



Ministry of Finance



CBDT amends Income-tax Rules, 1962 to ease authentication of electronic records submitted in faceless assessment proceedings

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For easing the process of authentication of electronic records in faceless assessment proceedings, the Government has amended Income-tax Rules, 1962 ('the Rules') vide notification no G.S.R. 616(E) dated 6th September, 2021. The amended Rules provides that electronic records submitted through registered account of the taxpayers in the Income-tax Department's portal shall be deemed to have been authenticated by the taxpayer by electronic verification code (EVC). Therefore, where a person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated by EVC for the purposes of section 144B(7)(i)(b) of the Income-tax Act, 1961 ('the Act').

However, under the existing provisions of section 144B(7)(i)(b) of the Act, this simplified process of authentication by EVC is not available to certain persons (such as companies, tax audit cases, etc.) and they are mandatorily required to authenticate the electronic records by digital signature. In order to provide the benefit of the simplified process of authentication by EVC to these persons, it has been decided to extend the simplified process of authentication by EVC to these persons also. Hence, the persons who are mandatorily required to authenticate electronic records by digital signature shall be deemed to have authenticated the electronic records when they submit the record through their registered account in the Income-tax Department's portal. Legislative amendments in this regard shall be proposed in due course.

RM/KMN

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