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**

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**F.No. System/ITBA/Instruction/Rectification/186/2016-17**          **Dated: 21.03.2017**

To

**All Principal Chief Commissioners of Income-tax/ CCsIT/Pr DGsIT/DGsIT (By Name)**
**All Principal Commissioner of Income-tax/CsIT/Pr DsIT/DsIT/CsIT(CO) (By Name)**

**Subject: Launch of Income Tax Business Application (ITBA) – Rectification Module (for Penalty orders) – Reg.**

Sir/Madam,

This is in reference to the subject mentioned above. Penalty module in ITBA was rolled out on 31/10/2016 alongwith ITBA- Penalty Module Instruction No 1. The functionality to rectify  penalty orders passed in the System (Process flow from initiation of rectification to passing rectification order) is now available  to the Users  through the Rectification module of  Income Tax Business Application (ITBA). It is expected that henceforth passing of Penalty orders and its rectification, whenever required, will be done through the Penalty module and the Rectification module respectively.

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

3.  Following functionalities are  now available through ITBA – Rectification Module:

    a.  Facility to initiate rectification suo-moto or on the basis of assessee's application received through ASK/ DAK.
    b.  User can select the penalty order to be rectified and initiate rectification proceedings. Once initiated, pendency will be created for rectification proceedings.
    c.  The quantum of penalty amount can be recomputed and rectification order can be generated thereafter.
        Once the rectification order is passed, the updated penalty amount is posted in assessee's demand ledger. Similarly, if refund is determined, same will be issued to assessee.  User can generate computation sheet of rectification proceedings through the screen "List of Demand/ Refund Orders" once the order is passed.
    d.  Functionality has been provided, to seek approval of Range Head  before generating rectification order in  cases where:
        i.   Approval of Range was taken while passing the penalty order; or
        ii.  The recomputed penalty amount is more than Rs. 10,000 (in case the AO is ITO) and more than Rs. 20,000 (in case the    AO is ACIT/ DCIT).

e. User has the facility to view the status of all the rectification proceedings through Rectification control register. This screen provides a list of all the rectification proceedings and updated status of such proceedings.

f. MIS Reports- User has   facility to view and generate  MIS in various formats  in respect of Rectification Module. Relevant users will be able to view various reports. The MIS is accessible through Rectification Home Page.
**The path for the same is Rectification → MIS Reports**

4. 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.

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 Rectification Module Home Page and on **ITBA Portal → Online Training on ITBA.** Users can refer these in case of any issues. 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.
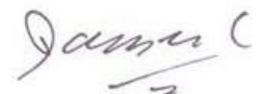   d.)  Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

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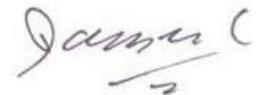
(Ramesh Krishnamurthi)
Addl.DG(S)-3, New Delhi

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2. The P.S. to Pr.DGIT(S) for information.
3. The Web Manager, for www.irsofficersonline.gov.in website.

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