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

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F.No. System/ITBA/Recovery Module/188/2017-18          Dated: 12/02/2018

To

　　All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)
　　All Principal Director General of Income Tax / DGsIT (By Name)
　　All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS) (By Name)
　　All Principal Directors of Income Tax/DsIT(By Name)

Sir/Madam,

**Subject: Launch of Income Tax Business Application (ITBA) –Recovery Module – Functionality to view the list of demand, initiate recovery proceedings and grant of stay/instalment   -Reg**

This is in reference to the subject mentioned above. The following functionalities forming a part of the Recovery module are now available to the users in ITBA:
　　**A) View List of Pending Demands**
　　**B) Issue Notice u/sec 221(1)**
　　**C) Recover demand using provisions of Sec 226**
　　**D) Grant of  Stay and Instalment including review thereof.**

2. The aforementioned functionalities of the Recovery Module are meant to be used by the Assessing Officer, Tax Recovery Officer, Range, PCIT/CIT alongwith their HQ   and  Inspector and Staff of such users. ITBA portal can be accessed by entering the following URL in the browser: https://itba.incometax.gov.in. The path for the accessing module is**:**

　　**ITBA Portal →Login → Modules →  Recovery.**

3. Various functionalities of Recovery module that are now available to User through ITBA, are as follows:

**A) <u>View List of Pending Demands</u>:**

　　To view the list of pending demands, User has to Click on->

　　　**Menu > List of Pending Demands.**

　　Select List of Pending Demands radio button and click **Search.** PAN-wise list of total outstanding demand is displayed. Alternatively User may also access the List of pending demand using the Quick Links provided on Recovery Home page as well.

**B) Issue Notice u/sec 221(1):**

    i. To identify demands for which notice u/sec 221(1) is to be issued, User needs to click on the shortlisted PAN visible on List of Pending Demand screen. By default all outstanding demands for that PAN will be selected for display in the notice. If a particular demand is not to be included then user can de-select such demand and same will not form part of the Notice u/sec 221.

    ii. Edit communication address, if required and enter the Date and Time of Attending in the Notice u/sec 221.

    iii. Click **Preview** to view the draft notice u/s 221

    iv. Click on **Generate Notice u/s 221(1)** button to generate notice for issue.

    v. Notices u/s 221(1) can also be issued for multiple PANs simultaneously

**C) Recovery action u/Sec 226:**

➢ **Issue Notice u/s 226** :User can initiate recovery action in accordance with the provisions of Sec 226(2) and Sec 226(3) to attach Salary and Bank Accounts & Debtors respectively in the following manner:

    i. Generate notice u/s 226:Go to **Menu → List of Pending Demands**
       Select List of Pending Demands (radio button) and click **Search;** PAN-wise list of total outstanding demand will be displayed

    ii. Select PAN and click on **Proceed to Generate Notice u/s 226;** screen to enter Details of Notice u/sec 226 will open. Enter the required details (appropriate details of employer, bank account and debtors). Notice u/226 can be issued for multiple bank account(s) and debtors(s) simultaneously

    iii. Click **Generate Notice u/s 226** to generate and issue the notice u/s 226

➢ **Revoke Notice u/s 226 :**
    i. Click on **Menu → Details u/s 226**
    ii. Enter PAN and click **Search**; details of employer(s)/ bank account(s)/
    iii. debtor(s) entered while generating the notice u/s 226 is displayed
    *iv.* Click on '**click to enter'** in Response to Notice column to record response *from employer(s)/ bank(s)/ debtor(s)* to notice u/s *226.*
    v. Select the notice and click **Proceed to Revoke Notice u/s 226.** Screen for letter to revoke Notice u/sec 226 will open.
    vi. Enter details in the letter and click **Generate** to generate and issue letter of revocation

**D) Grant and review Stay and Instalment**

➢ **Grant Stay/Instalment**

i.   Application received through ASK/DAK will be displayed in the Control Register for Stay/Instalment (**Recovery → Menu → Control Register for Stay/Instalment)**

ii.   User can also suo-moto add the request for granting stay/instalment through this screen

iii.   Select Add Suo-Moto; Enter the details and click Save. Entered details are saved and will be available under search for further action

**iv.**   Select the Request(s) and click **Initiate**; pendency will be created in the worklist of user initiating the request

v.   Click on Worklist to process a Stay/Instalment application,

vi.   Click on Subject 'Grant Stay/Instalment'; relevant workitem will be opened

vii.   Click Stay/Instalment details; all the pending demands as shared by CPC-ITR will be displayed

viii.   Select the demand(s) for which Stay/Instalment is to be granted

ix.   Enter the details for granting Stay/Instalment, select the decision and click Generate Order

x.   Enter the details of the order and click Generate; order will be generated in the system and workitem will be closed

xi.   Facility to generate Hearing Notice, Record Hearing, View/Upload Attachments and view Case History/Notings is also provided in the workitem screen

xii.   As per CBDT Instruction if  directions are required from PCIT/CIT , AO will have the facility to submit the workitem to PCIT/CIT through Range Head

After receiving the directions by PCIT/CIT, AO can pass the stay/instalment order.


➢   **Review of Stay/Instalment Order:**

i.   Go to **Menu → Control Register for Stay/Instalment**

ii.   Select the request on which stay/instalment has  already been granted and click Review Order; pendency will be created in the worklist of user initiating the request

iii.   Go to **Recovery → Worklist** and click subject 'Grant Stay/Instalment'

iv.   Click Stay/Instalment details; all the pending demands pending as shared by CPC-ITR along with the details of stay/instalment granted will be displayed

v.   Select the demand(s) and edit the details for Stay/Instalment granted

vi.   Click Generate Order; enter the details of the order and click Generate; order will be generated in the system and workitem will be closed


4.      Training material including user manual, help content and frequently asked questions (FAQs) are available on the Recovery 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 also access the online training functionality to access the following: User Manual, Frequently Asked Questions, and a Power Point Presentation to understand how to use the Recovery module.

<u>The above Instruction may kindly be brought to the notice of all officers and staff particularly the Assessing officers & the Tax Recovery Officers of your charge for necessary compliance.</u>



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

    a.   URL of helpdesk - http://itbahelpdesk.incometax.net
    b.   Help desk number – 0120-2811200
    c.   E.mail ID – itba.helpdesk@incometax.gov.in
    d.   Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

5. This instruction is issued with the prior approval of Pr DGIT (Systems).

Yours sincerely,

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

<u>Copy to:</u>

1. The PPS to Chairperson, Member(L)/Member(Inv.)/Member(IT&C)/Member(R)/ Member(A&J)/Member(Admin) CBDT for  information
2. Pr. DGIT(Systems), New Delhi
3. The Database Cell with request to upload instruction on www.irsofficersonline.gov.in
4. ITBA Publisher with request to upload instruction on http://itba.incometax.gov.in

(Ramesh Krishnamurthi)
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