



आयकर निदेशालय (पध्दति)  
DIRECTORATE OF INCOME TAX (SYSTEMS)

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F.No. AST/DIT(S)-III/Inet. No. 114/32/2012-13/

Dated: 26.03.2012

To

**The Chief Commissioner of Income-tax (By Name)**

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneswar/ Bareilly/  
Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/ Hubli/  
Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkata/ Lucknow/ Ludhiana/ Madurai/  
Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/ Pune/ Raipur/ Rajkot/ Ranchi/  
Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/ Vishakhapatnam; and

**The Commissioner of Income-tax (By Name)**

Delhi (CO)/ Mumbai (CO)/ Chennai (CO)/ Ahmedabad (CO)/ Bangalore (CO)/ Bhopal (CO)/  
Bhubaneswar (CO)/ Kolkata (CO)/ Cochin (CO)/ Chandigarh (CO)/ Hyderabad (CO)/ Jaipur  
(CO)/ Kanpur (CO)/ Patna (CO)/ Pune (CO)/ Guwahati (CO)/ Nagpur (CO)/ Lucknow (CO)

**Subject: Processing of returns for A.Y.s 2010-11 & 2011-12 getting time barred on  
31.03.2013 on Online TMS in ITD Application - regarding.**

Sir/ Madam,

Kindly refer to the above.

2. Representations from field formations have been received intimating that owing to the delays in PAN Migration, PAN Deduplication and restoration, certain cases remain to be processed. However, AST does not permit these cases to be processed. Therefore, with the Board's approval, the facility of "Online TMS" is extended for the cases time barring on 31.03.2013. The path for the same is AST → TMS → Processing of New Returns (Online TMS).

3. This software is capable of handling the issues relating to PAN transfer/de-duplication/restoration which prevented processing of the returns in AST. The key features of the software are as under:

- The returns can be entered by AO having return of income, although the PAN is lying in some other jurisdiction.
- The returns with PAN out of Jurisdiction, deleted PAN, PAN under de-duplication, PAN under restoration etc. can be processed on this System.
- The AO having return of Income can process returns till the command for integration of this data to AST is given by the jurisdictional A.O. Once data has

been integrated with AST, all future actions can be performed by the A.O. having PAN jurisdiction.

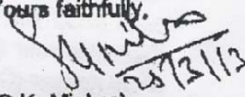
Therefore, Online TMS is allowed for the following categories:

- (i) PAN under migration
- (ii) PAN is deleted in de-duplication process
- (iii) PAN is under de-duplication or restoration.

4. No processing of any sort will be allowed in respect of invalid PANs or if the PAN is not available or if Name in PAN database does not match with Return name. Due care needs to be taken while accepting such returns. Alternatively, the AO should initiate the communication with Assessee based on the address given in the return for quoting correct PAN and proceed under AST or online TMS, as the case may be. Under no circumstances, processing on standalone (except select cases under DIGIT(Int. Tax.)/offline TMS is permitted by the Board.

5. The procedure has been enumerated in the user manual available on itaxnet and ITD. The functionality will be available till 31.03.2013. This instruction may be brought to the knowledge of all field officers working in your charge.

Yours faithfully,

  
(S.K. Mishra)

DIT(Systems)-III, New Delhi

For any clarification, ticket may be lodged with Co-desk.

Copy to :

1. The P.P.S. to Member (L&C), Member(In.v.), Member(IT), CBDT.
2. The P.S. to DIGIT(Systems).
3. The Web Manager, for [www.insofficersonline.gov.in](http://www.insofficersonline.gov.in) website.

(S.K. Mishra)

DIT(Systems)-III, New Delhi