



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
एआरए 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/PAN/2020-21/

Dated: 23/09/2020

To

All Principal Chief Commissioners of Income-tax/CCsIT (By Name);
All Principal Director Generals of Income-tax/DGsIT(Inv.) (By Name);
All Principal Commissioners of Income-tax/CsIT(Administrative) (By Name);
All Principal Directors of Income-tax/DsIT (Inv.) (By Name);
All Commissioners of Income-tax/CsIT (Admn. and TPS) (By Name).

Madam/Sir,

Subject: Transfer of the PANs lying under the jurisdiction of diverted posts to the existing posts in ITBA as per CBDT notification S.O. 2754(E) dated 13.08.2020– Reg.

This is in reference to the subject mentioned above. Various posts of CCsIT, PCsIT and CsIT has been diverted to create new posts in National e-Assessment Centre (NeAC), Delhi and its Regional e-Assessment Centres (ReAC) at various stations with effect from 13.08.2020.

2. The Pr.CCsIT of the 18 CCA regions were to pass the new Jurisdictional orders u/s 120 of the Income Tax Act based on CBDT notification S.O. 2754(E) dated 13.08.2020 for amending the existing Jurisdictional hierarchy.
3. In order to implement the Faceless Assessment Scheme, all the PANs lying under the jurisdiction of diverted posts are to be transferred to the existing posts as per the above notification. For completing this exercise, the final jurisdiction orders from all the CCA regions are required to be made available to the Systems Directorate at the earliest.
4. As the number of PANs to be migrated to the new charges is huge due to the creation of ReACs across India, careful planning is needed to achieve the bulk PAN transfer in large numbers across India. In most of the cases many Ranges are getting merged into one Range and this becomes very crucial while transferring of the PANs as the concurrent updation of AO/Range/CIT/CCIT codes in HRMS is required for the PAN migration. To optimize and speed up the bulk transfer of PAN jurisdiction due to recent restructuring of Jurisdictional posts/ diversion of posts to ReAC, it has been decided to complete the PAN transfer centrally from ITBA.

5. In order to migrate all the PANs from the diverted posts to the Jurisdictional charges in ITBA, all the PANs have been classified into 3 categories:

- I. **Category-1** - All PANs with any live transactions/proceeding on the system, other than assessment will be migrated to new PAN AO aligned, to enable work without any system change/software change. The new AO will be able to work on the existing work/proceeding. Open proceedings will cover as below:

Pending proceeding in ITBA modules (Assessment, Demand and Recovery, Grievance, Admin functions, Rectification, Prosecution, RTI, Revision, Audit, Refund Banker, Exemption, Penalty, TPO, DRP Proceeding, Equalization levy, VSV, ITBA Tickets, ITD-AST proceedings – ITD rectification, ITD Assessment, ITD Give effect), ITBA tickets, all VSVS potential cases + Live Form 1, Equalization Levy, all TEP/STR and all CPGRAM cases.

- II. **Category-2** - All other active PANs without any live transactions/proceeding on the system will be migrated to new PAN AO based on the new alignment only after the Category 1 cases are exhausted. They will remain under Old AO for this interim period. The new AO will not see any details of such PAN. However, since there are no live proceedings in such cases, they would not immediately impact any work related to such PAN.

- a) **In cases where E-Nivaran or online form is submitted w.r.t. such PAN**, it will be held in staging area while an automated PAN transfer is initiated on the system and such PAN will be first transferred to new jurisdiction and then the E-Nivaran or online application will be pushed to the new AO from the staging area. It is re-iterated that this will be done automatically by the system.
- b) **In cases where any dak or grievance or return is filed in ASK or with AO w.r.t. such PAN**, it has to be entered first in the ASK module so that the system can trigger PAN migration to new AO for such PAN. Thereafter, proceedings can be initiated.
- c) **If new AO wants to initiate any suo-moto proceedings like compulsory scrutiny, survey etc. w.r.t. such PAN**, the system will throw a message stating that the PAN has to be migrated and prompt the AO to initiate the pull of the PAN through the PAN Module. After the PAN is migrated, the AO will be able to initiate the suo-moto proceedings. In such a case the PAN transfer has to be initiated by the New AO by pulling the PAN from the inactive charge (old AO). This will work only if the new AO is the destination AO as per the jurisdiction order and will not work for any other AO i.e. only the new AO as per the jurisdiction order will be able to pull the PAN from the old charge.

