



DIRECTORATE OF INCOME TAX (SYSTEMS)

ARA Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi-55

F.No ADG(S)-3/ITBA/Assessment module/2018-19/

Dated: 29.10.2018.

To
All Principal Chief Commissioners of Income Tax/CcsIT
All Principal Director Generals of Income Tax/DGsIT
All Principal Commissioners of Income Tax/CsIT
All Principal Directors of Income Tax/DsIT

Sir,

Sub: FAQs on **Commonly encountered Issues and their Solution for working smoothly on ITBA** -Reg.

This is with reference to the aforesaid subject.

A set of FAQs on **Commonly encountered Issues and their Solution for working smoothly on ITBA** , is being released for the benefit of the field formation. This may be widely circulated to enable Assessing Officers to smoothly undertake work in ITBA.

This document is being released with the prior approval of the Pr DGIT(Systems).

Encl.: As above

Yours sincerely,

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

Copy to:

1. The P.P.S to Chairman, Member(L),Member(Inv.),Member(IT&C), Member(R&TPS), Member(A&J)& Member(Admin),CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. The Web Manager, of www.irsofficersonline.gov.in website with the request to upload the Instruction.
4. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> with the request to upload the FAQs on the ITBA Portal.

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

Commonly encountered Issues and their resolution

for working smoothly in ITBA

Question 1.

ITBA works very slowly or doesn't function during working hours. Consequences of this as follows:

- a) Assessing Officers end up wasting hours waiting for ITBA function.
- b) It leaves AOs frustrated and stressed amidst already stresses work environment
- c) Times barring assessments are at risk which increases the stress of AOs.

Even though help desk complaints have been filed regarding speed issue but no detailed response regarding what was done for resolution, but only stated as resolved.

Solution:

There was severe slowness Question between July-end to Aug 15 2018. This was primarily caused by over 90% utilization of the ITBA storage which has expanded rapidly. On an emergency basis, once the Question was analyzed, the older files/data were archived, redundant data was cleaned up, and non-essential data has been moved to secondary storage. This has immediately addressed the slowness issue.

To resolve the Question, a new Storage box of 80TB with SSD drives to optimize speed has been deployed. Slowness should not be an issue any more. ITBA team is regularly monitoring the performance of application. Detailed System performance analysis is done on regular basis and whenever issues are found the same is analyzed promptly and bottle necks are removed.

The feedback of field formations in respect of Application speed and network related issues reported to System Directorate are taken on priority. Quite often Network meetings are taken to address the issue promptly. 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.

The network related issues are immediately escalated to the service provider. **Many a times it is found that the user's machine is using older browser version and also older version of various software commonly used in ITBA.** 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 machine is configured correctly. These FMS teams are available on call to field formations. **Please ensure that AO machine's hardware and software are updated for optimal performance of ITBA and scanned with latest Anti-virus.**

Question 2.

Availability of only 1 connection /AO restricts work i.e. ITBA can open only on one system using single login and password. Following are some of the work that requires ITBA. Only one user can sign-in into an ITBA portal and thus only one work window in operational. That means that the AO and the inspector are unable to work simultaneously. In other words, if inspector is working on dossier module in ITBA, AO can't work on assessment module. If AO is using the ITBA portal, and at the same time the Inspector logs-in, the window used by the AO automatically logs-off. This is loss of precious man hours and slows the entire process. Further, even if one AO is holding two charges, only one user is allowed .There is no provision for separate and simultaneous access for both the charges, thus limiting capacity to complete more work.

Solution:

The ITBA system is secure system and 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. **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.**

To overcome this situation, the functionality of staff role is provided to each user. The user may delegate work to staff as per their role viz. data entry, drafting work , preparations of notices, drafting of orders, income and tax computation etc and submit the completed work to the officer for final generation using submit functionality.

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. Functionality to delegate work to staff and to submit completed work back to AO is described in detail in the Assessment User manual.

Question 3.

ITBA doesn't allow generating 143(2) notice in the cases of 148 reopening before 1 month of filling of return. Even though the return is filled by the assessee and objections are rebutted within 15 day, AO cannot issue 143(2)

Solution:

143(2) notices in 148 proceeding are 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. Presently quite a large number of individuals are submitting signed copy of ITR-V to CPC and the same is not done promptly. The return is valid only when such ITR-V is received. There is time element in this process as the AO gets the data after a time gap, which leads to delay. This may not be viewed as an error. In such cases AO must contact the assessee and request for prompt verification of ITR filed in response to Notice u/s 148.

