आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
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ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली - 110055, **New Delhi – 110055**

F.No. System/ITBA/Instruction/Assessment/177/16-17/ Dated: 03/02/2017

To

All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)
All Principal Director General of Income Tax / DGsIT (By Name)
All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & CO) (By Name)

Sir/Madam,

Subject: Launch of Income Tax Business Application (ITBA) – Assessment Module--Phase-3 {Functionality for (1) Issue of Summon (2) Issue of Notice u/sec 133(6) and (3) Reference for Audit u/sec 142(2A)} – Reg.

This is in reference to the subject mentioned above. The following processes forming a part of the Assessment module are now available to the users in ITBA: **(A) Issue of Summon u/sec 131.(B) Issue of Notice u/sec 133 and (C) Reference for Audit u/sec 142(2A). This is the next step, if required, after any case is selected in ITBA for Scrutiny/Reopening etc and issue of hearing notice u/s 143(2) , as part of the assessment process.**

2. Assessment module of the ITBA can be accessed by entering the following URL in the browser: https://itba.incometax.gov.in
The path for the module is: ITBA Portal →Login → Modules → Assessment

The following functionalities are now available to the Users:

(A) Issue of Summon u/sec 131 (1) (for use by the Assessing Officer):

(i) User will have access to the Link for Issue of Summon u/sec 131, through Initiate Other Actions button.
(ii) Details of the person summoned can be entered alongwith time and date for compliance and summon can then be generated and issued.
(iii) The User can then go to the Inquiry Status screen to record Statement of the summoned person and documents submitted, if any, can be placed on record as attachment.

(B) Issue of Notice u/sec 133 :

(i) User will have access to the Link for Issue of Notice under various sub sections of Sec 133, through Initiate Other Actions button.

(ii) Details of the Authority/party from whom information is requisitioned can be entered alongwith date for compliance and the Notice can then be generated and issued.

(iii) The User can then go to the Inquiry Status screen to capture Details of Information received in response to the notice u/sec 133 and place on record the documentary evidence so gathered, as an attachment.

(C) Reference for Audit u/sec 142(2A):

(i) User will have access to the Link for Special Audit through Initiate Other Actions button.

(ii) For the purpose of Audit u/sec 142(2A), AO can issue a show cause Notice to the assessee, record the response, capture details of approval for referring the case for Audit (though proposal is to be sent offline),

(iii) On receiving approval, directions to the assessee to get his accounts audited by the specified Auditor can be issued. Letter to the Auditor can also be issued, assigning the Audit. Time limit for Special can also be extended.

(iv) On submission of Audit report, the User can capture the details and place on record the Special audit report by way of an attachment.

3. MIS : There shall be a facility for viewing and generating various MIS in respect of the aforesaid processes. The MIS is accessible through module home page. List of cases where summon/Notice u/sec 133/Cases referred for Audit u/sec 142(2A) shall be available to the User. The path for the same is Assessment Home Page → MIS Reports

