

**Income Tax Act 1961 s 157A - Faceless rectification, amendments and issuance of notice or intimation**

**(1) The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of rectification of any mistake apparent from record under section 154 or other amendments under section 155 or issue of notice of demand under section 156, or intimation of loss under section 157, so as to impart greater efficiency, transparency and accountability by—**

**(a) eliminating the interface between the income-tax authority and the assessee or any other person to the extent technologically feasible;**

**(b) optimising utilisation of the resources through economies of scale and functional specialisation;**

**(c) introducing a team-based rectification of mistakes, amendment of orders, issuance of notice of demand or intimation of loss, with dynamic jurisdiction.**

**(2) The Central Government may, for the purpose of giving effect to the scheme made under sub-section (1), by notification in the Official Gazette, direct that any of the provisions of this Act shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification:**

**Provided that no direction shall be issued after the 31st day of March, 2022.**

**(3) Every notification issued under sub-section (1) and sub-section (2) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.**