

आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवाला एक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension
नई दिल्ली – 110055, **New Delhi – 110055**

F.No. System/ITBA/Instruction/Revision/184/2016-17/

Dated: 11.01.2017

To

All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)

All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & CO) (By Name)

Sir/Madam,

Subject: Launch of Post Assessment – Revision u/s 263/264 Proceedings module of Income Tax Business Application (ITBA) – Reg.

This is in reference to the subject mentioned above. The functionality for passing revision order is now available in the Revision module of ITBA.

2. The **Revision u/s 263/264 Proceedings** module of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in> The path for **Revision module is: ITBA Portal → Login → Modules → Revision**

3. Revision proceedings can be initiated in the following manner:

- A. **Revision Proceedings u/s 263:** Module provides the PCIT/CIT the functionality to initiate on his own motion , action u/sec 263 if any order passed by an Assessing officer is considered to be erroneous and prejudicial to the interest of Revenue.
- B. **Revision Proceedings u/s 264:** PCIT/CIT can also initiate and revise any order u/sec 264 either on his own motion or on an application for revision moved by an assessee.
- C. **Following functionalities shall be available through Revision module of the ITBA:-**
 - i. **Initiate Revision:** User will be able to enter the details of case and initiate Revision proceedings. Similarly, existing pendency can also be brought into the Module by entering details of pending proceedings, as on date so that same can then be disposed in the Revisions module itself.
 - ii. **Control Register:** User will be able to check and monitor the status of all the workitems. . Revision Applications received through ASK will be also

be displayed on this screen along with the work items saved as draft in initiate revision screen.

- iii. Worklist: Worklist will display the list of pending workitem for the user.
- iv. Verification of Application: Verification of application can be carried out to determine the maintainability of an application for Revision u/sec 264, filed by the assessee. **(Note:** Verification of application will only be applicable to revision application filed by an assessee u/s 264. It is an optional step. In case of Revision is u/sec 263 or u/sec 264 (initiated by PCIT on his own) verification step will not be available.
- v. Generation of deficiency letter: If the application is found to be deficient on verification, then user will be able to generate a deficiency letter.
- vi. Generation of hearing notice and recording hearing details: In case prior to disposal of application, the user wants to offer an opportunity to the applicant for seeking clarification/additional details then facility to generate hearing notice and recording of hearing details is available.
- vii. Generation of Order: Finally, on completion of proceedings, the user can pass and issue an order, disposing the proceedings initiated for revision, by using the generate functionality.
- viii. MIS: There shall be a facility for viewing and generating MIS in respect of the Revision functionality. The MIS is accessible through Revision Home Page. The PCsIT/CsIT, Headquarter of PCsIT/CsIT and Staff of HQ of PCsIT/CsIT can view and generate MIS. **The path for the same is Revision Home Page → MIS Reports.**
- ix. Dashboard: The dashboard for Revision module is accessible through Revision Home Page. The PCsIT/CsIT, Headquarter of PCsIT/CsIT and Staff of HQ of PCsIT/CsIT have access to view the dashboard. **The path for the same is Revision Home Page → MIS Reports → Dashboard**

The PCsIT/CsIT, Headquarter of PCsIT/CsIT and Staff of PCsIT/CsIT will have access to the above mentioned functionality. Work can be both delegated and submitted online. However the privilege to generate and issue order is available to the PCsIT/CsIT only.

4. Relevant users will need their individual name based department email IDs and RSA tokens. The username and passwords will be communicated on their respective

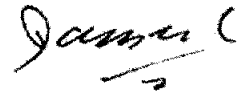
email ID. The log in to the system will be through the username and password (sent on individual email ID) along with the RSA token over the Taxnet nodes. Users are advised to contact their respective RCC Admin for name based department email ID.

5. 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.
6. It is requested that the relevant **Officers** may henceforth use the **Revision module** as made available in ITBA, for processing revision matters.
7. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Administrative Functions Module Home Page and on **ITBA Portal → Online Training on ITBA**. Users can refer to these online resources in case of any problem. Users can click on the online training functionality to access the following: User Manual, Frequently Asked Questions and a power point presentation to understand how to use the Revision module.

The screenshot displays the ITBA Income Tax Business Application interface. At the top, it shows the date and time (06 January 2017 11:23 AM) and user information (Web user: ABBAR AHMED, CCT 8, MUMBAI). The navigation menu on the left includes 'Revision' under the 'ASIS/DAS' category. The main content area, titled 'Online Training', provides a list of modules. A callout box labeled 'First Click here' points to the 'Revision' link in the left-hand menu. Another callout box labeled 'Expand [Revision]: Training material will be visible here.' points to the expanded 'Revision' section, which lists training materials such as 'Revision User Manual', 'Revision FAQs', 'Revision PPT', and 'Step by Step Process Revision Document', each with links to 'From Central Server' and 'From LDS Server'.

8. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.
- URL of helpdesk - <http://itbahelpdesk.incometax.net>
 - Help desk number – 0120-2772828 - 42
 - Email ID – helpdesk_messaging@incometax.gov.in
 - Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)


Yours sincerely,



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

Copy to:

- PPS to Chairperson, PPS to Member(Inv.)/ Member(P&V)/ Member(R)/ Member(IT)/ Member(L&C)/ Member(A&J) CBDT for information.
- Pr. DGIT(Systems), New Delhi
- The Web Manager, for www.irsufficiersonline.gov.in website with request to upload the instruction on the website.
- ITBA Publisher for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.



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