

Instruction No. 11 of 2016

**F.No.142/8/2016-TPL(Part)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)**

New Delhi, the 13th October, 2016

To,
All Principal Chief Commissioners of Income-tax

Sub.: The Income Declaration Scheme, 2016 - reg.

Representations have been received from field authorities to allow electronic mode of communication as a valid mode of service for issuance of Form-2 under the Income Declaration Scheme, 2016.

1.2 Keeping into consideration the confidential nature of the declarations made under the Scheme, it has been decided that electronic communication of Form-2 on the email address mentioned in Form-1 by *mutatis mutandis* application of notification No.2 of 2016 dated 03.02.2016 issued by DGIT(Systems) shall be considered as a valid mode of service in respect of the electronically filed declarations under the Scheme.

2.1 Representations have also been received from field formation seeking clarification as to the eligibility of the assessee to file declaration under the Scheme where search and seizure operation has been conducted on or after 01.06.2016.

2.2 In this context, reference is drawn to question No.6 of Circular No.17 dated 20.05.2016 read with question No.12 of Circular No.29 dated 18.08.2016 wherein it has been clarified that a person is not eligible to make a declaration under the Scheme if a search has been initiated and the time for issuance of notice under section 153A has not expired, even if such notice for the relevant assessment year has not been issued. It has also been clarified that in case of survey operation, the person is barred for making a declaration under the Scheme in respect of the previous year in which the survey was conducted.

2.3 In view of the above it is reiterated that in a case where a search and seizure operation has been conducted on or after 01.06.2016 but before making of declaration under the Scheme, the assessee shall not be entitled for filing a declaration under the Scheme in respect of the assessment years for which a notice under section 153A/153C of the Income-tax Act can be issued. The previous year in which search

is conducted is already not eligible for declaration under the Scheme as declaration under the Scheme can be filed only upto A.Y.2016-17.

3. This instruction may be brought to the notice of all the officers concerned and other stakeholders.

4. Hindi version of the instruction will follow.

(Dr. T.S. Mapwal)
Under Secretary (TPL-IV)

Copy to:

1. The Chairperson, Members and all other officers in CBDT of the rank of Joint Secretary and above.
2. Web manager for posting on the departmental website.
3. Data base cell for posting on irs officers website.
4. ITCC (3 copies)
5. Official language section for Hindi translation.