

EY Tax Alert

Central Government announces
Faceless Appeal Scheme, 2020
effective from 25 September 2020

Tax Alerts cover significant tax news, developments and changes in legislation that affect Indian businesses. They act as technical summaries to keep you on top of the latest tax issues. For more information, please contact your EY advisor.

Executive summary

This Tax Alert summarizes the Faceless Appeal Scheme, 2020 (FAS), a recent scheme notified and implemented by the Central Government (CG) through Notification nos. 76 and 77 dated 25 September 2020 for conducting appeal proceedings in a faceless manner before the Commissioner of Income Tax (Appeals)¹ [CIT(A)] under the Income Tax Laws² (ITL). FAS is intended to impart greater efficiency, transparency and accountability by eliminating the interface between taxpayers/the Tax Authority and CIT(A) and making optimal utilization of the administrative resources with dynamic jurisdiction. FAS involves a step-wise process to conduct appeal proceedings by harnessing the use of technology for communication between taxpayers/the Tax Authority and CIT(A) and a team-based appeal process in lieu of the existing manual interface and single officer-based proceedings.

¹ First Appellate Authority under the ITL

² Income Tax Act, 1961 read with Income Tax Rules, 1962

Background

- ▶ As part of the e-governance drive of the CG, the Central Board of Direct Taxes³ (CBDT) had, in 2017, launched an "e-proceeding" module⁴ which could undertake a host of proceedings under the (ITL)⁵ using electronic means as an interface between the taxpayer⁶ and the Tax Authority. Upon successful implementation of e-proceedings, the CG notified the "Faceless Assessment Scheme, 2019"⁷ (Faceless Assessment) in September 2019 for automation of various processes involved in assessment and to conduct team-based assessment in a faceless manner with dynamic jurisdiction.
- ▶ On similar lines, the Finance Act, 2020 introduced a new provision in the ITL to enable the CG to frame a scheme for conducting appeal proceedings before CIT(A) so as to impart greater efficiency, transparency and accountability by:
 - ▶ Eliminating the interface between CIT(A) and taxpayers during appeal proceedings to the extent it was technologically feasible.
 - ▶ Optimizing utilization of resources through economies of scale and functional specialization.
 - ▶ Introducing a system for conducting appeal proceedings with dynamic jurisdiction, which can be disposed of by one or more CIT(A).

The CG is further empowered to issue directions by 31 March 2022 to the effect that any provision of the ITL shall not apply/ or shall apply with exception, modification and adaptations for giving effect to such scheme.

- ▶ The Prime Minister of India (PM) launched "Transparent Taxation - Honouring the Honest" platform on 13 August 2020⁸ in order to encourage the ideology of the CG of "minimum government and maximum governance". In addition to the introduction of the Taxpayer's Charter and expansion of the scope of Faceless Assessment to all assessment proceedings under the ITL (except for two⁹ cases), the PM had announced that a new scheme will be introduced for conducting appeal proceedings before CIT(A) in a faceless manner, which will be effective from 25 September 2020.

- ▶ Pursuant to the above announcement and by the powers granted under the ITL, the CG has now notified FAS, effective from 25 September 2020, by publishing the following notifications dated 25 September 2020 in the official gazette:
 - ▶ **Notification No. 76/2020 [S.O. 3296(E)]:** Introduction of FAS, infrastructure of FAS, mode of communication, process of conducting appeal proceedings, authentication and delivery of electronic record, option for personal hearing etc.
 - ▶ **Notification No. 77/2020 [S.O. 3297(E)]:** Directions from the CG to the effect that any provision of the ITL shall not apply/or shall apply with exception, modification and adaptations for giving effect to FAS.
- ▶ Also, the CBDT, vide Press Release dated 25 September 2020, has stated that, except for appeals relating to serious frauds, major tax evasion, search matters, international tax and the Black Money Act¹⁰, almost all appeal proceedings will be governed by FAS.
- ▶ The procedure specified in FAS is largely in line with the traditional mode of conducting appeal proceedings before CIT(A) in physical form. In FAS, the same has been provided in a step-wise manner to conduct in electronic mode.

Scope of CG notifications

- ▶ The notification that introduces FAS shall apply to disposal of appeal proceedings before CIT(A) in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the CBDT.
- ▶ FAS comes into effect from the date of its publication in the official gazette i.e., 25 September 2020.

