

F.No. 187/3/2020-ITA-I  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
ITA-I Section

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Room No. 245A, North Block, New Delhi  
Dated: the 16<sup>th</sup> December, 2021

ORDER

**Subject: - Order under section 119 of the Income-tax Act, 1961 (the Act) providing exclusions to section 144B of the Act.**

In partial modification of Order under subsection (2) of section 144B of the Act vide F.No.187/3/2020-ITA-1 dated 31st March, 2021 as modified vide orders of even number dated 06<sup>th</sup> September, 2021 and 22<sup>nd</sup> September, 2021, the Central Board of Direct Taxes (the Board) has vide Order of even number dated 16.12.2021 directed the following exception to be added to the exceptions as provided in the said Orders:-

v. *Assessment proceedings which are pending / initiated pursuant to action u/s 133A of the Act or where action u/s 133A of the Act is conducted in ongoing assessment proceedings.*

2. The Board in exercise of powers under section 119 of the Act, hereby directs that all cases (excluding International Taxation) where assessment proceedings are pending/initiated pursuant to action u/s 133A of the Act and all cases where action u/s 133A of the Act is conducted in ongoing assessment proceedings shall be transferred to the Central Charges under order u/s 127 of the Act, regardless of presence/absence of impounded material in the cases. Assessment in such cases shall be completed by Central Charges only.

3. This order shall come into effect immediately.

  
16/12/2021  
**(Sourabh Jain)**  
**Under Secretary (ITA-1)**

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax /Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental 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](http://irsofficersonline.org).
11. ADG (Systems)-4 for uploading on the website of [Incometaxindia.gov.in](http://Incometaxindia.gov.in)

*[Signature]*  
16/12/2021  
**Under Secretary (ITA-I)**