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**INCOME TAX EMPLOYEES FEDERATION &**  
**INCOME TAX GAZETTED OFFICERS' ASSOCIATION**  
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**To**  
**The Chairman,**  
**Central Board of Direct Taxes,**  
**North Block, New Delhi.**

**Respected Sir,**

*Sub: Mandatory migration of e-mail based scrutiny assessment to e-Proceeding based Scrutiny Assessment in Time-Barring cases – ground realities-matter regarding.*

We have been taken aback to learn the decision of CBDT, as communicated vide Instruction no. 08 of 2017, to mandatorily migrate all pending time barring e-mail based scrutiny cases to e-Proceeding based scrutiny cases in ITBA module w.e.f. 1<sup>st</sup> October, 2017, clearly just 3 months left from the time barring date. It has also been decided, as learnt from the same instruction, to extend the migration process in case of pending time-barring limited scrutiny cases too, with the consent of the respective assesseees at select stations (having Hqrs. of Pr. CsIT).

The Department introduced e-mail based scrutiny assessment in 5 Metros during November, 2015, which was extended to another 2 Metros in May, 2016. In June, 2017, the Department notified new 143(2) notice format to bring all possible scrutiny cases thereafter under the ambit of e-Proceeding with the consent of the respective assesseees. So it has been a gradual transformation to ITBA platform in spite of several shortcomings, in synchronization with the initiatives of Government of India for digital push. Hence, we clearly fail to identify any cogent reason for compulsory migration in such a great haste by keeping the performance of the Department at stake, other than earning some brownie points through this *holier than thou* approach.

We are compelled to say that it is a clear case of misplaced priority. The hasty manner in which instructions have been issued, for migrating the scrutiny cases in ITBA module, has failed in addressing the actual problems. Even before induction of ITBA module, the ITGOA had cautioned not to roll out the new module without putting proper infrastructure in place and imparting proper training, but of no avail. ITBA, being a much higher end platform than AST, needs higher bandwidth with better infrastructure and comprehensive knowledge to handle and we are still suffering as those basics were overlooked. Few of such issues are:

- The entire ITBA module is ill-performing due to dismally slow server speed in Optical Fibre connected places, let alone the V-SAT stations. Due to slow speed,

commands given to ITBA take a lot of time to take effect and many times even after patiently waiting for substantial time, reports are not generated. This leads to loss of time, especially at this critical juncture when time barring date is near.

- To access complete information or to complete any particular process, one needs to access multiple portals, like e filing portal for ITR, e filing reports site for 26 AS, BCP for Tax collection/OLTAS Information, AST for manual returns, etc. also leads to spending of more time on same scrutiny case.
- Due to low speed issue and server problem MIS reports are not being generated from Assessment module of ITBA.
- There is a software problem in ITBA due to which in many cases when one Assessing Officer is sending e mail to assessee through ITBA for assessee to exercise option for e-assessment for A.Y. 2015-16 cases, copies of the same e mail are inadvertently being received by many other Assessing officers, who are in no way connected with such case, all around the country. Such unnecessary e mails are not only waste the man hours of the Assessing officer but also consumes precious part of limited storage space of 300 MB allotted to an AO.
- In the midst of all these, the position of RSA tokens given to supporting staff is dismal. As per RSA token policy of 2016, it can be allotted to an Inspector of Income-tax, which can reduce the workload of AO. However almost all the Inspectors are not allotted RSA tokens. Only one TA/ Sr. TA is allowed RSA which is inadequate, looking at the pace with which work load is ballooning.
- It is also seen that in certain cases where e mail to assessee through ITBA for assessee to exercise option for e-assessment for A.Y. 2015-16 cases are being sent, the option to exercise e-assessment is not visible in many cases as brought to the notices of the AOs by assessees/ counsels making it impossible for the assessee to respond online.
- Moreover the video conference to be held on 05.10.2017 which could throw some light on this new area of work has been postponed without any further date. This has compounded the problems.
- Most important, in ITBA, e assessment, there is no option to know whether the E-mail sent to the assessee has been delivered to assessee unlike in web mail (Convergence) which clearly shows that e- mail has been delivered / read.
- PAN migration is another issue which is creating problems. Scrutiny cases are with one AO whereas PAN is with another. Absence of a Standard procedure for transfer of PAN has resulted in framing of arbitrary rules / procedures by Supervisory authorities unnecessarily creating hardship for transfer of PAN to correct jurisdiction. This problem is accentuated when the PCsIT holding multiple charges, is not available at the same station.

- It is also seen clear that the Instruction No. 8 of 29.9.17 is only available on [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in) which is inaccessible to ITOs which are majority of workforce.
- Instruction No. 8 of 29.9.17 requires all AOs to use Digital signatures whereas Digital Signatures have not been allotted to all Assessing officers. In the absence of Digital Signatures, implementation of such instruction will be a big challenge for the Department.
- Project Prashikshan, on which the Board pinned a lot of faith, was found to be completely lacking. During the 2-days training, the Instructors deputed by the vendors simply read out the handouts and the hands-on sessions mostly remained off due to issues with dummy servers at Training Centres. We submitted a detailed letter pointing out the shortcomings and areas for improvement on 22-08-2017 (the copy of which is attached herewith for ready reference). Unfortunately the concerned authorities didn't give any cognizance to our letter or the concerns of the trainees.

In the above-mentioned scenario, you must appreciate that the ITBA platform, supposed to be the primary mover for the Department in coming days, is performing far below the level of expectations due to the lack of proper infrastructure and training. In such a situation, modules and functionalities should be gradually introduced in ITBA platform considering the actual preparedness, which is not being followed till now.

You would also appreciate that the introduction of mandatory migration was most ill-timed, allowing the AOs only few days (only 4 working days excluding weekends and holiday) to act. There have been huge confusions in field offices as to whom the letters to be issued [specially whether point 2 (ii) to be applicable in the case of 7 specified metros or not] and conflicting verbal directions have been issued by the authorities to the AOs. Poor system speed and lack of infrastructure (specially computers loaded with other than Windows 7 OS) have made the digitally signed letter generation process extremely awful.

Under the circumstances, it is earnestly requested that:

- i) the direction of mandatory migration may kindly be reviewed and recalled, considering the time constraint (only 3 months left including the current festive season), the prevailing unbearable workloads on the assessing officers on accounts of achieving Budget Targets in not so positive economic situation, achieving the targets of new assessee induction, operation clean-money, NMS etc. as well as other routine works. The compulsory e-Proceeding may be introduced from the next year.
- ii) the deadline for issuance of letters may kindly be extended for the Assessing Officers, if the instruction won't be recalled for some pressing reasons. In that case suitable clarification to address the confusions [specially whether point 2 (ii) to be applicable in 7 specified metros] shall immediately be issued.

- iii) a stock taking exercise to identify the shortcomings may kindly be taken up at the earliest in respect of infrastructure to address the issues of Bandwidth, Slow server speed, Migration of V-SAT stations to Optical Fibre connected ones, Up-gradation of computer hardware and software with peripherals etc.
- iv) proper Training Modules should be designed involving the in-house experts more to impart actual and practical training instead of the present approach of training for *statistical purposes*.
- v) the Vendor programming the ITBA platform may kindly be asked to make all the modules in ITBA more user friendly, as the ease of working in AST/ITD is clearly missing in the case of ITBA.
- vi) All ITBA problems as enumerated above may be removed for a smooth ITBA experience.

Your kind intervention in the above-mentioned issue is solicited.

Yours sincerely,



**(Bhaskar Bhattacharya)**



**(Rupak Sarkar)**

**Joint Convenors**