Infrastructure of FAS

- ▶ FAS empowers the CBDT to set up the following units to collectively carry out appeal proceedings and to specify their respective jurisdictions:
 - ▶ **National Faceless Appeal Centre (NFAC):** To facilitate conduct of appeal proceedings in a centralized manner and

³ Apex body of direct tax administration in India

⁴ This module integrates with Income Tax Department through the Income Tax Business Application (ITBA) portal installed at the offices of the Income Tax Department

⁵ Income Tax Act, 1961 read with Income Tax Rules, 1962

⁶ Taxpayer using their e-filing account on Income Tax Department's website

⁷ Refer EY Tax Alert titled "CBDT notifies E-assessment Scheme 2019 for conducting faceless assessment" dated 16 September 2019

⁸ Refer EY Tax Alerts, "Prime Minister of India unveils "Transparent Taxation - Honouring the Honest" platform" dated 13 August 2020 and "Prime Minister of India unveils "Transparent Taxation - Honouring the Honest" platform (Part II)" dated 14 August 2020

⁹ (a) Cases which are assigned to central charges (b) Cases which are assigned to international tax charges

¹⁰ The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

have jurisdiction to dispose of appeals in accordance with FAS.

- ▶ **Regional Faceless Appeal Centres (RFAC):** To facilitate conduct of appeal proceedings and have jurisdiction to dispose of appeals in accordance with FAS.
- ▶ **Appeal Units:**
 - They will include one or more CIT(A) and such other tax authority or staff as considered necessary by the CBDT.
 - The functions of an Appeal Unit are: (a.) To facilitate the conduct of appeal proceedings. (b.) To perform functions of disposing of appeals, including admission of additional grounds of appeal and to seek information/clarification. (c.) To make further inquiry or to direct NFAC or Tax Authority to do so. (d.) To provide opportunity of being heard to the taxpayer. (e.) To analyze material/evidence furnished by the taxpayer. (f.) To review draft appeal order. (g.) Such other functions as may be prescribed.

Mode of communication under FAS

- ▶ All communication between the Appeal Unit and the taxpayer/any other person/National E-assessment Centre¹¹ (NeAC)/Jurisdictional Tax Authority (JTA), as the case may be, shall be exclusively through NFAC.
- ▶ Such communication shall be exclusively by electronic mode.
- ▶ All internal communication between various units under FAS and with NeAC/JTA shall be exclusively by electronic mode.

Procedures for disposing appeals in faceless manner as laid down in FAS

- ▶ NFAC shall assign an appeal filed before CIT(A) to any Appeal Unit in randomized manner¹².

Stage 1: Preparation of draft appeal order

- ▶ **Cases where appeal of taxpayer can be accepted or rejected by Appeal Unit:**
 - ▶ If a taxpayer has filed an application for admission of appeal filed beyond the specified time or for relaxation in the condition of making payment of certain amount before filing an appeal¹³, the Appeal Unit, under intimation to NFAC, may:
 - Admit such appeal if the taxpayer has sufficient reason for not filing the appeal within the time limit/good and sufficient reason for non-payment of specified amount, as the case may be.
 - Or
 - Reject the appeal
- ▶ NFAC shall intimate the taxpayer about admission or rejection of appeal.

¹¹ Cadre authority established under Faceless Assessment for managing faceless assessment proceedings, Refer EY Tax Alert, "CBDT notifies E-assessment Scheme 2019 for conducting faceless assessment" dated 16 September 2019
¹² It means an algorithm for randomized allocation of cases by using suitable technological tools, including artificial

intelligence and machine learning, with a view to optimize the use of resources.

¹³ Taxpayers which have not filed tax return but wish to file an appeal before CIT(A), are required to pay an amount equal to advance tax payable before filing such appeal. However, the requirement to pay such amount may be waived by CIT(A) if an application to that effect is made.

