



# ALL GUJARAT FEDERATION OF TAX CONSULTANTS

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13/10/2014

To,  
The Chairman,  
Central Board of Direct Taxes,  
New Delhi.

**Sub: Directions with reference to Selective Scrutiny  
under CASS by Instruction No. 7 dated 26.09.2014**

Sir,

This has reference to Instruction No.7 dated 26.09.2014 regarding scope of inquiry in cases selected for scrutiny during F.Y. 2014-15 on the basis of AIR/CIB/26AS mismatch.

At the outset we are thankful to Board for being kind enough in being considerate for the hardship and harassment faced by the tax payers for cases selected under CASS.

At Para 3 of the aforesaid Instruction it is stated that the functionality in AST is being modified suitably to flag the reasons for scrutiny selection in AIR/CIB/26AS cases. The functionality is expected to be operationalised by 15 th October, 2014.

The notices received till today do not display the reasons for selection as noted by the Board in Para 3 of Instruction No.7. May be post 15 th October the reasons for selection would be available to the Assessing Officer through AST.

It is our humble prayer that CBDT may please instruct its officers that no sooner they know the reasons for selective scrutiny, like AIR/CIB/26AS mismatch, they should intimate this reasons to the tax payer. If not done so, there would be more harassment to the tax payer by facing irrelevant inquiries.

In view of the above, we request your kind self that in order to implement the Instruction No.7 in true spirit appropriate further directions may please be issued to field officers.

Thanking Your Honor.

**Copy To:**

**Hon. Shri. S K Ray, IRS**

**Principal Chief Commissioner of Income Tax,  
Gujarat Charge, Ahmedabad.**

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Principal Chief Commissioner of Income Tax,  
Gujarat, Ahmedabad-380009.

Yours faithfully,

**(DHURUVEN V.SHAH)**  
**Hon. Secretary**

31 OCT 2014

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