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

F.No. System/ITBA/Instruction/Assessment/177/16-17/   **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)

Subject: Assessment Module in Income Tax Business Application (ITBA)- Functionality for Other Assessment related processes

This is in reference to the subject mentioned above. All officers may refer to previous ITBA Assessment Instructions specially ITBA Instruction no 5 on Migration of scrutiny cases from AST to ITBA and transitional matters and ITBA Assessment Instruction No. 6 on Passing of Assessment order in ITBA.

2.   The following processes forming a part of the Assessment module are now available to the AOs in ITBA:

A. **Generation of Notice u/s 153A**
B. **Generation of Notice u/s 153C**
C. **Reference to TPO**
D. **Extension of Limitation Period for Closure of Various Proceedings**
E. **Generate Draft Order u/s 144C and Response on Draft Order u/s 144C**
F. **Manual Order Upload**
G. **Abatement and Revival of Assessment Proceedings**
H. **Selection of Set Aside Cases for Fresh Assessment**

3.   Assessment module of the ITBA can be accessed by entering the following URL in the browser: https://itba.incometax.gov.in
The path for the module is**: ITBA Portal →Login → Modules → Assessment**

4.   The following functionalities are now available to the AOs:

(A)   Generation of Notice u/s 153A (for use by the Assessing Officer):

i.   AO can access the Screen to select a case u/s 153A, through **Assessment → Menu → Selection of Cases u/s 153A**.

ii. Cases will be added by jurisdictional AO after capturing basic search details.

iii. After addition of case in the list, AO will select the A.Y.s for which notice is required to be issued u/s 153A, enter the remarks and Submit the case for creating pendency for notice generation.

iv. Go to **Generate Notice to Initiate Proceedings** Screen to generate the notice and create the pendency in the worklist of AO for assessment proceeding u/s 153A.

Note – Integration of this process with Search and Survey Proceedings of ITBA will be implemented shortly and instructions will be updated.

(B)   Generation of Notice u/s 153C (for use by the Assessing Officer):

i. AO can access the Screen to select a case u/s 153C, through **Assessment → Menu → Selection of Cases u/s 153A**.

ii. Cases will be added by jurisdictional as well as non jurisdictional AO after capturing basic search details. Non jurisdictional AO means the AO with whom the search record is lying and on the basis of which he draw satisfaction that such record belong to some other person in whose case proceedings u/s 153C may be warranted. Jurisdictional AO means the AO in whose jurisdiction PAN is lying.

iii. After addition of case in the list, jurisdictional AO will select the A.Y.s, record the satisfaction (Stage 1 and 2) and Submit the case for creating pendency for notice generation.

iv. Non jurisdictional AO will record the satisfaction for Stage 1 and Submit the case for referring the same to jurisdictional AO. Then, jurisdictional AO will be able to view the case for selection of AY for which notice is to be issued and creating pendency for notice generation u/s 153C.

v. Go to **Generate Notice to Initiate Proceedings** Screen to generate the notice and create the pendency in the worklist of AO for assessment proceeding u/s 153C.

vi. **Note:** In case AO considers the case as not fit for selection u/s 153A or 153C or considers any A.Y. for which notice is not required to be issued, then Range approval is required and details of the same will be be entered by AO in the system.

Note – Integration of this process with Search and Survey Proceedings of ITBA will be implemented shortly and instructions will be updated.

(C)   Reference to Transfer Pricing Officer(TPO)(for use by the Assessing Officer):

i. AO can access the Link to refer a case to the TPO, through **Initiate Other Actions** button.

ii. This functionality provides the facility to refer the case to TPO in system after capturing reasons for reference and details of approval received from the Pr CIT/CIT. Once the AO submits the case then pendency is created in the worklist of TPO for such case. When the order is passed by TPO in the system then the same can be viewed to AO through Case History Notings.

iii. In case Reference to TPO is made offline and TPO order is also passed outside the system then AO can capture the details of reference made to TPO and order of TPO received in his office in the system which will be saved by submit tab.

iv. Limitation date of Order passing will be extended based on the Reference done in system as well as manually uploaded in the system.