▶ Appeal Unit, after admitting the appeal, if so required, may take the following action:

| Sr. No. | Action by Appeal Unit | Addressed to | Notice to be issued by | Response submitted to NFAC |
|--|---|------------------------------|---|---|
| 1. | Obtain further information/document/evidence | Taxpayer or any other person | Request NFAC to issue notice | Taxpayer shall submit the information within specified time or extended time so granted |
| 2. | Obtain report on grounds of appeal or information/document/evidence filed by taxpayer | NeAC/JTA | Request NFAC to issue notice | NeAC/JTA shall submit report within specified time or extended time so granted |
| 3. | Give direction to make further inquiry and submit a report thereof | NeAC/JTA | Request NFAC to issue notice to NeAC/JTA who in turn may issue notices to taxpayer/any other person | NeAC/JTA shall submit report within specified time or extended time so granted |
| NFAC shall forward aforesaid response/report to Appeal Unit or shall inform Appeal Unit if no such response/report is received | | | | |

▶ Filing of additional ground of appeal and other issues:

- ▶ A taxpayer may file an additional ground of appeal specifying reasons for its omission earlier. Once such additional ground of appeal is filed, the procedure given below shall be followed:

| Step | Procedure |
|------|---|
| 1. | NFAC shall forward such additional ground of appeal to NeAC/JTA for their comments |
| 2. | NeAC/JTA may provide their comments within the specified time or extended time so granted to NFAC |
| 3. | NFAC forward said comments to Appeal Unit or inform Appeal Unit if no comments are received |
| 4. | Appeal Unit after considering the said comments, if any and recording reasons in writing, shall intimate NFAC about: <ul style="list-style-type: none"> (a) Admission of additional ground of appeal if Appeal Unit is satisfied that omission of such ground was not wilful or unreasonable (b) Non-admission of additional ground of appeal |
| 5. | NFAC shall intimate taxpayer about admission or rejection of additional grounds of appeal |

- ▶ Similar step-wise process is prescribed separately in FAS for each of following scenarios for communication, verification and adjudication of issues under reference through interface with NFAC while disposing the appeal:

- Admission of additional evidences submitted by taxpayer.
- Cases where the Appeal Unit proposes to enhance assessment/penalty or reduce the amount of refund.
- Cases where request is received from NeAC/JTA to NFAC to direct production of any document/evidence by the taxpayer or examination of any witness.

► Once additional evidences are accepted by the Appeal Unit, the procedure given below shall be followed to evaluate merits of such evidences:

| Step | Procedure |
|------|---|
| 1. | Appeal Unit shall provide opportunity to NeAC/JTA to examine such evidence or cross-examine witness or to produce any evidence or witness in rebuttal of the evidence or witness produced by taxpayer |
| 2. | Upon request of Appeal Unit, NFAC shall issue notice to NeAC/JTA who shall submit their report to NFAC within the specified time or extended time so granted |
| 3. | NFAC shall forward said report to Appeal Unit or inform Appeal Unit if no such report is received |

► **Preparation of draft appeal order**

- The Appeal Unit shall prepare a draft appeal order in writing after considering all relevant evidence/documents available on record, including any response filed by the taxpayer/any other person, any report furnished by NeAC/JTA and after considering any other matter arising out of the appeal proceedings, whether or not such matter was raised in the appeal proceedings.
- The Appeal Unit shall forward the draft appeal order to NFAC, along with details of penalty proceedings, if any, to be initiated therein.

Stage 2: Processing of draft appeal order into final appeal order

- NFAC shall forward the draft appeal order to another Appeal Unit¹⁴ (Review AU) in randomized manner¹⁵ for review in cases where the aggregate amount payable as per draft appeal order exceeds a specified amount¹⁶.
- In any other case, NFAC shall examine¹⁷ the draft appeal order in accordance with risk management strategy specified by the CBDT and decide:
 - To finalize appeal order;
 - To forward the draft appeal order to Review AU for review in randomized manner¹⁸.

¹⁴ Through system-generated automated manner

¹⁵ It means an algorithm for randomized allocation of cases by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimize the use of resources

¹⁶ The said limit is to be prescribed by the Tax Authority heading NFAC in consultation with the CBDT

¹⁷ The examination shall be based on an algorithm for standardized examination of draft order by using suitable technological tools, including artificial intelligence and machine learning, with a view to reduce the scope of discretion

¹⁸ It means an algorithm for randomized allocation of cases by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimize the use of resources

- ▶ **Review of draft appeal order** – Review AU may review the draft appeal order and decide to:

- ▶ Concur with the draft appeal order and intimate NFAC about such concurrence
 - In such case, NFAC shall finalize the appeal order.

