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/<...>/2015-16   Dated:**15**.3.2016

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 1 (CASS Cycle-1- For Corporate Assessees) – Reg.

Sir/Madam,

This is in reference to the subject mentioned above. The functionality for generation of notice u/s 143(2) for cases selected under CASS for Cycle -1 for corporate assessees in respect of returns filed in FY 2015-16 for AY 2014-15 and AY 2015-16 will be available w.e.f. 15.03.2016 in Income Tax Business Application (ITBA). 1st cycle of program for Computer Assisted Scrutiny Selection (CASS) for the current year has been finalized. The Board has approved the parameters for selection of cases and cases are visible to the Assessing Officers from today i.e. 15.03.2016.

2. 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**

Overview of Functionality

3. For CASS selection from March 2016, AO will use the ITBA- Assessment module for generation of notice u/s 143(2) for cases selected under CASS. For such cases generation of notice u/s 143(2) in ITD-AST application will not be available. Following functionalities are being enabled through ITBA-Assessment module:

   a. **Generation of Notice u/s 143(2) through System** - This process will include notice generation for all the cases selected under CASS in bulk in the system. User will be able to search for the cases selected on the basis of selection date. (i.e. date of approval of cases selected by Board). Notice should be printed through the system directly. The communication address for notice generation u/s 143(2) will be the address in the latest return. However, user will be able to edit the same.

   b. **Upload of Notice u/s 143(2) to system** – 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.

   c. **View/Download Notices/Letters/Orders** – AO and their Inspector/Staff will be able to view and download the notices u/s 143(2).

   d. **View/Edit Dispatch Register** – AO and their Inspector/Staff will be able to enter the dispatch related details for the notices u/s 143(2). It is recommended to scan and upload the document of proof of delivery as attachment while entering the service date.

4. Passing of order u/s 143(3) will not be allowed in ITD-AST application for notices generated in ITBA. The functionality for completing scrutiny Assessment u/s 143(3) for notices generated in ITBA (i.e. computation and order passing) will also be enabled in ITBA in the upcoming phases.

Updating office Information

5. AO should ensure that the details of the office – office name (popular name), designation based email -Id, office phone number, Room number and Room name are correctly available so that the Notice u/s143(2) is properly generated. In case of any error or incompleteness, the functionality of updating office information is available in HRMS through Update Office Information link. (refer **Annexure A**). Data will be updated on click of Submit button. However, popular name will be updated only after approval of RCC admin.

In case of any error in the Building name and Building address, user will be required to contact to RCC admin who can make the necessary change.

Accessing ITBA

6.   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.

7.   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.

8.   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.

9.   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.

10.   Users are advised to contact helpdesk in case of any issues in 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)

Cases Selected in CASS

11.   Assessing Officer can view the CIB, AIR and other information of cases selected under scrutiny on the ITD. (Path: *AST-> CASS-> Generate list of cases selected for scrutiny -> View ITS data*)

12.   This year in CASS, two types of cases are selected for scrutiny, one is 'Limited Scrutiny' and other is 'Complete Scrutiny'. The type of case- 'Limited' or 'Complete' - is displayed on the notice issued u/s 143(2), 'Scrutiny Register', 'MIS Report' and on the screen showing details of the case.

13.   It has been noticed that sometimes the returns are received by Assessing Officer who is not a jurisdictional Assessing Officer as per PAN. The returns receiving Assessing

Officer in such case immediately transfers the return to PAN- Assessing Officer, as the notice u/s 143(2) can only be generated by PAN- Assessing Officer under CASS. At the time of CASS run, the data of returns selected in CASS, which are falling in category of mismatch of PAN AO Code and Bundle AO code will be auto-transferred to PAN Assessing Officer though a scheduler.

14. The CBDT has mandated online passing of all scrutiny assessments orders. The online CASS feedback after the completion of assessment has been made mandatory in AST/ITBA.

Yours faithfully,

(Ramesh Krishnamurthi)

ADG(S)-2, 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)

ADG(S)-2, New Delhi

Annexure A – Screen for Updating Office Information

iTBA ~ HRMS INCOME TAX BUSINESS APPLICATION   Mr. Ram Singh, ITO WD 15(1)-3 MUMBAI

Update Office Information

Request Details

Request ID NEW	Request Date 14.03.2016
Employee ID 700959	Employee Name Ram Singh
CCA Region CCA MUMBAI	Post Number 22401776
Location MATRU MANDIR	Employee Tarang Number
Employee Email ID	

Details

General Guidelines

Existing Values	☑ Edit	New Values
Popular Name ITO WD 15(1)-3 MUMBAI		Popular Name ITO WD 15(1)-2 MUMBAI
Address Line 1 TARDEO ROAD		Address Line 1 TARDEO ROAD
Address Line 2		Address Line 2
Address Line 3 MUMBAI		Address Line 3 MUMBAI
Address Line 4		Address Line 4
City MUMBAI		City MUMBAI
State Maharashtra		State Maharashtra
Pincode 400007		Pincode 400007
Designation Email ID		Designation Email ID ad.systems1.1@incometax.gov.in
Room Number		Room Number 15C
Room Name		Room Name Mansarovar
Office Telephone Number		Office Telephone Number 022-25252100

Comments

Comments

Save   Submit