Question 4.

The assessee submits the proof of submission made by the assessee though e- filing portal but he same is not visible to us on ITBA system.

Solution:

For this purpose the frequency for scheduler for data transfer between ITBA and e filing portal has now been increased substantially. Such issues are being monitored on an going basis and are fixed promptly if any inordinate delay is observed due to any error.

Question 5:

In an e-proceeding case, is it advisable to accept reply from assessee in email?

Solution :

No, as part of e-proceedings assessee has to file his reply using his e-filing account on the e-filing portal. Submissions made in email of the AO will not form part of the workitem in Assessment module and will not be available for post assessment work like Audit, Review and Revision.

Question 6.

In e-proceedings cases, is the assessee allowed to upload his reply beyond the date specified in notice u/s 142(1)?

Solution 6:

Yes. For instance in a Sec 142(1) notice, assessee was required to file his reply by the 20th of October. However, for some reason assessee was unable to do so. Even then reply against such notice can be uploaded beyond such date unless AO chooses to prohibit. The only automatic check that has been set is six days prior to the Time barring date of 31/12/18, which is also extendable on AOs discretion upto 6 pm on 31/12/18. Buttons to enable and prohibit submission of assessee are available on the Case history/Notings screen.

Question 7.

Is it possible to conduct e-proceedings in cases where assessee has no PAN?

Solution:

Let alone e-proceedings, no work can be done in ITBA without PAN of assessee. In this regard use ITBA PAN Module Instruction No 4 to allot PAN and then upload pendency of the case and work in ITBA. In this regard use the ITBA PAN module Instruction No 4 to allot PAN and then work in ITBA.

Question 8.

How is assessee alerted when a notice/letter/order is served on him in his e-filing account? Similarly how AO gets to know if in response to his notice whether assessee has submitted a reply?

Solution:

On being served a notice/letter/order from an AO ,assessee is alerted about it by way of an auto-generated email from ITBA and an SMS alert sent by the e-filing portal. Similarly on submission of a reply by assessee the AO is alerted by way of an SMS prompting the AO to check the particular workitem.

Question 9.

Submission size of a single file is maximum 5MB. Assesseees have come with complaints that documents are larger in size and not getting uploaded. When it is suggested to assesseees that upload documents after dividing files, then it becomes an

added burden on the assessee. On the AO side, AO has to download multiple attachments and see a common document across multiple files, thus it becomes difficult for the AO to read /study the same and maintain continuity. Further the process of opening the data of the assessee is in itself very time consuming.

Solution:

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.

Uploading large files require high speed internet on side of taxpayer else uploading large files will fail. Hence a practical approach has been adopted.

However, multiple attachments are possible upto 50MB. Taxpayers have been advised to use optimum scanning settings reduce file size. Moreover in genuine cases of inconvenience, CBDT Instructions No 3/2018 has empowered PCIT to allow manual submissions in case of complex cases involving huge or bulky submissions.

Detailed instructions as to how to upload reply with attachments have been made available for the knowledge of the taxpayers on the e-filing portal. Taxpayers may be requested to refer to the same.

Question 10.

There is no provision of sending an attachment via ITBA. This has to be done by Email only. This presents the hindrance in cases where scan documents of reasons recorded for reopening are to be sent to the assessee.

Solution:

Facility to make attachments at time of generating notices/ letters/ orders is under construction and expected to be ready soon. Functionality will be shortly made available in ITBA.

However, for the time being, free text option for drafting notice u/s 142(1) may be used to type out the contents of the document which was to be attached. As regards to specific issue of communicating the reason of reopening u/s 148, the same can be typed in the form of letter and communicated to the assessee through e-filing portal.

Question 11.

If the assessee has not named the file uploaded in e-assessment module of ITBA as per the contents of the file submission, then such files are visible as specified number assigned to them by the system. In such circumstances, it is not possible to identify which file contains what kind of contents and submissions. Thus, the tracking of the content of the submission /document is difficult and inconvenient. Further in case assessee has not put any page number in the submission field, and there is no Para to it too, it becomes difficult to raise subsequent questions on the basis of the document provided by the assessee, as AO is unable to bring to the notice of the assessee, the exact point of dispute. This may lead to difference of interpretation/understanding on issue/facts by the AO, which may lead to more unnecessary litigation. Therefore, firstly it should not be made possible for an assessee to upload a file without a brief description.

