



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

**F.No. System/ITBA/Instruction/ITR/112/2016-17**

**Dated: 30.03.2017**

**To**

**The Principal Chief Commissioners of Income-tax/Pr DGsIT/ CCsIT/DGsIT (By Name)**  
**The Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)**

**Subject: Launch of Income Tax Business Application (ITBA) – ITR Processing Module – Phase 1 - Reg.**

Sir/Madam,

Reference may be made to the Letter issued by this Directorate regarding completion of all pending paper Returns for ITRs 1, 2, 2A and 4S of AY 2015-16 or earlier years including Time-barring cases on the AST system vide F.No.DGIT(S)/DIT(S)-3/ITBA/2016-17 dated 02.03.2017 (Attached). In case this exercise is not yet completed, the same may be done on or before April 30<sup>th</sup> 2017 (for cases where the paper Return has been filed in FY 2016-17 ie non- TB cases).

2. Now, the functionality for processing Paper ITRs filed for **AY 2016-17** in Forms ITR-1, 2, 2A and 4S will be available w.e.f. **03.04.2017** in Income Tax Business Application (ITBA). The salient feature of the ITR processing module is that after data entry of the ITR in ITBA by the AO, the entire processing will be automatically done at CPC-ITR, with no further intervention by the AO, including computation of tax and interest, issue of intimation u/s 143(1) to taxpayer, posting of demand etc. The result of processing including copy of the intimation sheet will be available in ITBA for view by AO. This will bring the processing of paper ITRs on par with processing of E-filed ITRs. **Necessary jurisdiction for processing paper ITRs has been granted to CPC-ITR vide Notification No. 16/2017/F.No.187/3/2017-ITA-I dated 22.03.2017 (Attached).**

**Over view of the procedure:**

3. The AO or their respective staff users need to login into ITBA-ITR Processing module. The path for the same is as under:

**ITBA Portal → Login → Modules → ITR Processing**

4. After successfully logging into the module, the data entry of Paper ITR-1/ 2/ 2A or 4S for **AY 2016-17** may be undertaken. It may further be noted that processing of returns pertaining to **AY 2016-17** shall not be allowed in AST/ITD.

5. After completing the data entry, the AO has to submit the return details for processing. The system then sends the details to CPC-ITR, Bengaluru (hereinafter referred to as CPC-ITR) for

## **ITBA-ITR Processing Instruction No.1**

processing. CPC-ITR will validate the returns for defective rules, match prepaid taxes, compute the tax liability and pass intimation u/s 143(1) to ITBA in PDF format. In case of refund, CPC-ITR will send the refund request to the Refund Banker. It may be noted that a copy of intimation will also be sent to the Assessee by CPC-ITR by post and email.

6. In addition to the above, the functionality also has an inbuilt mechanism to validate the details entered for defective and invalid returns. The AO will be able to issue letter and defective return notice u/s 139(9) to the filer of the paper return from the system or upload the notice/letter (issued outside the system) on system through manual to system facility.

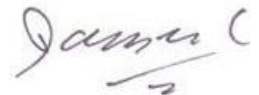
7. Rectification request for any order u/s 143(1) for AY 2016-17 can be done online by the taxpayer through e-filing portal similar to procedure for E-filed ITR which will be automatically processed by the CPC-ITR or taxpayer can submit a paper rectification request to the AO, in which case the AO will have to enter the details in the rectification module of ITBA (to be released shortly). The rectification details filled by AO will be sent to CPC-ITR for computation and posting of demand etc, but in this case the 154 order will be passed in ITBA under the AO's signature. The rectification procedure in ITBA will be detailed in a separate instruction.

8. Training material including user manual, help content and frequently asked questions (FAQs) are available on the ITR Processing Module Home Page and on ITBA Portal → Online Training on ITBA. Users can refer to these documents in case of any issues.

9. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.

