



The tax department scaled up its faceless or e-assessment programme in 2019 to eliminate personal bias and subjectivity in tax assessment proceedings by randomly allocating cases to field officers and eliminating physical interface between tax payers and officials. Faceless assessment was later complemented with a faceless appeals scheme as well.

Now the faceless penalty scheme has been added. Under the scheme, a National Faceless Penalty Centre and various regional units will be set up. This centre will allocate a recommendation for penalty made under the faceless assessment initiative to its regional units which can confirm or reject the penalty. Recommendation from one unit can be sent for review and modification by another unit before finally passing an order.

Appeals against the final order of the National Faceless Penalty Centre under this scheme can be made before a commissioner handling appeals or before the National Faceless Appeal Centre