आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
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F.No. System/ITBA/Instruction/Prosecution/2017-18   **Dated: 26.05.2017**

To,

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

All Principal Director Generals of Income-tax/ DGsIT (By Name)

All Principal Directors of Income-tax/DsIT (By Name)

All Principal Commissioner of Income-tax/CsIT/CsIT(Admn., CO and TPS) (By Name)

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

Sir/Madam,

This is in reference to the subject mentioned above. Phase 1 of the Prosecution Module of ITBA was rolled out on 03.03.2017 in which facility to initiate prosecution proposal, issue authorisation u/s 279(1) and recording Court proceedings was provided. The functionality for Compounding Proceedings and Grant/ Withdraw Immunity has now been rolled out in Phase 2 with effect from 23.05.2017.

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

3. The following additional functionalities have been made available in Phase 2 of Prosecution Module of ITBA:
   (i) Compounding:
      a. Functionality to initiate compounding proceedings on receipt of application from the assessee and passing the compounding order u/s 279(2) of the I.T Act and 35-I(2) of the W.T Act has been provided in ITBA. The users for this

functionality are CCIT/ DGIT, Hqrs. of CCIT/ DGIT and their staff. The user needs to select the Prosecution ID on which the compounding proceedings has to be initiated. The Prosecution ID relates to the workitem for a prosecution proceeding initiated earlier in relation to which the assessee has filed application for compounding. If the prosecution proceedings are not initiated for that case, user can select "Not Applicable" and continue.

The path for the initiating compounding proceedings is:
Prosecution → Initiate Compounding

b. For a prosecution proceeding initiated manually, the user can record the details of the said proceedings through 'Manual to System' option provided in the screen 'Initiate Prosecution Proposal'. This will generate the prosecution ID of such manual proceedings and then the user can go to 'Initiate Compounding' screen and initiate compounding proceedings.

c. The user can enter the entire details of the compounding application in the 'Initiate Compounding' screen and submit. After initiating compounding proceedings, a workitem for Compounding is created. The user can go to the workitem and record his decision on the application. If the application is approved, the user has to enter the Compounding Fee, Prosecution Establishment Expenses and Litigation Expenses in the relevant fields. After this, the user can generate Intimation Letter for informing the assessee that his application has been approved subject to payment of Compounding Charges specified in the letter. A template for such Intimation Letters has been provided in the System.

d. Once the assessee pays Compounding Charges, the CCIT/ DGIT can generate Compounding Order u/s 279(2) of the I. T. Act/ 35-I(2) of the W. T. Act. The user can also pass order for rejection of the application for compounding in the Module. There is a template for both approval and rejection order in the Module as specified in the Board's Instruction dated 23.12.2014 on the subject.

(ii) Grant/ Withdrawal of Immunity:

a. A facility to grant immunity u/s 278AB(3) of the I.T Act/ 35GA(3) of the W.T Act and to withdraw the immunity granted earlier u/s 278AB (4)/(5) of the I. T. Act/ 35GA (4)/ (5) of the W.T Act has been provided. The users for this functionality are PCIT/ CIT and their Hqrs. officers and staff.

The path for initiating Immunity proceedings is:
Prosecution → Grant Immunity

b. After Immunity proceedings are initiated, the PCIT can go to the relevant Workitem and record his decision on the application of the assessee. The PCIT can generate order for grant of immunity or rejection of the application of the assessee, depending upon his decision.

c. The users have also been provided a facility to withdraw immunity by passing an order u/s 278AB(5) of I.T Act/ 35GA(5) of W.T Act. The users can also withdraw the immunity by issuing letter if the immunity stands withdrawn under the provisions of section 278AB(4) of I.T Act/ 35GA(4) of W.T Act.
The path for the same is:
Prosecution → Withdraw Immunity

d. MIS Reports-

There is a facility for viewing and generating various MIS in respect of Prosecution Module. Relevant users will be able to view various reports. The MIS is accessible through Prosecution Home Page.

The path for viewing MIS is:
Prosecution → MIS Reports

4. Relevant users will need their individual name based department email IDs and RSA tokens. The username and passwords are 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.

5. 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.

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

7. 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. Email ID – helpdesk_messaging@incometax.gov.in
    d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours faithfully,

(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 Web Manager, for www.irsofficersonline.gov.in website

(Ramesh Krishnamurthi)