



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली - 110055, New Delhi - 110055

F.No. System/ITBA/Instruction/Appeal/160/2015-16/3719

Dated: 09/07/2015

To

The Principal Chief Commissioners of Income-tax/ CCsIT (By Name)

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneswar/
Bareilly/Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/
Guwahati/Hubli/ Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkata/
Lucknow/Ludhiana/ Madurai/ Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/
Pune/Raipur/ Rajkot/ Ranchi/ Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/
Udaipur/Vishakhapatnam; and

The Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)

Agra/ Bikaner/ Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/
Muzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijayawada/ Delhi(CO)/
Mumbai(CO)/ Chennai(CO)/Ahmedabad(CO)/Bangalore(CO)/Bhopal(CO)/ Bhubaneswar (CO)/
Kolkata(CO)/ Cochin(CO)/ Chandigarh(CO)/ Hyderabad(CO)/ Jaipur(CO)/ Kanpur(CO)/
Patna(CO)/ Pune(CO)/ Guwahati(CO)/ Nagpur(CO)/ Lucknow (CO).

Subject: Instruction for using the Income Tax Business Application (ITBA) Appeal Module – Reg.

Sir/Madam,

This is in reference to the subject mentioned above. The functionality for Appeal is available w.e.f. 22nd June, 2015.

1. The Appeal Module can be accessed by logging into the ITBA Portal. CIT (Appeal) and the Administrative Officer and Staff of CIT (A) are the users who can access Appeal module in ITBA. The ITBA Portal can be accessed by entering the following URL in the browser:
<http://itba.incometax.gov.in>
The path for the accessing Appeal module is: ITBA Portal → Login → Modules → Appeal
2. CIT (A) and staff will need their individual name based department email IDs and RSA tokens. The username and passwords will be communicated on their respective email ID. The log in to

the system will be through the username and password (sent on individual email ID) along with the RSA token over the Taxnet nodes.

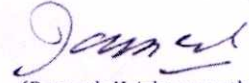
3. Following functionalities of Appeal shall be available through ITBA:
 - a. **Upload Excel Utility** – An excel utility has been provided to all the field offices of CIT (Appeal) to capture all the pending appeal proceedings. This excel utility will be used for migration of pending appeal proceedings at the time of roll out of ITBA. Users shall enter the appeal details in the utility, upload the same into system and based on the same, pendency will be created for the user in the system. The excel utility contains basics validations to enable the user to provide clean data for further processing in the system.
The path for the same is Appeal → Menu → Upload Excel Utility
 - b. **Enter Appeal Details** – In addition to the excel utility; the user will also have a provision to enter appeal details online. The functionality for capturing appeal details of wealth tax Appeal and passing of first appeal order against wealth tax order will be provided in subsequent roll out of Appeal Module in ITBA.
The path for the same is Appeal → Menu → Enter Appeal Details.
 - c. **First Appeal Proceedings** – User will be required to submit entries through Enter Appeal Details/ Upload Appeal Details through excel utility to create workflow pendency in the system.
 - i. Worklist: Worklist will be displayed showing the list of pending workitems for the user.
The path for the same is Appeal → Worklist
 - ii. Verification of Appeal Application: After the pendency for the first appeal proceedings is created, the verification of Appeal application is done to determine whether the Form No. 35 used for filing of appeal has been correctly and completely filled through the First Appeal Proceedings screen.
The path for the same is Appeal → Worklist → First Appeal Proceedings → Verification of Appeal Application
 - iii. Generate Deficiency Letter: In case of any deficiency found in the appeal application, facility is provided to issue Deficiency Letter to the assessee. The appeal request is then put on hold until the correct details are furnished by assessee.
The path for the same is Appeal → Worklist → First Appeal Proceedings → Generate Deficiency Letter
 - iv. Generate Appeal Memo: Facility to generate Appeal Memo is provided in ITBA.
The path for the same is Appeal → Worklist → First Appeal Proceedings → Generate Appeal Memo.

