



INCOME TAX BUSINESS APPLICATION

IN A NUTSHELL

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by

YESHWANT U CHAVAN, IRS

Principal Commissioner of Income-tax - 9,
CHENNAI

Revision of Monetary Limits for Filing of Appeal by the Income-tax Department

Sl. No.	Appeals / SLPs in Income-tax Matters	Monetary Limit (Rs.)
1.	Before Appellate Tribunal	20 lakhs
2.	Before High Court	50 lakhs
3.	Before Supreme Court	1 Crore

Income computation and Disclosure Standards:

The Finance Act 2018 has introduced certain provisions under Act with Retrospective effect from AY 2017-18. "Income Computation and Disclosure standard" is applicable for computation of income chargeable under heads 'Profits and Gains of business or profession' or 'Income from other Sources'.

LATE FEE U/S. 234F IS PAYABLE AS UNDER :

INCOME	LATE FEE
If Income is below basic exemption	NIL
Where total income exceeds basic exemption	Rs.5,000/- (01/08/2018 to 31/12/2018)
	Rs.10,000/- (01/01/2019 to 31/03/2019)

INCOME TAX RETURN - DATE SHEET -

<i>Period</i>	<i>Late Fine</i>
1. 01/04/2018 - 31/07/2018	NIL
2. 01/08/2018 - 31/12/2018	Rs.5,000/-
3. 01/01/2019 - 31/03/2019	Rs.10,000/-

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Introduction

Income-tax Business Application was initiated on May 2013. The ITBA portal is aimed to create paperless electronic process. The scope of ITBA is to strengthen the ITD application and to provide a single user interface to access various functionalities in the department. This booklet is an attempt to provide the simplified guide of various utilities of the ITBA to the user.

2. Pre – requisites for accessing ITBA.

- a. Employee ID*
- b. Tarang Mobile Number*
- c. Name Based Email ID*
- d. RSA Token*
- e. RSA PIN*
- f. Designation based Email ID*
- g. Role Tagging*

PAN Module

PAN TRANSFER:

To initiate PAN transfer

Go to Menu → Transfer PAN → Initiate request for transfer → Select transfer In and enter PAN → The Name, Source AO and Destination AO will be populated → Select Destination AO and click Ok → click initiate option.

To approve PAN transfer

Go to Menu → Select... → Approval... → Enter remarks → submit

PAN DELETION AND RESTORATION:

Initiation of Deletion/Restoration request

Both the PANs should be in the same AO code if not, migrate the PANs to same AO code

Go to Menu → PAN Deletion/Restoration → Initiate PAN Deletion (Select grouping of PANs) → Select

Deletion request type → Enter PAN's → Mark PAN's as Retain or Delete → Enter Remarks and Assessee comments → click save → click submit → click generate Pre-intimation letter.

Initiation of Restoration request of PAN

Go to Menu → PAN Deletion and Restoration → Initiate PAN restoration → Enter PAN and select reason for restoration → click proceed → Details of PAN's will be displayed → click Regroup PAN's → click confirmed that grouping is done → click save.

EVENT MARKING OF PAN:

Go to Menu → Event Marking for PANs → Select Mark event → Select Events from the drop down list → Enter PAN → Enter Remarks → Mark Event.

Return entry

NEW RRR ENTRY (RETURN RECEIPT REGISTER):

- On ITR landing page, Go to Menu→Return Receipt Register→New RRR entry
- Enter all details and click **Save**. RRR entry is saved for data entry.
- Select the row and click **Proceed to Data Entry** for data entry.
- Click Add row / Delete row to add/delete RRR entries.

VIEW RRR ENTRY:

- On ITR landing page, Go to Menu→Return Receipt Register→New RRR entry
- Enter AY and click **Search**. Click **Advance Search** to search for RRR entries based on other criteria. Saved RRR entry is displayed.

- Select the row and click **Proceed to Data Entry** for data entry.
- Select the row(s) and click **Delete RRR Entry** to delete any entry.

ENTER RETURN DETAILS (FOR PAPER RETURNS):

- On Return Receipt Register, select the row and click **Proceed to Data Entry**.
- Enter the return data based on the paper return received.
- To enter the data, click on different schedules links available on Part A – General screen or buttons available in Total Income and Tax on Total Income tab.

PROCESSING OF RETURN:

- Once the return is submitted for computation, details will be shared with CPC-ITR.
- CPC-ITR processes the return and share the intimation u/s 143(1) with assessee (following the same process as it does for e-filed return).

e-Assessment

PATH FOR ASSESSMENT MODULE:

ITBA Portal → Login → Module → Assessment → Worklist →
select PAN and click Assessment proceeding → Use
hearing option to post → click Initiate other
actions → select the option as per the
requirement → income computation → submit to CPC
→ tax computation → Generate order → Upload manual
order → Drop the assessment proceedings.