- a. URL of helpdesk - [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
- b. Help desk number – 0120-2772828 - 42
- c. Email ID – [helpdesk\\_messaging@incometax.gov.in](mailto:helpdesk_messaging@incometax.gov.in)
- d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

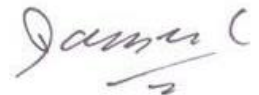
Yours sincerely,



(Ramesh Krishnamurthi)  
Addl.DG(S)-3 CBDT, 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.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in) website.



(Ramesh Krishnamurthi)

**ITBA-ITR Processing Instruction No.1**



आयकरनिदेशालय) पध्दति(  
DIRECTORATE OF INCOME TAX (SYSTEMS)  
ए.आर.ए.सेंटर,भूमितल,ई 2-झंडेवालान,  
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,  
नईदिल्ली /New Delhi-110055

F.No. DGIT(S)/DIT(S)-3/ITBA /2016-17

Dated: 02.03.2017

To

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

Sir/Madam,

**Sub: Expeditious Completion of Processing of Paper ITRs 1, 2, 2A & 4S or E-filed ITRs transferred by CPC for AY 2015-16 or earlier AYs in AST -reg**

Please refer to the above captioned subject

2. It is to bring to your kind notice that one of the main modules of ITBA i.e. ITR Processing module is in its advance stage of development and is expected to be rolled out very shortly. Once the module is rolled out, AOs will be mandatorily required to process all paper returns filed for **AY 2016-17 and onwards in ITBA only**. It is important mention in this context that AST module of ITD will not be enhanced to support processing of paper returns filed for AY 2016-17 and onwards.

3. As we are in a preparatory phase of rolling out the above mentioned module, it is desirable that Paper ITRs filed for **AY 2015-16 (ITR 1, 2, 2A & 4S) or earlier AYs or E-filed ITRs transferred by CPC** and pending for processing in AST, as on date, is completed at the earliest without waiting for the statutory due date. This will help this Directorate to make a smooth transition from legacy application to the new application i.e. from ITD to ITBA.

4. In view of the above, it is requested that the AOs may be accordingly instructed to undertake processing of pending Paper ITRs, filed for AY 2015-16 or earlier AYs, or E-filed ITRs transferred by CPC, on **AST** within next two weeks and complete positively before 15<sup>th</sup> March 2017.

5. This is issued with the approval of the Pr. DGIT(S).

Yours sincerely,

Ramesh Krishnamurthi  
ADG(S)-3, New Delhi

Copy to:

1. PPS to Chairman, PPS to Member(Inv.)/ Member(P&V)/ Member(R)/ Member(IT)/ Member(L&C)/ Member(A&J) CBDT for information.
2. PS to Pr. DGIT(S).
3. Database cell to upload on website: [irsofficersonline.gov.in](http://irsofficersonline.gov.in) and to upload on DGIT(S) corner

Ramesh Krishnamurthi  
ADG(S)-3,New Delhi

# **ITBA-ITR Processing Instruction No.1**

## **MINISTRY OF FINANCE**

**(Department of Revenue)**

**[CENTRAL BOARD OF DIRECT TAXES]**

**(Income tax)**

### **NOTIFICATION**

New Delhi, the 22<sup>nd</sup> March, 2017

**S.O. 928 (E).**—In exercise of the powers by sub sections (1) and (2) of Section 120 of the Income-tax Act, 1961) (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendment to the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, number S.O.2483(E), dated the 30<sup>th</sup> September, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), namely:-

In the said notification, ---

- (i) for the table, below the Schedule, following table shall be substituted, namely---

#### **SCHEDULE**

Sl.No.	Designation of Income-tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner of Income-tax, Centralised Processing Centre, Bengaluru	Bengaluru, Karnataka	All the cases where the return of income has been furnished in – (i) electronic form, and (ii) paper form.

2. This notification shall come into force with effect from the date of its publication in the Official Gazette.

[Notification No. 16 /2017/ F. No.187/3/2017-ITA-I]

ROHIT GARG, Director