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/Data Migration/16-17/   **Dt: 3rd Oct 2017**

To,

    All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)
    All Principal Director General of Income Tax / DGsIT (By Name)
    All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS) (By Name)
    All Principal Directors of Income Tax/DsIT(By Name)

Sir/Madam,

Subject: Launch of Income Tax Business Application (ITBA) – Assessment Module – Functionality for migration of Data of pending scrutiny cases and other proceedings from AST to ITBA – Reg.

This is in reference to the subject mentioned above. Many processes of assessment in ITBA like selection of scrutiny under manual category, selection of cases u/s 147, issue of notices u/s 143(2), 148, 142(1), conducting enquiries through issue of notices u/s 131, 133(6) are already implemented in ITBA. The most crucial phase of assessment i.e passing of assessment order in ITBA is now ready for deployment. In the first phase the functionality will be available for the AY 2014-15, 2015-16 and 2016-17 which will be extended to the remaining assessment years shortly.

2.   In order to pass assessment orders in ITBA, AOs are required to migrate data of pending scrutiny cases from the legacy AST System to ITBA by following a simple process as explained below. It may be noted that for the time being, time-barring assessments can also be passed in AST till further notice, so that Assessing Officers are able to familiarize themselves with the new process during the transition.

Migration of pending scrutiny cases from the legacy AST system to ITBA

2.1   **The important points to be noted are:**

i.   **All notices issued after selection under CASS or Compulsory scrutiny for AY 2015-16 and AY 2016-17 were issued in ITBA only. Therefore, in all such cases, pendency workitem has already been created in ITBA.**

ii. Only cases for AY 2014-15 (if pending) or cases u/s 147 of AY 15-16 or cases u/s 153A or 153C for all AY would be only available in AST and not in ITBA.

iii. At present, after generation of scrutiny notice for AY 2015-16 and AY 2016-17 in ITBA, pendency is created for the Assessment Proceedings in the worklist of the Assessing Officer in ITBA.

iv. Simultaneously, pendency was also created for the same scrutiny proceeding in Legacy ITD-AST system in order to permit the AO for passing of assessment order in AST.

v. Therefore, **only** for the AY 2015-16 and AY 2014-15 (if pending) cases where the Assessing Officer wants to pass the order in ITBA, it is mandatory for AO to initiate migration of the pending scrutiny cases which are there in legacy ITD application to ITBA to enable the passing of assessment order in ITBA. For AY 2016-17, all orders have to be passed in ITBA only (AST option is not available).

vi. After the case has been selected and submitted for migration by the AO in Legacy ITD-AST, the system will migrate all the returns and orders which have been passed in legacy ITD-AST system to ITBA for that PAN- AY.

vii. For all such migrated cases, the assessment order can no longer be passed in AST and can only be passed in ITBA (for AY 2016-17 in all cases, assessment can only be passed in ITBA, but the pendency has to be transferred from AST to ITBA for such case as well).

2.2 The AO will be required to do the following activities in this sequence for migration of pending scrutiny cases for passing assessment order in ITBA:

i. Navigate to **Legacy AST system – Others → Migration Screen to ITBA**

ii. AO has to enter input parameters like PAN (in case a specific case is searched), A.Y. or limitation date (user can enter either - mandatory), and click on Search.

iii. After clicking on search, all the pending cases in ITD AST system for the given parameter will be displayed in a screen.

iv. **This list may include cases for which AO may have passed assessment order outside the system (manual order) and is yet to enter/upload in the AST system or in CPC AO-Demand portal (Refer Sl xi below for instructions on how to close such scrutiny cases on AST system).**

v. AO will select the cases which need to be migrated to ITBA and click on **Submit Returns for Data Migration**.

vi. The selected cases will be migrated and enabled in ITBA to initiate computation and to pass the Assessment order.

vii. **AO will not be able to do any other proceeding for such migrated PAN(s) and AY(s)** in legacy AST system. After migration, all actions will have to be done in ITBA only.

