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/Assessment/16-17/177   Dated: 01/08/2016

To

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

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneshwar/ Bareilly/Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/Hubli/ Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkata/ Lucknow/Ludhiana/ Madurai/ Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/ Pune/Raipur/ Rajkot/ Ranchi/ Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/Vishakhapatnam; and

The Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)

Agra/ Bikaner/ Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/ Muzzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijayawada/ Delhi(CO)/ Mumbai(CO)/ Chennai(CO)/Ahmedabad(CO)/Bangalore(CO)/Bhopal(CO)/ Bhubaneshwar (CO)/ Kolkata(CO)/ Cochin(CO)/ Chandigarh(CO)/ Hyderabad(CO)/ Jaipur(CO)/ Kanpur(CO)/ Patna(CO)/ Pune(CO)/ Guwahati(CO)/ Nagpur(CO)/ Lucknow (CO).

Subject: Launch of Income Tax Business Application (ITBA) – Assessment Module – Phase 2 (Selection of Compulsory/Through Approval Cases and Generation of Notice u/s 143(2) and 148) – Reg.

Sir/Madam,

This is in reference to the subject mentioned above. The functionality for selection of cases and for generation of notice u/s 143(2)/148 will be made available w.e.f. 01/08/2016 in Income Tax Business Application (ITBA) as per the following details:

1. The Assessment Module under ITBA can be accessed by entering the following URL in the browser: http://itba.incometax.gov.in/

   The path for Assessment module is: ITBA Portal →Login → Modules → Assessment.

   Following functionalities available to the User in ITBA-Assessment module:-

   a. **Define Parameters for Compulsory Selection of Return for Scrutiny** – This process will provide the facility to view the consolidated list of parameters defined for scrutiny under compulsory category for all Financial Years and select/add/edit the parameters for current F.Y. Parameters as per Instruction No 4/2016 are available for selection. This process will only be accessible to the CASS Administrator.

   b. **Selection of Cases for Scrutiny** – This process will include selection of cases for scrutiny u/s 143(3) under **Compulsory** or **Through Approval Category** and selection of cases u/s 147. (Refer CBDT Instruction No. 04/2016)

   c. **Approval of Proposed Cases u/s 143(3)/147** – This process will include approval of cases proposed by AO by relevant approving authority through system workflow. However, in case approval is already taken outside the system, then AO will be able to capture the approval details manually without initiating proposal approval workflow in the system.

   d. **Generation of Notice u/s 143(2)/148 through System** - This process will provide generation of notices in bulk/case-wise for all the cases selected for scrutiny , in the system.

   e. **Generation of Notice u/s 143(2)/148 through Manual to system** – This process will provide functionality to upload the scanned copy of notices which have already been issued outside the system.

   f. **View Notices Generated u/s 143(2)/148** – AO will be able to view the list of notices generated either through system or through manual to system.
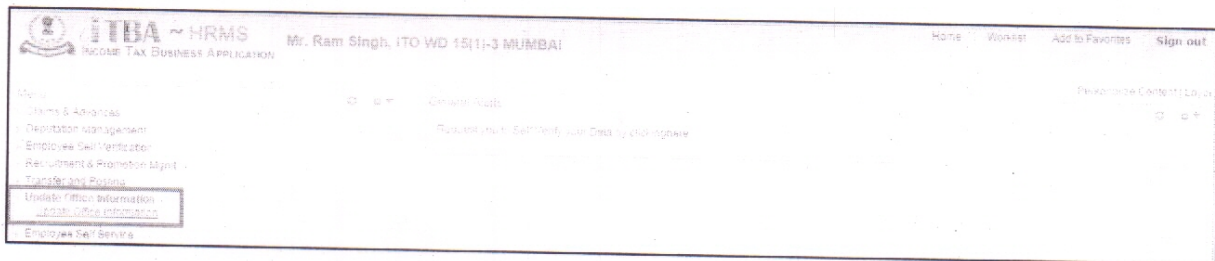
g. **View/Download Notices/Letters/Orders** – AO and their Inspector/Staff will be able to view and download the notices generated u/s 143(2)/148 either through system or uploaded through manual to system.

h. **List of Notices, Orders and Letters** – AO will be able to re-generate the notices generated earlier u/s 143(2)/148 through system.

i. **View/Edit Dispatch Register** – AO and their Inspector/Staff will be able to enter the dispatch details for the notices generated u/s 143(2)/148 either through system or uploaded through manual to system.

j. **Cancellation of Notices (148/143(2) – Compulsory and Through Approval Category)** – AO will be able to cancel the cases pending for notice generation after capturing relevant approving authority details and reason for cancellation.

k. **Cancellation of Notices (143(2) – CASS)** – CASS Administrator will be able to cancel the cases pending for notice generation after capturing reason for cancellation.

