

# ITBA RELATED ISSUES

S NO	DESCRIPTIONS OF ISSUES	Effect on Assessing Officer/Assessment procedure	Reply of Systems Directorate to NADT	REMEDIAL ACTION REQUIRED
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I	APPLICATION SPEED & NETWORK RELATED ISSUES :			
	<p>1. The problem with accessibility and many a times it takes too long to load is cause of concern.</p> <p>2. The power supply in many stations is not up to the mark, thereby leads to crash of computer system/non-functioning of network(s).</p>	<p>1. There cannot be any excuse in dealing with Time Barring matters by quasi-judicial authorities.</p> <p>2. No Courts will hear or accept any reason for default in non-completion of work within the time frame given in the Act due to software slowness or inadequacy of software programme.</p> <p>3. The TB date is approx. 80 days left and the completion of Time Barring assessments of voluminous cases across India before 31/12/2018 is going to be a challenge and possessing a big risk.</p> <p>4. Poor response from Help Desk in solving core issues.</p> <p>5. Importantly, the Software is put to use for Departmental Users, the number of Users were well aware of before launching of Software. It is not a public domain</p>	<p>1. There was severe slowness problem between July-end to Aug 15 2018.</p> <p>2. This was primarily caused by over 90% utilization of the ITBA storage which has expanded rapidly.</p> <p>3. A full team of Oracle and TCS experts are continuously analyzing the architecture and configuration at a detailed level. <b>Accordingly, on priority a new Storage box of 80TB with SSD drives to optimize speed has been ordered.</b> Expected delivery is in 6 weeks.</p> <p>4. The feedback of field formations in respect of Application speed and network related issues reported to System Directorate are taken on</p>	<p>1. The basic pre-requisites for proper functioning of ITBA &amp; other Departmental Software are :-</p> <p style="padding-left: 20px;">a) dedicated network connection with sufficient bandwidth/speed</p> <p style="padding-left: 20px;">b) The Notification dated 10.7.2015 on the recommended desktop requirement for ITBA issued by DGIT (System) is not implemented across India, it remains on paper. Further, the System Directorate Officers at a meeting at Delhi assured that AOs will be provided new Desktop compatible with ITBA, but it has not been implemented. The Computer Systems with required configurations and pre-loaded LICENSED Software (MS Office, Adobe with converter) having Compatibility with ITBA, CPC E-filing Portal &amp; other future planned Software with multi-functional printers require to be provided immediately to all Officers and staff members. It should have been provided before launch of ITBA.</p>

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		<p>that the Users numbers are unaware of. Therefore, the cause of concern of the Officers (end users) is that they are taken to task by Software developers without anticipating the real Users numbers or the load and thinking of remedial action after default of system or software.</p>	<p>priority.</p> <p>5. In help desk page a separate category tab for ITBA portal login issues, speed issues have been provided so that these issues are separately flagged and promptly addressed.</p> <p>6. The network related issues are immediately escalated to the service provider. A detailed guideline for machine configuration at user end is already in place. The FMS team is stationed at a number of stations to ensure that user's machines are configured correctly. These FMS teams are available on call to field formations.</p>	<p>2. V-SAT stations be replaced with Optical Fibre.</p> <p>3. It has been gathered that in many stations, the power supply is not uninterrupted, therefore, sufficient power back up equipment's are required to be installed in those station in order to get uninterrupted power supply to PC user, and also to network connectivity.</p> <p>4. Provision of high speed NODES to all Assessing Officers and their Staff rooms without any Interruption in the network availability.</p> <p>5. FMS team to be placed in all Offices/Districts where Income Tax Software is under Use for Maintenance and solving problems to field formations.</p> <p>6. E-filing account is more functional at 'Mozilla', ITBA is functional at 'Chrome' and</p>
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				<p>ITD/BCP are functional on 'Internet Explorer. They should be made functional on the same platform.</p> <p>7. No progress is visible on the commitments/assurances given by the System Directorate to NADT. Further the policy of the System Directorate with regard to smooth functioning of servers is not well planned for the future requirements but restricted to the need base.</p> <p>8. No separate login is available on Help Desk. Also the Help Desk consists of only Technical persons and no person with knowledge of functioning of Field is part of Help Desk. The Help Desk closes the ticket without resolving the issues which in turn puts adverse impact on the functioning of Assessing Officers in the field.</p> <p>9. Immediate steps to be taken to overcome shortage in working strength at System Directorate by appointing AD (Systems) or New Technical Cadres or willing and Computer Savvy Officers called from field for</p>

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				ITBA functioning on deputation.
II	<b>MULTIPLE LOGIN SESSIONS &amp; DELEGATION OF WORK TO STAFF:</b>			
	<p>1. Presently functionality of only one login window to operate in ITBA Module on a single sign-on basis is available.</p> <p>2. The following works can be assigned to ITIs/Sr.TA through ITBA :</p> <p>a)Demand Reconciliation work, b)Rectification, c)Appeal Effect, d&gt;manual upload of orders, e) attending to grievances work f)Drafting of Orders; g)Drafting of computation h)Initiation of notices; i)Demand reconciliation work j)To assist Officers in day to day functioning</p>	<p>1. One user can sign-in into ITBA portal for performing multi task, including Time Barring related issues.</p> <p>2. The Staff posted at field formations are silent spectators even though much of the work load remains pending with AO/Range.</p> <p>3. ITBA rarely provide recognition to Inspector/Sr. TA resulting into that they are either not provided with RSA Token or holding RSA token without tagging of them in the Hierarchy. Staff members are under or not utilised in performing work in ITBA. Also the Assessing Officers are not able to delegate the work to its subordinates due to inadequacy of delegation work presently</p>	<p>1. The ITBA system is highly secure system. The concept of multiple login sessions for same user is not allowed as per the security policy. It is in view of fact that highly secure RSA token, user id and password are provided to each user and he is expected not to share it with anybody. <b>Therefore if a person is allowed to enter network from multiple machine simultaneously it will be possible only if he is sharing his RSA Token, User ID and password with others. This may lead to legal/procedural issues later.</b></p> <p>2. To overcome this situation, the functionality of staff role is provided to each</p>	<p>1. In the Income Tax Department, many of the Officers including PCsIT, Addl./JCsIT, D/ACsIT and ITOs are holding additional charge(s). The Officers are required to undertake all the work related to his/her jurisdiction whether pertaining to substantive charge or additional charge. For smooth functioning of disposal of work and to overcome the hindrances faced by the Officers, separate login facility for substantive &amp; additional charge and multi-screen login at least at two screens (as available in ITD) is required to be made available to all the Officers irrespective of the security policy. The security policy, if required, may be amended accordingly.</p> <p>2. As stated by the System Directorate to overcome multi user login, functionality of staff role is provided. However, the System Directorate has not made it mandatory for staff members to have RSA token issued in the name</p>

