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/Investigation/2017-18/   **Dated: 06.04.2017**

To,

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

All the Principal Director General of Income-tax (Investigation), DGsIT(Inv.) (By Name)

The Director General of Income-tax (I&CI) (By Name)

All the Chief Commissioners of Income-tax (By Name)

All the Principal Directors of Income-tax (Investigation), DsIT(Inv.) (By Name)

All the Principal Commissioners of Income-tax, CsIT (Administrative) (By Name)

All the Principal Commissioners of Income-tax, CsIT (Admn, CO and TPS) (By Name)

Subject: **Investigation Module of Income Tax Business Application (ITBA) – Changes in TEP processing – Reg.**

Madam/ Sir,

1.   This is with reference to the subject mentioned above. The Investigation Module of ITBA, inter-alia, provides for processing of Tax Evasion Petitions, with effect from 25.10.2016. In this regard, ITBA/ Inv. Module/ Instruction no. 2 dated 31.10.2016 was issued to inform the users about this functionality. Reference is also invited to Instruction No. System/ ITBA/ Instruction/ Investigation/ 6249/ 2015-16 dated 05.04.2016, issued earlier, regarding off-line excel utility for uploading of pending TEPs, STRs and Other Investigations pending. Certain enhancements have been made in the processing of TEPs based upon the Board's Instruction vide F. No. 291/ 21/02013-Dir(Inv. IV)/ 1193 dated 23.09.2016. The same are as under:
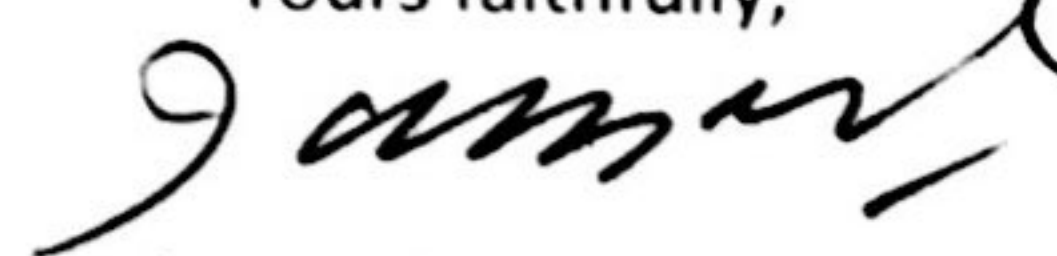
(i)   A new category, Category D, has been added to the existing categories A, B and C for fresh TEPs. With this, the selection of any of the old categories (U, X, Y, Z and F) will not be allowed for any TEP received after 31.03.2017.

(ii) A new version of TEP Excel Utility, TEP Excel Utility v 1.1 has been rolled out. The same can be downloaded from ITBA home page under the menu item 'Utilities'. With this utility, the DDIT/ ADIT/ ITO (Inv.) can upload the TEPs pending with them, selecting any of the old categories (U, X, Y, Z & F) or the new categories introduced by the Board's Instruction dated 23.09.2016 referred above (A, B, C and D). The Addl.DIT/ JDIT (Inv.) can also use this excel utility for uploading any pending TEP being investigated by them which has not been allocated to any DDIT/ ADIT/ ITO (Inv.) under them. The users can also use the TEP Excel Utility v 1.0, circulated earlier on 05.04.2016, in case they have entered some data using that utility. But that utility does not provide for the new categories (A, B, C & D) introduced by the Board vide Instruction dated 23.09.2016. The Excel utilities can also be used to upload data in parts.

2. The detailed process with regard to processing of TEP, STR and Other Investigation has been explained in ITBA/ Inv. Module/ Instruction no. 2 dated 31.10.2016, a copy of which is attached for ready reference. Training material including user manual, PPT and frequently asked questions (FAQs) are available on the Investigation Module Home Page and on **ITBA Portal → Online Training on ITBA**. Users can refer these documents for any issue.

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

    a. URL of helpdesk - http://itbahelpdesk.incometax.net
    b. Help desk number – 0120-2772828 - 42
    c. Email ID – helpdesk_messaging@incometax.gov.in
    d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours faithfully,

Encl: as above

(Ramesh Krishnamurthi)
Addl.DGIT(S)-III, New Delhi

Copy to:

1. The P.P.S to the 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 CIT (Investigation), CBDT
4. The Web Manager, for uploading on www.irsofficersonline.gov.in website.
5. ITBA Portal

(Ramesh Krishnamurthi)
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F.No. System/ITBA/Instruction/Investigation/8067/2016-17   Dated: 31.10.2016

To,

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

All the Principal Director General of Income-tax (Investigation), DGsIT(Inv.) (By Name)

The Director General of Income-tax (I&CI) (By Name)

All the Chief Commissioners of Income-tax (By Name)

All the Principal Directors of Income-tax (Investigation), DsIT(Inv.) (By Name)

All the Principal Commissioners of Income-tax, CsIT (Administrative) (By Name)

All the Principal Commissioners of Income-tax, CsIT (Admn, CO and TPS) (By Name)

Subject: **Launch of Income Tax Business Application (ITBA) – Investigation Module Phase 2 – Reg.**

