

INCOME-TAX ACT, 2025

A: Authorities, jurisdiction and functions

Section 245 - Faceless jurisdiction of income-tax authorities.

(1) The Central Government may, by notification, make a scheme 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 assigned to, income-tax authorities under this Act referred to in section 241;

(b) vesting the jurisdiction with the Assessing Officer under section 242; or

(c) exercise of power to transfer cases under section 243; or

(d) exercise of jurisdiction in case of change of incumbency under section 244.

(2) The scheme referred to in sub-section (1) shall be made 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 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.

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

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