DIRECTOREATE OF INCOME TAX (SYSTEMS)
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055

F. No. DGIT(S)/DIT(S)-3/AST/Demand Management/58/2015-16/6002/5421   Dated: 07.07.2015

To

**All the Principal Chief Commissioners of Income-Tax /
Chief Commissioners of Income-Tax (CCAs)**

Sir/ Madam,

### Sub: Linking orders Passed in ITD System with prior demand as per DIN: Regarding

Kindly refer to the above.

2.   Grievances have been received from taxpayers stating that even though the demand outstanding against the taxpayer is reduced to Nil by the assessing officer by passing rectification/appeal effect order, the demand does not get corrected in the CPC FAS.

3.   The complete procedure for reducing the demand in CPC FAS has been elaborated in ITD instructions issued from time to time. However, a step by step process whereby different scenarios are to be addressed is elaborated again as under:

Scenario 1: Where the underlying order being rectified/amended due to appeal effect, is passed before 01/04/2010 in the ITD System and the demand for that PAN Assessment year has been uploaded on AO portal manually by AO:

a.   Presume a scenario where the order u/s 143(1) was passed on 30/10/2009 (i.e. prior to 01/04/2010) and demand of Rs. 71,760/- raised by AO is evident in the screenshot below :
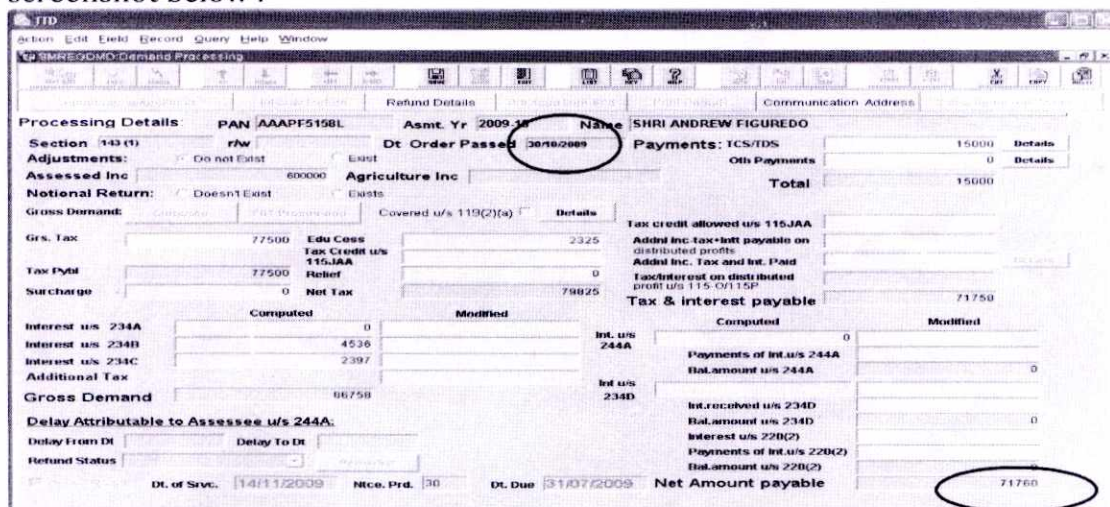
Once demand is raised, the AO uploads the same on CPC-AO portal. Thereafter, an unique DIN is generated by CPC-ITR.

b.   The AO passes the order u/s 154 on the ITD application following the standard procedure. The final step for passing such order is to select the push button for **Print Results** as shown in the screen shot below:

c. On clicking **'Print Result'** push button a screen appears listing the arrears for that PAN assessment year as per the CPC FAS. The AO has to select the appropriate demand for that assessment year whereby the prior DIN of the demand/ demands gets linked with the order as shown in the screen shot below :

d. After this order u/s 154 is passed, order gets linked to the selected demand as per the DIN and the same is communicated to CPC FAS through control table and therefore the demand gets automatically adjusted. The final screenshot after this process is shown below :

Scenario 2: Cases where the under lying order being rectified/amended due to appeal effect etc. was passed in the ITD system after 01/04/2010, the DIN is automatically linked in the subsequent order and the same is communicated to CPC FAS through control table and therefore the demand gets automatically adjusted. No further action is required by the AO.

Scenario 3: Cases where order u/s 143(1)/143(3) has not been passed on the ITD system but only the manual demand has been uploaded by the AO using CPC - Demand Verification Portal, the demand should be modified by the AO using 'Demand Verification' Tab on the said portal. URL to access the portal is **https://cpcaoportal.dept.cpc.gov.in.** The relevant screen shot of the portal is shown as under :

4.   This letter may be brought to the knowledge of all the field officers working in your charge for necessary action.

5.   For any system related issue, the officers may lodge a complaint at the ITBA Helpdesk for speedy resolution.

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

Yours faithfully,

(Ashish Abrol)
Addl. DIT(S)-3(1), New Delhi

Copy to :
1. The P.P.S. to Member (L&C), CBDT for information.
2. The P.S. to Pr. DGIT(S) for information.
3. Database cell to upload on website: irsofficersonline.gov.in
4. Additional DIT (Hqrs)(Admin) to upload on DGIT(S) corner in irsofficersonline.gov.in.
5. Sh. T John, DPA to upload on itaxnet

(Ashish Abrol)
Addl. DIT(S)-3(1), New Delhi