



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
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 नई दिल्ली - 110055, New Delhi - 110055

F. No. System/ITBA/Instruction/Assessment/177/16-17/

Dated: 18.06.2019

To

All Principal Chief Commissioners of Income-tax/ CCsIT
 All Principal Director General of Income Tax / DGsIT
 All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS)
 All Principal Directors of Income Tax/DsIT

Sir/Madam,

Subject: Modification in Approval process for issue of paper refunds and Manual Order Upload functionality in ITBA Assessment Module -Regarding.

Kind reference is invited to ITBA assessment instruction no 9 dated 07.05.2018 in which the process of uploading of manually passed order in ITBA system was described. Vide above instruction it was explained that for doing any work in system, the previous orders should have been passed in system. However due to various reasons orders were passed outside the system therefore great challenges were faced in passing subsequent orders in system. With the introduction of manual order upload functionality as explained in the instruction the various type of orders e.g processing, assessment orders, rectification, penalty order, give effect order, FBT orders and wealth tax order, can be uploaded and integrated in system. It was also elaborated that if refund is arising out of manual orders which are being uploaded in the system the same will be issued through system. With the view that manual order upload functionality would cater the requirement of uploading manually passed order and issuance of refunds determined therein through system, therefore in para 7 of the said instruction it was mentioned that hence forth manual cheques will not be issued by AO except under certain exception situation for which prior permission should be required from Pr. DGIT(S).

2. Many references /request from field formations are being received in the O/O Pr. DGIT(S) seeking permission to issue refund manually. The process is taking substantial time at different stages i.e. proposal reaching to Directorate of System from field formations through proper channel, analysis of the same in the Directorate and communication of response back to field formation. Therefore in order to reduce time consumed in the process, it is decided that in place of Pr. DGIT(S) , the approval of CCIT concerned will be required to be taken for issuing refund in paper mode, if exigency of matter requires that and there is no alternative except issue of paper refund. **The Para 7 of ITBA assessment instruction no 9 should be treated as revised to this extent.**

3. After issue of refund, the data of relevant manual order in which refund is determined should be expeditiously uploaded in ITBA so that the complete data is available in system. It is desirable that the process of uploading of such orders in ITBA should be completed within 15 days of issue of paper refund.

4. The nature of requests received from field formation for issue of paper refunds were examined. It was observed that the existing Manual Order Upload functionality is catering large number of situations. However there are certain situation where refund cannot be issued from system due to various reason including unavailability of functionality are mentioned below-

- i). Refund to representative assessee of non-resident.
- ii). Refund of recovery made by AO during the pendency of stay proceedings or stay granted by court/competent authority.
- iii). Refund to successor of business as in the matter of amalgamation.
- iv). Refund to foreign national not having bank account in India.
- v). Refund to member of AOP where collection of AOP demand recovered from members/AOP ceased to exist.
- vi). Where a new PAN is allotted to the person and refund is arising in the proceeding filed/initiated with old PAN.
- vii). Payment of interest under section 132B (4) - Payment of interest under 132B (4) is not refund for interest on refund as per section 237/ 244A. Therefore such payment of interest may be made as per extant procedure adopted in this regard.
- viii). DDT/BBS Refunds.

The above list is illustrative only. Any other situation wherein refund cannot be issued through system may be considered for manual issue by field formation. It is also pertinent to mention that development of functionality for passing orders and issue of online refunds in all exceptional situations described above is under Progress/consideration and once it is ready, the same will be communicated to field formation through Instructions. Therefore the Instructions issued by this Directorate should be carefully followed.

5. It is also requested that due care and safeguard should be ensured before issue of paper refund. Some of safeguard are described below-

- i). Due care should be taken that manual refund should be allowed only in exceptional situations where functionality for issue of such refunds is not available in ITBA/AST.
- ii). Ticket should be lodged with ITBA help desk or reference be sent to Directorate team and their response should be taken into account while deciding issue of paper refunds.
- iii). The OLTAS data base as well as record in system or physical record with AO should be carefully verified to ensure that refund in the relevant case has not been issued .
- iv). The process of prior approval of Range Head / CIT as per the extant guidelines will continue to be applicable for issue of manual refunds.

6. The functionality of manual order upload is working satisfactory. Quite a large number of manual orders have been uploaded successfully in system. Most of the reasons due to which uploading was failed has been identified and fixed. The AO can see the status of manual order upload in the "List of Manual Orders" in ITBA Assessment Home Page. If the status is showing "Error While Reading by CPC-ITR" it means that there is some deficiency in data while uploading due to which CPC-ITR is unable to account for the case. This situation needs data correction by AO. The process for same has been enabled in system. The AO is required to select the failed case from the list of List of Manual Orders and click on "Show Errors" at the bottom of the page. Thereafter "Manual Order Error Handling" screen for the case will open. The nature of error will be visible to AO along with the proposed solution for the problem. The AO may recall the order from CPC by clicking button "Revert to Draft" and order will be available to AO at draft stage. After doing necessary modifications, the AO may resubmit the same to CPC-ITR for accounting.

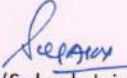
7. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Assessment module Home Page and also on **ITBA Portal** → **Online Training on ITBA**. Users can click on the online training functionality to access the following: User Manual, Step by Step, Frequently Asked Questions, and a Power Point Presentation to understand how to use the new functionalities in the Assessment module.

8. Users are advised to contact helpdesk in case of any issues in respect of ITBA.

- a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
- b. Help desk number – **0120-2811200 (new)**
- c. Email ID – itba.helpdesk@incometax.gov.in
- d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

9. This is issued with the approval of Member (IT & C), CBDT. New Delhi.

Yours sincerely,

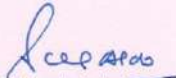

(Sukesh Jain)

Commissioner of Income Tax-ITBA,
New Delhi

Copy to:

1. The P.P.S to Chairman, Member(L&C), Member(Inv.), Member(IT & C), 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, of www.irsolicersonline.gov.in website with the request to upload the Instruction.

4. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> with the request to upload the Instruction on the ITBA Portal.


(Sukesh Jain)

Commissioner of Income Tax-ITBA,
New Delhi