

F.No.225/246/2014/ITA.II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi the 10th September, 2015

OFFICE MEMORANDUM

Subject:- Committee to study the feasibility of the recommendations regarding group assessment and system of peer review before assessment - regarding.

Board has constituted a Committee for examining feasibility of recommendations of Tax Administration Reform Commission ('TARC') in respect of group assessment in 'other cases' and peer review before assessment.

2. The composition of the Committee is as follows:

S. No	Name	Designation	
1	Sh. V.K.Saxena	Principal Commissioner of Income tax- 9, Delhi	Committee In-charge
2	Sh. B.K.Sinha	CIT (Coord. & Systems), CBDT, Delhi	Members
3	Ms. Sulekha Verma	CIT (DR) (ITAT), Delhi	
4	Sh. Aroop Kumar Singh	Addl. CIT Range – 16, Delhi	
5	Sh. Vinay Sinha	Addl. Director (Risk Assessment)	Member Secretary

3. In this regard, kind attention is invited towards Chapter VI (Key Internal processes), para 4.a of TARC's report, wherein following recommendations have been made:-

'The assessment team could comprise more than one AO in complex cases in cases where the tax assessed by the AO is higher than what the taxpayer considers is due and the addition proposed is more than a specified amount, the amount should be approved by a team of superiors from outside the AO's jurisdiction. This would bring quality to assessment orders, as there would be a peer review. The taxpayer should be allowed to explain his position to the team of superiors and the draft order should be finalized based on the final directions.'

The Department has already accepted the recommendation to create LBS units to assess large and complex cases on a pilot basis. Therefore, the Committee shall be required to examine other issues emerging from above mentioned recommendation of TARC and shall have following terms of reference:

To carry out detailed analysis for examining the recommendations of TARC regarding group assessment in 'other cases' and system of peer review before assessment if the additions proposed are more than a specified amount.

4. The Committee may co-opt other members, as it deems fit to have proper representation, co-ordination and feedback from field formations.
5. The Committee shall submit its report to Member (IT), CBDT by 15th October, 2015
6. The Headquarters of the Committee will be in Delhi.

This issues with the approval of the Chairperson, CBDT.



(Rohit Garg)
Deputy Secretary (ITA.II)

1. PPS to Chairman, CBDT and PSs to all Members of CBDT
2. All Pr. CCsIT / DSGIT with a request to give their specific suggestions in respect of 'group assessment and system of peer review', if any. The same may be forwarded to ITA division of CBDT by 30.09.2015 so that same may be placed before the Committee.
3. All Committee Members
4. The Addl. CIT, Data base cell for uploading it on irsofficersonline.gov.in