**ADMINISTRATIVE CIRCULARS, INSTRUCTION, NOTIFICATIONS ISSUED BY THE CENTRAL BOARD OF DIRECT TAXES SINCE AUGUST 2015 TILL 31ST DECEMBER 2015**

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| **S.N** | **Particulars** | **Circular No/Notification No./Instruction No.** | **Original Text** |
| 1 | **Recording of satisfaction by AO u/s 153A/153C of the Act.**  CBDT Circular on recording of satisfaction note u/s 158 BD/153C of Income –tax Act | Circular no. 24/2015 Dt.31.12.2015 |  |
| 2 | **Assessments**  CBDT Clarifies Important issues on Scope of Scrutiny In CASS Assessments | Instruction no. 20/2015 Dt. 29.12.2015 |  |
| 3 | **Manner of issuing notice of scrutiny**  CBDT Frowns On Hardship to Taxpayers And wastage Of Time By Issue Of Vague S.143(2) Scrutiny Notices By AO | Instruction no. 19/2015 Dt.29.12.2015 |  |
| 4 | **TDS u/s 194A**  CBDT Accepts High court Verdict on Non-Applicability Of TDS U/s 194A To Interest on Court-Directed Fixed Deposits | Circular no 23/2015 Dt. 28.12.2015 |  |
| 5 | **Mentioning of e-mail & phone numbers by officers in every communication.**  Revenue Secretary Directs Mandatory Use of Email To Facilitates Taxpayers’ Electronic Interface with Department | Instruction Dt. 15.12.2015 |  |
| 6 | **Retrospective amendment to sec. 43B**  CBDT Directs Dept to Extend Benefits Of Amendments to S.43B Restrospectively In Light of Apex Court Verdict In Alom Extructions | Circular no. 22/2015 Dt. 17.12.2015 |  |
| 7 | **Withdrawal of frivolous appeals in the High Court**  CBDT takes note of strictures passed by Bombay High Court and sets up collegiums to withdraw frivolous appeals | Instructions Dt. 10.12.2015 |  |
| 8 | **Monetary limits for filing departmental appeals enhanced**  CBDT enhances monetary limits for filing appeals by the dept & gives it retrospective effect | Circular no. 21/2015 Dt. 10.12.2015 |  |
| 9 | **Communication by E-mail**  CBDT amends rule to enable Issue of Notice, Summons, Orders Etc to taxpayers by E-mail | Notification no. 89/2015 Dt. 02.12.2015 |  |
| 10 | **Expeditious processing of refunds of small taxpayers**  Dr. Hasmukh Adhia, Revenue Secretary, directs CBDT refunds Rs.5496 Crore to small taxpayers | Instruction Dt.02.12.2015 |  |
| 11 | **Procedure for issue of Form 15G/H-simplified**  CBDT simplifies procedure for Issue of Form Nos. 15H and 15G for TDS Exemption | Notification No. 4/2015, Dt.01.12.2015 |  |
| 12 | **Monitoring of High pitched assessment orders**  CBDT acts on Prime Minister’s promise and sets up committee to punish AOs for harassing taxpayers with high-pitched Assesment orders | Instruction no. -17/2015, Dt.09.11.2015 |  |
| 13 | **Monitoring of time limits for order u/s 12AA**  CBDT warns top-brass of adverse action if they don’t pass section 12AA orders within the time limit | Instruction no. -16/2015, Dt.06.11.2015 |  |
| 14 | **Transfer Pricing**  Tolerance Range’ for Transfer Pricing Cases for AY 2015-16 | Notification no.86/2015 Dt. 29.10.2015 |  |
| 15 | **Guidelines for representation before AAR by the department**  CBDT Irked (Again) at poor show by dept before AAR & Issues guidelines for strict compliances | Instruction Dt.28.10.2015 |  |
| 16 | **Forward of E-mails by ASK for quick resolution**  CBDT directs that taxpayers’ grievances sent by E-mail should be quickly resolved | Instruction Dt.20.10.2015 |  |
| 17 | **Use of E-mails for corresponding with Aos**  CBDT directive regarding paperless assessment proceedings | Instruction Dt.19.10.2015 |  |
| 18 | **DRP –Creation of additional benches**  CBDT office regarding creation of additional benches of DRP to handle large pendency of cases | Office order no. 198 of 2015 Dt.13.10.2015 |  |
| 19 | **Monitoring of AOs to give timely appeal effect of CIT(A) orders**  CBDT cracks whip to rein in delay in giving effect t CIT(A)’s order | Instructions Dt. 07.10.2015 |  |
| 20 | **MAT Provisions not applicable to FII/FPI in some cases**  CBDT Instruction on Non-Applicability of Minimum Alternate Tax (MAT) on FIIs/FPIs for the period prior to 01.04.2015 | Instruction No. -9/2015, Dt. 02.09.2015 |  |
| 21 | **Procedure for filing appeals and effective representation in Delhi High Court**  Dept complies with High court directives & sets out detailed procedure for filing appeals and effective representation in the Delhi High Court | Dated 13.08.2015 |  |