



F. No. 225/17/2025-ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No.245A, North Block,
New Delhi, dated 28th January, 2025

To

All Pr. Chief Commissioners of Income-Tax
All Directors General of Income-Tax

Madam/Sir,

Subject: Clarification regarding orders u/s 201 of the Income-tax Act,1961 under e-Appeals Scheme, 2023 -reg

Central Board of Direct Taxes ('the Board') issued an order u/s 246(6) of the Income-tax Act,1961 ('the Act') dated 16.06.2023 vide F.No.370149/97/2023-TPL specifying the scope of the e-Appeals Scheme, 2023 notified vide Notification No.33/2023 dated 29th May, 2023 in F.No.370142/10/2023-TPL. Query has been received in the Board regarding whether orders u/s 201 of the Act made in pursuance of any action under section 133A of the Act shall fall under the exceptions provided at point (ii) (3) of the first para of the Board's order dated 16.06.2023 vide F.No.370149/97/2023-TPL.

2. The matter was examined by the Board and it is hereby clarified that orders u/s 201 of the Act shall not be considered as assessment orders covered under the exceptions provided in the first para of the aforesaid Board's order dated 16.06.2023 vide F.No.370149/97/2023-TPL. Therefore, all the appeals against such orders u/s 201 of the Act shall be decided by Joint Commissioner (Appeals) under the e-Appeals Scheme, 2023.

3. This clarification may be brought to the attention of all concerned.

Encl: as above


(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India

Copy to:

1. Chairman (CBDT) & All Members of CBDT
2. PS to Revenue Secretary
3. Pr.CCIT (NFAC), New Delhi.
4. All Joint Secretaries/CsIT, Directors/Deputy Secretaries/Under Secretaries of CBDT
- ✓ 5. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in
6. The Guard File


(Dr. Castro Jayaprakash.T)

Under Secretary to the Government of India