(D)   Extension of Limitation Period (for use by the Assessing Officer):

i.   AO will be able to extend the limitation date of passing of Assessment order   as per various extension/exclusion categories referred in section 153.

ii. To extend the limitation date, AO have to navigate to **Assessment Proceeding → Initiate Other Action → Extension of Limitation Period.**

iii. AO will select the category (like Change in incumbent u/s 129, Stay granted by Court etc) and enter the start date and end date to calculate the period extended.

iv. In case one category exists, then system will extend the limitation date automatically by calculating extended period. But in case more than one categories exist then AO will enter the new limitation date manually.

v.   Some categories will get auto populated based on the actions taken from workitem like Reference for Special Audit, Reference to VO, Reference to TPO. Therefore, AO should ensure that all such actions are done in the system only so that the extension of limitation period is automatic.

vi. AO will not be able to generate the assessment order after the limitation date/extended limitation date.

(E)   Generate Draft Order u/s 144C and Response on Draft Order u/s 144C – (Facility will be available soon) (for use by the Assessing Officer):

i.   System facilitates the AO to generate Draft Order u/s 144C where assessee is either a foreign Company or where additions is made on the basis of TPO orders (i.e. Reference to TPO is done) through clicking **Generate Draft Order u/s 144C** button available on Assessment Proceeding workitem.

ii. Once the draft order u/s 144C is generated, all the income details entered in Income computation will get freezed. Thereafter the AO will record assessees response to draft order through **Assessment Proceeding → Initiate Other Action → Response on Draft Order**.

iii. AO will capture the response of assessee on draft order. In case no response is received or draft order is accepted then AO will generate the final order without making any change in income.

iv. In case assessee goes to DRP (i.e. rejected the draft order) then the fact is to be entered in the system. Once DRP Order is received, based on it, the AO can make changes in income as determined in the draft order and thereafter generate the final assessment order.

(F)   Manual Order Upload (for use by the Assessing Officer):

i.   **In case any order could not be passed through system or there was any such manual order in legacy system, the same can be uploaded in the system so that the details of**

same are available in the system and any further proceedings in such case could be conducted through system.

ii. AO can access the Screen through **Assessment → Menu → Manual Order Upload**.

iii. This Screen provides the facility to upload details of any manual order passed in ITBA by capturing the relevant fields.

iv. AO will be able to upload Income Tax as well as Wealth Tax orders (having order type as assessment, give effect, rectification, ITR processing, penalty and FBT orders) through this facility.

v. There can be 4 scenarios for manual order to be uploaded:
   a. Demand order
   b. Refund order (already issued manually)
   c. Refund order (but refund pending to be issued)
   d. No demand/no refund order

vi. Option to attach the copy of manual order is also given through **Attachments** button.

vii. In case any previous demand exists for that PAN and AY (due to order exists in system or demand uploaded in CPC AO demand portal) and AO is uploading subsequent order for that PAN and AY, then AO will be able to view and select those demands to be nullified against this latest order.

viii. In case any manual refund exists for that PAN and AY as per OLTAS which is unaccounted against any order then AO will be able to view and select that refund (as already issued) so that balance refund will be issued as per current order.

ix. In case any manual refund has been given but the same is not appearing in OLTAS due to some reason then AO will be able to enter and select that refund (as already issued) so that balance refund will be issued as per current order.

x. Steps to upload the manual order
   a. Enter/Select the Mandatory fields of Basic Details of Order
   b. Enter/Select the Mandatory fields of Order Details
   c. Enter the demand details
   d. Enter/Select the refund details to be accounted against the order.
      - The system will show all the refunds whether generated through refund Banker or Manually available in OLTAS
      - The AO can select whether such refunds relates to current order/ proceedings which is being uploaded or to any other order/ proceedings. For example refund issued against penalty rectification will be "other order", if assessment order is being uploaded. He needs to enter the remarks to which proceeding/ order it belongs to.
      - AO can also Add the details of refund issued manually but not available in OLTAS.
      - The AO can delete the details of refund wrongly entered but cannot delete the system displayed refunds.
   e. Select demands raised in earlier orders for same PAN, AY, Category (Income Tax and Wealth Tax) and Order type (assessment, give effect, rectification, ITR processing, penalty and FBT orders).
      - If there is demand against the earlier order and refund in the current order, the AO can select the Demands to be nullified against this order.

