



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
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F. No. System/ITBA/Instruction/Assessment/177/16-17/

Dated: 13.06.2018

To

All Principal Chief Commissioners of Income-tax/ CCsIT

All Principal Director General of Income Tax / DGsIT

All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS)

All Principal Directors of Income Tax/DsIT

Sir/Madam,

Subject: Standard Operating Procedure for correction of Duplicate demand or of Erroneous demand in CPC-AO Portal -Regarding.

On analysis and verification of CPC-FAS demand as on 10-Apr-2018 as against demand on ITD –AST or ITBA systems it has been observed that a number of records exist that are duplicate or have not been correctly uploaded by the AO (same record has been uploaded more than once in CPC-AO Portal or the same demand which was automatically updated in CPC-FAS from AST after 01.04.2010 has again been uploaded by AO in CPC-AO portal manually as well).

2. The details of such cases are as under:
 - a. In case of 50,386 arrear demand records uploaded by AOs, an order has been passed in AST/ITBA on a subsequent date. **These manually uploaded demands need to be verified by AO and reconciled with AST/ITBA orders.** The net decrease in outstanding demand is expected to be Rs. 2456 Cr.
 - b. In 15,346 records, PAN, AY, and demand amount are duplicate uploaded by AO through CPC-AO Portal. Total amount of outstanding demand is Rs. 19175 Cr. **These outstanding demands need to be examined by AO and duplicates cancelled.**
 - c. In 4,224 records, PAN, AY, and amounts are duplicate since same demand is system generated in CPC or AST and also by error uploaded by AO. The demand manually

uploaded by AO needs to be marked as duplicate (NOT the System demand). The total amount of outstanding demand is Rs. 384 Cr. **These manually uploaded demands need to be verified by AO and reconciled with AST/ITBA orders.**

d. Apart from this Assessing Officers may have received representations from taxpayers stating that the outstanding demand (Uploaded by AO manually from Register) shown in E-filing account is incorrect or taxpayer has disagreed to the 245 notice. These cases have to be verified by Assessing officer to determine if assessee contention is correct. After due verification, if assessee is found to be correct, then these demands may be corrected or cancelled.

3. With a view to provide Assessing Officer clarity on how to identify such cases as well as to resolve such cases the following Standard Operating Procedure has been finalized:

A. Demand resolution: the following procedure needs to be followed by AO (in cases in para 2.a or 2.b or 2.c above):

The category wise detailed list related to points in para 2.b or 2.c above is available for download to AOs through ITAXNET login (<https://itaxnet.incometax.net>)- **Downloads -> Systems -> Data - Demand Verification**. Other cases can also be identified by AO also from CPC-AO Portal.

1. Login to CPC-AO Portal (cpcaoportal.dept.cpc.gov.in)
2. Click on the Demand Verification tab.
3. Choose the Arrear Demand that has been manually uploaded.
4. Select the option 'Demand is Duplicate'
5. Select the corresponding AST demand by clicking on the radio button that should be retained.
6. Click on 'Validate'.

Note: **This facility CANNOT be used for deleting system demands from AST/ITBA/CPC and for any correction of demands from AST/ITBA/CPC a rectification order in system is required.**

B. Manually uploaded Demand in CPC-AO Portal determined by AO to be erroneous/incorrect/does not exist after due verification: AO may cancel the same using following procedure (in cases in para 2.a or 2.d) above:

The potential cases can be identified from CPC-AO Portal –“Taxpayer’s response from E-filing” and the hyperlink on dashboard “Contested” or from taxpayer grievances in E-Nivaran /CP-GRAMS/or submitted to AO or as provided in Excel as mentioned above

1. Login to CPC-AO Portal (cpcaoportal.dept.cpc.gov.in)
2. Click on Demand Verification tab.
3. Select PAN if the taxpayer is already known from E-Nivaran or CP-GRAMS or CPC-AO Portal Dashboard “Taxpayer’s response from E-filing” and the hyperlink on dashboard “Contested”
4. Select the option ‘Demand does not exist’.
5. Enter the comments of Range Head and date of his approval.
6. Click on ‘Validate’.

NOTE : The AO has to take approval of Range Head before entering demand cancellation request in CPC-AO Portal. This facility CANNOT be used for deleting system demands from AST/ITBA/CPC and for any correction a rectification order in system is required.

4. This is issued with the approval of Pr. DGIT (SYSTEMS)

Yours sincerely,



(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.irsofficeronline.gov.in website with the request to upload the Instruction.
4. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> with the request to upload the Instruction on the ITBA Portal.



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