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DIRECTORATE OF INCOME TAX (SYSTEMS)
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F. No. System/ITBA/Instruction/Exemption/2016-17/ 6384 - 6290 Dated: 08/07/2016

To

The Chief Commissioner of Income-tax (Exemption) (By Name)
All the Principal Commissioners of Income-tax/CsIT (Exemption) (By Name)
All the Principal Commissioners of Income-tax/CsIT (Admn., CO & TPS) (By Name)

Subject: Launch of Income Tax Business Application (ITBA) – Exemption Module (Phase 1) – Reg.

Sir/Madam,

Kindly refer to the subject mentioned above. The Exemption Module of the Income Tax Business Application (ITBA) is expected to be rolled out during the period 8th – 11th July, 2016.

2. The Exemption Module of ITBA covers the following functionalities:

- (i) Registration and cancellation of trusts/societies/non-profit companies u/s 12AA of the I. T. Act, 1961;
- (ii) Approval and cancellation of trusts/societies/non-profit companies u/s 80G(5) of the I. T. Act, 1961 and
- (iii) Approval and cancellation of trusts/societies/non-profit companies u/s 10(23C)(iv), (v), (vi) and (via) of the I. T. Act, 1961

In Phase 1, the functionalities mentioned at (i) and (ii) will be rolled out while the functionality mentioned at (iii) shall be rolled out soon.

3. The process for the aforesaid functionalities is as under:

- a. **Enter Application Details** – The user will have a provision to enter details of application filed u/s 12AA/80G/10(23C).
The path for the same is Exemption → Menu → Enter Application Details.
- b. **Processing of Application** – For the applications entered through 'Enter Application Details', pendency will be created in the 'Worklist' of the user entering the application.

i. Worklist: A 'Worklist' will be displayed showing the list of pending workitems for the user.
The path for accessing the 'Worklist' is **Exemption → Worklist**

ii. Workitem

➤ **Digitisation of Form**: After the pendency for the processing of application is created, a facility will be provided to digitise the form through which application is received from the assessee. The path for the same is **Exemption → Worklist → Processing of Application (workitem) → Form (10A/10G/56/56D)**

➤ **Checklist**: A facility for checklist for each application as per standard checks is provided. After the pendency is created, user needs to verify the application as per the checklist. The path for the same is **Exemption → Worklist → Processing of Application (workitem) → Checklist**

➤ **Generate Questionnaire**: In case any deficiency found in the application, a facility is provided to generate the Questionnaire to the assessee. Questionnaire will serve the purpose of hearing notice as well. The path for the same is **Exemption → Worklist → Processing of Application (workitem) → Generate Questionnaire.**

Note: Verification through Checklist and generating questionnaire on the System are optional steps but users are advised to go through these processes to ensure minimisation of errors in registration/ approval process.

➤ **Record Hearing**: The details of hearing can be recorded in the system, after the hearing is concluded. In case of adjournment, adjournment of the hearing and its type, along with priority, is captured. Facility to capture the next hearing date is also provided. The path for the same is **Exemption → Worklist → Processing of Application (workitem) → Record Hearing.**

➤ **Generate Order**: Facility to generate order is provided. Only PCIT (Exemption) has the privilege to generate order. A template has been provided for orders for approval of applications. A provision is also there to generate order in free text format and orders passed outside the system (manually) can also be uploaded. The path for the same is **Exemption → Worklist → Processing of Application (workitem) → Generate Order.**

c. **Cancellation of Registration/Approval** – There is a facility in the system to cancel the already granted exemption for violation of any condition. The process for the same can be initiated by the PCIT(Exemption)/HQ of PCIT(Exemption/Staff of HQ of CIT(Exemption) on suo-moto basis or on request by the Assessee or based on recommendation received from any department user/any other source.

The path for the same is **Exemption → Menu → Cancellation of Registration/Approval**

- d. **Data entry of existing Approved/Rejected Applications** –In case application is already processed outside the system, then facility to capture the details in system is provided through data entry of already approved/rejected/cancelled cases screen.

The path for the same is **Exemption → Menu → Data entry of existing Approved/Cancelled Applications**

e. **MIS and Dashboard –**

- i. **MIS:** There is a facility for viewing and generating various MIS in respect of the processing of application. Relevant departmental users will be able to view various reports and registers. The MIS is accessible through Exemption Home Page.

The path for the same is **Exemption → MIS**

- ii. **Dashboard:** The dashboard for exemption module is accessible through Exemption Home Page.

The path for the same is **Exemption → Dashboards**

5. **Data entry of previously registered/ Approved Entities: Exemption Excel Utility** – Based on the information available on the National Website of the Income Tax Department www.incometaxindia.gov.in, data of already registered entities has been extracted. However, it is seen that the data is incomplete in many cases. It is also possible that data of some cases may have been omitted. In order to build a comprehensive database of already registered/approved entities, a **pre-prefilled excel utility** will be provided to all PCsIT (Exemption) which will have to be completed by filling up missing fields etc. The excel utility contains basic validations to enable the user to provide clean data for further processing in the system. The pre-filled excel will be made available by email or download on the ITBA portal and PCsIT/CsIT will be required to verify and complete the details wherever there are deficiencies. This will enable complete enable historical data availability in the new application.

The PCsIT (Exemption) are requested to complete the exercise of verification and completion of past data within 15 days of receipt of excel utility and submit the completed Excel to the helpdesk at <http://itbahelpdesk.incometax.net>. Multiple Excel files can be submitted. However, due care may be taken to provide only incremental or fresh data (no duplicate data) in each Excel.


6. The Exemption Module can be accessed by logging into the ITBA Portal. CCIT (Exemption), its HQ, Staff of its HQ, PCIT (Exemption), its HQ and Staff of its HQ are the users who can access Exemption module in ITBA. The ITBA Portal can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>

The path for the accessing Exemption module is: **ITBA Portal → Login → Modules → Exemption.**

ITBA/Exemption Instruction No. – 1


7. Users, as mentioned above, will need their individual name based department email IDs and RSA tokens. The username and passwords will be communicated on their respective email ID. The login into the system will be through the username and password (sent on individual email ID) along with the RSA token over the Taxnet nodes.
8. Users on Windows XP system are advised to download the latest Chrome (v38 or above) or Firefox (v36 or above) browser to access the new ITBA application.
9. Training material including user manual, help content and frequently asked questions (FAQs) is available on the Exemption Home Page. Users can refer these for any issue.
10. Users are advised to contact helpdesk in case of any issue in respect of the ITBA.
 - a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
 - b. Help desk number – 0120-2772828 - 42
 - c. Email ID – helpdesk_messaging@incometax.gov.in
 - d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours Sincerely,


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

Copy to:

1. The P.P.S to the Chairman, Member(L&C), Member(Inv.), Member(IT), Member(Rev.), Member(A&J) & Member(P&V), CBDT for information.
2. All Pr CCsIT/ CCsIT, Pr DGsIT/DGsIT, Pr CsIT/CsIT for information
3. The P.S. to the Pr. DGIT(S) for information.
4. The Web Manager, for www.irsofficeronline.gov.in website.
5. ITBA Portal


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