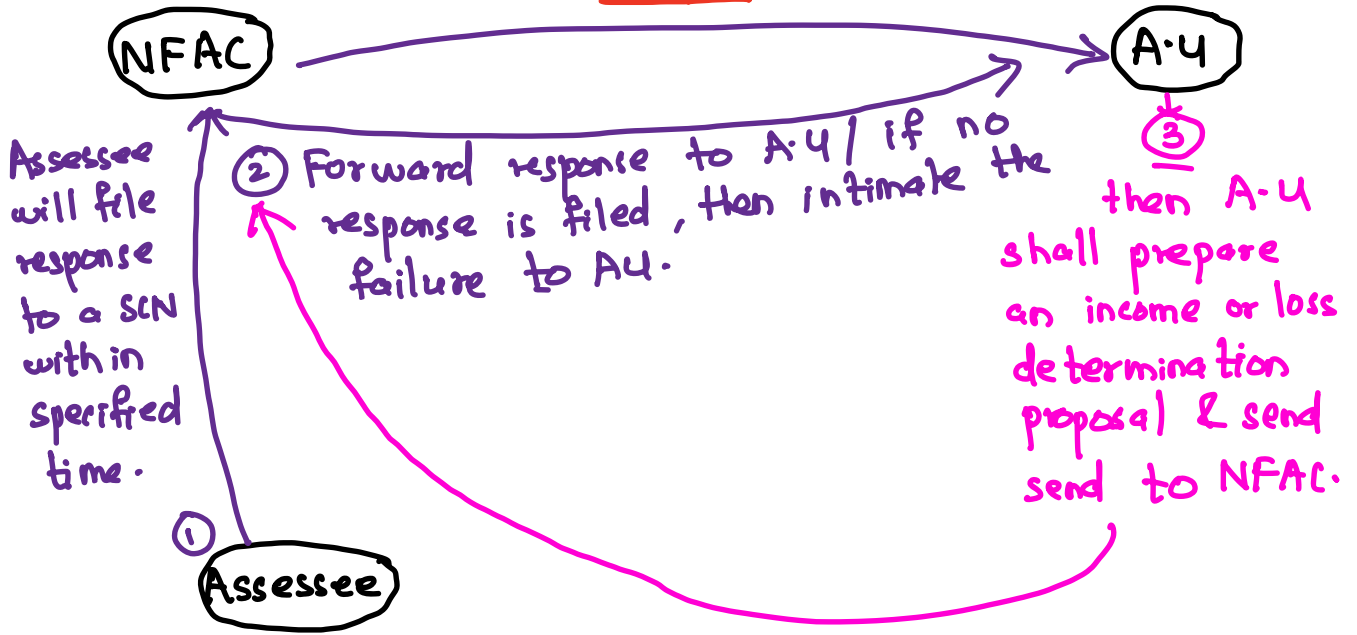
Proposal ①:

Where no variation prejudicial to assessee is proposed, AU may send the same to the NFAC.

Proposal ②:

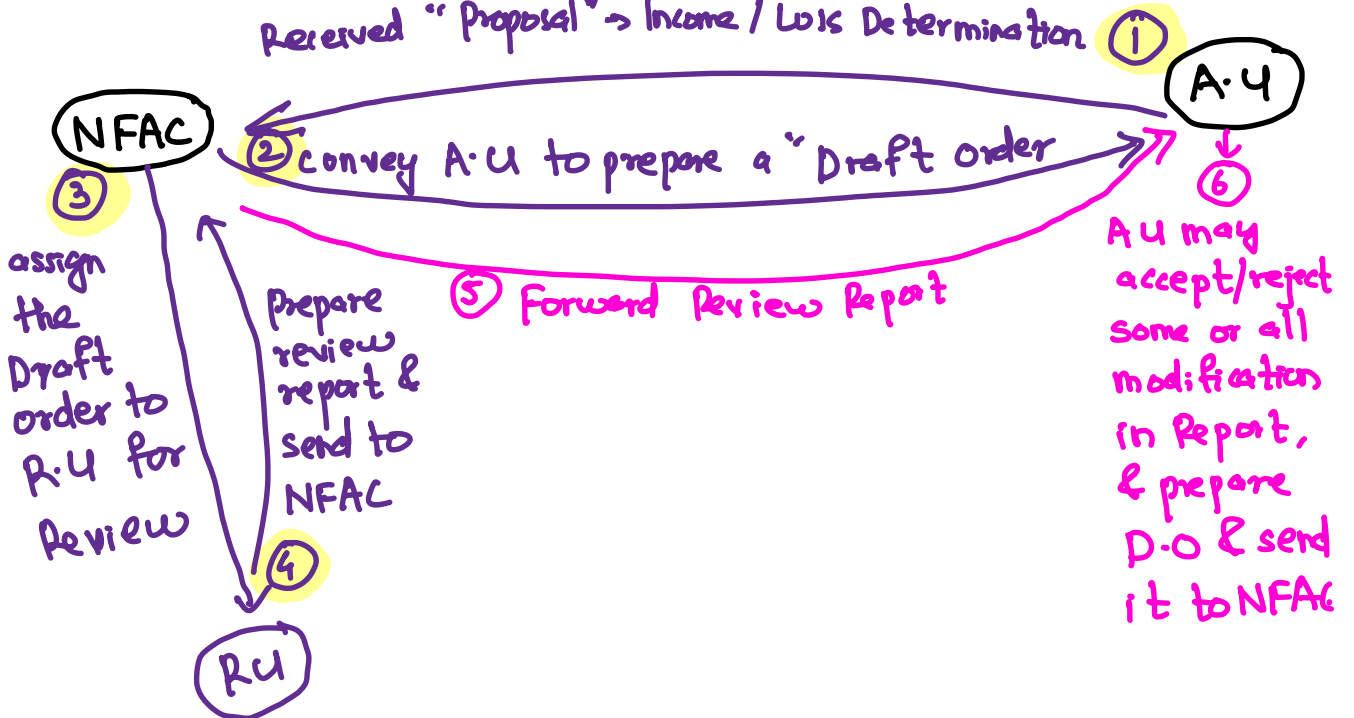
If variation is proposed, then a SEN is served to assessee through NFAC.

Step 9:



Step 10: What NFAC will do after receiving income or loss determination proposal?

Received "Proposal" → Income / Loss Determination



Step ①: { Assessee other than Eligible Assessee /
u/s- 144C



Special Provision in case of "Eligible Assessee" u/s- 144C:

Received Draft order from A-U, where there is proposal to make variation P.I.A.

(1)

A-U

NFAC

(2)

Serve such Draft order

Eligible Assessee

(3)

or

(i) File his acceptance of variation proposed

(ii) File objection with DRP & NFAC within t/L u/s- 144C(2).

Completion of Assessment:

(a)
if variation accepted by
Assessee: { As per
D/O }

then NFAC shall intimate
the AU & then AU
shall complete the
assessment on the
basis of draft order
& initiate penalty
proceedings and send
order to NFAC.

(b)
if variation not accepted
by Assessee & files objections:

- then Assst will be done as
per directions of DRP.
- The AU shall complete the
asst and initiate penalty
as per directions of DRP and
send a copy of such order
to NFAC.
- Then NFAC shall serve a
copy of order along with
notice for penalty proceeding
& Demand notice on
Eligible Assessee.