



आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEM)**  
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स  
ARA Center, Ground Floor, E-2, Jhandewalan Extension,  
नई दिल्ली – 110055, New Delhi – 110055

**F.No.Systems/ITBA/ Instruction/ Audit /2018-19/**

**Date: 23/04/2018.**

To,

**All Principal Chief Commissioners of Income Tax/ CCsIT (By Name)**  
**All Principal Director Generals of Income Tax/DGsIT (By Name)**  
**All Principal Commissioner of Income Tax/CsIT/CsIT (Admin & TPS, CO) (By Name),**  
**All Principal Directors of Income Tax/DsIT (By Name)**  
**All Commissioners of Income Tax (Audit)**

**Sub - List of auditable cases for internal audit in ITBA ( Audit module)**  
**for the period 1<sup>st</sup> September 2017 to 31<sup>st</sup> December 2017 - regarding.**

Sir/ Madam,

This is in reference to the subject mentioned above. The Audit module of ITBA has already been rolled out and the functionality for internal audit is available in Audit module of ITBA w.e.f. 28/08/2017.

2. The list of auditable cases for the period 1<sup>st</sup> September 2017 to 31<sup>st</sup> December 2017 has been made available in ITBA now, which includes cases of International Taxation, Central Circles and Exemption charges also. These cases are arranged in descending order of Audit Potential Index (API) in accordance with Board's Instruction no. 6 of 2017 dated 21/07/2017. The CsIT (Audit) will be able to view the list of auditable cases in the "List of Internal audit cases" screen of the Internal Audit Module. The CsIT (Audit) are requested to assign the cases to the Auditors in the Audit module of the ITBA.

3. The functionality for uploading pending Internal Audit Objections has also been rolled out and is available in Audit module of ITBA w.e.f. 03/11/2017. Please refer to the ITBA- Audit Module- Instruction No.3 dated 14/11/2017 for the details.

4. It is re-iterated that all pending internal audit objections have to be entered in the Audit Module and status updated periodically. All new Internal Audit memos/Objections have to be raised on the system only and settled on the ITBA system only. Accordingly, the IAP would have to sensitize all Assessing Officers about the new ITBA based Audit process.

**ITBA – Audit Module-Instruction No. 4.**

**Wef 1<sup>st</sup> April 2018 there should be NO manual/offline Internal Audit action and every action has to be done only on the ITBA system.**

4. Audit hierarchy users are again requested to contact their respective RCC Administrator for necessary role tagging and hierarchy definition in ITBA HRMA in case the same is already not done. The systems role and description are as under:

Level	Role Name	Role Description
01	IAP	ITO(IAP)
01	SAP	ACIT/DCIT(SAP)
02	ADDLCITAUD	JCIT/Addl. CIT(Audit)
03	CITAUD	Commissioner of Income –Tax (Audit).

5. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.
- URL of helpdesk - <http://itbahelpdesk.incometax.net>
  - Help desk number – 0120-2811200
  - Email ID – itba.[helpdesk@incometax.gov.in](mailto:helpdesk@incometax.gov.in)
  - Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

This issues with the prior approval of the Pr. DGIT (Systems), New Delhi.

Yours sincerely,



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

**Copy to:**

- PPS to Chairman, PPS to Member (Inv.) / Member(Admin.) / Member(R) / Member(IT) / Member (Legislation) / Member (A & J) CBDT for information.
- Pr. DGIT (Systems)/ Pr DGIT (L&R), New Delhi.
- ADG (Audit) and Pr. DGIT (L&R), New Delhi.
- The Web Manager, for [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in) website with request to upload the instruction on the website.
- ITBA publisher for [https // itba.incometax.gov.in](https://itba.incometax.gov.in) portal with request to upload the instruction on the ITBA Portal.



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