Madam/ Sir,

1. This is with reference to the subject mentioned above. Phase 2 of the Investigation Module has been rolled out on 25.10.2016. The following functionalities have been added in the second phase:

    a. **Uploading offline excel utilities for pending TEPs, STRs and Other Investigation:** The offline excel utilities to record the pending TEPs, STRs and Other Investigation were provided in Phase 1 of the Investigation Module. Facility to upload the said offline excel utility has been provided in the second phase. The recording and uploading of pending investigations through the offline excel utility will be done by the concerned DDIT/ ADIT/ ITO (Inv.) with whom the proceedings are pending. In case, investigation is being conducted by the Addl. DIT/ JDIT(Inv.) himself in some cases, he will prepare the excel utility for such cases which will be uploaded with his credentials into the System. After successful upload of the excel utility, pendency will be created in the system in

respect of such pending investigation proceedings and the users can submit their reports through ITBA.

b. **Registration of TEPs, STRs and Other Investigation:** Facility to register and allocate investigation proceedings for TEPs, STRs or any other Information received by the investigation wing has been provided. Relevant users who can initiate the investigation proceedings are as under:

    i. TEPs: PDIT(Inv)/ Nodal Officer (CRU)

    ii. STRs: DGIT(Inv)/ DGIT(Inv)-HQ or DGIT(I&CI)/ DGIT(I&CI)-HQ

    iii. Other Information: DGIT(Inv)/ DGIT(Inv)-HQ and PDIT(Inv)/ PDIT(Inv)-HQ

c. **Allocation of TEPs, STRs and Other Investigation:** Once a TEP/ STR/ Information details are registered, the concerned officer can allocate the same to an officer in his charge. The PDIT (Inv.) can allocate the investigation to a unit head in his charge who can further allocate the same to a DDIT/ ADIT/ ITO (Inv.) [Investigating Officer (IO)] in his charge. Similarly, the DGIT (Inv.) can allocate the STR to a PDIT in his charge who can further allocate the same to officers in his charge.

d. **Submission of Investigation Report:** On allocation of a TEP/ STR/ Other Investigation, the IO will conduct investigation and thereafter he can submit his report online to his superiors. The facility to issue summons u/s 131 and letters through ITBA has not been provided yet and will be provided in the next phase. The following types of reports have been provided in the System:

    (i) Preliminary Report : This report can be submitted after preliminary investigation where Board desires urgent report in sensitive/ important matters. This report will not go to the assessment units.

    (ii) Interim Report: The purpose of this report is to seek additional time for investigation and report or report in important matters where senior, officers seek such report keeping in view the requirements of a case. This report will also not go to the assessment units.

    (iii) Part Final Report: This report is meant to be sent to assessment units (Assessing Officer, Range Officer and jurisdictional PCIT) where investigation is pending but limitation for action u/s 148 of the I. T. Act, 1961 is approaching and the IO needs to send urgent report pending further investigation. The report will be sent with the approval of the PDIT (Investigation) who also has option of seeking approval of the DGIT (Inv.) in suitable cases. The report

will be sent to the assessment units through ITBA who will get alerts for the same on their home page.

(iv) Final Report: This report is meant to be sent to assessment units (Assessing Officer, Range Officer and jurisdictional PCIT) where investigation has been concluded and the IO/ Addl.DIT/ JDIT (Inv.)/ PDIT (Inv.) feels that some action is warranted by the assessing officer. The report will be sent with the approval of the PDIT (Investigation) who also has option of seeking approval of the DGIT (Inv.) in suitable cases. The report will be sent to the assessment units through ITBA who will get an alert for the same on their home page. The Final Report can also be submitted in cases where investigation has been completed and it has been found that no further action is warranted. In such cases, the report will not be sent to assessment units and the PDIT (Inv.) can file and close the same at his end.

e. **Action by Assessing Officer on Investigation Report** : On receipt of a Final Report/ Part Final Report, a pendency will be created for the A.O. for action u/s 148/ 143(2) and he will have to record that he is taking such action. In case he feels that no such action is warranted, he will record the same on the System which action will further be required to be approved by the Addl./ Joint CIT.

f. **Multiple Strong Room Facility:** In phase 1 of the Investigation Module, a facility was provided to record deposits and withdrawals in the strong room. At that time, a PDIT (Inv.)/ Custodian could record entries for only one strong room. The said functionality has been modified to allow multliple strong rooms with a PDIT (Inv.) including the facility to record deemed seizure under the second proviso to section 132(1) of the I. T. Act.

For detailed procedure of the above functionalities, the users are advised to go through the User Manual and FAQs available on the ITBA portal.

2. The Investigation Module of ITBA can be accessed by entering the following URL in the browser: http://itba.incometax.gov.in
The path for Investigation module is: ITBA Portal →Login → Modules → Investigation

3. 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.

4. 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-Requisities** to access the new ITBA application.

5. Training material including user manual, PPT and frequently asked questions (FAQs) are available on the Investigation Module Home Page and on **ITBA Portal → Online Training on ITBA.** Users can refer these in case of any issues.

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

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Yours faithfully,

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