

BY SPEED POST/FAX

F.No. 275/27/2013-IT (B)  
Government of India/ भारत सरकार  
Ministry of Finance/ वित्त मंत्रालय  
Department of Revenue/(राजस्व विभाग)  
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi  
1<sup>st</sup> August, 2016  
2

To

All the Pr. Chief Commissioner of Income Tax/  
Chief Commissioner of Income Tax (TDS)

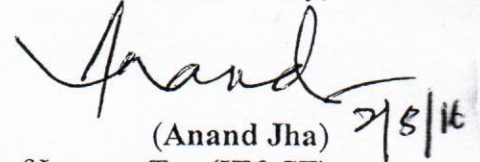
Subject: Situation of genuine hardship justifying waiver of fee charged under Section 234E of Income-tax Act, 1961-regarding

Madam/Sir,

The Board is examining the desirability and expediency of prescribing situation/circumstances under which levy of fee under Section 234E may cause genuine hardship to the taxpayers, so as to prescribe guidelines for waiver of such fees by virtue of the powers of the Board under Section 119(2)(a) of the Income-tax Act, 1961.

2. In this connection, I am directed to request you to kindly forward your suggestions and recommendations for conditions/circumstances which justify waiver of fee under Section 234E for an assessee or a class of assesses. These may kindly be furnished by 31.08.2016.

Yours faithfully,

  
(Anand Jha) 27/8/16

Commissioner of Income Tax (IT&CT)

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