Solution:

In the e-filing portal the taxpayer submits the response through attachment and there is a dedicated space for the descriptions of the documents being uploaded.

It is not feasible from a technical perspective to understand if the description given by taxpayer is adequate or not. Neither is it feasible for system to determine if response is complete or partial

On this basis system cannot block taxpayer from uploading their response.

The field formations can guide the taxpayer to submit the response by giving a filename and numbering.

Question 12.

It has been noted that once assesses uploads submission then sometimes in ITBA the said document when opened by the AO show blank documents or the contents are blurred. On cross check with the assessee, it is found that the same submission in assessee's account opens showing all the data. If that assesses on request of AO again uploaded the same document, then ITBA show error message stating that the said document has already been uploaded. In order to overcome these lacunae, assessee has to again scan the entire set of document and rename them before submitting. This clearly causes hardship to the assessee and the AO also delays the proceedings leading to unnecessary duplication of efforts.

Solution:

The legibility of document uploaded and visible to assessing officer depends on large extent on quality of document and scanning software used by taxpayer. If such situation arises, the assessing officer may ask the taxpayer to re-submit the same. This situation is akin to manual system where if document is not proper quality, the recipient may always ask to submit the legible document.

The field formations can guide the taxpayer to submit a clear, concise and legible response

Question 13 :

Is it necessary to have PAN of third parties prior to issue of Notice u/s 133(6)/Summon u/s 131?

Solution:

No it is not necessary to have PAN of the third party to whom a notice u/s 133(6)/Summon u/s131 is being issued. On the screen PAN is not a mandatory field. **Please do not enter PAN of assessee as the same is not required to be entered.** If you have the email Id of the third party then you can issue such notice through email also. Otherwise simply generate such notice in ITBA and take a print out , sign it and send by post.

Question 14.

There is Question of malfunctioning of digital signature key on certain systems and it is not resolved quickly which will invariably delay the work flow.

Solution:

The digital signature has been provided to every officer. There is a process involved in installing the relevant software in the individual machine which has been intimated to field formation through ITBA DSC Instruction No. 1.

The FMS team stationed at various places are well versed with the installation software and assist the user whenever any Question arise

Question 15.

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 requires immediate attention, as at near end of time barring date, this result into chaos and lot of mistakes

Solution:

The exchange of communication between ITBA and CPC-ITR is on real time basis now. The Question reported is seen in isolated cases due to variety of reasons.

Teams are monitoring the same on continuous basis and resolving the same whenever issues are reported. Field formations are advised to report cases of inordinate delay immediately by raising a ticket with the helpdesk.

Question 16.

MIS Report module takes a lot of time to Sign in and load. Most of the report in MIS is not in sync with the statistics in ITBA Sometimes while opening the MIS Report of a user, reports of other users are shown.

Solution:

There is no separate sign in for MIS report as reported. Rather, a single sign in is provided for all ITBA module. MIS are being regularly monitored by the team. Enhancements and query optimisation are also being done wherever required to improve performance

Question 17.

How to adjourn hearing in e-proceeding cases?

Solution:

To adjourn a case in e-proceedings, the AO has to either issue a fresh notice u/s142(1) or a letter to assessee through Initiate Other Action button. Simply recording of adjournment in Case History Notings screen will not communicate such fact of adjournment to assessee.

Question 18.

Is there a functionality to drop cases selected u/s148 in ITBA?

Solution:

Facility to drop 148 notices is available in system

Question 19.

Huge sizes of files are not being uploaded by the assessee due to limitation of attachment size (20MB). As the assessee is unable to upload the annexure on ITBA they are submitting the same through DAK. What is to be done in such cases should be clarified.

Solution:

The size of attachment is 50MB which is explained in Question 9 above, which is adequate enough for large files. Moreover assessee can be advised to Zip large files and upload. Further multiple attachments can be uploaded against a Notice/questionnaire.

Question 20.

Even if the assessee furnishes replies to only one or two question, the system is treating the same as completed response and the same is being intimated on the mobile phone of the AO. But when we open the work list we find that the assessee has not replied to all the queries. Is there a mechanism where the assessee can furnish replies to notice issued u/s 142(1) in part is not clear?

Solution:

AO may issue notice or letter to assessee intimating the facts and asking assessee to file reply on remaining issues as well. He can also record the same in the case history noting in ITBA.

