



आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEMS)**  
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**ARA Center, Ground Floor, E-2, Jhandewalan Extension,**  
**नई दिल्ली - 110055, New Delhi - 110055**

F.No.System/ITBA/Instruction/Exemption/2016-17

Dated: 23/9/2016

To

**The Chief Commissioner of Income-tax (Exemption) (By Name)**  
**All the Principal Commissioners of Income-tax/CsIT (Exemption) (By Name)**

**Subject: Launch of Income Tax Business Application (ITBA) – Exemption Module Phase-2 (Approval/ Cancellation process u/s 10(23C) and Integration with ASK Module) – Reg.**

Madam/ Sir,

This is with reference to the subject mentioned above. The functionality for Approval/ Rejection of application u/s 10(23C)(iv), (v), (vi) and (via), Cancellation of Approval under these sections and Integration of Exemption Module with ASK Module has been made available in the Exemption module of ITBA w.e.f. 19.09.2016.

2. The process for approval and cancellation u/s 10(23C)(iv), (v), (vi) and (via) of the I. T. Act, 1961 is similar to the process for registration/ cancellation u/s 12AA and 80G(5) of the I. T. Act, 1961 with the only difference that while standard checklists have been provided for registration/ approval under section 12AA and 80G(5), based upon which questionnaire is generated, there is no standard checklist for approval u/s 10(23C) (iv), (v), (vi) and (via) and the user has been given the facility to issue a free-text hearing notice drafted by him. The process for registration/ approval u/s 12AA and 80G has been explained in ITBA/ Exemption Instruction No. 1 dated 09.07.2016. The process for approval/ cancellation of approval u/s 10(23C) (iv), (v), (vi) and (via) and processing of applications u/s 12AA, 80G(5) and 10(23C) (iv), (v), (vi) and (via) received through ASK/ DAK is described hereunder.

3. The Exemption module of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>

The path for Exemption module is: **ITBA Portal → Login → Modules → Exemption**

4. **Approval/ Rejection of Application u/s 10(23C):** The application for the approval u/s 10(23C) in form 56 and 56D will be initiated through 'Enter Application Details' screen. On successful initiation, pendency will be created in the worklist of user initiating the workflow. The path for this step is as under:

Exemption → Menu → Enter Application Details

5. After creation of pendency through the above step, the user will have the following functionalities to process an application:

- **Digitisation of Form (56/56D):** The path for digitisation of form 56 or 56D is as under:

Exemption → Worklist → Processing of Application (workitem) → Form (56/56D)

- **Generate Hearing Notice and Record Hearing Details:**

The user can issue hearing notice(s) (which would be a free text form) through the following path:

Exemption → Worklist → Processing of Application (workitem) → Generate Hearing Notice

The user can also record details of hearing conducted through the following path:

Exemption → Worklist → Processing of Application (workitem) → Record Hearing

Both the above steps (Generate Hearing Notice and Record Hearing Details) are optional.

- **Generate Order:** Finally, the user can generate order of approval/rejection to the applicant. A free text format is provided to the user for this purpose. The path for the same is as under:

Exemption → Worklist → Processing of Application (workitem) → Generate Order.

A facility to upload the orders passed outside the system is also provided.

6. **Cancellation of Approval u/s 10(23C) –** A facility has been provided in the system to cancel the exemption granted to an institution. The same can be done suo-moto or on request by Assessee or based on recommendation received from any department user/any other source. The path for this step is as under:

Exemption → Menu → Cancellation of Registration/Approval

An essential condition for cancellation of approval on System is that the approval of the trust/ institution/ non-profit company whose approval is to be cancelled, should first be registered on System. Thus, for bodies whose approval is not registered on the System, the approval should first be registered on System through 'Manual to System' option.

**7. Integration with ASK/DAK** – Applications u/s 12AA, 80G(5) and 10(23C) (iv), (v), (vi) and (via) received through ASK/DAK will now be directly available in the Exemption Module in 'Enter Application Details' screen. ASK Acknowledgement No. will be auto-populated in Exemption Module for the request(s) received through ASK/DAK.

In case there is any error in the request(s) received from ASK/DAK and user does not want to initiate pendency in Exemption Module, the provision to delete the request is provided. User is required to select the request(s) and click Delete Row, it will then be sent back to DAK Pendency List.

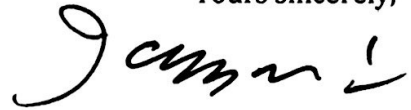
The path for the above is: Exemption → Menu → Enter Application Details

8. The 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 in case they do not have the same.
9. 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-Requisites** to access the new ITBA application.
10. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Exemption Module Home Page and on **ITBA Portal → Online Training on ITBA**. Users can refer to these online resources in case of any problem. Users can access the Online training functionality to access the User Manual, Step by Step, Frequently Asked Questions, and a Power Point Presentation to understand how to use the Exemption module.

11. Users are advised to contact helpdesk for any issue in respect of ITBA.

- a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
- b. Help desk number – 0120-2772828 - 42
- c. Email ID – [helpdesk\\_messaging@incometax.gov.in](mailto: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, CBDT, New Delhi

Copy to:

1. PPS to Chairperson, PPS to Member(Inv.)/ Member(P&V)/ Member(R)/ Member(IT)/ Member(L&C)/ Member(A&J) CBDT for information.
2. Pr. DGIT(Systems), New Delhi
3. The Web Manager, for [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website with request to upload the instruction on the website.
4. ITBA Publisher for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.



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