आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए 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/Instruction/ITR Processing/177/16-17/   Dated: 08/11/2017

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 & CO) (By Name)

Sir/Madam,

Subject: Launch of Income Tax Business Application (ITBA) – ITR Processing Module-Functionality for Processing of E-filed Returns Transferred by CPC-ITR to ITBA – Reg.

This is in reference to the subject mentioned above. The functionality for processing of ITR e-filed returns transferred by CPC-ITR to ITBA for AY 2016-17 is available w.e.f. 31.10.2017 in Income Tax Business Application (ITBA).

2. The ITR Processing Module under ITBA can be accessed by entering the following URL in the browser: https://itba.incometax.gov.in
   The path for ITR Processing module is: ITBA Portal →Login → Modules → ITR Processing

3. The AO and their respective staff users will work in ITBA-ITR Processing module for viewing the e-filed returns transferred by CPC-ITR to ITBA for processing. At present the CPC-ITR push the e-filed returns to ITBA in the following situations-
   (i)   If the case is selected under scrutiny in CASS.
   (ii)   If there is claim of relief u/s 90/90A or 91.
   (iii)   If there is claim of relief u/s 89.
   (iv)   If there is special rate income under DTAA .

4. User will be able to edit the following details on e-filed returns transferred so that claim of tax relief u/s 89, 90/90A and 91 may be modified:
   a. Schedule FSI
   b. Schedule TR
   c. Tax on Total Income Tab - Relief u/s 89
   d. Schedule SI – Tax there on DTAA Income
      In addition to above user may also modify the status field in Part A-General of return.

5. Once user edits the relevant data (as required), AO will submit the return details to CPC-ITR for computation.

6. In case e-filed return is defective then the same will not be transferred to ITBA by CPC-ITR.

7. Following functionalities shall be available through ITBA-ITR Processing module:-

   a. **View E-filed Income Tax Return -** This process will include view of e-filed returns data for AY 2016-17 in non editable mode and edit the specific fields referred above in 4th point. User can go to below path and search for such returns after entering AY and Receiving Mode as "E-filed" and Processing status as "Pending for data entry" in Advanced Search.
   Path: ITBA Portal →Login → Modules → ITR Processing → Return Receipt Register → View RRR Entries
   b. **Processing of Returns at CPC-ITR** – AO will submit the returns for computation through system to CPC-ITR. CPC-ITR will validate various fields of income and deduction and will also match the prepaid taxes, compute the income, tax and interest liability and pass intimation u/s 143(1). All the follow up action like issuing notice u/s 245 ,adjustment of outstanding demands and issuing intimation to assessee will also be undertaken by CPC-ITR.
   c. In case of refund less than or equal to Rs 2000, CPC-TR will send the refund request to the Refund Banker for releasing the refund. In case of refund is above Rs 2000 then CPC-ITR will send the case to AO for verification of such refund through OTP. Once the verification is done then CPC-ITR will process the return and send the request to Refund Banker for releasing the refund to assessees
   d. A copy of the intimation will be sent to Assessee by CPC-ITR and the same will be visible in ITBA in PDF format. This can be viewed by the user in ITBA-ITR Processing View RRR Entries Tab through "Download Intimation u/s 143(1)" button.

8. Users may refer to ITBA ITR Processing Instruction No. 1 when data entry of paper ITRs and processing were enabled. With the release of this functionality all ITRs of AY 2016-17 i.e. e-filed ITRs pushed by CPC-ITR and paper ITRs can now be processed in ITBA.

9. Training material including user manual, help content and frequently asked questions (FAQs) are available on the ITR Processing module Home Page and also on **ITBA Portal → Online Training on ITBA.** Users 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 ITR Processing module.

10. Users 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 (new)**
   c. Email ID – itba.helpdesk@incometax.gov.in
   d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

Yours faithfully,

(Ramesh Krishnamurthi)
Addl.DG(S)-3, New Delhi

Copy to:
   1. The P.P.S to Chairman, Member(L&C),Member(Inv.),Member(IT), Member(Rev.), Member(A&J)& Member(P&V),CBDT for information.
   2. The P.S. to Pr.DGIT(S) for information.
   3. The Web Manager, of www.irsofficersonline.gov.in website with the request to upload the Instruction.
   4. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for https.incometax.gov.in with the request to upload the Instruction on the ITBA Portal.

(Ramesh Krishnamurthi)
Addl.DG(S)-3, New Delhi