

## FACELESS ASSESSMENT SCHEME (FAS)

On the eve of the independence-day, the faceless assessment scheme was announced along with Tax-payers' Charter. Since the last two years, such a scheme was in place. The Tax-payers' Charter has also been around for some years. However, this time around, it is going to be different. The mechanism to implement the Charter is within the department itself. However, it will have more teeth if properly implemented.

The unique point of this Charter is **“to hold the tax authorities accountable for their actions”**. Now, there could be a possibility to hauling up the assessing officer for making absurd additions to assessee's income, though it is unclear at this stage how it is going to work.

Since all departments have gone digital, there is a lot of information available with the authorities which are being shared. As such, it has become easier for the tax authorities to get the tax evaders caught in their net. Hence, law abiding assesseees should be able to breathe easy.

FAS essentially disconnects the physical interaction of an assessee with the authorities. The entire proceedings are recorded and monitored by different teams and the assessee can determine if there is any violation of the Charter.

In short, **the FAS would be transparent, efficient, administration would be made accountable, there will be use of technology, analytics and artificial intelligence, will eliminate interface, ensure utilisation of resources through economies of scale and functional specialisation, will empower the tax-payer, ease compliance burden and bring in a fair, objective and a just system.**

We enclose herewith the presentation made by the Income tax department for your reference.