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		available.	<p>user. The user may delegate work to staff as per their role viz. data entry, drafting work, preparations of notices, income and tax computation etc and submit the completed work to the officer for final generation.</p> <p>3. In ITBA there is provision of separate login, password and RSA to be used by staff and inspectors for accessing ITBA and performing delegated work therein.</p> <p>4. <b>ITBA team will again come out with an advisory on how AO can delegate work to staff so that some tasks can be independently done by staff using staff login and RSA.</b></p>	<p>and get them mapped in hierarchy with their officers. Even though the issuance of RSA token to staff members and mapping in hierarchy is being dealt by RCC, but the experience is that, it has not been implemented resulting into chaos. As such the RCC should run a special drive to map all staff member under the role with hierarchy immediately.</p> <p>3. The delegation of work to the subordinates and submission of completed work by them to Officers should be popped on the registered mobile numbers of the officer and official.</p>
III	<b>PAN MODULE</b>			
	1. Pan search facility through General Query as was	1. Where AO has general details like Name, Fathers Name,	The system directorate has not discussed on PAN migration	1. Reasons for non-transfer of PAN should immediately flash on the screen after entering

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	<p>available in ITD is not available in ITBA.</p> <p>2. The Details of Directors / Partners as was available in ITD is not visible in ITBA.</p> <p>3. The comparative details of retained PAN and Deleted Pan are not available in ITBA.</p>	<p>DOB etc. but PAN has to be searched in ITBA module, the same is not available. It causes great hardship to the Assessing Officers with regard to verification of TEP information, recovery work, non-pan AIR data, to serve the notice of Company / Firm through its Directors / Partners etc.</p> <p>2. Non migration of PAN in time barring cases owing to the reasons mentioned in column No 2. The Assessing Officer is compelled to issue notice u/s 143(2) /142(1) without having jurisdiction over the case which resulted into unwanted litigation. There are plethora of judgements where assessments quashed due to this reason. In CASS Cycles, the Scrutiny selection is always PAN based, whether the PAN is lying in the correct jurisdiction or not. Therefore, the importance of PAN</p>	<p>issue even though it has prime burning issue i.e., fixing of correct jurisdiction.</p>	<p>PAN in the transfer execution list along with transfer ID of execution.</p> <p>2. There should be a mechanism for transfer of PAN, even if there is pending proceedings which should be transferred to the Destination AO along with the PAN.</p> <p>3. With transfer of pending proceedings to the new destination, necessary statutory notices which are to be issued from proper jurisdiction should be issued within time by Assessing Officer having correct jurisdiction over the case.</p> <p>4. PAN search facility should be made available in ITBA on feeding the available data viz., name, address, DOB. etc.</p>
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		migration in scrutiny cases or under scrutiny have been totally ignored by PAN module.		
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IV	<b>ASSESSMENT MODULE :</b>			
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	<p><b>A. Assessing Officers End :</b></p> <p>1. Multiple scrutiny assessments are initiated for same assessment year for same assessee in Original and Revised returns by generation of Notice u/s 143(2) thru CASS.</p> <p>2. Scrutiny assessments are initiated thru CASS on invalid returns by issue of notice u/s 143(2).</p> <p>3. A.Os are unable to generate notice u/s 143(2) under compulsory category.</p> <p>4. Notices generated u/s 143(2) and 142(1) are not delivered thru email mode in real time basis and there are discrepancies of issue and delivery time and date</p>	<p>1. The Assessing Officers are not being provided any clarity on the issue as to whether the assessment is to be completed on reasons enumerated for the original return or revised return or both.</p> <p>2. As per the provisions of the Act, the invalid returns are treated as non-est, thereby no proceedings u/s 143(2) can be initiated against these returns.</p> <p>3. The system, in many cases, flash the date of sending/generation of notices in variation with the date and time of notices actually sent. Also the date &amp; delivery of notices is either</p>	<p>1. The matter has not been clarified by the Directorate of System in real time manner.</p>	<p>1. The system issued instructions vide which it has been mentioned that in these cases, proceedings are to be completed for one pendency and other pendency will automatically updated. However, in the e-Nivaran module, the same issues were observed but disposing off one would not update the other available pendency.</p> <p>2. No reasons whatsoever have been provided as to why case has been selected under scrutiny when return is declared as non-est being invalid.</p> <p>3. There are discrepancies of issue and delivery time and date. The Directorate of System should take immediate steps to remove such discrepancies as this may lead</p>
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	<p>reported by numerous assessing officers across India. The exact number may be available with Help Desk.</p> <p>5. The Bounced back email also carries delivery date and time.</p> <p>6. MIS report carries remarks of 'Pending for Dispatch' and the AOs are clueless whether Notices reached the destination.</p> <p>7. Letters to be issued to assessees or others through 'any other action' not operational fully and attachments are not accepted many times. Only option open now is sending notice u/s 142(1), even for sending normal letters.</p> <p>8. Large issues coming up in issuance of notice u/s 133(6), set-aside assessment proceedings, the portal seems to be non-functional.</p>	<p>blank or incorrect. There is certain time lag between generation of notice and the same getting delivered via e-mail or through webmail/e-filing portal. There is every possibility that in cases where notices u/ 143(3)/147 are issued at the fag end of September/March, such notices getting delivered before the time barring date is remote and the entire subsequent proceedings gets void ab initio. The Officers reported that notices generated during August, 2018 are shown as September, 2018.</p> <p>4. Even the email which are shown as un-delivered and bounce back to the AO showing date and time of delivery.</p> <p>5. Even after the proper dispatch of notice, the message appearing in the MIS report confuse the AO as to what wrong happened while dispatching the</p>		<p>to undue litigations.</p> <p>4. The error occurring in the MIS report should be taken care of and defects should be removed immediately.</p> <p>5. Presently there is no facility to make attachments during the time of sending notices/letters/orders to the assessee. The communication tool to assessees through attachments is very essential in Income Tax assessment proceedings, which is very vital but is missing in ITBA.</p> <p>6. Facility to generate follow up through letter formats may be provided in ITBA with attachment facility. The present Letter option available under Other Action is not functional fully.</p> <p>7. The clarification given by Directorate of Systems may be one of the reasons. However, transfer of data from ITBA to CPC and vice versa is time consuming and take a very long time to get the various things</p>
