

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 25th September, 2020

**(INCOME-TAX)**

**S.O. 3304(E).**—In exercise of powers conferred under sub-section (2) of section 143 of Income-tax Act, 1961 (43 of 1961) (the Act) read with Rule 12E of the Income-tax Rules, 1962, the Central Board of Direct Taxes hereby authorises the Assistant Commissioner/Deputy Commissioner of Income-tax (National e-Assessment Centre) having his headquarters at Delhi, to act as the Prescribed Income-tax Authority for the purpose of sub-section (2) of section 143 of the Act, in respect of returns furnished under section 139 or in response to a notice issued under sub-section (1) of section 142 of the said Act, for the purpose of issuance of notice under sub section (2) of section 143 of the said Act.

2. This notification shall come into force from 13<sup>th</sup> August 2020.

[Notification No. 79/2020, F. No.187/2/2019-ITA-I]

GULZAR AHMAD WANI, Under Secy.

**Explanatory Memorandum**

It is certified that no person is being adversely by giving retrospective effect to this notification