

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 13th September, 2019

(INCOME-TAX)

S.O. 3279(E).—In pursuance of the powers conferred by sub-section (1) and (2) of section 120 and sub-section (2) of Section 143 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as said Act), read with rule 12E of the Income-tax Rules, 1962, the Central Board of Direct Taxes hereby authorises that the Assistant Commissioner of Income-tax (e-Verification), having headquarter at Delhi, to act as prescribed Income-tax Authority for the purpose of sub-section (2) of section 143 of the said Act, in respect of returns furnished under section 139 or in response to a notice under sub-section (1) of section 142 of the said Act during the financial year commencing on 1st day of April, 2018 for the purposes of issuance of notice under sub-section (2) of section 143 of the said Act.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 65/2019/F. No.187/2/2019-ITA-I]

PRAJNA PARAMITA, Director