

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

NOTIFICATION

New Delhi, the 7th February, 2023

INCOME-TAX

S.O. 614(E).—In exercise of the powers conferred by sub-section (2) of section 168 of Finance Act, 2016 (28 of 2016), the Central Board of Direct Taxes hereby makes the following scheme for processing of statement furnished under section 167 of the Act, namely:-

1. Short title and commencement.— (1) This Scheme may be called the Centralised Processing of Equalisation Levy Statement Scheme, 2023.

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

2. Definitions. - In this scheme, unless the context otherwise requires,

- (a) “Act” means the Finance Act, 2016 (28 of 2016);
- (b) “authorised representative” shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Income-tax Act, 1961 (43 of 1961);
- (c) “Centre” means the Centralised Processing Centre as referred in clause (c) of paragraph 2 of the Centralised Processing of Returns Scheme, 2011;
- (d) “Commissioner” means the Commissioner of Income-tax, Centralised Processing Centre as referred in clause (d) of paragraph 2 of the Centralised Processing of Returns Scheme, 2011;
- (e) “designated portal” means the web portal designated as such by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be;
- (f) “Director General” means the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be;
- (g) “ rules” means Equalisation levy Rules, 2016;
- (h) “e-mail” means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message;

- (i) “Equalisation Levy Statement” means the statement furnished under section 167 of the Act;
- (j) “registered electronic account” of the assessee or e-commerce operator means the electronic filing account registered by the assessee or e-commerce operator in designated portal;
- (k) words and expressions used herein but not defined and defined under Chapter VIII of the Act shall have the meaning respectively assigned to them under that Chapter.

3. Scope of the Scheme.- This Scheme shall be applicable in respect of processing of the Equalisation Levy Statements.

4. Furnishing of Equalisation Levy Statement.- (1) Every assessee or e-commerce operator shall furnish the Equalisation Levy Statement under sub-section (1) of section 167 of the Act within the time stipulated under sub-rule (2) of rule 5 of the rules.

(2) An assessee or e-commerce operator may furnish an Equalisation Levy Statement or a revised Equalisation Levy Statement, as the case may be, under sub-section (2) of section 167 of the Act at any time before the expiry of two years from the end of the financial year in which the specified services was provided or e-commerce supply or services was made or provided or facilitated.

(3) An assessee or e-commerce operator may furnish a Equalisation Levy Statement in response to notice sent by the Assessing Officer under sub-section (3) of section 167 of the Act in accordance with rule 6 of the rules.

5. Invalid Equalisation Levy Statement.- The Commissioner may declare an Equalisation Levy Statement, invalid,-

- (i) for non-compliance of procedure for using any software not validated and approved by the Director General; or
- (ii) on account of incomplete information in the Equalisation Levy Statement.

6. Processing of Equalisation Levy Statement.- (1) The Centre shall process a valid Equalisation Levy Statement in the following manner, namely:-

- (a) the equalisation levy shall be computed after making the adjustment for any arithmetical error in the Equalisation Levy Statement ;
- (b) the interest, if any shall be computed on the basis of sum deductible or payable, as the case may be, as computed in the Equalisation Levy Statement;
- (c) the sum payable by, or the amount of refund due to, the assessee or e-commerce operator shall be determined after adjustment of the amount computed under clause (b) against any amount paid under sub-section (2) of section 166 or section 166A or section 170 of the Act and any amount paid otherwise by way of tax or interest;
- (d) no intimation shall be prepared or generated and sent, after the expiry of one year from the end of the financial year in which the Equalisation Levy Statement or revised Equalisation Levy Statement is furnished , to the assessee or e-commerce operator specifying the sum determined to be payable by, or the amount of refund due to, him under clause (c); and
- (e) the amount of refund due to the assessee or e-commerce operator in pursuance of the determination under clause (c) shall be granted to him.

(2) Where a revised Equalisation Levy Statement is furnished, the Centre shall process only the revised Equalisation Levy Statement and no further action shall be taken on the original Equalisation Levy Statement if it has not already been processed.

(3) The Commissioner may, –

- (a) adopt appropriate procedure for processing of Equalisation Levy Statements; or
- (b) decide the order of priority for processing of Equalisation Levy Statements based on administrative requirements.

(4) The assessee or e-commerce operator may make an application to the Assessing Officer for amending any intimation issued under section 168 of the Act, within one year from the end of the financial year in which the intimation sought to be amended was issued.

(5) Wherever an Equalisation Levy Statement cannot be processed in the Centre for any reasons, the Commissioner shall arrange to transmit such return to the Assessing Officer having jurisdiction in respect of the assessee or e-commerce operator for the purposes of Chapter VIII of the Act.

(6) In case of error in processing of the Equalisation Levy Statement due to an error in data entry or a software error or otherwise, resulting in excess refund being computed or reduction in demand of tax, the same will be corrected on its own by the Centre by passing a rectification order and the excess amount shall be recovered as per the provisions of sections 220 to 227, 229 and 232 of the Income-tax Act, 1961.

(7) In a case where there is any sum payable by the assessee or e-commerce operator under Chapter VIII of the Act, the refund, if any, arising from processing of the Equalisation Levy Statement, shall be set off against such sum payable.

7. No personal appearance in the Centre. (1) No assessee or e-commerce operator shall be required to appear personally or through authorised representative before the Centre in connection with any proceedings.

(2) Written or electronic communication from such person or authorised representative in the format specified by the Centre in this respect shall be sufficient compliance of the query or clarification received from the Centre.

(3) The Centre may call for such clarification, evidence or document as may be required for the purpose of facilitating the processing of Equalisation Levy Statements and all such clarification, evidence or document shall be furnished electronically.

8. Service of notice or communication. - For the purposes of this Scheme, -

(a) every intimation, notice or any other communication under this Scheme from the Centre to the assessee or e-commerce operator or its authorised representative shall be made by,—

- (i) delivering or transmitting its copy thereof, electronically to the person sent by the Centre's e-mail;
- (ii) placing its copy in the registered electronic account of the person on the designated portal ; or
- (iii) any of the modes mentioned in sub-section (1) of section 282 of the Income-tax Act, 1961.

(b) The intimation, orders and notices shall be computer generated and need not carry physical signature of the person signing it.

9. Power to specify procedure and processes. - The Director General shall, with the approval of the Board, shall specify procedures and processes from time to time for effective implementation and functioning of this Scheme, in an automated and mechanised environment, including specifying the procedure and processes in respect of the following :-

- (i) processing of Equalisation Levy Statement;
- (ii) validating any software used for e-filing the statement;
- (iii) call centers to answer queries and provide taxpayer services which may include outbound calls to assessee or e-commerce operators requesting for clarification to assist in the processing of their statements; and
- (iv) managing equalisation levy administration functions such as receipt, scanning, data entry, processing, issue of refunds, storage and retrieval of statements and documents in a centralised manner.

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