FOR ISSUE OF NOTICE u/s143(2) & 148:

Assessment → Menu → Generate Notice to Initiate
Proceedings → Select Section → Select AY → Select
Category → Enter PAN → Search → Generate Notice
→ Digital Signature.

PRINTING OF NOTICES:

Assessment→Menu→View/Download Notice/Letter/
Order→List will pop up→Select Case→View/
Download→Digital Signature.

ASSESSMENT PROCEEDINGS:

Assessment→ Worklist→ Select Case→Click
Assessment Proceedings →Hearing/Initiate Other
Action/CaseHistoryNotings/Attachments→IncomeCom
putation→InitiateComputation→Compute→Unfreeze,
if necessary →Tax Computation→Compute→CPC
→ Enter Assessment Order Details→Digital Signature.



ITBA HELPDESK
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e-Nivaran

PATH FOR E-NIVARAN MODULE:

ITBA portal → Login → e-Nivaran → Worklist → Select Grievance Application → Take Appropriate action & enter remarks → Dispose Grievance → Select Fully Resolved Option.

For cases which don't pertain to concerned jurisdiction:

ITBA portal → Login → e-Nivaran → Worklist → Select Grievance Application → Enter remarks → Enter Workflow remarks → Transfer.



**CPC
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Penalty

INITIATE PENALTY

Enter PAN, AY and select the Penalty section → Enter Remarks → Select Base order / Notice → Enter Remarks and additional remarks for show cause notice (SCN) to be printed on the notice.

In Appeal Cases:

Select the PAN from the worklist → click Penalty proceeding → Select the appellate authority → Mark “Kept in abeyance”

Levy of Penalty:

Select the PAN from the worklist → click Penalty proceeding → Generate Hearing notice → Record Hearing → Calculate Penalty → Submit to Range head → On approval → Generate Penalty order → Digital Signature → Send through email → Drop → Cancel

*Levy of Penalty – Select **SUBMIT** button*

*To cancel Penalty wrongly initiated – Select **CANCEL** button*

*To Drop Penalty proceedings – Select **DROP** button*

Audit

Go to Audit→click Menu→Internal Audit→List of Internal Audit cases→Record the date of dispatch of records to IAP→Generate forwarding letter.

Refund

A new feature by name REFUND BANKER is introduced in the ITBA to dispense with the issue of manual refunds. Henceforth all refunds should be generated only through this option. The user either scan and upload the manual orders resulted in refunds for fresh issues or enter the cheque details and other relevant details to re-issue the refunds generated through ITD application.

HRMS

1. APAR management →Employee Basic Information→Fill Details→Submit→Approval from DDO→
2. Initiate APAR→Select Financial year→Select Appropriate Form→Fill the details for the relevant period→Affix digital signature→Submit to range head for reporting

Note: If the Officer during the said FY has worked, with more than one reporting officer this requires submission of separate forms.

IMMOVABLE PROPERTY REPORT

3. Employee Self Service→Select Property return information→Click on File Property Return→Fill Details→ Affix digital signature→Submit

ID CARD MANAGEMENT

4. Click on ID Card Management→Select Request for ID Card→Select Appropriate reason→ Fill Details→Click proceed→Affix scanned photo and signature→submit

Digital Signature Certificate(DSC)

5. Click on Employee Self Service→Select DSC Application Form→Fill Details→Attach scanned Employee ID card, Aadhar & PAN Card→ Submit

INCOME TAX RATES & SLABS FROM AY. 2011-12 ONWARDS

Rates	Individual or HUF	Women	Senior Citizen	Super Senior Citizen
ASSESSMENT YEAR 2011-12 (Senior Citizen 65 Years and more)				
Nil	Upto 1,60,000	Upto 1,90,000	Upto 2,40,000	---
10%	1,60,001 - 5,00,000	1,90,001 - 5,00,000	2,40,001 - 5,00,000	---
20%	5,00,001 - 8,00,000	5,00,001 - 8,00,000	5,00,001 - 8,00,000	5,00,001 - 8,00,000
30%	Above 8,00,000	Above 8,00,000	Above 8,00,000	Above 8,00,000
Education Cess - 3% in all cases				
ASSESSMENT YEAR 2012-13 (Senior Citizen 60 Years and more)				
Nil	Upto 1,80,000	Upto 1,90,000	Upto 2,50,000	Upto 5,00,000
10%	1,80,001 - 5,00,000	1,90,001 - 5,00,000	2,50,001 - 5,00,000	---
20%	5,00,001 - 8,00,000	5,00,001 - 8,00,000	5,00,001 - 8,00,000	5,00,001 - 8,00,000
30%	Above 8,00,000	Above 8,00,000	Above 8,00,000	Above 8,00,000
Education Cess - 3% in all cases				

