

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**  
**NOTIFICATION**

New Delhi, the 30th March, 2022

**S.O. 1468(E).**—In exercise of the powers conferred by sub-sections (1) and (2) of section 142B of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following Scheme, namely:-

**1. Short title and commencement.**—(1) This Scheme may be called the Faceless Inquiry or Valuation Scheme, 2022.

(2) It shall come into force with effect from the date of its publication in the Official Gazette.

**2. Definitions.**—(1) In this Scheme, unless the context otherwise requires, —

- (a) “Act” means the Income-tax Act, 1961 (43 of 1961);
- (b) “automated allocation” means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources.

(2) Words and expressions used herein and not defined, but defined in the Act, shall have the meaning respectively assigned to them in the Act.

**3. Scope of the Scheme.**—For the purpose of this Scheme, —

- (a) issuing notice under sub-section (1) of section 142 of the Act,
- (b) making inquiry before assessment under sub-section (2) of section 142 of the Act,
- (c) directing the assessee to get his accounts audited under sub-section (2A) of section 142 of the Act,

- (d) estimating the value of any asset, property or investment by a Valuation Officer under section 142A of the Act,

shall be in a faceless manner, through automated allocation, in accordance with and to the extent provided in section 144B of the Act with reference to making faceless assessment of total income or loss of assessee.

[Notification No. 19/2022/F. No. 370142/15/2022-TPL]

SHEFALI SINGH, Under Secy.