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	<p>9. It is not possible to generate a letter seeking further clarification/ document with respect to the response filed by an assessee in response to notice u/s 142(1) or to make fresh communication through ITBA.</p> <p>10. In cases where notices u/s 148 are issued, the issue of notice u/s 143(2) is going to be a big challenge since the system generated notices u/s 143(2) are not available due to non-recognition of ITRs filed by assesseees in response to notice u/s 148 in CPC portal. The CPC is delaying inordinately to push the e-filed returns to ITBA causing delay.</p> <p>11. Assessing Officers should be given facility to see 360 degree profile and 26 AS of assesseees (as available in</p>	<p>notices.</p> <p>6. The Assessing Officers are required to attach documents with notices issued or to supply reasons for reopening of assessment to the assessee during assessment proceedings. But AO is not able to perform such functions which is very vital, but is missing in ITBA</p> <p>7. The Assessing Officers are not able to initiate third party enquiry proceedings by issue of notice 133(6) in ITBA.</p> <p>8. The Assessing Officers are not able to raise further clarification/queries to the details/documents filed in response to notice u/s 142(1).</p> <p>9. The transfer of data from CPC to ITBA take such a long time that generation of notice u/s 143(2), in reopened cases where return of income is e-filed by assesseees with CPC, is not taken place which is mandatory to be</p>	<p>2. 143(2) notice in 148 proceeding is available subject to filing of valid return u/s 148. If e-return is submitted the same is required to be verified on line or by submitting ITR-V.</p> <p>3. Presently quite large numbers of individual are submitting signed copy of ITR-V to CPC. The return is valid only when such ITR-V is received. There is time element in this process so the AO gets the data after a time gap.</p> <p>4. The 360 degree profile in ITBA is much more advanced</p>	<p>updated. This leads to unnecessary confrontation between the department and assessee. The proceedings also get delayed. The Directorate of System should take immediate steps for speedy transfer of data from both ends.</p> <p>8. Non population of data from CIB data to ITBA and from AIR, EFS MENU to ITBA and non-availability of analysis of 26AS, 360 degree profile of the assessee (may be accessible in scrutiny cases only) causes various issues like non-service of notices (other than scrutiny notices), tracing of whereabouts of the assesseees, develop potential cases for survey, enforcing long pending outstanding demands. The Directorate of System should improve these aspects.</p> <p>9. Apart from the SMSs facilities, the Directorate of System should be flagged alert in the work list so as to enable the Assessing Officer to save time and the same should be devoted to analysis the replies</p>
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	<p>TRACES). This is necessary for processing cases for Survey and also for Recovery proceedings.</p> <p>12. The replies filed by assessees are presently intimated to AO's mobile quoting PAN. But Real-time Flagging or Prompt/ALERT should be tagged in Work List against assessees who filed reply instead of SMS or searching case by case in work list.</p> <p>13. The e-proceedings facility become in-active (disabled) immediately after sending a fresh notice u/s 142(1). The same are required to re-enable the e-proceedings again and again.</p> <p style="text-align: center;"><b>B. Assessee End :</b></p>	<p>issued before completion of assessment.</p> <p>10. If the cases are not under scrutiny, the non-availability of data of AIR/CIB, 26AS, 360 degree profiling, the Assessing Officer is not able to perform other work relating to recovery etc.</p> <p>11. The SMS on many occasions failed to deliver to the Assessing Officer or the SMSs are received during odd hours, thereby, the AO failed to initiate further proceedings. The AO has to go through noting/history of each &amp; every PAN to verify whether e-proceedings are active or disabled.</p> <p>12. The Assessee is not able to view the notices send to him so as to enable him to furnish reply.</p> <p>13. The reply furnished by the assessee through e-proceeding account is not visible to AO if the data transferred after the due date of compliance to the notice.</p> <p>14. The assessee can upload</p>	<p>from the corresponding functionality in legacy system. At present facility to view ITR from A.Y 2009-10 onwards of the assessee at one place is provided. In addition to same lots of other information in respect of particular taxpayer like, all the e-filed audit and other reports, ITR processing details, Tax paid details, etc are available therein. <b>ALL current data is available.</b></p> <p>5. Only very few data of legacy system which were pertinent to old asst. years is not migrated to new system. It is expected that the asst. work in respect of those A.Y. for which such data is relevant has been completed. Such usage is very rare.</p> <p>6. Nevertheless such data is available in old system which is still available.</p> <p>7. SMS is being triggered</p>	<p>furnished by the assessee.</p> <p>10. The functionality of blocking e-proceedings or re-enabling e-proceedings is not at understandable state even to Software providers and also the Directorate of System has not issued any clear instructions or provided real time training or through web-cast clarified the reasons for discrepancy. But this issue has been raised through lodging ticket in Helpdesk by numerous Officers across India, but still remained unresolved.</p> <p>11. The Directorate of System should look into the matter and redress the problems faced by the assessee because such discrepancies inordinately delayed the scrutiny proceedings.</p> <p>12. No such instructions have been communicated to the assessee either through the letter generated from system for e-proceedings or through advertisements. The assessee communicated to the Assessing Officers</p>
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	<p>14. The e-proceedings get blocked either automatically or on sending notice.</p> <p>15. Auto closing of e-filing window of assessee who attempt to file reply after due date and time mentioned in notice u/s 142(1) without intervention of AO.</p> <p>16. No SOP issued to assessees whose cases are under scrutiny reg. size and font of the file to be uploaded, manner in which reply to be filed, no special characters in remarks column, time limit of closure of window in e-filing portal etc causing inconvenience to taxpayers. It should be made available to assessee's e-filing portal at 'My Account' of the assessee. Whenever e-proceedings are over, it should be removed</p>	<p>reply/details/documents up to 5MB. In order to remain within the limit, the assessee reduces the size of the file(s) upload on the system which resulted into poor quality of documents which are not legible to the Assessing Officer.</p> <p>15. The assessee submit the acknowledgment generated after furnishing of reply but the same is not visible to the AO.</p> <p>16. The e-assessment is made compulsory, but the assessee, who are not e-savvy and not in a position to spend money for availing services of professionals for completion of e-assessment, cannot be compelled for the same. It created undue hardship to the assessee.</p> <p>17. It is seen that there is no check on the assessee to furnish the detail requisitioned by the Assessing Officer. The assessee, in compliance to each fresh notice,</p>	<p>only in daytime. The delivery of SMS is also dependent upon the service provider, connectivity of the user. However, the receipt of SMS does not disturb the user who can do the relevant work on next working day.</p> <p>8. The issue was not raised earlier before Directorate of System.</p> <p>9. E-filing portal do not stop the submission of taxpayer beyond the date of notice until it is not closed by Assessing Officer.</p> <p>10. At present the file size limit for individual file is 5MB and overall submission limit is 50MB. For the sake of convenience the tax payer may upload multiple files of smaller size documents for upload but total size should not exceed 50MB. Further, multiple submissions can be done by the user.</p>	<p>that uploading is restricted to 5 MB only, thereby the details/documents uploaded in squeezed manner. Further the assessee have not been communicated about the restriction of use of special character in remarks column which leads to rejection of submission.</p> <p>13. The assessee submit copy of acknowledgement generated from the e-proceeding accounts after filing details/documents whereas the e-assessment module of the AOs do not display any submission filed by the assessee. The Directorate of System should take immediate steps to redress the issue and a detailed instruction in this regard may be issued at the earliest. The complaints logged-in by Officers in this regard should be resolved.</p> <p>14. There is no guidance for such kind of tax payers who do not have access to Internet or e-filing account. The Assessing Officers are put on the mercy of the assessee and</p>