- ▶ Suggest necessary variation to the draft appeal order and send such suggestions to NFAC.
 - NFAC shall forward the suggestion to another Appeal Unit¹⁹ (Third AU) in randomized manner²⁰. In such case, the Third AU may:

- Follow the procedure for preparing the draft appeal order (explained above) if variations intend to enhance an assessment/penalty or reduce the amount of refund
- In any other case, prepare revised draft appeal order.

Third AU shall forward revised draft appeal order to NFAC, along with details of penalty proceedings to be initiated.

- ▶ At the end of the aforesaid process, NFAC, after finalizing the appeal, shall:
 - ▶ Pass the final appeal order.
 - ▶ Communicate such final order to: (a.) Taxpayer (b.) Principal Chief Commissioner of Income Tax or Chief Commissioner of Income Tax or Principal Commissioner of Income Tax or Commissioner of Income Tax, as the case may be, as required under the ITL (c.) NeAC/JTA.

- ▶ Serve show cause notice of penalty to the taxpayer, if recommended.

Premature exit from FAS

- ▶ Without prejudice to FAS, NFAC may, at any stage of the appeal proceedings, if considered necessary, transfer the case to any CIT(A)²¹ with prior approval of the CBDT.

Penalty proceeding for non-compliance of any notice/direction/order issued under FAS

- ▶ The Appeal Unit may recommend to the NFAC to initiate penalty proceedings on the taxpayer/any other person for non-compliance of any notice/direction/order issued under FAS.
- ▶ NFAC shall serve a show cause notice on the taxpayer/any other person upon receipt of such recommendation.
- ▶ The taxpayer/any other person shall furnish their response within the specified time or extended time so granted.
- ▶ NFAC shall forward such notice and response furnished by the taxpayer to the Appeal Unit in randomized manner²².
- ▶ After consideration of all material evidences on record, the Appeal Unit may:

- ▶ Prepare draft penalty order and forward to NFAC:
 - NFAC shall pass the final penalty order and communicate to (a.) Taxpayer/any other person (b.) NeAC/JTA (to take such other action as per ITL).

- ▶ Drop the penalty proceedings and intimate NFAC after recording reasons for the same. NFAC shall intimate the taxpayer/any other person about dropping of penalty proceedings.

Rectification proceedings under FAS

- ▶ NFAC may amend any order passed under FAS for rectification of any mistake apparent from record upon application. Such rectification

¹⁹ Other than the AU who has prepared/reviewed draft appeal order

²⁰ It means an algorithm for randomized allocation of cases by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimize the use of resources

²¹ Unlike in Faceless Assessment where transfer from Faceless Assessment to physical assessment is to JTA,

transfer of appeal from FAS to physical mode can be made to any CIT(A). Reference to jurisdictional CIT(A) is missing

²² It means an algorithm for randomized allocation of cases by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimize the use of resources

application can be filed by (a.) Taxpayer (b.) Appeal Unit (c.) NeAC/JTA, as the case may be.

- ▶ NFAC shall assign rectification application to any Appeal Unit in randomized manner²³. Such Appeal Unit shall examine the rectification application and send a notice to the applicant through NFAC for granting an opportunity to show cause as to why rectification of mistake should not be carried out under the ITL.
- ▶ On receipt of such notice, the applicant shall furnish their response to the Appeal Unit within the specified time or extended time so granted. NFAC shall forward the said response to the Appeal Unit or inform the Appeal Unit if no response is received.
- ▶ The Appeal Unit shall, after taking into consideration such application and response, prepare a draft order for:
 - ▶ Rectification of mistake; or
 - ▶ Rejection of the application citing reasons thereof.
- ▶ NFAC shall finalize the order and communicate the same to: (a.) Taxpayer/any other person (b.) NeAC/JTA (to take further actions under the ITL).

Appellate proceedings against order passed by NFAC

- ▶ An appeal against the order passed by NFAC shall lie before the Income Tax Appellate Tribunal (ITAT) having jurisdiction over JTA.
- ▶ In a case where the order passed by NFAC or by CIT(A) is set aside and remanded by the higher appellate authority²⁴ to NFAC or CIT(A), then NFAC shall pass such order in accordance with FAS²⁵.

Authentication and delivery of electronic record

- ▶ An electronic record shall be authenticated by the originator, being NFAC, by affixing its digital signature or being taxpayer or any other person, by affixing his/her digital signature or through electronic verification code.

