

INCOME-TAX ACT, 2025

B: Powers

Section 260 - Faceless collection of information.

(1) The Central Government may make a scheme, by notification, for the purposes of calling for information under section 252, collecting certain information under section 254, or calling for information by prescribed income-tax authority under section 259, or exercise of power to inspect register of companies under section 255, or exercise of power of Assessing Officer under section 256 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 exercise of powers, including to call for, or collect, or process, or utilise, the information, with dynamic jurisdiction.

(2) The Central Government may, for the purpose of giving effect to this 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 the notification.

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