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	<p>from e-filing portal.</p> <p>17. The uploaded documents by assessee during scrutiny proceedings are not visible in some of the cases in the system even after a lapse of 5 to 7 days. In some cases AO is unable to view e-proceedings response u/s 142(1) of the assessee in 'case history/noting' of ITBA-Assessment although assessee is producing the e-proceedings response acknowledgement. It causes unnecessary hardship to assessees.</p> <p>18. In many mufasal and small stations, many of the assessee are not well versed with Internet or e-filing portal. Eg., some of the cases selected for scrutiny in Ward Barpeta Road, Assam, NER, are small Traders who do not have any idea about Internet or computers or not having email</p>	<p>again and again uploaded the same details which were already submitted earlier with different file name or headings. It not only wastage of the time of the AO but also wastage of stationery used to obtain print out of the details uploaded on the e-proceedings. The same procedure of uploading of details, already filed, by changing name of the file is followed by the assessee when AO intimate him for non receipt of details and system do not allow to re-upload.</p> <p>18. The AO is not able to complete the assessment in the absence of computation finalised by CPC, thereby creating panic situation to the AOs.</p> <p>19. The time taken by CPC is so much that the change of month takes place in most of the cases as a result of which the AO has to follow the same procedure again so as interest may be computed</p>	<p>11. Uploading large files require high speed internet on side of taxpayer else uploading large files will fail. Hence a practical approach has been adopted.</p> <p>12. However, multiple attachments are possible upto 50MB. Taxpayers have been advised to use optimum scanning settings reduce file size.</p> <p>13. CBDT Instructions permit PCIT to allow manual submissions in case of complex cases involving huge or bulky submissions.</p> <p>14. The legibility of document uploaded and visible to Assessing Officer depends on large extent on quality of document and scanning software used by taxpayer.</p> <p>15. If such situation arises, the assessing officer may ask the taxpayer to re-submit the same.</p>	<p>has no control over the monitoring of pending scrutiny assessments.</p> <p>15. The scrutiny proceedings are very much dependent upon the details/documents submitted by the assessee whereas according to the Directorate, the same is dependent upon the quality of document and scanning software used by the tax payers. The directorate of system should allow replies when they are uploaded by using the software made available on-line on the e-proceeding account immediately after the selection of option to submit reply.</p> <p>16. It is only a presumption that the exchange of communication between ITBA and CPC is on real time basis. They should coordinate with the field formations to know the real time problems and find out the solutions accordingly. If the complaints logged-in are monitored, the problems being faced by end user will be known and can be addressed properly.</p>