- v. Generate Hearing Notice: Facility will be provided to issue Hearing Notice to intimate the assessee about the date and time of hearing along with the issues to be clarified and documents to be produced at the time of hearing.
The path for the same is Appeal → Worklist → First Appeal Proceedings → Generate Hearing Notice.
 - vi. Record Hearing: The details of hearing are recorded in the system, after the hearing is concluded. The adjournment of the hearing and its type along with priority is captured. In case the appeal is not adjourned, the next hearing date is also captured.
The path for the same is Appeal → Worklist → First Appeal Proceedings → Record Hearing.
 - vii. Generate Order: Facility to generate Appeal order is provided. The provision is there to generate appeal order in free text format and orders passed outside the system can also be uploaded. CIT (A) will have the facility to generate the Appeal Order.
The path for the same is Appeal → Worklist → First Appeal Proceedings → Generate Order.
- d. **Set Aside Appeal Orders** - There is also a provision in the Appeal module to capture the details of order passed by the Supreme Court, the High Court or the Income Tax Appellate Tribunal (ITAT) setting aside the order of CIT(A). Based on the set aside appeal order, CIT (Appeal) will be able to pass fresh appeal order in a set aside matter. The CIT (A), Admin Officer and Staff of CIT (A) can access Set Aside Matters screen.
The path for the same is Appeal Menu → Set Aside Matters.
- e. **MIS and Dashboard** -
- i. MIS: There shall be a facility for viewing and generating various MIS in respect of the Appeal Proceedings. Relevant departmental users will be able to view various reports and registers including pendency reports, user activity based reports, top lists, and monthly reports. The MIS is accessible through Appeal Home Page. The CIT (A), Admin Officer and Staff of CIT (A) can view and generate various MIS of Appeal module.
The path for the same is Appeal → MIS
 - ii. Dashboard: The dashboard for appeal module is accessible through Appeal Home Page. The CIT (A), Admin Officer and Staff of CIT (A) have facility to view the dashboard according to their respective roles.
The path for the same is Appeal → Dashboards
4. At present, the functionality for transferring the pending CIT (A) cases by CCIT u/s 120(2) has not been provided. The same will be provided in subsequent phase. However, where any appeal pendency has been created in ITBA system (i.e., either through excel or enter appeal detail

screen) and the jurisdiction of CIT (A) for whom the pendency appears in system is transferred to other CIT (A), then, if the order is pending, the user can cancel the workitem and transfer the case details to the new CIT (A), physically. The new user can enter the appeal details afresh, to create the pendency for transferred appeal case.

5. Users on Windows XP system are advised to download the latest Chrome (v38 or above) or Firefox (v36 or above) browser to access the new ITBA application.
6. Training material including user manual, help content and frequently asked questions (FAQs) is available on the Appeal Home Page. Users can refer these in case of any issues.
7. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.
 - a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
 - b. Help desk number - 0120-2772828 - 42
 - c. Email ID - helpdesk_messaging@incometax.gov.in
 - d. Help desk Timings - 8.30 A.M. - 7.30 P.M. (Monday to Friday)
8. The above may kindly be brought to the notice of all CIT (A)/ Administrative Officers/ CIT (A) Staff/ Relevant users working under your charge.

Yours faithfully,



(Ramesh Krishnamurthi)
Addl.DGIT(S)-III, New Delhi

For any clarifications/difficulties user may be advised to contact helpdesk of ITBA.

Copy to:

1. The P.P.S to the Chairperson, Member(L&C), Member(Inv.), Member(IT), Member(Rev.), Member(A&J) & Member(P&V), CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. The Web Manager, for www.irs.officersonline.gov.in website.
4. The Publisher (ITBA, publisher@incometax.gov.in), for www.itba.incometax.gov.in Portal.



(Ramesh Krishnamurthi)
Addl.DGIT(S)-III, New Delhi