

INCOME TAX GAZETTED OFFICERS' ASSOCIATION - WB UNIT

Tele Fax: 033-2213-6417

Aayakar Bhavan, 6th Floor, Room No. 28, P - 7, Chowringhee Square, Kolkata - 700 069

President : Sudipta Guha
(Mobile No. 8902196555)

General Secretary : Sayantan Banerjee
(Mobile No. 8902197979)

Dated: 06.10.2017.

To
The Principal Chief Commissioner of Income Tax,
West Bengal & Sikkim, Kolkata.

Sir,

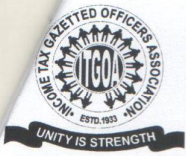
Sub: Problems faced during conducting Time Barring scrutiny cases electronically – matter reg.

Your kind attention is drawn to Instruction No. 08 of 2017 issued by the CBDT regarding migration of time barring scrutiny cases to ITBA platform, which has created a lot of confusion among the assessing officers as well as the supervisory officers.

The Instruction broadly states about migration to ITBA Platform of i) pending e-mail based time barring scrutiny cases in seven metros and ii) pending time barring limited scrutiny cases in the stations having the Headquarters of the Principal CsIT, after obtaining the consent from the respective assessee electronically. Unfortunately the instruction is silent on the time barring cases selected in the CASS Cycle-2 of the current year, which are to be completed through e-Proceeding compulsorily, unlike the option offered in the former cases now. So none is sure as to whom to send the confirmation communication (Annexure A or B). Similarly there is no clarity on the fate of the present e-mail based time barring scrutiny cases after refusal by the assessee - whether those will be continued through e-mail based communications or are to be completed manually. Another area of confusion is the use of the condition at Para 2(ii) i.e. "*excluding the cases falling in para above*". It is not clear whether all pending time barring limited scrutiny cases in 7 metros (where the assessee haven't agreed to e-mail based assessment earlier) are to be included or not. Apart from this basic issue, there are several other aspects as discussed below, which are creating serious problems in field offices:

1. The above instruction was issued on 29.09.2017, when this region was in the midst of its biggest festival, which was followed by the weekend and national holiday. Naturally many of the officers and staff members are on leave. Moreover, the instruction was initially available in *irsofficersonline* only, not accessible to the 80% of the assessing officers. Hence the assessing officers have only four working days (excluding the next weekend) to comply with the instruction dated 29.09.2017.

2. A massive transfer operation of time barring scrutiny files are underway in this region to comply with your order dated 15.09.2017. However the subsequent PAN migrations are not always taking place, especially in all the cases transferring out from the Pr. CIT-1 and 2 charges. It leads to an anomalous situation where the scrutiny folder lies with one officer as corresponding PAN lies with another officer. As per the above said instruction and sms sent later by ITBA Helpdesk, the communication seeking nod of the assessee for e-Proceeding is to be issued from ITBA Platform, But in such a situation, it is not clear who will issue the communication and in which form (as the officer actually holding the scrutiny folder without PAN can't access ITBA for that particular PAN).



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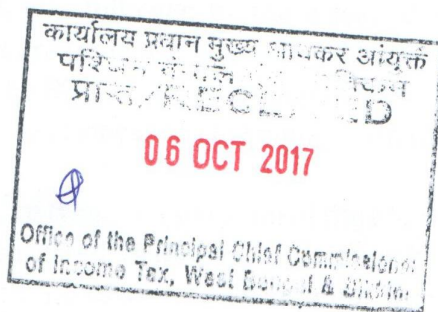
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3. The Board has issued a series of ITBA instructions thereafter on different issues pertaining to e-proceeding and passing of assessment orders in ITBA platform, including the issue of migration of time barring scrutiny cases from AST module to ITBA Platform. Both ITBA platform and e- Proceeding have just been introduced and the assessing officers or staff members have just started exploring the new platform. We have already brought to your kind notice about the huge shortcomings in the Training programmes conducted. In such a situation, the series of directions on e-Proceeding, migration to ITBA Platform and other ITBA related issues have pressed the panic button.

4. E-Proceeding has already been made mandatory from the next year. The inherent problems of ITBA Platform, i.e. poor connectivity, pathetic server speed etc. have not at all been addressed, which makes even generation of a one page notice a serious time taking job. Therefore mandatory migration for e-Proceeding or passing of assessment orders in ITBA in such a juncture, when only three months are left for time barring assessments, is completely unwarranted and devoid of any merit.

Under the circumstances, your active intervention is highly required. You are requested to kindly take up the issues with Board as well as authorities below and:

- i) impress upon the Board to review and recall the instruction no. 08 of 2017.
- ii) request the Board to clarify the areas of confusion, as discussed above.
- iii) request the Board to extend the last date of issuing letter (08.10.2017), if the instruction is not recalled.
- iv) request the Board to address the problem areas like poor connectivity, slow server speed, inadequate training facilities etc.
- v) request the Board not to press for migration of cases to ITBA platforms till 31.12.2017.
- vi) direct the authorities below to immediately migrate PANs to respective jurisdictions.



Yours faithfully,

S. Banerjee

(SAYANTAN BANERJEE)
GENERAL SECRETARY

Copy to the Secretary General, ITGOA CHQ.