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	<p>ids. Like so, across country, many stations where assessee have no basic knowledge about computer or e-filing portal but their cases are under e-scrutiny.</p> <p>19. Once assessee uploads the submission/replies then more often than not, it happens that in ITBA said submissions are not opening at all i.e. either they are BLANK or they are blurred and illegible. On cross checking with the assessee, it is found that the same submission in assessee's account opens perfectly containing all the details. If assessee uploads the same documents on the express request of AO again, then ITBA shows error message stating that the said document has already been uploaded. In order to overcome these lacunae, assessee has to again</p>	<p>upto that month.</p> <p>20. Wrong calculation, inordinate delay causing hardship to AOs who plan completion of targets and passing orders, but gets delayed beyond their control. Unless rectified by CPC now, such delay if occur in December will definitely cause danger of cases getting time barred.</p> <p>21. The CPC do not account for the schedules already filled in to compute the income and tax liability. The AO has to refill all the schedules which is not only time consuming but causing avoidable hardship to the AOs.</p> <p>22. The delay due to transfer of data from ITBA to CPC and vice versa take several days for computation and more days for re-computation. This will lead to inordinate delay in completion of assessment.</p> <p>23. The AOs are reporting that CPC wrongly compute the</p>	<p>This situation is akin to manual system where if document is not of proper quality, the recipient may always ask to submit the legible document.</p> <p>16. The field formations can guide the taxpayer to submit a clear, concise and legible response.</p> <p>17. Directorate will also issue an advisory to this effect.</p> <p>18. The exchange of communication between ITBA and CPC-ITR is on real time basis now. The problem reported is seen in isolated cases due to variety of reasons.</p> <p>19. Teams are monitoring the same on continuous basis and resolving the same wherever issues are noticed.</p> <p>20. It is incorrect to say that digital signature is not allowed if month changes. Rather, the fact is that when income computation is done in a month</p>	<p>17. It is clear admission of the Directorate of System that there is inordinate delay in generation of computation which resulted into the late completion of assessment. A SOP in this regard should be issued for field formation, ITBA and CPC for submission of income for computation of tax through ITBA to CPC and ITBA/CPC for immediate generation of computation so as to the same should be taken place in the same month of completion of assessment itself on real time basis.</p> <p>18. Now only approximately less than 80 days are left for completion of time barring assessments and it appears no clear plan as to how to overcome the problems faced by the filed formation. The Assessing Officers are concentrating to complete the time barring assessments well within time stipulated in the Act but trainings which should have taken place before issue of instructions about e-assessments, are conducted now is of little help to AOs.</p>
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	<p>scan the entire set of documents and rename them before submitting. This clearly causes preventable hardship to the assessee and loss of precious time of AO. There is no SOP or guidance to assessees and there are always possible that assessees may not techno savy according to the requirement of ITBA.</p> <p><b>C. Completion of Assessment:</b></p> <p>20. Once the assessment order is sent for final computation to CPC, it takes several days and sometimes even months to receive the final order. This require immediate attention, as at near end of time barring date, this may result into chaos and lot of mistakes.</p> <p>21. If the income computation is done in one</p>	<p>deduction, charging of interest u/s 234 A, B &amp; C, not allowing carried forward losses and also not provide the reasons for the same.</p> <p>24. The AO failed to understand the mistake committed by him while uploading schedules/prepaid taxes.</p> <p>25. This resulted in inordinate delay in service of Assessment order/Computation of income/Demand notice to the assessee after completion of assessment.</p> <p>26. In the absence of instructions issued by the Directorate of System or training scheduled on this topic, the Assessing Officers are helpless.</p> <p>27. The AO has to maintain parallel physical file in addition to record available on the Systems. This is also required to discuss various issues with superior</p>	<p>and order thereof is being generated in next month the system does not allow the same as interest values are impacted with change of month.</p> <p>21. The user should regenerate the order afresh so that the correct figure of interest are computed upto the month.</p> <p>22. It is incorrect to say that digital signature is not allowed if month changes. Rather, the fact is that when income computation is done in a month and order thereof is being generated in next month the systems do not allow the same as interest values are impacted with change of month.</p> <p>23. The user should regenerate the order afresh so that the correct figure of interest are computed upto the month.</p> <p>24. It is observed that this</p>	<p>19. The real-time computation of Income and Tax from CPC should be incorporated in the software so as to enable Assessing Officers to save time and concentrate on passing of assessment orders without any technical glitches or blame game.</p> <p>20. The transfer of data between ITBA and CPC in all respect i.e. ITR, Computation of Income, transfer of rectification rights, transfer of replies submitted on e-proceeding portal of assessee etc should be taken place within the day of request/uploading.</p> <p>21. When there is no dispute on claim of deduction/carried forward losses in ITR, the Assessing Officer has to open all the schedules and save which is time consuming job. The disallowance should only be when there is any dispute raised by the AO and only on the ground that the Assessing Officer has not filled in the schedules again.</p> <p>22. This issue also related to the speed towards</p>
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	<p>particular month, then, order cannot be digitally signed in the subsequent month. Either the income computation has to be done again or the assessment order has to be signed manually. This goes against mandatory e-proceedings.</p> <p>22. Computation of Income, Tax errors by CPC while passing assessment orders by AOs are order of the day reported by AOs across the country.</p> <p>23. The opening of all Schedules, even though no correction is required by AOs before sending assessment order to CPC for finalisation should be avoided. If no corrections or alterations required, what is the necessity of AO to open and close the schedules of ITR.</p>	<p>authorities.</p> <p>28. Even though for System Perspective it is paperless assessment, but for Revenue, IAP Audit purposes, Review, Appellate proceeding purposes the print outs of entire documents are required.</p>	<p>type of problem is generally due to data entry error made by the user. Extensive FAQs and training session to guide the user regarding computation aspect has been provided and will be continued on ongoing basis.</p> <p>25. For getting deduction u/s 80TTA it is mandatory that income from Interest has been offered under the head Income other sources. Further, such income after setting off against current year loss of House Property or business should be greater than zero. The system will allow deduction u/s 80TTA on Income from other sources (Interest Income) subject to income remaining after setting off current year Inter Head Losses. Specific case details will be required for detailed analysis.</p> <p>26. Set-off of losses is to be entered by AO; and is not</p>	<p>generation of various documents/notices/orders/computation etc. The system should look into this aspect and the problem should be taken care of in real time manner.</p> <p>23. The facility to present the letters for seeking specific information in specific format or drafting of Assessment Order in specific manner is a mandate of Assessing Officer, therefore, Directorate of System should immediately introduce these facilities.</p> <p>24. The option of viewing facility of all the assessment related proceedings, documents/details to the higher authorities, IAP, RAP for the purpose of review, audit or appellate proceedings should be made available so as to enable the Assessing Officers to complete the assessment paperless.</p> <p>25. Transferring data between ITBA and CPC for computation of income and computation of tax causes huge delay in</p>