- The AO can select multiple demands in case duplicate demand exists i.e., demand is available in AST and uploading in CPC-ITR AO Demand Portal.

f. AO will enter the refund approvals details if refund has already been issued against the current order being uploaded.

g. **Where refund is yet to be issued against the order being uploaded then on click of Upload Order, approval workflow will be triggered by system for JCIT/ Additional CIT in Refund Banker module of ITBA, if the cumulative refund in the order is more than or equal to Rs.1,00,000.**

h. **If cumulative refund is less than Rs. 1,00,000 or refund is approved, the details will be shared with CPC-ITR for releasing the refunds and accounting.**

i. **Bank Details are required to be entered where refund is to be issued by CPC-ITR.**
   Note: Demand adjustment u/s 245 will be done by CPC-ITR for refund cases (AO will be enabled to issue 245 and make adjustments shortly).

j. If case is related to demand then details will be shared with CPC-ITR on click of Upload Order for accounting.
   Note: To work on draft saved orders or view the already uploaded orders, Go to Assessment → Menu → List of Manual Orders.

Note – Orders being uploaded through this facility are not required to be uploaded to CPC AO Demand Portal. Similarly, orders which have been already uploaded in CPC AO Demand Portal are not required to be uploaded in Manual Order Upload facility of ITBA.

(G)   Abatement and Revival of Assessment Proceedings (for use by the Assessing Officer):

i. AO can access the screen for abatement /revival of an assessment proceeding, through **Assessment → Menu → Abatement and Revival of Assessment Proceedings**.

ii. This functionality provides the facility to AO, to abate the pending assessment proceedings due to Search under section 132 or requisitions under 132A or proceeding of settlement commission in that case. Once the AO abates a proceeding; it is marked as abated in the worklist.

iii. Similarly AO will be able to revive abated proceedings on account of quashing of search order by legal authorities or on the basis of proceeding of Income Tax Settlement Commission (ITSC) turned out to be void. On reviving, abated assessment proceeding will be revived to its original state.

Note: Limitation Date of Order will be extended in such cases as per the provision of Act.

(H)   Selection of Set Aside Cases for Fresh Assessment (for use by the Assessing Officer):

i. AO will go to **Assessment** > **Menu** > **Selection of Set Aside Cases for Fresh Assessment**.

ii. Enter PAN and A.Y. in search parameters and click **Search**. List of assessment orders are displayed.

iii. Select the row and click **Proceed**. **Details of Set Aside Proceedings** Screen is opened.

iv. Enter Appellate order details and intermediate authority details (if any) based on authority selected. To attach any related documents, click **Attachments**.

v. Click **Initiate Proceeding** to initiate the fresh assessment for the selected order. Pendency will be created in the worklist of AO to work on and pass order for the fresh assessment proceedings.

5.   Pre-requisites
   i. AOs 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 along with the RSA token over the Taxnet nodes. AOs are advised to contact their respective RCC Admin for name based department email ID if not already available.
   ii. AOs on Windows system are advised to download the Chrome (version 43 or higher) or Firefox (version 36 or higher) browser from **ITBA Portal → Download Pre-Requisites** to access the new ITBA application.

6.   Training material is available on the Assessment module Home Page and also on **ITBA Portal → Online Training on ITBA.** AOs 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 AOs may henceforth use the aforesaid processes, wherever required, while conducting scrutiny proceedings using the Assessment module of ITBA.**

8.   AOs 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
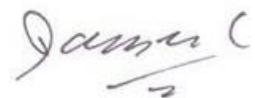   d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

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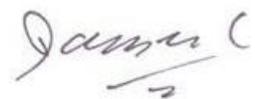
(Ramesh Krishnamurthi)
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Copy to:
   i. The P.P.S to Chairman, Member (L), Member (Inv.), Member (IT&C), Member (R), Member (A&J) & Member (P&V), CBDT for information.
   ii. The P.S. to Pr.DGIT(S) for information.
   iii. Database Cell with the request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

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