Question 21.

In many cases instead of replying through the e filling portal the assessee has sent the reply directly to the web mail of the AO. As such there is no record of the reply on ITBA but the reply has been furnished online.

Solution:

The assessee may be asked to re-submit the reply through e-filing portal so that it becomes part of online record. The AO can also download the replies and upload the same so it will become part of ITBA record.

Question 22.

The replies sent by the assessee have to be ultimately printed and put on the file as it is a very cumbersome process to shift through the submissions on the computer. Further the quality of the print is reduced, firstly during the scanning process at the end of the assessee and secondly, when it is printed at the end of the AO.

Solution:

All the online submissions are preserved in the system. Therefore, for system perspective printout is not required. However, user may take the same for his own convenience. If quality of uploaded document is not good, the assessee may be asked to re-submit the same.

Question 23.

Discussion with superiors is not possible during e-assessment as all the relevant material is kept online. A lot of time guidance is required in cases with concerned JCIT and PCIT, which is difficult in absence of physical files. The only option is to create a parallel physical file. Taking printout of all submissions and maintaining physical files alongside cause an additional burden on staff and office expenditure in terms of printing ink and paper.

Solution:

The supervisory authority can view the work item through status monitor. Further, they can provide guidance or direction to AO through Case Noting History tab in the corresponding work item (proceedings), when viewing from Status Monitor.

Question 24.

Some ITBA modules are not designed as per legal provisions. For example, adjustment of time barring dates due to reference to DVO, court stay etc. does not work properly and it is seen that the compliance module at the end of the assessee gets closed as per normal time barring schedule without considering the excluded periods.

Solution:

In ITBA the functionality of extension of limitation date is live. If facts and data leading to extension of time barring date are correctly entered, time barring date is automatically extended in the system.

Question 25.

SMSs from ITBA servers are received by the officers at odd hours like 5 o'clock in the morning, in late night hours etc. It is necessary that unless it involves an urgent and immediate action, such SMSs should normally be sent during office hours.

Solution:

SMS is being triggered only in daytime. The delivery of SMS is also dependent upon external factors like the service provider, connectivity of the user etc.

Question 26.

The messages on AOs phone quoting the PAN are not useful in this regard. Notifications must be available in e-assessment module. Similarly, there should be a marking/flagging/noting system on the submission received, so that submissions can be worked upon online itself.

Solution:

Alerts are also being generated in ITBA and are available in the right corner of the screen "🔔". Scrutiny cases can be searched by using PAN on the work list screen. In fact PAN is the unique identifier in most of the process of ITBA. Therefore, SMS and alerts are issued giving PAN detail instead of name of assessee. However, Name can also be added to the SMS. This will be implemented.

Question 27.

Penalty initiation letter generated after assessment is not getting delivered to assessee. It has to be done separately through penalty module now.

Solution:

The notice for concealment penalty is already being sent along with assessment order. In case of other penalties users are required to generate and serve the penalty notice

through penalty module of ITBA as different validation and data are required to be captured in other penalty notices.

Question 28.

CPC computation is wrong in majority of cases. I have given AOs computation at least 10 times in one case, but CPC refused to give credit to deduction u/s Ch VIA; resulting in bogus demand.

Solution:

It is observed that this type of Question 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. Webcast on e-proceedings, passing of assessment orders etc are being run since September 2018 for training the Assessing officers. Q&A sessions are also being held by the officers of the Directorate of Systems for the benefit of the AOs.

Question 29.

E-filing is closing the portal for submission after date of hearing, causing more Questions in uploading submissions; especially when notice delivered up to a week late.

Solution:

E-filing portal do not stop the submission of taxpayer beyond the date of notice until it is not closed by assessing officer.

Question 30.

While going on the Assessment module of the system and clicking on 'View download notice' and after filling the PAN, the system shows 'NO DATA FOUND'

Solution:

This situation may arise if PAN of the case has been transferred from that jurisdiction.

Question 31.

While clicking ASSESSEMENT-· WORKLIST-· INITIATE OTHER ACTIONS-· GENERATE NOTICE 142(1) then after filling the details we are usually unable to see the tab of GENERATE WITH DIGITAL SIGNATURE.

Solution:

The Question reported is incorrect as Digital signature functionality is available for notice u/s 142(1).

Question 32.