Rates	Individual or HUF	Senior Citizen	Super Senior Citizen	Sur.Ch / Edu./Hr.Edu.Cess
ASSESSMENT YEARS 2013-14 & 2014-15				
Nil	Upto 2,00,000	Upto 2,50,000	Upto 5,00,000	10% Surcharge applicable if Income Exceeds Rs.1 Crore. 3% Education Cess
10%	2,00,001 - 5,00,000	2,00,001 - 5,00,000	---	
20%	5,00,001 - 10,00,000	5,00,001 - 10,00,000	5,00,001 - 10,00,000	
30%	Above 10,00,000	Above 10,00,000	Above 10,00,000	
ASSESSMENT YEAR 2015-16				
Nil	Upto 2,50,000	Upto 3,00,000	Upto 5,00,000	10% Surcharge applicable if Income Exceeds Rs.1 Crore. 2% Education Cess 1% Hr. Education Cess
10%	2,50,001 - 5,00,000	3,00,001 - 5,00,000	---	
20%	5,00,001 - 10,00,000	5,00,001 - 10,00,000	5,00,001 - 10,00,000	
30%	Above 10,00,000	Above 10,00,000	Above 10,00,000	
ASSESSMENT YEARS 2016-17				
Nil	Upto 2,50,000	Upto 3,00,000	Upto 5,00,000	12% Surcharge applicable if Income Exceeds Rs.1 Crore. 2% Education Cess 1% Hr. Education Cess
10%	2,50,001 - 5,00,000	3,00,001 - 5,00,000	---	
20%	5,00,001 - 10,00,000	5,00,001 - 10,00,000	5,00,001 - 10,00,000	
30%	Above 10,00,000	Above 10,00,000	Above 10,00,000	
Tax Rebate u/s. 87A for Income Upto Rs.5 lacs - 10% of Total Income or Rs.2,000/- whichever is Lower				

ASSESSMENT YEARS 2017-18				
Nil	Upto 2,50,000	Upto 3,00,000	Upto 5,00,000	15% Surcharge applicable if Income Exceeds Rs.1 Crore. 2% Education Cess 1% Hr. Education Cess
10%	2,50,001 - 5,00,000	3,00,001 - 5,00,000	---	
20%	5,00,001 - 10,00,000	5,00,001 - 10,00,000	5,00,001 - 10,00,000	
30%	Above 10,00,000	Above 10,00,000	Above 10,00,000	
Tax Rebate u/s. 87A for Income Upto Rs.5 lacs - 10% of Total Income or Rs.5,000/- whichever is Lower				

ASSESSMENT YEAR 2018-19				
Nil	Upto 2,50,000	Upto 3,00,000	Upto 5,00,000	10% Surcharge for Income Rs.50 lacs to Rs.1 crore and 15% above Rs. 1 crore
5%	2,50,001 - 5,00,000	3,00,001 - 5,00,000	---	
20%	5,00,001 - 10,00,000	5,00,001 - 10,00,000	5,00,001 - 10,00,000	
30%	Above 10,00,000	Above 10,00,000	Above 10,00,000	
Education + Health Cess 4%				
Tax Rebate u/s. 87A for Income Upto Rs.3.5 lacs - 5% of Total Income or Rs.2,500/- whichever is Lower				

WHICH INCOME-TAX RETURN FORM IS FOR YOU?

Taxpayers have to choose forms based on their source of income. Here are some of the forms for individuals for assessment year 2018-19.

Resident individuals who have salary or pension income, or income from one house property (not in the case of brought forward loss) or income from other sources (excluding lottery winnings and income from race horses) and having total income up to ₹50 lakh

Individuals and HUFs not having income from profits and gains of business or profession

Individuals and HUFs having income from profits and gains of business or profession

Individuals with presumptive income from business and profession

Anyone other than an individual, HUF, company and person filing ITR-7

Companies other than those claiming exemption under Section 11

Those required to furnish tax returns under Section 139(4A)/(4B)/(4C)/(4D)/(4E)/(4F)

Who can use it?

ITR-V is an acknowledgement of tax returns filed electronically without digital signature; ITR: Income-tax return; HUF: Hindu Undivided Family

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