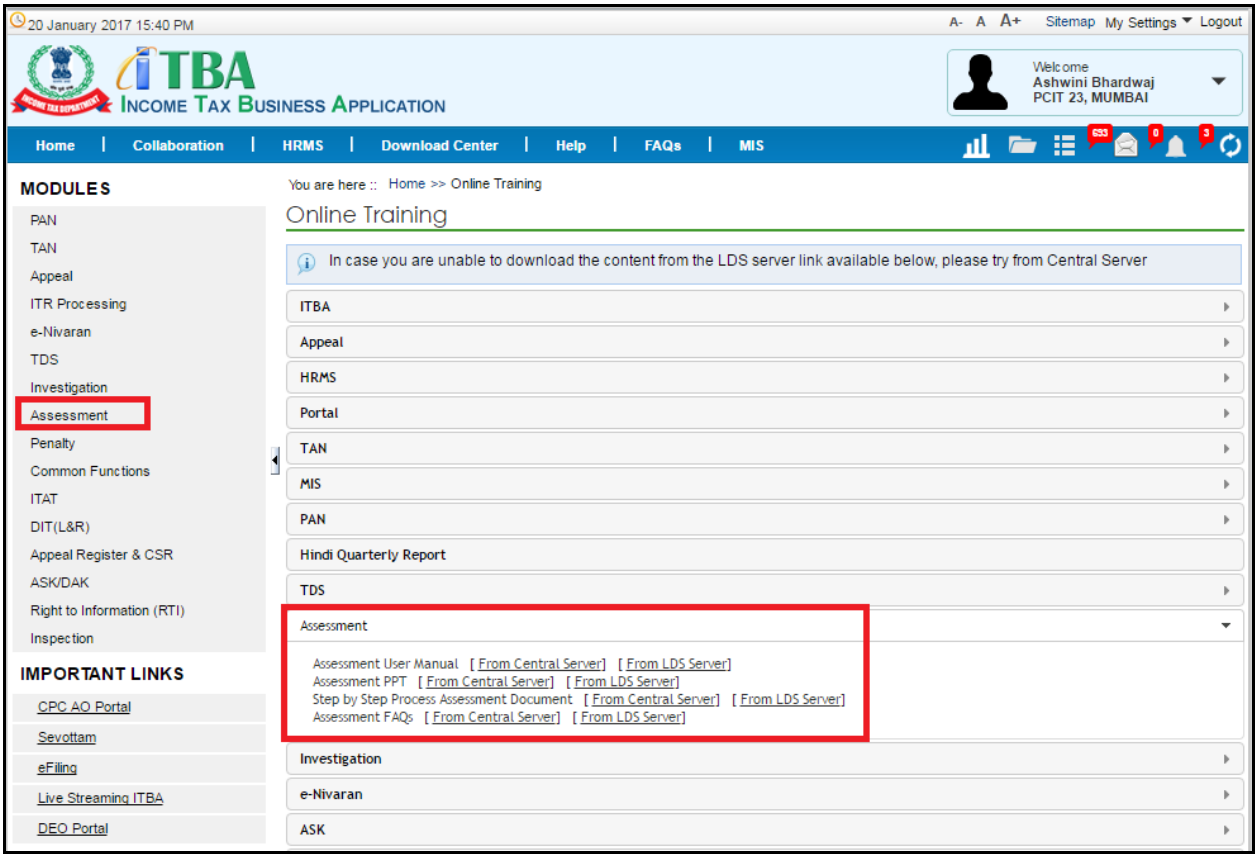
4. Functionality for issue of summons by the Investigation Wing Users under sec 131(1A) is under development and will be deployed shortly. Similarly, order passing functionality is also in the making and will be available to the Users in the coming days.

5. Relevant users will need their individual name based department email IDs and RSA tokens. The username and passwords will be communicated on their respective email ID. The log in to the system will be through the username and password (sent on

individual email ID) along with the RSA token over the Taxnet nodes. Users are advised to contact their respective RCC Admin for name based department email ID.

6. Users on Windows XP system are advised to download the Chrome (version 43) or Firefox (version 36) browser (if unavailable) from **ITBA Portal → Download Pre-Requisites** to access the new ITBA application.

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. A screen shot displaying the Online Training resource is made available on the following page:



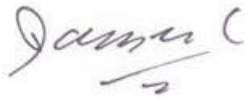
8. It is expected that the relevant users may henceforth use the Assessment module as available in ITBA to conduct enquiries during the course of

Assessment proceedings and to also utilise the functionality for referring cases for Audit u/sec 142(2A).

9. 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)**; 2770120-2772828 – 42 (old)
    c. Email ID – helpdesk_messaging@incometax.gov.in
    d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

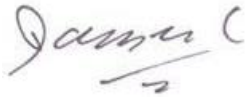
Yours sincerely,



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

Copy to:

1. The P.P.S to Chairman, 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.irsofficersonline.gov.in website.



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