



DIRECTORATE OF INCOME TAX (SYSTEMS)

ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
/New Delhi-110055

Telephone : 0120-2770071

Email id : ramesh.krishnamurthi@incometax.gov.in

F.No. DGIT(S)/DIT(S)-3/ AST/TMS/Online/27-D/2016-17

Dated: 17.03.2017

To

**The Principal Chief Commissioner of Income-tax /Pr. DGsIT/CCsIT/DGsIT
(By Name)**

**The Principal Commissioner of Income-tax/Pr. DsIT/ CsIT/ DsIT/Csl(Admin
& TPS, CO)T (CO)(By Name)**

**Subject: Processing of returns filed in F.Y. 2015-16 getting time barred on
31.03.2017 on Online TMS in ITD Application - regarding.**

Sir/ Madam,

As you are aware that returns furnished by the assesses during the FY 2015-16 are pending for processing u/s 143(1) and the limitation date for the same is 31.03.2017. In this regard, to facilitate the processing of returns which are otherwise not possible to be processed on AST due to various technical and non-technical reasons the Online TMS functionality is being enabled from 15.03.2017. The technical and non-technical reasons are broadly categorized as under :

1.1 **Category 1** : In this category of cases, the PAN is genuine and the returns are not processed in the CPC/AST due to technical hindrances as mentioned below.

- (i) PAN under migration.
- (ii) PAN is deleted in de-duplication process.
- (iii) PAN is under de-duplication or restoration.

1.2 **Category 2** : In this category, either the PANs are invalid or the returns cannot be processed in the given PAN. The reasons are as under :

- (i) Invalid PAN mentioned in the return.
- (ii) PAN is not available.
- (iii) Name in PAN database does not match with Return name.

- (iv) Return with one PAN issued to two different entities OR someone filing a return quoting the PAN of original holder and this wrong return is processed first in AST/CPC/TMS, therefore the System will not allow processing of original PAN holder.
- (v) Any other contingency in AST not allowing the processing of such return even with valid PAN.

2. In order to facilitate the processing of cases falling in category 1 and category 2 above, the CBDT has approved the processing of such cases in Online TMS. The cases falling in category 1 & 2 are different in nature having different system related challenges. Therefore, two separate functionalities namely "Online TMS" (category 1) and "Online TMS" (category 2) have been developed. The key features of which are described in the following paras.

3. **Online TMS(category 1)** : This functionality caters to the cases mentioned in para 1.1. The key features of the software are as under:

- (i) The returns can be entered by AO having return of income, although the PAN is lying in some other jurisdiction.
- (ii) The returns with PAN out of Jurisdiction, deleted PAN, PAN under de-duplication, PAN under restoration etc. can be processed on this System.
- (iii) The AO having return of Income can process returns till the command for integration of this data to AST is given by the jurisdictional A.O. Once data has been integrated with AST, all future actions can be performed by the A.O. having PAN jurisdiction.
- (iv) As the cases are having a genuine PAN, therefore, credits of taxes will be given online through system.
- (v) The cases can be processed through this functionality only when the return is not available in AST. Therefore, the AO has to delete the return in AST, if any, before initiating the processing under this category.

The path for the same is AST → TMS → Online TMS-Category 1.

4. **Online TMS(category 2)** : This functionality caters to the cases mentioned in para 1.2. Under this category, credits of TDS (26AS) and challans under OLTAS are not allowed through System. Moreover, in these cases, the PAN mentioned in the return either do not belong to assessee or have other infirmities. Therefore, the **data will not be integrated to AST** at a later date. However, the processed data of this category of cases will be available online in ITD in standalone form. It will be compulsory for the Assessing Officer to mention the reason which compelled him to use this facility. It is presumed that the AO has initiated the communication with Assessee for obtaining correct PAN or getting the PAN data corrected through NSDL/UTIISL. However, it is

pertinent to mention that no refund will be allowed to be issued in these cases as they do not have valid PANs.

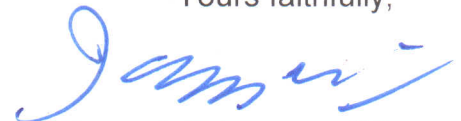
The path for the same is AST → TMS → Online TMS-Category 2.

5. The complete procedure has been enumerated in the user manual available on itaxnet and ITD/ITBA. The functionality will be available till 31.03.2016 for processing time barring returns only. This instruction may be brought to the knowledge of all field officers working in your charge.

6. In case any technical difficulty is faced, officers can immediately contact the ITBA helpdesk.

- A. URL of helpdesk – <http://itbahelpdesk.incometax.net>
- B. Helpdesk number – 0120-2811200
- C. Email ID – helpdesk_messaging@incometax.gov.in
- D. Helpdesk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours faithfully,



(Ramesh Krishnamurthi)
ADG(S)-3, New Delhi

Copy to :

1. The P.P.S. to Chairman, Member (L&C), Member(Inv.), Member(IT), Member(A&J), Member(R), Member(P&V) CBDT for information.
2. The P.S. to Pr. DGIT(S) for information.
3. The Web Manager, for www.irsofficersonline.gov.in website.
4. The ITBA publisher for uploading on ITBA portal.



(Ramesh Krishnamurthi)
ADG(S)-3, New Delhi