



Income Tax Department

Department of Revenue, Ministry of Finance, Government of India

iTBA

INCOME TAX BUSINESS APPLICATION

Assessment Module

**Frequently Asked Questions (FAQs) on
Issues faced by field users in Assessment module of ITBA**

November 2019, Version 1.0

- 1) While uploading Manual order for the A Y 2017-18 user is getting the following message: "Manual Order cannot be uploaded for this PAN AY as processing of Assessment order u/s 147 is still pending on ITBA"?

Answer: It is seen from the screen shots provided by users that they have pending proceedings u/s 147 in ITBA-Assessment Worklist, despite they are uploading the order for the A Y 2017-18 from the Manual order upload screen available in Menu of Assessment Module on home page. If proceeding is pending for A Y 2017-18 in ITBA and user wants to upload the order on ITBA passed manually for that proceeding they have to select manual order upload option from the work item of that proceeding only. If they will try to upload the same from Manual order upload screen available on Home Page, they will receive the error. Therefore, they are advised to follow the correct path

Assessment Module→ **Worklist**→ **Search for Workitem** for relevant PAN/AY→ **Open** the work item by clicking subject→ **Click on Manual Order Upload** Button.

Once the Manual Order is accounted by CPC, the Assessment Pendency will be closed in ITBA.

- 2) Users are trying to compute the Income but every time Error message appears as under: "Income Computation has already been initiated for given PAN and AY"?

Answer: The reasons of showing this error message may be as under:-

1. The relevant ITR has been processed by CPC in which refund has been determined and the said refund is pending: -

- (a) With AO to approve the refund, if refund amount is less than Rs. 1 Lakh
- (b) With AO or Range head or with both for approval of refund, if refund amount is more than Rs. 1 Lakh
- (c) With AO to initiate action u/s 241A of the Act
- (d) With PCIT/CIT to approve action u/s 241A of the Act.

Till any of the above action is pending, processing cannot be completed at CPC. Therefore, AOs and their supervisory authorities are requested to ensure that no action related to processing/approval of refund etc in respect of scrutiny cases is pending at their end before raising tickets at Helpdesk.

2. Proceedings u/s 154 of the Act has been initiated either by AO or CPC. The AOs may ensure that such proceedings must be closed first, if the same has been initiated by them. Where rectification is initiated by AO then AO can either cancel the proceedings or they can also reset the initiation from Rectification proceeding workitem→ **Recompute Income**→ **Reset**. If rectification is pending at CPC then necessary instructions given to CPC to either complete or abort the proceeding at

their end on priority. The AOs are requested to Raise Ticket in Helpdesk by marking ticket as Time Barring if still they face issue in Initiation of Income Computation for Assessment Cases.

- 3) How to assign case on ITBA to Range Head u/s 120(5) of the Act and from one officer to another u/s 120(5) of the Act?

Answer: Users are advised to refer to User Manual for Assessment in which complete steps with screen shots (Screen 77 to 80) has been explained. The user manual is available in ITBA Portal under Online Training on ITBA Portal Home Page under Assessment Module link.

- 4) Can the Range heads to whom case assign u/s 120(4) and other officer u/s 120(5) can perform all functions from issue on notice etc. to passing of orders on ITBA?

Answer: In such assignment of cases work-item related to assign cases are transferred to Range Head or other officer, as the case may be and they can perform all functions from issue on notice etc. to passing of orders on ITBA. However, in respect of 148 cases, for passing orders on ITBA, they have to select manual to system option only. Alternatively, for 148 cases for the A Y 2012-13 to 2015-16, computation can also be done on ITD by the users who are holding PAN of these cases.

- 5) In OCM Cases instead of initiating action u/s 144 of the Act, notice u/s 148 has been issued by the AOs. In response to notice u/s 148, assessee has filed ITR therefore AOs are not able to proceed u/s 144 of the Act as per SOP issued by the CBDT?

