DIRECTORATE OF INCOME TAX (SYSTEMS)

ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
/New Delhi-110055

F.No. AST/TMS/Int. Tax./17/2013-14/   **Dated: 04.03.2014**

To

The Director General of Income Tax(International Taxation),
3rd Floor, E-2 Block,
Pratyaksh Kar Bhavan,
Dr. S.P. Mukerjee, Civic Centre,
Jawahar Lal Nehru Marg,
New Delhi-110002.

Sir,

> **Sub : Processing of returns filed during F.Y. 2012-13 getting time barred on 31.03.2014 on "Standalone TMS" in ITD Application - reg.**
> **Ref : Letter F.No. DGIT(Intl Tax.)/30/15/2013-14/3500 dated 11.02.2014 addressed to Member (L&C).**

Kindly refer to the above.

2..   In view of difficulties reported vide above referred letter, in the processing of returns in AST of foreign technicians filed by representative assessees, the CBDT has approved **'Standalone TMS'** for processing of such returns. Therefore, an online **'Standalone TMS'** functionality has been provided in ITD-AST application under AST→TMS→StandAlone TMS Processing.

3.   Under **Standalone TMS**, credits of TDS (26AS) and challans under OLTAS are not allowed through System. Moreover, the PAN mentioned in the return either do not belong to assessee or have other infirmities, therefore, the **data will not be integrated to AST** at a later date. The functionality of Standalone TMS will cover all contingent cases for processing like:-

(i)   PAN not available in system.
(ii)   Invalid PAN mentioned in return.
(iii)   Name in the PAN data base & return of income do not tally.

4.   It will be compulsory for the Assessing Officer to mention the reason, which compelled using this facility. For reason (i) to (iii) above, it is presumed that the AO has initiated the

communication with Assessee for obtaining correct PAN or getting the PAN data corrected through NSDL/UTIISL. All the refunds determined under **Standalone TMS** will compulsorily go through the approval process of Range Head. However, no refund will be allowed to be issued as the cases do not have valid PANs. Only time barring cases which could not be processed in AST would be allowed to be processed in Standalone TMS upto 31.03.2014.

5.   The procedure has been enumerated in the user manual available on itaxnet and ITD. This functionality may be brought to the knowledge of officers working in your charge.

Yours faithfully,
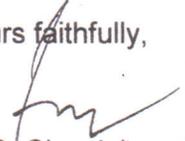
(D.S. Chawla)
DIT(S)-III, New Delhi

For any clarification/difficulties user may be advised to lodge ticket with Co-desk for resolution.

Copy to :
   1. The P.P.S. to Member (L&C), Member(Inv.), Member(IT), CBDT for information.
   2. The P.S. to DGIT(S) for information.
   3. The Web Manager, for www.irsofficersonline.gov.in website.

(D.S. Chawla)
DIT(S)-III, New Delhi