²³ It means an algorithm for randomized allocation of cases by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimize the use of resources

²⁴ ITAT or High Court or Supreme Court

²⁵ Subject to scope of FAS

- ▶ Every notice or order or any other electronic communication under FAS shall be delivered to the taxpayer, by way of:
 - Placing an authenticated copy thereof in the taxpayer's registered account;
 - Sending an authenticated copy thereof to the registered email address of the taxpayer or his/her authorized representative;
 - Uploading an authenticated copy on the taxpayer Mobile App and

followed by a real time alert.

- ▶ A notice or order or any other electronic communication can be delivered to any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.
- ▶ The taxpayer shall file their responses to any notice or order or any other electronic communication under FAS through their registered account and the response shall be deemed to be authenticated once an acknowledgement is sent by NFAC.
- ▶ Time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of Information Technology Act, 2000.

No personal appearance before any unit under FAS

- ▶ The Taxpayer or his/her authorized representative or any other person is not required to appear personally for proceedings before any unit under FAS, though they can request for personal hearing so as to make oral submissions or present their case before the Appeal Unit.
- ▶ On receipt of request for personal hearing, NFAC may approve the request for personal hearing if it falls under specified circumstances²⁶. Such personal hearing shall be conducted exclusively through video conferencing and in accordance with the procedure to be laid down by the CBDT²⁷.
- ▶ Any examination or recording of statement of the taxpayer/any other person shall be conducted by the Appeal Unit exclusively

²⁶ These circumstances are to be specified by NFAC with prior approval of the CBDT

²⁷ The CBDT shall establish suitable facilities for video conferencing at such locations, as may be necessary, so as to ensure that the taxpayer or his/her authorized representative or any other person is not denied the said benefit

through video conferencing in accordance with the procedure to be laid down by the CBDT.

Powers are granted to NFAC to lay down standards, procedures and processes, including format, mode, procedure and processes for effective functioning of appeal proceedings under FAS, with prior approval of the CBDT.

Comments

- ▶ This is one of the ambitious moves of the CG. Similar to Faceless Assessment, FAS is also built around extensive use of latest technology, including artificial intelligence and machine learning.
- ▶ FAS is applicable to both cases whether assessment was concluded under Faceless Assessment or by JTA under e-proceedings.
- ▶ While FAS provides comprehensive procedure for conducting appeals in faceless manner, there are some open issues which may require suitable clarifications from the CBDT:
 - FAS is operative with immediate effect. The CBDT, vide Press Release dated 25 September 2020, has stated that, except for appeals relating to serious frauds, major tax evasion, search matters, international tax and Black Money Act¹, almost all appeal proceedings will be governed by FAS. However, it is not clear whether pending appeal proceedings will also be migrated to FAS.
 - In relation to certain cases, such as where the Appeal Unit rejects application for condonation of delay in filing appeal or rejects admission of additional evidence, the procedure prescribed in FAS does not provide specific opportunity of being heard before such rejection.
 - There is no specific reference in FAS as to whether any report/evidence/witness produced by NeAC/JTA will be made available to the taxpayer for rebuttal or cross examination.

- FAS carries provisions to grant personal hearing to the taxpayer or his/her authorized representative through video conferencing, possibly at any stage¹ of the proceedings. However, such personal hearing will be granted only in specified circumstances which are yet to be prescribed. Presently, there is no visibility on such cases where opportunity can be denied to the taxpayer and reasons for the same.
- FAS carries provisions to grant personal hearing to the taxpayer or his/her authorized representative through video conferencing, possibly at any stage¹ of the proceedings. However, such personal hearing will be granted only in specified circumstances which are yet to be prescribed. Presently, there is no visibility on such cases where opportunity can be denied to the taxpayer and reasons for the same.

- ▶ The traditional appeal hearing is adjudicated by single CIT(A). However, under FAS, disposal of appeal may be through three Appeal Units. This may increase the time limit of disposal.
- ▶ Recent introduction of The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Bill, 2020¹ which proposes to conduct a host of proceedings under the ITL in electronic mode and in faceless manner. Faceless appeals will be a learning experience for all stakeholders, including taxpayers and their authorized representatives, who will need to gear up and embrace the new way of conducting proceedings under the ITL and even appeal representations.

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