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			system calculated.	<p>passing assessment orders. When user opts to re-compute, then the time taken is even more.</p> <p>26. Certain deductions under chapter VI A viz., u/s 80 TTA, u/s 89, denial of carried forward losses or charging of interest u/s 234B, 234 C are inadvertently charged by CPC, which needs to be corrected.</p> <p>27. In certain cases, while clicking on generate order tab, the scrutiny order/computation sheet/demand notice are not always generated at a time. Thus it becomes very difficult to digitally sign the documents separately at the time of service of order/demand notice etc.</p> <p>28. Restrictions on AOs to choose file size, type, text, tabular column while uploading Assessment Orders and other communication creating complications and wastage of time.</p>
V	<b>DEMAND ANALYSIS :</b>			
	1. It is a welcome step initiated by the Department to reconcile the demand uploaded in CPC-FAS and	1)There is no provision for passing rectification order u/s 154 on already passed rectification order even if mistake is apparent from		1. In Dossier cases of ITBA, the difficult to recover does not include all those categories included in column 9 of CAP reported like 'in any other case', 'TDS mismatch' etc. This should

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	<p>demand reported in Dossier. The uncollected Arrear demand reported in statements are really not matching with what was uploaded in CPC-FAS portal. This mismatch is to be eradicated so that the AO should really know the details of defaulters so that necessary recovery proceedings can be initiated to collect the outstanding demand.</p> <p>2. Even though the demand reconciliation has already been started, but due to technical glitches as reported by AOs across PAN India, and since Time Barring e-assessment process is on crucial phase, the demand reconciliation work can be streamlined after completion</p>	<p>records.</p> <p>2) In CPC if a demand is validated as 'correct and collectible' then there is no mechanism to reduce the demand when an appeal order comes. In many cases demands validated has been reduced due to appeal effect etc., but CPC still shows the demand uploaded originally. There is no mechanism to reduce these types of demand.</p> <p>3) The reflection of demand of Manual order uploaded takes long time by CPC. It should be minimised.</p> <p>4)The uploading of Orders pertaining very old years where demands are appearing is becoming big challenge due to difficulty in tracing very old records.</p> <p>5) The CPC AO portal demand is</p>		<p>be corrected.</p> <p>2. While preparing of Dossiers uploaded manually many a times the demand shown in CPC is much more than actual demand due to Appeal orders and non-posting of Challans. This makes reconciliation of demand impossible. Facility should be made available to post challans and appellate orders in such cases also.</p> <p>3. Now all the processing u/s 143(1) is done by CPC, the details of such assessment should be made available to AOs. In the absence of such adjustment, creation of demand, issuance of refund etc., the classification in recoverability status is not possible. All processing completed by CPC should be accessible for viewing of AOs.</p> <p>4. In many cases it is seen that the CPC has claimed the 400 challans on its own. These challans also includes Rs.1,000/- and Rs.10,000/- challans paid by the assesseees as appeal fees for CIT (A) &amp; ITAT resulting in difference in the dossier cases/other cases. These entries should be reversed. Further, in</p>

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	<p>of assessment work.</p> <p>3. Meanwhile, the technical glitches reported by AOs can be resolved in the Recovery module. The new functionality which was implemented on 31/07/2018 is at initial stage of operation, and is having initial teething trouble which needs to be addressed before it being implemented fully.</p>	<p>not updating on daily basis and there is no synchronization of data on regular basis.</p> <p>6) In some cases, while uploading manual order, user is getting oracle error "ORA – 014032 no data found Please contact ITBA help desk". But even after contact Helpdesk repeatedly, the error never gets rectified.</p>		<p>all cases where the CPC is giving credit to the challans directly 'C' is appearing the Post Flag. The A.Os are unable to give credit to such challans while giving effect to appellate orders or passing order u/s 154. Thus, it is suggested to change the Flag 'C' to 'P' or 'I' so that the A.O can verify the challans and then given credit.</p> <p>5)Currently, uploading of manual order in ITBA for same AY with different section under penalty is not allowed. For assessment, last assessment order is final. However, in penalty cases, multiple orders for particular AY with different sections should be allowed. Facility to upload multiple manual penalty order should be made available.</p>
VI	<b>HELP DESK :</b>			
	<p>1. A Help Desk, in the context of IT, is a department inside an organization that is responsible for answering the technical questions of its users. The questions and their</p>	<p>1. The Help Desk takes too long time to resolve the queries or the best option which they adopt is unilaterally close the query as Resolved without really addressing</p>	<p>1. The ITBA help desk is manned by TCS team. They are primarily equipped to handle application and software related queries.</p> <p>2. To supplement them the</p>	<p>1. The primary level of ITBA Help Desk, manned by TCS, is not well conversant with the ITBA modules resulting into inordinate delay in resolving issues. They may handle application and software related queries, but the complications of errors appearing in the</p>

