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DIRECTORATE OF INCOME TAX (SYSTEMS)
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F.No.System/ITBA/Instruction/Exemption/2016-17 १२३४

Dated: 23/08/2016

To,

The Chief Commissioners of Income-tax (Exemption) (By Name)
All the Principal Commissioners of Income-tax/CsIT (Exemption) (By Name)

Subject: Migration of Historical Data into ITBA Exemption module– Reg.

Sir/Madam,

This is with reference to the subject mentioned above. The functionality for Exemption module has been launched in Income Tax Business Application (ITBA). However the data of historical orders u/s 12A, 80G and 10(23C)(iv), (v), (vi) and (via) are not yet there in ITBA.

2. To enable availability of the historical data in the new application, a blank excel utility along with excel files containing historical data is being provided region wise to each PCIT/ CIT(Excel). The excel files with historical data have been prepared from the data available in the national web-site which has been segregated region wise. However, the data available is not complete and needs to be verified by the PCsIT/ CsIT (Exemption) before it is made part of ITBA. For the purpose of uploading, the PCsIT/ CsIT (Exemption) have been provided with the blank Excel Utility which needs to be filled/ copied from the data file after completion and verification of data and sent to ITBA helpdesk. The users can also add data relating to entities which is not there in the data in the excel files relating to their charge. **The users need to send data only relating to those entities whose approval under any of the aforesaid sections is valid as on date.** Both the excel utility and the excel file(s) containing the data are being mailed to the respective PCIT/ CIT(Exemption) at their official designation based e-mail address.

3. The data in the excel file has been divided into two parts – Yellow columns and Green columns. The Yellow columns are for the purpose of uploading the data while the green columns are for reference purpose only. The order of the Yellow columns matches exactly with that of the Excel Utility columns and filling correct data into these would help in filling the Utility in turn.

4. The yellow columns are briefly explained hereunder [Here, (M) implies mandatory field]:

REGISTRATION NO (M)- The registration number provided to the trust, maximum length allowed length is 75 characters. If registration number is not available in any case(s), the users are required to assign unique temporary registration numbers for such case(s). For this purpose, they should use the first three alphabets indicating their charge [e.g., DEL for PCIT (Exemption) Delhi] and then they should assign a four digit number in running serial.

PAN (M)- A valid PAN of the trusts/institutions/non profit company.

NAME- Name of the trusts/institutions/non profit company.

SECTION-FORM TYPE (M)- The section and form number combination for which order had been passed. The allowed values are: Section 12AA-Form10A, Section 80G-Form10G, Section 10(23C)(iv)-Form56, Section 10(23C)(v)-Form56, Section 10(23C)(vi)-Form56D and Section 10(23C)(via)-Form56D.

TRUST TYPE (M)- Whether Charitable or Religious or Religious cum Charitable. User putting 'Religious cum Charitable' under "TRUST_TYPE" must fill up at least 2 Activities - one as Religious and other as any of the remaining limbs of Charitable activities. Similarly, If he selects SECTION_FORM_TYPE as 10(23C), Activity should be either 'Education' or 'Medical relief' etc depending on clause (iv) (v) (vi) or (via).

ACTIVITY SECTOR(I) (M)- The activity/sector of the trusts/institutions/non profit company against which exemption is sought. The allowed values are: Religious Activities, Relief of the poor, Education, Yoga, Medical relief, Preservation of environment (including watersheds, forests and wildlife), Preservation of monuments or places or objects of artistic or historic interest, Advancement of any other object of general public utility.

ACTIVITY SECTOR(II) - same as above, one of three columns is mandatory.

ACTIVITY SECTOR(III) - same as above, one of three columns is mandatory.

DATE OF ORDER (M)- The date on which order was passed u/s 12AA/80G/10(23C) and likewise.

EFFECTIVE AY (M)- The assessment year from which the registration/approval is effective. The effective AY if not available, may also be derived from the effective date(if available) as the AY corresponding to the FY in which effective date falls.

EFFECTIVE DATE - Date from which exemption is available and effective.

5. The green columns are for reference and contain the data as present in the historical database and uploaded on the national website. The fields CIT, CCIT, CCA, CITY, ADDRESS (green columns) would help in locating the original office where the physical record might be residing. The last two columns (green) contain the name of the applicant as per the PAN database and the latest communication address of the PAN holder. Any change in any of the

green columns will not be pushed into ITBA. For pushing data into ITBA, the users need to make necessary changes in yellow columns only.

6. Since the historical data also contains records with 'No PAN' or 'Invalid PAN', PAN needs to be filled in for such records because the data in ITBA is PAN based. Further, any change in the 'Name' column (yellow) will not be uploaded into ITBA as upload will automatically consider the latest name as per PAN database. So, the users need to be careful about matching of PAN and Name as per PAN database.

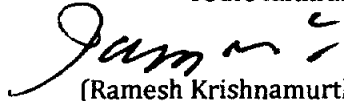
6. After the user finds the record(s) in the historical data excel 'valid' after filling in the missing fields based on the available information, the yellow columns data can be copied to the blank excel utility (sent along with the data excel). Data can also be entered directly in the Excel utility. The excel utility contains basic validations to enable the user to provide clean data for further processing in the system. The validated excel then may be sent to ITBA helpdesk for uploading into ITBA Exemption Module. **Only validated excel utility files, using the 'Validate Excel' button at the top of the sheet should be sent because only the valid records will be uploaded into ITBA.**

7. It is not necessary that the entire data should be sent to the ITBA helpdesk in one go. The users can send the data in parts as and when the same is ready. Users are also advised to go through the Instructions and FAQs given in the Excel Utility.

8. Users are advised to contact helpdesk in case of any issues in respect of the ITBA the details of which are as under:


- 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)

Yours faithfully,


(Ramesh Krishnamurthi)
Addl.DG (S)-3, New Delhi

Copy to:

1. The P.P.S to 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.irsolicersonline.gov.in website.
4. ITBA Portal Publisher.


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