

**SECTION 143 OF THE INCOME-TAX ACT, 1961 - ASSESSMENT - GENERAL -
PROCEDURE AND CRITERIA FOR SELECTION OF SCRUTINY CASES UNDER
COMPULSORY MANUAL SELECTION OF RETURNS DURING FINANCIAL YEAR
2013-14 – AMENDMENT IN INSTRUCTION NO.10/2013, DATED 5-8-2013**

INSTRUCTION NO. 13/2013 [F. NO. 225/107/2013/ITA.II], DATED 20-9-2013

I am directed to state that [Instruction No. 10 of 2013, dated 5-8-2013](#) of CBDT on the above captioned subject is partially modified as under:-

2. In Para 3, after clause (i), following clause(s) have been inserted:-

(j) Cases where registration u/s 12AA of the IT Act has not been granted or has been cancelled by the CIT/DIT and the assessee has been found claiming tax-exemption under section 11 of the IT Act. However, the cases where such order of CIT/DIT has been reversed/set-aside in appellate proceedings will not be picked up for scrutiny under this clause.

(k) Cases where order denying the approval u/s 10(23C) of the IT Act or withdrawing the approval already granted has been passed by the Competent-Authority and the assessee has been found claiming tax-exemption under the aforesaid provision of the IT Act.

3. I am further directed to state that the above may be brought to the notice of all officers working under your jurisdiction for necessary compliance.

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