Answer: In SOP issued by CBDT, nowhere AOs and their supervisory authorities were advised to initiate action u/s 148 of the Act in respect of OCM cases. ITBA provides the functionality for initiating assessment u/s 144 or initiating selection of case u/s 147. Once case is selected in 147 the proceedings of 142(1) are closed. Once notice u/s 148 is issued by the AO and ITR in response to that notice is filed by the assessee, the proceedings of 147 is to be closed. The decision of issuing notice u/s 148 in these cases has been taken by the AOs and their supervisory authorities, therefore AOs may take guidance from them as to how to proceed further. Some of the charges have referred this scenario to Systems Directorate and made request to reinstate the 142(1) proceedings from the backend so that they can proceed u/s 144 of the Act and can also drop the proceedings initiated u/s 148 of the Act. This request was not found feasible and hence the Systems Directorate did not accept it. However, they were advised to escalate the issue to CBDT and take direction. If any direction is received from the CBDT to make any change in system, the same will be followed accordingly.

- 6) In OCM cases assessee had filed ITR after the expiry of date provided in notice period but the same has been processed by CPC. Therefore, AO is not able to initiate the proceeding u/s 144 of the Act as per SOP?

Answer: As per SOP dated 05-03-2019 notice u/s 142(1) of the Act was required to be issued by the AOs from ITBA to assessee. It was also provided that if assessee is failed to file return in response to notice, AOs have to initiate proceedings u/s 144 of the Act. As confirmed by the technical team of ITBA and CPC, AOs, instead of initiating proceedings u/s 144 of the Act in these cases in time, have submitted the returns filed by the assessee after the date provided in these notices to CPC for processing. Therefore, CPC had processed these returns only after taking confirmation from the AOs concerned. For example a case is being explained hereunder:-

PAN	AKZPM9551H
Asstt Year	2017-18
142(1) issue Date	04-Dec-17
Return filing Date	28-Feb-19
Date of rights transferred from CPC to AO	01-Mar-19
Date of submission of return by AO to CPC for processing	28-Mar-19
Return processing Date	05-Apr-19

In the above case since AO has validated the ITR filed by the assessee by submitting the same to CPC for processing, the same has been processed by CPC and therefore proceeding u/s 142(1) initiated by the AO has been closed in ITBA. The above is the position in all such types of cases. Therefore, AOs are not able to initiate proceedings u/s 144 of the Act in these cases. The AOs are advised to take guidance from their supervisory authority for taking further action in these types of cases.

- 7) In OCM Cases if no ITR has been filed by the assessee and AO has initiated proceedings u/s 144 of the Act, AOs are facing difficulty in passing such orders on ITBA?

Answer: For passing order u/s 144 of the Act Users have to mandatorily select the relevant ITR to go-ahead. In respect of ITR 1, 2 and 4 cases, Users have to mandatorily select ITR 3 which is only made available because it covers all the column available in ITR 1,2 and 4. Besides, users can select ITR 5, 6 and 7 as per the status of the assessee. As per CPC rule some mandatory fields are required to be filled by the users to proceed further. However, users may not have these mandatorily field in these cases for which ITBA and CPC team is working to bypass these fields. The facility to pass online Assessment Order will be made soon. Further, if these fields are known to AO on the basis of information available with them, then can provide the same and proceed with Income Computation. However, if users do not have these mandatorily fields and they want to pass order in these cases, they have to upload the order u/s 144 manually from the option available in the worklist of the case till these fields are made optional.

- 8) How to generate notice u/s 143(2) of the Act in respect of proceedings u/s 147 of the Act? What to do when assessee filed a letter against notice u/s 148 of the Act stating therein that his earlier return may be treated as his return in response to notice u/s 148 of the Act?

Answer: In order to generate notice u/s 143(2) of the Act in respect of proceedings u/s 147 of the Act, AO has to ensure that either notice u/s 148 is issued from ITBA or if issued manually, proceedings u/s 147 must be created in ITBA. It is clarified that any letter/notice etc. if issued from Common Function Module available on ITBA would not create any proceedings. Further, it is also mandatory for the assessee to file a valid e-return in response to notice u/s 148 of the Act, if AO wants to generate notice u/s 143(2) of the Act from ITBA. At present, there is no functionality in ITBA to link the old return of the assessee with the new proceedings if assessee filed a letter stating therein that his old return may be treated as return in response to notice u/s 148 of the Act. Therefore, AOs may seek direction from their supervisory authorities in this regard.

