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**Income Tax Act 1961 s 130 - Faceless jurisdiction of  
income-tax authorities**

**(1) The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of—**

**(a) exercise of all or any of the powers and performance of all or any of the functions conferred on, or, as the case may be, assigned to income-tax authorities by or under this Act as referred to in section 120; or**

**(b) vesting the jurisdiction with the Assessing Officer as referred to in section 124; or**

**(c) exercise of power to transfer cases under section 127; or**

**(d) exercise of jurisdiction in case of change of incumbency as referred to in section 129, so as to impart greater efficiency, transparency and accountability by—**

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

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

**(iii) introducing a team-based exercise of powers and performance of functions by two or more income-tax authorities, concurrently, in respect of any area or persons or classes of persons or incomes or classes of income or cases or classes of cases, 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**

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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.