Sometimes when the tab GENERATE DIGITAL SIGNATURE appears then on clicking it the system shows the message 'already issued with digital signature and can't be sent again'

Solution:

If user is regenerating the same document again this situation arises. However, if user is generating a new document then digital signature is allowed.

Question 33.

The assessee complains that ITBA allows only 10 attachments to upload at a time and that is why they are unable to make submissions.

Solution:

Assessee can attach multiple submissions of 5 MB each so as not to exceed the maximum permissible size of 50MB for the whole attachment. Up to 10 attachments can be attached in one submission. Further, multiple submissions with ten attachments each can be uploaded. Therefore in fact there is option for unlimited attachments that can be used for making submissions in response to a notice.

Question 34.

During course of assessment u/s 147 the ITBA -portal does not allow the user to complete assessment u/s 147 on ITBA- portal. As per ITBA, the cases selected u/s 147 prior to A.Y. 2016-17 will be completed on ITD-AST

Solution:

The assessment proceeding u/s 147 is created in ITBA. The complete proceeding part starting from generation of notice ,conducting hearing, issuance of summon,133(6) and allied procedures like reference to TPO, reference to Special Audit, reference to valuation etc are also conducted in ITBA. Only for the final part i.e passing of assessment order, user is required to do it in AST for upto AY 2015-16 as this part of software is still under development.

Question 35.

Even in cases where online returns have been filed in response to notice u/s148, difficulty is being faced in issue of notice u/s 143(2) on system with the remarks "You cannot generate notice u/s 143(2) for this case as no valid return exists u/s 148 for this PAN and AY" and "It Appears to be technical error. Which needs to be rectified?"

Solution:

The functionality to issue notice u/s 143(2) on the cases where ITR is filed in response to notice u/s 148 is available now. Please note that a valid return must have been filed u/s 148 in the form and manner prescribed under rule 12(3). Therefore earlier ITR filed u/s 139 cannot be treated as filed in response to notice u/s 148.

Question 36.

There is no option to enter detail of set aside cases or to initiate proceedings in such cases

Solution:

There is provision to initiate set aside proceedings in ITBA in Assessment module, through Menu -- Selection of Set aside cases for fresh assessment. However, as of now, set aside proceedings can only be created in respect of cases where (1) the earlier order was passed in ITBA. AO can use Manual Order Upload to pass set aside cases as per ITBA Assessment Instruction No 9 dt 07/05/2018.

Question 37.

The notices generated through system do not reflect in sent box of designation based e-mail id, therefore, it is not possible to produce a locally available proof of email service of notice.

Solution:

Particulars of email sent status and delivery are displayed in Case Noting History and in **View/Enter Dispatch register**. Such details are not displayed in the designation based email Id. Shortly details of electronic service in e-filing account of assessee will also be made available in **View/Enter Dispatch register**.

Question 38.

During course of assessment preceding the AO needs to examine the details of the ITR /TAR/Balance sheet /P&L A/c etc. but in ITBA-portal the AO need to go to other URLs to see the said details. For example : while completing the assessment the AO wants to see the Tax Audit Report/schedule of business profession or capital gain to verify the claims, then AO must first login to the E Filing website to see the said details.

Solution:

Facility to view e-Filed ITR form is available in 360 degree profile in ITBA (click on hyperlink on the Acknowledgment number of the ITR). Similarly, the Facility to view e-filed non-ITR forms is also available through 360 degree profile in ITBA. Use the 360 degree link to access the said documents in ITBA itself. E-filing Portal also gives these facilities to AO

Question 39.

How to correct incorrect designation mentioned on notices generated through ITBA

Solution:

The details of designation, office address are displayed based on master data available in HRMS module of ITBA. For any correction user has to contact the RCC admin and corrections will be made by RCC in HRMS module of ITBA.

Question 40.

(i)In assessment module, it is observed that CPC is not giving credit to Advance Tax and Self Assessment tax while computing Tax, even though corresponding challans are available in OLTAS. It may be ensured that CPC gives credit of all pre-paid taxes at the time of processing/computing the income.

(ii)In scrutiny cases u/s 143(3) if there was originally loss income declared by assessee and if after scrutiny any addition is made by the AO, then in computation of income,

instead of loss reducing equal to the addition made, it is ignoring loss and showing addition as positive income

Solution:

(i) CPC is allowing credit available under 26AS if the same is claimed in ITR and/or allowed by AO. Therefore, if even now the Question is faced, the details of specific cases will be required to be shared through Heldesk Ticket, for verifying the issues, and share it with CPC.