- 9) Users are not able to pass order u/s 143(3) for the A Y 2018-19 (Search year) on ITBA which is getting barred by limitation on 31-12-2019?

Answer: The functionality is at the last stage of testing and the same is expected to be live very soon. As and when functionality becomes live, users will able to pass order for the A Y 2018-19 for search year on ITBA.

10) Computation of income u/s 143(3) are not being initiated due to following scenarios:-

- Original return processed u/s 143(1) and transferred RRT and Revised return also transferred, but AO has not initiated for processing of revised return.
- Original Return transferred to ITBA without processing and Revised also transferred but AO has not initiated for processing of revised return.
- Processing of ITR has become time barred?

Answer:

1. In respect of scenario mentioned at S No. 1 and 2, Users have to submit these returns to CPC, for timely processing u/s 143(1) so that Users can initiate computation and accounting u/s 143(3). Therefore, emails have already been sent to supervisory authorities of the AOs, with the data related to these ITRs, and they have been requested to direct the concerned AOs to do the needful immediately so that these returns can be processed immediately. In some of these cases after processing is completed by CPC the same may be pushed to AOs for taking action u/s 241A and to approve refund which should also be completed on **TOP PRIORITY**. It is pertinent to mention here that if processing is not completed AO will not be able to do the assessment; therefore, pending action at the end of AOs should be promptly taken.
 2. In respect of scenario 3 some ITRs can be processed till 31-12-2019 for which AOs and their supervisory authorities have to take action as per CBDT Order u/s 119 of the Act dated 05-08-2019 as well as ITBA Processing Instruction No. 9 dated 12-09-2019. The said CBDT order and ITBA Instruction is available on website www.irsofficersonline.gov.in. Users and their supervisory authorities are advised to take prompt action because if ITR is not processed ITBA will not allow users to pass order u/s 143(3) of the Act.
 3. In scenario 3 processing of some time barred ITRs are not covered under CBDT Order dated 05-08-2019 and ITBA Processing Instruction No. 9 dated 12-09-2019. In respect of those cases instruction has been sought from CBDT which is awaited. As soon as requisite instruction is received, the same will be communicated to field formation.
- 11) AO on the basis of NMS Data or OCM data initiated proceedings on 'X' PAN of the assessee but later it is ascertained that assessee is having 'Y' PAN in which he is regularly filing ITRs. In these cases AOs are requesting to merge both the proceedings or transfer proceedings initiated on PAN 'X' to PAN 'Y'?

Answer: In this regard it is intimated to users that there is no functionality available in ITBA either to merge both the proceedings or transfer proceedings initiated on PAN 'X' to PAN 'Y'. Helpdesk team replied to tickets accordingly. But is seen that users wanted to know as to what legal action in respect of these cases will be feasible. In this regard it is informed that as far as systems point of view Helpdesk team are correctly replying to users that no such functionality is available. For taking further action users can refer to Instructions issued by CBDT from time to time regarding conducting of e-proceedings and can take guidance from their supervisory authorities. The systems Directorate is not supposed to give answer as to whether these proceedings can be converted to conventional mode or whether proceedings initiated on deactivated PAN will be valid if order is passed on deactivated PAN or whether creation of proceedings on new PAN by uploading of notice issued on deactivated PAN through annual to system option and to proceed further on new PAN for completion of proceedings would result any legal issues.

12) Assessee are not able to file ITR-7 on e-filing portal for the A Y 2012-13 in response to notice u/s 148 of the Act?

Answer: Till AYr 2012-13 since assessee has to file paper return in ITR-7 therefore in response to notice u/s 148 assessee can file paper return only. Once paper return is filled, AO has to enter the same in ITD-AST and review it and then further proceedings have to be undertaken. There were some issues for the AOs to make data entry for such ITRs filed manually u/s 148 of the Act on ITD-AST which have been resolved now. However, if users still face any problem, they are advised to raise ticket in Helpdesk.

13) In response to notice u/s 148 or 153A ad 153C of the Act assessee filed ITR by selecting section 119(2)(b) of the Act, therefore AOs are not able to generate notice u/s 143(2) of the Act.?

Answer: The change of section from 119(2)(b) to 148 or 153A and 153C is made on the basis of tickets. Therefore, AOs are advised to raise tickets for the same. Although feasibility of changing section in all such cases is being examined, however till such action is taken the issues can be solved by raising tickets only.