- III. **Category-3** - All PAN with zero transactions in all DB will be identified and will be

updated to the new jurisdiction in PAN Master based on the alignment of removed posts. This will be done centrally and in one shot quickly.

6. Since the number of total PANs in the data base is very large, only the cases of PAN in Category 1 will be transferred in the first phase followed by Category 3. Therefore, in Phase-1, all PANs with **open proceedings** in any of the following will be transferred to new jurisdiction based on mapping with its current jurisdiction:

- a) Open Demands with more than Rs.1000/-
- b) Pending proceeding in ITBA modules (Assessment, Demand and Recovery, Grievance, Admin functions, Rectification, Prosecution, RTI, Revision, Audit, Refund Banker, Exemption, Penalty, TPO, DRP Proceeding, Equalization levy, VSV, ITBA Tickets, ITD-AST proceedings – ITD rectification, ITD Assessment, ITD Give effect), ITBA tickets, all VSVS potential cases + Live Form 1, Equalization Levy, all TEP/STR and all CPGRAM cases.

Further, since CPGRAM cases are not in system, it is requested that ITBA ticket may be logged (if not done already) for all PAN in CPGRAM cases so that PAN transfer in such cases can be taken on priority basis.

7. However, there may be scenario where the AOs may want some specific PANs (which are not part of Phase-1 PAN migration) to be transferred to him for reasons like grievances, enquiry and issue of notice u/s 143(2) etc. To cater to such situations, a separate functionality has been deployed in ITBA where AO can exercise Pull Option to pull any jurisdictional PAN to his charge (which otherwise would have been transferred to AO in Phase-2). Please refer para 5 (II)(c) above.

PAN Module Changes:

8. The following PAN module changes have been made in ITBA:

- (i) Changes have been made in PAN -> "Initiate Request Transfer" to provision new AO mapped with defunct AO to pull the PAN on priority in case it is not already pulled on priority.
- (ii) There will be validation as per the mapping of the destination AO with the defunct AO (old AO). In case AO trying to pull PAN is not mapped to defunct AO, then system will not allow the AO to pull the PAN.
- (iii) The PAN transfer request will be submitted and will be picked by transfer job to transfer the cases on priority.
- (iv) There will not be any approval for pull request initiated by new mapped AO.

9. All Pr.CCIT charges are kindly requested to prepare the Excel sheet on jurisdictional hierarchy in consultation with the RCCs mentioning details of Source AO & hierarchy, Destination AO & hierarchy along with AO Positions and AO codes and send it to

ADG(S)-2 and CIT(ITBA). It is also requested to confirm the correctness of the said Excel sheet as per Board's orders dated 13.08.2020 and subsequent 120 orders passed by the respective Pr.CCIT/PCIT charges. This office will execute the PAN transfer in the system for all the charges as per the said final Excel sheet received.

This issues with approval of the Pr.DGIT(S).

Yours faithfully,



(Ashim Kumar Modi)

Commissioner of Income Tax (ITBA),
Directorate of Income-tax (Systems), Delhi.

Copy to:

1. The PPS to Chairperson, Member (Inv.), Member (L), Member (IT&R), Member (Admn.), Member (TPS & S), Member (A&J), CBDT for information.
2. Pr. DGIT (Systems), New Delhi
3. ITBA Publisher *with* a request to upload on <http://itba.incometax.gov.in>



Commissioner of Income Tax (ITBA),
Directorate of Income-tax (Systems), Delhi.