(ii) Proper data entry is required to be done in Schedule BP, schedule OI etc. The schedule CYLA, BFA, BFLA also needs to be correctly filled. Still if there are any doubts, tickets should be immediately lodged with the Help desk. The actual losses being allowed by AO to be setoff has to be entered. So the AO needs to edit the figure claimed as loss by assessee and replace it by the loss figure that is being allowed based on the finding in the assessment order.

Question 41.

With regard to Transfer Pricing, the cases should be referred by Assessing Officer through ITBA as well along with the hardcopy so as to avoid any mismatch with CASS list.

Solution:

System functionality to refer the cases to TPO by AO is already available in ITBA system.

Question 42.

The ITBA system is not devised to take the entries of the cases (set aside/ restore) pertaining to the A.Y. prior to 2007- 08

Solution:

ITBA functionality is not considered for AY prior to AY 2007-08. Manual order upload functionality is meant to use for such cases under Assessment module menu. In fact at present functionality for passing assessment order & rectification order are available in ITBA for AYs 2014-15 onwards only.

Question 43.

The time window given for ITBA login is very less; if officer does not use system for 10-15 minutes it goes off automatically

Solution:

The time window had been increased to 60 minutes and user is shown the idle time on the portal. It means that system logout if no action is being performed for continuous 60 minutes.

Question 44.

The information regarding taxes paid/refund issued is not available in ITBA as it can only be seen in OLTAS module available in ITD, which again becomes a time taking process as one has to switch from one Portal to another. Thus, it is suggested to maintain a single Portal for all the purposes.

Solution:

OLTAS module is under integration testing phase with CPC. It will be rolled out in due course. Please note that details of taxes paid, in scrutiny cases, are visible in 360 degree profile in ITBA

Question 45.

Users requested for facility in ITBA similar to 'grant of rectification rights' menu in ITD.

Solution:

As per the implementation, rectification rights are taken from CPC-ITR, through systemic procedure, when proceedings are initiated by user in ITBA. There is no need of transfer of rectification right in ITBA.

Question 46.

ITBA online training material should contain detailed chart on how to do specific work with example showing each screen shots of ITBA

Solution:

User Manual contains detailed flow and screen shots of various functionalities. Training presentation contains screen shots as well. Step-by-step document contains step wise

process for various functionalities. Further FAQs has also been provided for all modules.

Question 47.

NMS - Actionable Information monitoring system/Non filer Monitoring System - facility to generate letters in bulk was requested

Solution:

Facility is available to generate letters in bulk. At a time, maximum 10 letters can be generated in bulk in AIMS module

Question 48.

Field formations reported of ITBA system generating OTP after 6 p.m and thereafter, inability to carry out the assessment proceedings in respect of the same.

Solution:

Facility to re-generate OTP is available in ITBA system.

Question 49.

The tax computation screen is rigid. How to give credit for TDS claims which are not claimed by Assessee but appearing in form 26AS. The income is being taxed in the assessment but credit for undisclosed TDS is also to be allowed while completing the assessment.

Solution:

User should click Sch TDS/TCS, add the row and enter & save the data for the entries which are not claimed by assessee but AO wants to give credit for them as they are available in 26AS.

Question 50.

Is there a Restriction of 4000 character in issue of letter in ITBA?

Solution:

There is no such restriction with limitation of characters for issue of letter to the assessee.

Question 51.

Rectification of AY 2016-17 is lengthy and cumbersome

Solution:

The rectification in ITBA is in the same line as with assessment proceedings. The AO are requested to well verse themselves with the various schedules and columns of the ITRs because the data modification can be made in the respective schedules. At present the ITR rectification and assessment rectification is live and re-rectification is being tested and will be available soon.

Question 52.

Why a Notice u/s 133(6) issued to bank goes to Assessee?

Solution:

If notices, letters are issued to third party, the PAN of that party **and not of the assessee should be entered**. On the screen for issue of notice u/s 133(6), PAN is not a mandatory field. If PAN of the third party is not available, notice can be issued by filling the address. AO should not enter the PAN of the assessee while preparing the notice u/s 133(6) but provide PAN of the party to whom the 133(6) is issued. For such PAN, the address, email etc if available in system is auto-filled and email can also be sent. Further, if AO doesn't want to use the address & email available in PAN then he can edit and send notice on different address/email also.

