

ITBA Step-by-step Document No. 1 w.r.t. CBDT Instruction No. 1 of 2022

Dated 12.05.2022

Steps to be followed in ITBA for the cases impacted by Hon'ble Supreme Court decision dated 04.05.2022 in the case of Union of India vs. Ashish Agarwal

NOTE: The AOs/ITBA users should refer to **Instruction No. 1 of 2022 dated 11.05.2022** issued by CBDT in the above matter.

To take action in ITBA in respect of the cases impacted by the captioned Supreme Court decision as per the aforesaid CBDT Instruction, the following approach/steps are to be followed by AOs/JAOs/field users in ITBA.

The work-flow for these cases will involve two parts – (a) Initially, process will have be followed in terms of provisions of section 148A, and (b) Subsequently, the Notice u/s 148 will have to be issued (in applicable cases).

The detailed step-by-step approach to be adopted in ITBA for the *initial work relating to section 148A* is being prescribed as below.

The procedure to be adopted for the subsequent step of issuing of Notice u/s 148 will be prescribed by way of a separate Step-by-Step Document No. 2 which will be released in due course.

(A) Process related to section 148A – To be done through ‘Common Functions’

1. Any communications with DIN (Letters or Orders), as may be required under the provisions of section 148A for these cases, may be issued by AOs/JAOs by using the **Common Functions** module in ITBA.

The replies can also be given by assesseees through the e-Filing portal for such communications issued through Common Functions (where communication type is Letter, but not Order).

For this purpose, following Process Drop-downs have been added in Common Functions module:

- i. Subsequent proceedings with reference to section 148A(b) in consequence to Hon'ble SC Order dated 04.05.2022**
- ii. Proceedings u/s 148A(d) in consequence to Hon'ble SC Order dated 04.05.2022**

The above Processes have 2 Sub-process Drop-downs - **Letter** and **Order**.

The AOs/field users can use the same, as required; however, keeping in mind that assesseees are enabled to file their response in e-Filing portal for those communications where the document type is Letter, but not Order.

2.1 AOs/JAOs may provide information/material to assesseees, respond to their request of extending time of reply, and pass order u/s 148A(d), etc. by using these Process drop-downs of **Common Functions** module. Wherever assesseees have e-Filing accounts and file their reply through e-Filing account for any Letter issued through Common Functions, then the AOs can view the replies in ITBA **Common Functions** module itself by going to the menu “*View Download Order/Letter/Notice/Report*” and using ‘*Case History Notings*’ column therein. The detailed process in this regard is explained in Paras 3.3 and 3.4 of **ITBA Miscellaneous (Wealth Tax) Instruction No. 2 dated 18.03.2021**, a copy of which is enclosed herewith. The AOs/JAOs/users should refer to the said Paras and accordingly use Common Functions module for handling 148A related actions.

2.2 For abundant clarity, it is explained that it may be noted by AOs/users that when any Letter is issued by AO by using the Common Functions module, then the assessee will have option to reply to the same through assessee’s e-Filing portal. This reply will be visible to AO in ITBA as explained above. However, if the AO wants to respond to the reply received from the assessee, and wants to send a further communication to assessee in continuation of the reply of assessee, then the same is not possible in Common Functions module. There can be only one level of reply, which is from the assessee. For issuing any further communication back, in response, the AO will need to again use the Process Drop-downs from the main screen of Common Functions module.

2.3 The AOs/JAOs can complete all steps till the passing of Order u/s 148A(d) through the above-said procedure.

3. It is to be noted that no system-template or prefixed proforma for any communications under the provisions of section 148A will be available in Common Functions module. The users can enter any text as deemed fit by users.

4. Further, any approvals to be taken as per legal provisions will have to be taken by the AOs/JAOs/users manually, and no approval work-flows are given in Common Functions module. **Therefore, due precaution and maintenance of appropriate records for approvals need to be ensured by field users at their end.**

5. The time-limits for various actions will also need to be taken care of by the users at their end, since the Common Functions module will not have any system-based work-flow or any system-based proceedings work-items.

6. All communications generated with DIN through Common Functions and the replies of assesseees etc. may be printed by AOs/Users and a physical file may be maintained by field users wherein approval flow record may also be maintained

manually. The scanned copies of these documents may be required by Assesseees or Faceless Units during any subsequent proceedings such as those of assessment, etc.

(B) Process related to issuing of Notice u/s 148

The functionality for the subsequent step of issuing of Notice u/s 148 is being developed. The detailed step-by-step for the same will be published in due course.