2. **CASS Administrator will work in ITBA** Assessment module for defining parameters for compulsory selection of ITRs for scrutiny, in the system. Parameters will be defined in the system financial year wise based on the CBDT's instruction applicable for the year. Parameters based on Instruction No. 4/2016 are included in the list of Reasons.

3. AO will work in ITBA- Assessment module for selection of cases for scrutiny u/s 143(3) under **Compulsory** or **Through approval** category and for selection of cases u/s 147. Further, facility for generation of notice u/s 143(2)/148 for cases selected is also provided. For such cases generation of notice u/s 143(2)/148 in ITD-AST application will not be available.

4. After Go-live, AO will not be able to select cases for scrutiny u/s 143(3)/147 in ITD-AST application. Going forward, no cases are to be selected in AST anymore.

5. Notice should be printed through the system directly. In the rare event that any notice could not be generated through the system, AO should upload the scanned copy of notice issued outside the system through manual to system option.

6. AO Staff/AO Inspector will not be able to generate the notice but will be able to view the notices already generated by the AO for taking a printout of the same, for issue to the assessee.

7. User will be able to enter the dispatch details of notice issued u/s 143(2)/148 in View/Edit Dispatch Register Screen. It is recommended to scan and upload the document of proof of delivery as attachment while entering the service date.

8. AO will also be able to cancel the cases, which for some reason, are mistakenly selected. In case, selection of a case is required to be cancelled after approval , then an offline request is to be made to the Approving authority and after obtaining consent of the Approving authority, same is to be recorded in the system and thereafter such selection will be cancelled. In case a request for selection was pending for approval, then AO can request the Approving authority to return the workitem to AO for clarification and the AO can then cancel such proposal and an FYI will be sent to the Approving authority. No notice will be generated for such cancelled cases.

9. In second phase, only selection of cases and notice generation functionality is available in ITBA. The functionality for completing scrutiny Assessment u/s 143(3)/147 for notices generated in ITBA (i.e. computation and order passing) will also be enabled in ITBA in the upcoming phases.

10. For cases selected under CASS, in case PAN is transferred prior to issue of notice, pendency will also be transferred from Source AO to Destination AO for notice generation.

11. **However, for cases under approval or pending for notice generation u/s 143(2) for Compulsory or Through Approval category or notice u/s 148, pendency will be automatically cancelled by system in case of PAN Transfer. MIS will be created for such cases which were under process of selection and got cancelled prematurely, owing to transfer. The destination AO will have to start selection process afresh.**

12. Further, list of liable cases cancelled due to PAN transfer will be available in the form of MIS to Destination AO for initiating selection of cases again.

13. The communication address for notice generation u/s 143(2)/148 by default will be the address in the latest return. However, user will be able to edit the same.

14. AO must ensure that his/her officedetails – Popular name, designation based email -Id, office phone number, Room number and Room name are correctly displayed so that the Notice u/s143(2)/148 is properly generated. In case of any error or incomplete office particulars, the functionality of updating office information is available in HRMS through **Update Office Information link**.

15. User will be able to update the popular name, room number, room name, office phone number and designation based e-mail ID so that correct details will be reflected in Notice u/s 143(2)/148. Data will be updated on click of Submit button. However, popular name will be updated only after approval of RCC admin.

16. There are certain particulars displayed on the notice, letters etc. which cannot be changed by the user himself. In case of any error/changes in the Building name and Building address, user will be required to contact the RCC administrator who has been authorised to make the necessary changes.
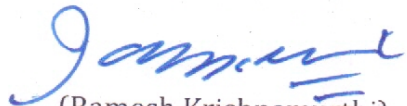
17. Existing users of AST module in ITD application will be provided with corresponding roles in ITBA by RCC Administrators. Users will be required to login to the existing ITD application and change their password before logging into ITBA. Refer Directorate's Letter F.No. System/ITBA/Instruction/Portal/157/2015-16 dated 10.07.2015 for details on accessing ITBA.

18. Relevant users will need their individual name based department e mail IDs and RSA tokens. The username and password will be communicated on their respective name based departmental email ID. The login to the system will be through the username and password (sent on the individual email ID) along with RSA PIN and RSA token over the

Taxnet nodes. Users are advised to contact their respective RCC Admin for the name based departmental email ID.
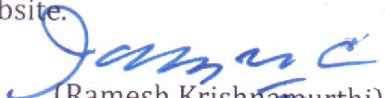
19. Users on Windows XP system are advised to download the Chrome (version 43) or Firefox (version 36) browser (if unavailable) from ITBA Portal → Download Pre-Requisities to access the new ITBA application.

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

21. 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 – 0120-2772828 - 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,

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

Copy to:

1. The P.P.S to 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)
Addl.DG(S)-3, New Delhi