14) Invalid return have been selected for scrutiny. Please explain as to what AOs have to do in respect of these cases?

Answer: Reasons for selection of such returns are as under:

1. Notice u/s 143(2) is selected on the return filed by taxpayer on e-filing for AY 2017-18

2. At the time of selection, the return validity in respect of ITR-V or EVC received, the e-returns are marked valid or invalid.
 3. At the time of pulling the returns the other validations like filed within time specified 139 are checked and according same is marked as Valid or Invalid.
 4. For 142(1) the returns are pulled as valid but same can be marked as invalid by AO if no notice has been issued by him. Earlier the functionality of Manual to System was not available therefore, these returns are pulled as valid.
 5. For 148 or 153A the returns are checked whether any notice is there or not and if not available then same is marked as invalid, but AO if captures the notice details through Manual to System Option, then such returns are changed to Valid.
 6. CASS 2018-19 selected the return without checking the validity for notice and filing date.
Although CASS 2019 instructions specifies that cases selected for invalid returns may be dropped and to taken for 147 proceeding if deems fit, however for the A Y 2017-18 selected in CASS 2018, specific direction have been sought from CBDT and CASS committee which is pending.
- 15) Cases of search year A Y 2018-19 selected under CASS therefore they are showing date of limitation a 30-09-2020 instead of 31-12-2019. Moreover approval functionality u/s 153D are not available for these cases?

Answer: The users are advised to follow ITBA Instruction No. 12 dated 12-09-2019. When user is selected the case for 153A or 153C through relevant selection screen he has the provision to select 143(2) for search year at the same screen, if the case is already pending with the search year under CASS then warning message came up that do you want to merge the proceedings. If user click yes then proceedings gets merged and user will be able to pass order on it as per the provisions of section 153D of the Act.

- 16) Cases of search year selected in faceless. What jurisdictional AO to do to complete these cases before 31-12-2019?

Answer: When user is selected the case for 153A or 153C in selection screen the he has the provision to select 143(2) for search year at the same screen, if the case is already pending with the search year then warning message came up that do you want to merge the proceedings. If user click yes then proceedings gets transferred from ReAC user to jurisdictional AO for search year and he will be able to pass order on it.

- 17) What is Dry Run. What are its benefits for AO, ITBA & CPC?

Answer: In ITBA, the latest return or order details are automatically pre-filled for the Assessing officer to make any changes during assessment u/s 143(3). The assessing officers are advised to enter details of proposed addition to income or retain the income as-it-is in ITBA and complete the draft tax computation process at the earliest.

The advantages for the AO are:

1. Where additions are made and the assessing officers find differences in the Expected Tax computation and the actual result, they can either raise a ticket or re-validate any faulty data entry.
2. If time barring e-assessment related tickets are raised now, it is possible to resolve them by explaining to AO or by making changes in system. This may not be possible if tickets get bunched towards the TB date
3. This will enable the AO to identify data entry difficulties or errors so that they can take the assistance of the helpdesk at an early stage itself. Timely correction and guidance will then ensure that the process is error-free at the time of the final order generation in ITBA.
4. Processing is mandatory in all cases- Still there are many cases where AO has not completed processing. All these cases can be identified and completed
5. In several cases there may be revised returns/Invalid returns/ITR-V not received or multiple procedural complexities which if known now, then they can be resolved.

The advantages to Systems are:

1. Any complexity in cases can be known earlier so that the ITBA team can be better prepared and in case of any error the correction can be made in system.
2. Any procedural issue that needs directions from CBDT can be escalated- Cases under 241A pending with AO, Cases not processed under 143(1) that are now time-barred, scrutiny selection done for invalid ITR.
3. TDS mismatch or gaps can be identified
4. System can be tuned for better performance specially for cases having large number of TDS receipts.

Accordingly, all Assessing Officers may complete dry-run of the Income and Tax computation process by 30th Nov 2019.

18) Proceedings have been inadvertently dropped. Please reinstate the same?

