



DIRECTORATE OF INCOME TAX (SYSTEMS)  
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,  
New Delhi-110055

F.No. DGIT(S)/ADG(S)-2/CASS 2019/249/2018-19

Dated: 24/09/2019

To,

The Principal Chief Commissioner of Income-Tax/ CCsIT (By Name)  
The Principal Commissioner of Income-Tax / CsIT / CsIT (CO) (By Name)

Sir / Madam,

**Sub.: Income Tax Business Application (ITBA) – Assessment Module – CASS  
2019– Jurisdictional Scrutiny–reg. -**

This is in reference to the subject mentioned above. Computer Assisted Scrutiny Selection (CASS) Cycle for the current year has been finalized. The Board has approved the parameters for selection of cases and cases are visible to the Assessing Officers.

2. In previous CASS cycles, notice u/s. 143(2) were being generated and issued by the jurisdictional Assessing Officers. However, for CASS 2019, as approved by the Board, the notices u/s. 143(2) shall be generated and issued in a centralized manner by the prescribed Income-tax Authority for cases which have been selected for assessment for the Jurisdictional (regular) scrutiny. After the issuance of the initial notice u/s 143(2) by the prescribed Income Tax Authority, further assessment proceedings shall be conducted by the jurisdictional Assessing Officer in regular manner through ITBA.

3. The service of the notices u/s 143(2), in cases selected for the Jurisdictional (regular) scrutiny, has been made by transmitting the copy of the notice on the email id of the assessee as prescribed in Rule 127(2)(b) of the Income Tax Rules, 1962.

4. The Assessment Module under ITBA can be accessed by entering the following URL in the browser: <http://itba.incometax.gov.in/>. The path for Assessment Module is: **ITBA Portal → Modules → Assessment → Worklist**. The Assessing Officer can view the delivery status of notices generated/ issued in the Assessment module (**Menu → View/Enter Dispatch Details**) under ITBA.

5. The Assessing Officer is required to verify that the notices issued and transmitted electronically, have been successfully delivered and served on the assessee. The Assessing Officer can view the status of electronic delivery of notices u/s 143(2) issued by the prescribed Income-tax Authority. **In cases, where the notice issued by the prescribed Income-tax Authority remains undelivered electronically (Email Delivery Status: Bounced/ Blocked Email Id/Sending Blocked), the Assessing Officer shall take print of these notices generated by the prescribed Income-tax**

**Authority and available on ITBA.** These notices are available in the Assessment Module in ITBA ( **View→Download Notice/Letter/Order**). AO should ensure the valid service of the physical copy of these notices by post, courier or otherwise on or before 30th September, 2019.

6. Assessing Officer can view the information related to a case selected under scrutiny in 360 Degree View in ITBA (**ITBA Portal→ Modules→ Assessment→ 360 Degree View and ITBA Portal→ Modules→ Common Functions→ 360 Degree View**). The 360° Degree View comprises of following 9 tabs:

- **PAN Details**
- **ITR Details**
- **Processing Details**
- **Tax Payment Details:** Corresponding to OLTAS of ITD
- **TDS Details:** For details of 15CA certificate, 197 certificate and 26AS
- **Details of Orders/Letters/Notices**
- **E-Filed Non-ITR Forms:** For details of non-ITR forms like Form 3CD etc.
- **ITS Details:** Information other than above like information received from Third Parties, SFT, FIU, CBEC, Penny Stock information etc.
- **Other Details:** For details of Internal and Revenue Audit Objections.

7. In CASS, two types of cases are selected for scrutiny, one is 'Limited Scrutiny' and other is 'Complete Scrutiny'. The type of case-'Limited or 'Complete' – is displayed on 'MIS Report' and on the screen (Assessment Workitem) showing details of the case.

8. It has been noticed that sometimes the returns are received by Assessing Officer who is not a jurisdictional Assessing Officer as per PAN. The PAN should be immediately transferred to the jurisdictional Assessing Officer, so that further proceedings can be initiated by the jurisdictional Assessing Officer. At the time of CASS run, the data of returns selected in CASS, which are falling in category of mismatch of PAN AO Code and Bundle AO code will be auto-transferred (after PAN transfer order is submitted) to PAN Assessing Officer through a scheduler.

9. The CBDT has mandated online passing of all scrutiny assessments orders. The online CASS feedback after the completion of assessment has been made mandatory in ITBA.

10. Notice u/s. 143(2) in both Complete and Limited scrutiny cases contain the issue(s) identified for examination. The description of reasons for scrutiny visible to the AO may be different from the issues printed on the notices as the reason for selection visible to the AO contains detailed description related to the case. The screen for display of reasons for scrutiny display issue for examination printed on notice (visible to assessee), corresponding reason for scrutiny selection (visible to AO), underlying information element (visible to AO) and hyperlink for rationale for scenario (visible to AO).

11. Notice u/s 143(2) have also been issued by the Prescribed Income-tax Authority for the cases of revised return of AY 2017-18 being selected for scrutiny in CASS-19. In such



cases, if a proceeding u/s 143(2) is already pending with the Assessing Officer, the pending proceedings will be merged in the proceedings created for the later(revised) return and the AO will be able to carry out the assessment proceedings on the later(revised) return on which the notice u/s 143(2) has been issued by the Prescribed Income-tax Authority. The details alongwith the issues pertaining to the proceedings against the return selected under CASS-2018, will be available to the AO.

12. For such Limited scrutiny cases of AY 2018-19 selected for Jurisdictional (Regular) assessment in CASS 2019, where Notice u/s 143(2) have been issued by the Prescribed Income-tax Authority and the jurisdictional Assessing Officer intends to select the case (same PAN-AY) for complete scrutiny under guidelines for manual selection of returns issued by the Board vide F. No. 225/169/2019/ITA-II dated 05.09.2019, the ITBA functionality for generation of the notice u/s. 143(2) for compulsory manual selection will be made available to the jurisdictional Assessing Officer.

13. Users are requested to refer ITBA-CASS Instruction No.1 in F. NO. Systems/ITBA/Instruction/Assessment/<...>2015-16 dated 15.03.2016 for details on overview of functionality, updating office information and accessing ITBA.

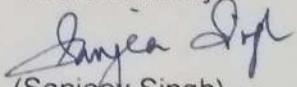
14. A detailed document highlighting questions on CASS methodology, steps to be followed by A.O.'s, general queries, specific queries and summary of previous instructions was uploaded on iTaxnet on 07.03.2018 under the heading "CASS FAQ".

15. Users are advised to contact helpdesk in case of any issues in ITBA.

- a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
- b. Help desk number – 0120-2811200
- c. Email ID – [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
- d. Help desk Timings – 8.30 A.M. – 8.30 P.M. (Monday to Friday)

16. This issues with the prior approval of the Pr. DGIT(System), New Delhi.

Yours faithfully,

  
(Sanjeev Singh)  
ADG(Systems)-2  
New Delhi.

Copy to: PPS to Member (L&C), Member (IT& R), Member (TPS &S) & Member (Inv.),  
CBDT and Pr. DGIT(Systems), New Delhi for information.

-sd-  
ADG(Systems)-2,  
New Delhi.