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	<p>answers are usually transferred using e-mail, telephone, websites or through online chat. But the functioning of Help Desk by TCS to solve the issues being raised by AOs are dismal and totally unsatisfactory.</p> <p>2. In addition to this, there is no mechanism to escalate the pending complaints on time bound manner to higher authorities. Most of the time helpdesk phone numbers will be engaged or remained unanswered. Further, help desk executives are not capable of answering the queries / resolving the issues properly without knowing the sensitiveness of the issues. In some cases the resolution is given by Helpdesk, but is not</p>	<p>the issue.</p> <p>2. Major portion of the tickets logged in kept pending for long time and closed without proper resolution or without confirmation from users.</p> <p>3. Most of the time helpdesk phone numbers will be engaged or remained unanswered.</p> <p>4. In complaint lodged tickets in ITBA, the priority is changed from 1 or 2 to 4. Priority 4 pertains to mere suggestion and the problem remains unresolved.</p>	<p>secondary level of help desk are developed team of TCS which consists of Chartered Accountants also.</p> <p>3. However it was observed that many legal and complex issues are raised with the help desk with the expectation of immediate response by them.</p> <p>4. These issues are escalated to departmental team and answered by them.</p> <p>5. In each ITBA Instruction the contact number and e-mail id's of departmental officers are given prominently so that any unresolved problem may be resolved.</p> <p>6. The TCS help desk team is also made aware of latest development and their problem solving skills are updated regularly.</p> <p>7. However, this is a very important issue and now a</p>	<p>software or the AOs overcoming difficulty in concluding the events were remained unanswered by Help Desk many a times.</p> <p>2. The Secondary level are competent, but the response level from them to AOs are time consuming. As such the resolution given to the user is delayed.</p> <p>3. The response from Departmental Officers whose contact details given in Instructions are very good. They are well versed with System and requirement of AOs at field. But due to numerous calls and issues and shortage of Officers, the time available to them is very limited even though they have a definite solution.</p> <p>4. The duration between lodging complaint and the satisfactory solution provided should be made available in the Menu for monitoring purposes.</p> <p>5. A dedicated Whatsapp group be formed to address the solutions and the responsible person who can give real-time</p>
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	<p>working properly, forcing the user to reopen the ticket. Conclusively, the helpdesk appears to be itself helpless instead of providing any worthwhile help.</p>		<p>whatsapp group has been created to further channelize important issues directly to the Directorate for immediate resolution.</p>	<p>solutions should be included in Whatsapp group of Officers operating from almost all States/Regions. It should be dedicated only to give solution to ITBA problems. Regular FAQs should be circulated on the issues raised and resolved so that end user may not raise it again saving lot of time.</p> <p>6. Introspection and Audit should be conducted on the functioning of Helpdesk with facts and figures. The No. of complaints received, resolved and auto closed without attending the complaints, and the duration taken to attend to the complaints should be examined and corrective measures be taken urgently to make Helpdesk fully functional.</p> <p>7. There is widespread dissatisfaction expressed by End Users across the Country, which is really a grave concern, given the work load pressure the AOs are undergoing.</p>

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VII	<b>TRAINING :</b>			
	<p>Regular and effective training programme for all Officers and Staff members are of utmost importance. Training should include work over practical issues. Module wise separate tutorial booklets and online training should be available for all. These should be regularly updated as well.</p>	<ol style="list-style-type: none"> <li>1. No SOP issued for the Modules in ITBA and new modifications/corrections in the existing module are not communicated to the Officers.</li> <li>2. Directorate has assured for real time training PCIT charge wise to all Officers, but has not been conducted.</li> </ol>	<ol style="list-style-type: none"> <li>1. Training on ITBA- E-Assessment and Dossier has been carried out. On 5th Sep over 859 participants in 48 locations have attended training provided using webcasting. The format was a demo/training.</li> <li>2. Training is for complete e- proceedings as defined in Board's instruction right from issue of a questionnaire to conclusion of proceedings. The session was crisp - 45 min followed by live Q&amp;A from participants from across the country which went for another 45 min. Response from participants has been encouraging. The reach was quite extensive. The Directorate intends to keep repeating this for the next few weeks on daily</li> </ol>	<ol style="list-style-type: none"> <li>1. The ITBA training through webcast is a good beginning, but the feedback from the Assessing Officers suggest that the sessions should be more illustrative, practical and interactive. Some of the DTRTI faculties are having sound practical knowledge on issues being raised by end users in ITBA, their Video lectures can be uploaded for easy understanding of day to day functioning in ITBA.</li> <li>2. RCC/DTRTI may be directed to chalk out regular training plan wherein they visit every station and resolve the issues and train the Officers and Staffs regularly (Training at Doorstep).</li> <li>3. It has been gathered that the log-in of complaint is linked with User id of present incumbent of Ward/Circle. If the Officer is transferred from the said field office the new incumbent remained unaware of lodging of such complaint in ITBA. Rather the ITBA log-in complaint should be linked to the Office based</li> </ol>

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			<p>basis to reach to all AOs.</p> <p>3. Directorate has requested all AOs and staff to participate in this training and Q&amp;A sessions. For dossier more than 1500 officers have been trained using webcast since Aug 20<sup>th</sup>.</p>	<p>and not Officer based. Even if the Officer is transferred out, the solution should be visible to his successor in Office.</p> <p>4. Department should identify computer savvy officials/officers from each station and train them to form a E- team. The E-team will help the field officers/officials to troubleshoot their day to day problems and simultaneously train the field staff.</p>
VIII	<b>OTHER ISSUES</b>			
	<p>1. The Running of CASS Cycle at the fag end of September when the time barring date for issue and service of notice is 30<sup>th</sup> September can be avoided and better planned.</p> <p>2. The Change of reason in CASS Cycle-1 during the end of September created more confusion and there was no clear direction whether fresh</p>	<p>1. The service of Notice through ITBA in 1<sup>st</sup> Cycle of CASS, 2018 is not visible due to technical glitches.</p> <p>2. ITOs posted in Investigation Wing are unable to view STRs in their code, which should be made operational.</p> <p>3. There must be a module where the AO can view all the pending tasks at one place along with age of pendency and time barring date. This will help the AO in managing his pendency.</p>		<p>1. CASS cycle should be run in April-May in e-verified cases and latest by August in the case of ITR-Vs physically sent i.e., after 120 days from the last date of filing of return and not in September.</p> <p>2. Uniform Instructions should be issued regarding PAN Migration issues in scrutiny cases.</p> <p>3. Jurisdiction of cases over ITO and DCIT/ACIT should be clearly defined wherever two assessment proceedings are pending at a time. There cannot be two AOs for one assessee at a time.</p> <p>4. SOP to assessees regarding the type,</p>