Answer: Users are advised to work correctly and make double assure before pressing any button on ITBA. Once AOs drop the proceedings, it is shared with the assessee, therefore reinitiating of such proceedings from backend is not feasible. However, if the same is not shared with the assessee, it can be considered for reinitiating only on the request from PCIT/CIT concerned and after the approval of CIT, ITBA.

19) Order has been passed against wrong workitem. Please correct?

Answer: Users are advised to work correctly and passed order etc on systems after verifying all the things correctly. Once order is passed, even on wrong workitem, that workitem is closed and relevant order etc. is shared with the assessee, therefore any correction from backend is not feasible and is contrary to law also. However, if correction from backend, if found feasible can be corrected on the request of PCIT/CIT concerned with the approval of CIT,ITBA. However, if the same is not found feasible and is contrary to law it will not be corrected even after the request from concerned PCIT/CIT.

20) Wrong order has been uploaded through manual order upload functionality. Please correct?

Answer Users are advised to work correctly and upload order etc on systems after verifying the same. Once order is uploaded and accounting is closed, the same can be corrected from backend only. Any correction from backend, if found feasible can be corrected on the request of PCIT/CIT concerned with the approval of CIT,ITBA. However, if the same is not found feasible and is contrary to law it will not be corrected even after the request from concerned PCIT/CIT.

21) Whether DIN is mandatory for internal correspondence and correspondence with Courts, Standing Counsels or other investigation agencies etc?

Answer: Requirement of DIN is governed by the CBDT Circular No. 65/2019 dated 14-08-2019. ITBA has functionality of generation of DIN through common function module in every scenario, if specific module of any work is not available or work-item cannot be created in any module.

22) Whether DIN is required for a Wealth Tax Cases and how the same can be generated?

Answer: Requirement of DIN is governed by the CBDT Circular No. 65/2019 dated 14-08-2019. Users can use common function module for generation of DIN in wealth tax cases.

23) Who has to finalize the proceedings u/s 143(3) of the Act if notice u/s 143(2) of the Act issued by the Prescribed Authority. Please reply urgently as Prescribed authority has also issued notice u/s 143(2) in respect of A Y 2017-18 which are getting barred by limitation on 31-12-2019?

Answer: Officers at field formation are regularly making query as to whether the scrutiny cases in which notice u/s 143(2) of the Act issued by the Prescribed Authority required to be completed by the jurisdictional AOs or not. It appears that the officers at field formation felt that since the notices u/s 143(2) of the Act have been issued from the systems, therefore these cases are those cases required to be completed by the officers at NeAC/ReAC. Although in webcasts, the officers have been informed that the cases in which notices issued by the Prescribed Authority are the cases required to be completed by the jurisdictional AOs only. An email dated 06-11-2019 clarifying the issue has also been sent to all supervisory authorities. Even messages have been circulated in various whatsapp groups for the same. Even from the plain reading of notice u/s 143(2) for the same it is easily understood that these cases are not faceless cases because assesseees have been asked to respond to their assessing officers. Despite, officers at field formation are raising same question again and again. Since cases for the A Y 2017-18 are also there which are getting barred by limitation on 31-12-2019, therefore it is again being clarified that the cases which are being shown in the work-list of the jurisdictional AOs must be completed by them only, whether notices u/s 143(2) in these cases issued by the Prescribed Authority.

24) Refund of the assessee has been withheld u/s 241A of the Act and AOs/PCIT wants to release the same before completion of assessment because of Court's direction and on the basis of any other reasons?

Answer: As per present functionality available in ITBA/CPC once refund is withheld u/s 241A of the Act, it can be issued only by passing order u/s 143(3) of the Act. The functionality to issue the same before passing order u/s 143(3) is under development and will be intimated to users as and when it is deployed. However, if users have to issue the same before assessment because of court's direction or otherwise, the PCIT concerned has to make request to CIT CPC in writing and thereafter CPC and ITBA will release the withheld refund from the backend only. Please note any request received from the officers junior to PCIT/CIT concerned will not be entertained and any such request, if made will be treated as never made.

25) In CASS 2018 and 2019, information element displayed for the Rule TP10.05: Large specified domestic transaction(s) (T.P. Risk Parameter)(Item 22 of Form 3CEB) is incorrect and Item Nos. 23Ac(i), 23Bc(i), 24C(i) and 25c(i) of Form 3CEB have to be utilized for the rule?