viii. **As soon as a scrutiny case is migrated from AST to ITBA, notice should be sent again by AO in ITBA, so that the case will be visible under e-proceeding in the e-filing portal and the taxpayer will be able to submit an online response to pending proceedings.**

ix. **For all Time Barring cases where initial notices where generated in CASS or through Manual selection in ITBA, there is already a pendency in the worklist. Therefore, AO can also go to Assessment work-item ->Initiate Other Actions in ITBA and use 'Generate Notice u/s 142(1)' or 'Issue Letter to assessee/ Any other person' option so that the case will be visible under e-proceeding in the e-filing portal.**

x. **AO may refer to Instruction 8/2017 of CBDT to ensure that scrutiny proceedings that are mandated to be completed under e-assessment are completed only in e-mode and can follow the steps in Sl ix above to generate a letter to the assessee to seek consent of taxpayer (See MS Word Format of Letter and procedure to Generate the Intimation to taxpayer or Consent Letter).**

xi. For all cases which are already closed manually (i.e., where assessment has already been passed by AO, but the scrutiny or other proceeding pendency is still open in system since assessment order was not uploaded on AST system), AO can select the check box for **'Closed Manually'**. Such cases will not be migrated to ITBA. Further, the AO should upload such order using the manual order upload functionality of AST system, or by using the manual order upload functionality of ITBA to keep the ledger of assessee updated in CPC accounting system, if the same are not uploaded on CPC AO Demand portal as yet.

3. In initial phase, such migration functionality will be made available only for assessment proceedings for the AY 2014-15 to AY 2016-17 which will be extended to other proceedings as and when the relevant process is available in ITBA.

i. At present, the passing of assessment order for the AY 2016-17 is not available in AST, therefore, all the pending assessment of the AY 2016-17 are to be completed in ITBA only.

ii. For time being, the assessment functionality in AST for AY 2014-15 and AY 2015-16 will also be simultaneously available in AST so that assessment order can be completed in AST (it can be used for the cases which are **not** migrated to ITBA as per above process).

iii. However, this functionality will be closed in AST as soon as all AOs are familiar with the assessment process in ITBA.

iv. Therefore, all AOs are advised to familiarize themselves with the process of passing assessment order in ITBA.

4.	For the pending cases of and AY 2015-16, where AO wants to pass the order in Legacy AST system, in such cases, AO will need to generate notice/letter to assessee in ITBA for initiating e-Proceeding (for the required cases as per CBDT instruction 8/2017 dt 29.09.2017) as per para 2.2- Sl x. The MS Word Format of the Letters is provided separately and the same needs to be copy-pasted in ITBA in each applicable case using the pendency -**Assessment work-item ->Initiate Other Actions and use 'Generate Notice u/s 142(1)' or 'Issue Letter to assessee/ Any other person' option**. The draft letter can be previewed before signing and submission.

Click **Initiate Other Actions**. Initiate Other Actions screen opens. Below are the actions available for user including **'Generate Notice u/s 142(1)' or 'Issue Letter to assessee/ Any other person'**:

5.	From the data available in System, it is observed that there is large pendency of assessment in AST even for the years which are barred by limitations. **The PCCIT wise pendency is given in Annexure 1 to this Instruction**. It may be that assessment orders may have been passed manually outside the System. Therefore any demand raised or refund issued consequent to such orders is not available in System. The ITBA system is envisaged on complete data sanctity, therefore, it is required that all such manual orders are brought into the System. **At present, there is 60 day window for uploading the manual orders in the System. Such check is relaxed till 31st October 2017 to facilitate all uploads of prior completed assessment orders in AST so that the pendency in AST is closed.** All users are therefore advised to upload all the manual orders in the AST by that date.

6.	Training material including user manual, help content and frequently asked questions (FAQs) are available on the Assessment module Home Page and also on ITBA Portal → Online Training on ITBA. Users can click on the online training functionality to access the following: User Manual, Step by Step, Frequently Asked Questions, and a Power Point Presentation to understand how to use the new functionalities in the Assessment module.

