

**F. No. 187/7/2024-ITA-I**

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

North Block, New Delhi-110001  
Dated the ~~01~~ August, 2024

**Order under proviso to sub-section (5) of section 144B of the Income-tax Act, 1961 specifying the circumstances for the purposes of enquiries or verification functions by the Verification Unit-regarding.**

In pursuance of the proviso to sub-section (5) of Section 144B of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), the Central Board of Direct Taxes hereby specifies the following circumstances, for the purpose of enquiry or verification functions referred to in Section 144B(3)(iii) of the Act by the Verification Unit:

- i. Non-availability of digital footprint in respect of the assessee or any other person.
  - ii. Electronic or Online verification is not possible on account of no response to notice issued to the assessee or any other person.
  - iii. Physical verification of assets or premises or persons is required, regardless of the presence of digital footprint.
2. This order shall come into force with immediate effect.

  
(Ashwani Kumar)  
DCIT (OSD), ITA-I

Copy to:

1. PS to FM/OSD to FM/PS to MoS(R)/OSD to MoS(R)
2. PS to Revenue Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax/Principal Director General of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries of Accounts, New Delhi
7. Web Manager, O/o Pr. DGIT (Systems) with request to upload on the department website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/Secretary General, ITGOA/ All- India Income Tax SC & ST Employees' Welfare Association/Income Tax Employees Federation (ITEF).
10. JCIT, Data-Base Cell for uploading on irsofficersonline.org.
11. ADG (Systems)-4 for uploading on the website of incometaxindia.gov.in