Answer: Relevant correction as per the direction of ADG(S)-2 team has been made in ITBA. However, if the users is facing any issue regarding the same or in respect of any CASS reason, they are advised to escalate the matter to ADG(S)-2 only because issues related to CASS reason are dealt by his team.

26) Whether DIN is required to be generated from ITBA in respect of order passed on ITD-AST?

Answer: The functionality of auto generation of DIN in respect of order passed on AST has been provided on ITD-AST. As and when computations finalized on ITD-AST DIN is auto generated on the computation sheet screen itself. Therefore, there is no need to generate DIN for the same again on ITBA. For understanding the complete process please refer to ITBA-AST Instruction no. 144 dated 25-10-2019 available on website www.irsofficersonline.gov.in.

27) How to proceed with various issues on ITBA arisen in the cases of Amalgamation, demerger, converting into LLP etc.?

Answer: In this regard it is informed that functionality to deal in every scenario arisen in the cases of amalgamation, demerger, converting into LLP etc. is under development in ITBA in consultation with CPC. Therefore, users can proceed manually in respect of various scenarios arisen to follow the requirement of law by following CBDT, ITBA instructions etc. issued from time to time. In ITBA, users can use View/Edit Communication Address field and select radio button as other wherein he can enter the name of existing entity in Address Line 1 which will be printed on the notice/orders etc. below the PAN name.

28) How to create Set Aside Proceedings in ITBA?

Answer:

Selection of Set Aside Cases for Fresh Assessment:

- (i) Click **Assessment** > Menu > **Selection of Set Aside Cases for Fresh Assessment**. The screen is opened.
- (ii) Enter **PAN** and **A.Y.** in search parameters and click Search. List of orders are displayed to be selected for that PAN and A.Y.
- (iii) Select the row and click **Proceed**. **Details of Set Aside Proceedings** Screen is opened to enter the relevant details and initiate Fresh assessment.

Details of Set Aside Proceedings:

- (i) Basic Proceeding and assessee details are displayed based on the order selected.

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

29) How to mark return filed u/s 142(1) from valid into invalid for cases where notice u/s 142(1) is system generated?

Answer: Warning message will be displayed in case entered notice date does not match with actual notice issue date. If AO selects Yes, the return will become valid and if AO selects No, user can select return status as invalid. Return will be marked invalid.

ITBA Portal → ITR Processing → View RRR → Search Return on the basis of PAN and AY and then mark invalid status and select/record reasons

30) Can user delete the comments saved in Case History/ Notings? Is comment recorded in Case Noting History as Case Noting is shared with e-filing under e-proceeding?

Answer: No, the facility to delete comment saved in case History / Notings is not available. Further these comments are not shared with e-filing to display in e-proceedings.

31) How to complete the assessment in OCM case where the assessee has expired and the assessment has to be completed through the legal heir?

Answer: Register the legal heir in ITBA and get it approved through Range. While issuing order/notice change the Addressee details in View/Edit Address Details. Select radio button as Other and enter the name of Legal Heir in Address Line 1.

32) Taxpayer not able to file return u/s 153A, 153C, 148 or 142(1) at e-filing?

Answer: Notices uploaded before 01-10-2019 without copy of attachment was not shared with e-filing earlier. Now the same is available at e-filing team but notices copy will not be available as AO has not attached such notice while creating pendency.

Ask taxpayers to file return through e-proceedings as per steps mentioned in Help Document at e-filing portal.

33) On compute getting warning message for Fraudulent PAN/TAN?

Answer: AO are advised to follow steps as mentioned in ITBA-Assessment-Instruction no.10 dated 06-12-2018.

34) What to do if my question is not covered in these FAQs ?

Answer: The ITBA team has tried to reply probable questions. However, if any new scenario/issue comes to the notice, subsequent FAQ will be issued. Users are requested to share such new scenario/issue with the ITBA team so that possible solutions of the same can be provided.

Users are advised to contact helpdesk in case of any issues in respect of the ITBA.

- a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
- b. Help desk number – 0120-2811200, 0120- 4836850
- c. CPC Helpdesk- 080-49397201
- d. Email ID – itba.helpdesk@incometax.gov.in
- e. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)