7.   It **is expected that the relevant users may henceforth use the aforesaid processes, wherever required, while conducting scrutiny proceedings using the Assessment module of ITBA. Separate Instruction is being issued for detailed steps for passing assessment order in ITBA**
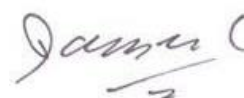
8.   Users are advised to contact helpdesk in case of any issues in respect of ITBA.

   a. URL of helpdesk - http://itbahelpdesk.incometax.net
   b. Help desk number – **0120-2811200**
   c. Email ID – itba.helpdesk@incometax.gov.in
   d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

9.   Further, in case of any difficulty in the assessment module of ITBA, AOs are requested to contact any of the following Officers/Staff and convey the issue for clarification or subsequent revert after analysis and discussion:

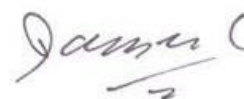| Sl	Name	Designation	Mobile No.	Email Id
1.	Sh. B.M. Singh	JDIT(S)	9013852809	bmsingh@incometax.gov.in
2.	Sh. Anurag Sharma	DDIT(S)	9013850007	ddit.systems3.4@incometax.gov.in
3.	Sh. Ravinder Chavan	ADIT(S)	7588181615	ravinder.h.chavan@incometax.gov.in
4.	Sh. S. Gopalkrishnan	ADIT(S)	9408792100	gopalakrishnan.r.shekhari@incometax.gov.in
5.	Sh. Vikrant Khanna	AD(S)	9013850919	ad1.systems.delhi@incometax.gov.in
6.	Sh Sachinder Manderna	ITI	9968626654	sachinder.manderna@incometax.gov.in
7.	Sh. Shashank Kumar Pandey	ITI	9968300341	shashank.pandey@incometax.gov.in
8.	Sh. Vibhor Sharma	ITI	9968300401	vibhor.sharma@incometax.gov.in
9.	Sh. Sandeep	ITI	9968300344	sandeep2@incometax.gov.in

Yours sincerely,

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

Copy to:
i.   The P.P.S to Chairman, Member (L), Member (Inv.), Member (IT&C), Member (R), Member (A&J) & Member (P&V), CBDT for information.
ii.   The P.S. to Pr.DGIT(S) for information.
iii. Database Cell with the request to upload the Instruction on www.irsofficersonline.gov.in.
iv.   ITBA Publisher with the request to upload the Instruction on the ITBA Portal.

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

Annexure 1: Scrutiny proceeding initiated by AO for AY 2014-15, AY 15-16 and AY 2016-17 only u/s 143(3), 143(3) rws 147, 153A or 153C or u/s 144 and <u>pending in Systems</u> as on 23.09.2017 (excludes notices issued manually and not entered in system)

Region	AY2014-15	AY2015-16	AY2016-17	Grand Total
CCA Hyderabad	1,021	11,651	10,076	**22,748**
CCA Bhubaneswar	207	2,403	1,481	**4,091**
CCA Bhopal	540	8,600	5,636	**14,776**
CCA Chennai	1,261	15,939	11,087	**28,287**
CCA Delhi	1,999	22,735	15,479	**40,213**
All Central Circles, Intl Taxation, Exemption	10,081	22,526	30,581	**63,188**
CCA Ahmedabad	1,393	22,535	16,924	**40,852**
CCA Bangalore	1,477	17,216	12,169	**30,862**
CCA Kanpur	702	6,675	5,579	**12,956**
CCA Kochi	657	6,727	4,117	**11,501**
CCA Lucknow	330	4,653	3,865	**8,848**
CCA Mumbai	3,348	34,007	24,915	**62,270**
CCA Nagpur	176	3,475	2,388	**6,039**
CCA Chandigarh	1,266	12,268	10,665	**24,199**
CCA Pune	1,352	17,950	12,386	**31,688**
CCA Patna	270	4,224	2,895	**7,389**
CCA Jaipur	857	8,472	5,709	**15,038**
CCA Guwahati	488	2,418	1,756	**4,662**
CCA Kolkata	1,230	16,963	9,697	**27,890**
Grand Total	**28,655**	**2,41,437**	**1,87,405**	**4,57,497**

Note: Does not include pendency due to notices issued under 147 for AY 2010-11, AY 2011-12, AY2012-13 or AY 2013-14 which may be time-barring. Such pendency detail will be given separately.