

“ STRATEGIC PLANNING AND MANAGEMENT FOR FACELESS e-ASSESSMENT IN ELECTONIC TAX ADMINISTRATION “

Electronic assessment, also known as e-assessment, computer assisted/mediated assessment and computer-based assessment, is the use of information technology in various forms of assessment. **E-assessment scheme, 2019** would almost eliminate person-to-person contact in the Tax Department for greater transparency in assessment procedures. In a departure from the old procedures, the Central Board of Direct Taxes has stipulated that the e-assessment of a taxpayer will now be handled by two officers, instead of the current system involving a single assessing officer.

Deputation of two officials for one assessment case will aid in increased level of monitoring. It is expected that this scheme will be launched in all cities where the department has an officer of the rank of principal commissioner. The new regime of e-communication is expected to be voluntary and taxpayers can opt whether to conduct their dealings over e-system or through the existing procedure of manual submission of documents at the tax office. Taxpayers need to register themselves on the official IT web portal post which a confirmation through a text message as well as an e-mail will be made.