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	<p>notice u/s 143(2) are to be generated due to generation of new reasons.</p> <p>3. The speed, functioning of ITBA is well known, pushing the CASS scrutiny list on 21<sup>st</sup> September, 2018 is causing anxiety and restlessness and cause of grave concern amongst Officers posted in Field. , Running of 2<sup>nd</sup> Cycle, 2018, at fag end of September could have been avoided. The ITRs filed till 31/03/2018 have been selected under CASS, 2018, the cases could have been pushed much earlier rather than waiting for last minute rush. Any default in issue of notice due to technical glitches could have been avoided.</p>	<p>4. A Task Force be formed at each Region and the Members problems can be addressed to technical team through the Task force so that a co-ordinated efforts can be made to solve the problems and to make way for smooth functioning of the work.</p> <p>5. Issue of notice u/s 143(2) and its service through Email can be entrusted to CPC as done in issue of intimation u/s 143(1) so that the issues related to service of notices and jurisdiction can be avoided.</p> <p>6. Direct link from ITBA to be given to view the data as per 26 AS.</p> <p>7. Refund status in the Income Tax Website/E-filing portal/CPC site should be updated to clearly mention Pending with CPC, if pending so.</p>		<p>size and manner in which e-assessment proceedings replies are to be sent should be issued expeditiously.</p> <p>5. Change of scope or reason i.e., Limited Scrutiny to Complete or vice versa or addition or deletion of Reasons for selection of case for scrutiny at the midst of proceeding or just before Time Barring date for issuance of notice are to be avoided as this may lead to uncertainty and peculiar circumstances where scrutiny assessments could not be concluded and assessee may challenge the initiation of assessment proceedings at any time.</p> <p>6. It is observed that there is a provision for assigning of scrutiny cases to other A.Os in PCIT/Range head's login for equitable distribution of work or for administrative convenience u/s 120(4)/120(5). After the cases are assigned the same is reflected in the work list of the new A.O, however, the A.Os are unable to perform any work in respect of the assigned cases.</p>
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		But the status show 'Pending with Assessing Officer' give impression that refunds are pending at the end of AO, which is not actually correct.		
IX	<b>SUGGESTIONS</b>			
	1. Income Tax Department has won National Awards on e-Governance 2016-17 for its e-filing initiative. It has been conferred the silver award in the National Awards on e-Governance for the e-filing of Income Tax returns and other forms project in the category "Incremental Innovations" in existing projects. The award was in recognition of the achievements of the Department in the area of e-	1.The feedback from end users across PAN India is that the ITBA is not fully prepared to take the entire work load in terms of speed, connectivity, with lot of technical glitches which was not addressed by the software makers. The lone solution to make ITBA as successful as other software of the Department, is that it should be implemented in a phased manner and wherever technical glitches arising with the usage, it can be cleared of and expanded in the next few years instead of rushing		<p><b><u>PHASED MANNER OF IMPLEMENTATION OF ITBA:</u></b></p> <p>(a) In cases where Assessee is opting e-assessment through their e-filing portal (Limited/ Complete/ Compulsory), should be completed through e-assessment in ITBA. However, if no response is furnished by the assessee online despite various notices were issued through ITBA, the assessment should be conducted manually.</p> <p>(b) Where assessee opts for manual scrutiny before AO in writing with reasons, should be conducted manually uniformly across all Regions.</p>

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	<p>Governance and for significant innovations in successful e-Governance programs. The e-filing of Income Tax returns project had already won the Silver Award in the National Awards on e-Governance in 2007-08 also. One of the reasons for the success of the e-filing initiative is that it was introduced and expanded in a phased manner rather than at one phase.</p> <p>2. The basic objective of computerization being ease of doing work. With the introduction of e-filing portal, ITD, CPC, CPC (TDS) etc., the Department have gone far ahead of achieving its desired goal.</p> <p>3. The Mission &amp; Vision 2020 of the Department</p>	<p>all in one at one go. The e-filing portal of Income Tax returns project was expanded in a phased manner to make it very successful. Like so, ITBA should also to be introduced and expanded in a phased manner. Few of the suggestions at Column E for kind considerations.</p> <p>2.ITBA is launched with motive of being user friendly, more convenient and better adopt at multitasking and better cater to both Taxpayers and Departmental Officers. No doubt ITBA is the future provided it should be introduced in a phased manner. The Members are of unanimous opinion that unless the present Modules are fully implemented satisfactorily, other Modules or any future expansions through ITBA may be put on hold.</p>		<p>(c) Cases selected for scrutiny under Survey, information received from Inv. Wing of the Department and outside agencies, the assessment should invariably be conducted manually.</p> <p>(d) In Limited Scrutiny Cases, to start with, if the number of CASS reasons are two or below, and the assessee is filing replies through e-filing portal normally without raising any difficulties and has not intimated any objections, Assessing Officers may do e-assessment through ITBA.</p> <p>(e) Subject to option/consent of the assessee, the e-assessment proceedings during <b>F Y 2018-19</b> should be divided into two parts:</p> <p>i) 25% of pendency through e-assessment of Limited/Complete/Compulsory category cases through ITBA ;</p> <p>ii) 75% of pendency through Manual Scrutiny and mandatory uploading</p>

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	<p>includes 'To continuously upgrade skills and build a professional and motivated workforce'.</p>			<p style="text-align: right;">of completed assessments through ITD/ITBA before the end of the Financial Year.</p> <p>(f) The phased manner of implementation of e-assessment in next 2 to 3 years will pave way for Officers, the assessee as well as the ITBA Software be better equipped for next phase clearing all technical glitches which come across while working in the New Software.</p>
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**LET US MAKE NEW INCOME TAX DEPARTMENT. LET ITBA BE ALSO IMPLEMENTED IN PHASED MANNER WITH 2020 AS THE TARGET.**