Question 53.

Time Barring date is legally extended in cases referred to special audit by A.O and in cases where reference is made to valuation cell. Necessary provision for extending the date for completion of assessment is to be made

Solution:

Facility for extension of limitation period is available in the module in ITBA. Same is available in Initiate Other Actions in Assessment work item. Refer to ITBA ASSESSMENT Instruction No 7.

Question 54.

Is the Functionality for adjournment by simply filling the date & time to which the case is adjourned, available?

Solution:

Adjournment can only be allowed by issue of letter or through a notice u/s 142(1). Mere entering the new date and time will not result in adjournment.

Question 55.

Discussions with superiors are not possible during e assessment as all the relevant material is kept online. A lot of time guidance is required in cases with concerned JCIT and PCIT, which is difficult in absence of physical files. The only option is to create a parallel physical file. Taking printouts of all submissions and maintaining physical files alongside cause an additional burden on staff and Office expenditure in terms of printing ink and paper

Solution:

The supervisory authority can view the work item through status monitor. Supervisory officer can also issue directions to the AO through status monitor.

Question 56:

Why user gets an error while trying to generate notice u/s 143(2) in case of proceeding u/sec 148/153A/153C?

Solution:

Many a times, users have encountered error in issuing a notice u/s 143(2), in case of proceedings u/s 148/153A/153C. There are a number of reasons why such error may occur, eg unverified ITR, defective ITR, letter filed instead of an ITR. The predominant reason is that the ITR was not duly verified by the assessee using the prescribed modes. So the user must communicate such fact to the assessee that an unverified ITR is invalid and assessee must verify the ITR failing which proceedings would be completed on Ex parte basis. Till the time a valid ITR is available in the system, notice u/s 143(2) cannot be issued. If ITR is not filed or not verified, AO can proceed to complete assessment u/s 144 in ITBA as per procedure.

Question 57:

Set-aside cases module is not functioning at all. All the AOs are not able to proceed in these cases due to this.

Solution:

There is provision to initiate set aside proceedings in ITBA in Assessment module, through Menu -- Selection of Set aside cases for fresh assessment.

As of now, earlier orders passed in ITBA or uploaded through Manual order upload process in ITBA only can be selected through this functionality. Functionality of manual upload is available in ITBA. By using this functionality, the AO can upload set-aside assessment in ITBA.

Question 58:

Dossier related issues:

- a) In case where demand is x amount and this x amount is disputed and this x amount is also difficult to recover as assessee has no assets, when entry is made in these two columns in dossier analysis screen it shows '-x' as collectible amount.
- b) After making entry of disputed demand and difficult to recover field, the corresponding entry in dossier reports is not getting auto-populated, nor is it editable so that AOs can enter the field manually. Under pressure from higher authorities to complete dossier reconciliation, this feature presents a big hurdle.

Solution:

- a) Dossier report is a new functionality which was implemented on 31-07-2018. This issue was reported initially, as of now this issue has been fixed, and the entries made in demand analysis are being correctly auto populated in dossier report.
- b) When the user enters recoverability status in demand analysis screen the same is auto populated in dossier report. However to edit the entries in dossier report the user is required to refresh the data and again enter the correct status of recovery the same will be populated in dossier report. This process is amply explained in Recovery Instruction no. 3 & 4 and also through training session conducted through webcasting.

Question 59:

The CPC AO portal demand is not updating on daily basis as mentioned in the ITBA Recovery instruction number 4.

Solution:

The Question reported is not generic; however in some cases this issue is reported. On the basis of ticket raised by field formation, the cause of the same is analyzed and fixed on priority. One of the common reasons is that user has initiated dossier and there after corrected the demand data. The user is required to refresh the dossier so that the corrected demand may flow into dossier column.

However ITBA and CPC-ITR teams are working on resolution of these sorts of issues being faced w.r.t. non-updating of demand data.

Question 60:

ITS details available to AO in 360 degree profiling are not properly displayed. On verifying the details of ITS in ITBA with ITS details in ITD, lots of details are missing.

Solution:

The 360 degree profile in ITBA is much more advanced 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 of information in respect of a particular taxpayer like, all the e-filed audit and other reports, ITR processing details, Tax paid details, etc are also available therein.

Only a very small portion of data from 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 requirement/usage is likely to be rare.

Nevertheless such data is available in AST as well and is accessible to the user.