

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 5248
TO BE ANSWERED ON MONDAY, 4th APRIL, 2022
CHAITRA 14, 1944 (SAKA)

“FACELESS APPEAL SCHEME”

5248. SHRIMATI SAJDA AHMED:

Will the Minister of **FINANCE** be pleased to state:

- (a) Whether the Government proposes to ease norms for Faceless Appeal Schemes, 2021;
- (b) If so, the details thereof;
- (c) Whether the Government has exempted the National Skill Development Corporation from Income Tax; and
- (d) If so, the reasons therefor?

ANSWER
THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) Yes, the Government has notified the Faceless Appeal Scheme, 2021 on 28.12.2021 which has eased the norms for faceless appeal proceedings vis-à-vis the earlier Faceless Appeal Scheme, 2020.

(b) The following norms have been eased in the new Faceless Appeal Scheme 2021:

- (i) The provision of risk analysis and review of the appellate orders by another Commissioner (Appeals) has been withdrawn in the new scheme. This reduces the time for the completion of the proceedings.
- (ii) In the new scheme, the provision of approval by CCIT (Regional Faceless Appeal Centre) for the grant of personal hearing has been done away with. Commissioner (Appeals) has to grant opportunity of personal hearing upon request from the appellant.

(c) and (d) Specified income of National Skill Development Corporation (“NSDC”) has been exempted under section 10(46) of the Income Tax Act 1961 as NSDC fulfils the conditions prescribed for the purposes thereof.
