



## DIRECTORATE OF INCOME TAX (SYSTEMS)

ARA Centre, Ground Floor, E-2, Jhandewalan Extension,  
/New Delhi-110055

DGIT(S)/DIT(S)-3/ AST/TMS/17/2015-16

Dated: 18.03.2015

To

The Pr. Chief Commissioner of Income Tax(International Taxation),  
3<sup>rd</sup> Floor, E-2 Block,  
Pratyaksh Kar Bhavan,  
Dr. S.P. Mukerjee, Civic Centre,  
Jawahar Lal Nehru Marg,  
New Delhi-110002.

Sir,

**Sub : Processing of returns filed during F.Y. 2013-14 getting time barred on  
31.03.2015 on 'Standalone TMS'/ 'Online TMS(category 2)' in ITD Application - reg.**

**Ref : Letter dated 19.01.2015 received from CIT(Intl. Taxation)-3.**

Kindly refer to the above.

2.. In view of difficulties reported vide above referred letter, in the processing of returns in AST of foreign technicians filed by representative assesseees, the CBDT has approved '**Online TMS(category 2)**' for processing of such returns. Therefore, an online '**Online TMS(category 2)**' functionality has been provided in ITD-AST application under AST→TMS→Online TMS – Category 2.

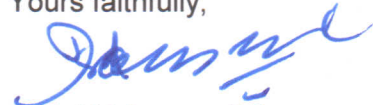
3. Under '**Online TMS(category 2)**', credits of TDS (26AS) and challans under OLTAS are not allowed through System. Moreover, the PAN mentioned in the return either does not belong to the assessee or has other infirmities, therefore, the **data will not get integrated with AST** at a later date. The functionality of Standalone TMS will cover all contingent cases for processing including:-

- (i) PAN not available in the system.
- (ii) Invalid PAN mentioned in return.
- (iii) Name in the PAN data base & return of income do not tally.

4. It will be compulsory for the Assessing Officer to mention the compelling reason, which caused using this facility. For reason (i) to (iii) above, it is presumed that the AO has initiated a communication with the Assessee for obtaining correct PAN or getting the PAN data corrected through NSDL/UTIISL. However, no refund will be allowed to be issued as the cases do not have valid PANs. Only time barring cases which could not be processed in AST would be allowed to be processed in 'Online TMS(category 2)' upto 31.03.2015.

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

Yours faithfully,



(Ramesh Krishnamurthi)  
DIT(S)-3, New Delhi

For any clarification/difficulties user may be advised to lodge ticket with Help-desk for resolution.

Copy to :

1. The P.P.S. to Member (L&C), Member(Inv.), Member(IT), CBDT for information.
2. The P.S. to Pr. DGIT(S) for information.
3. The Web Manager, for [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in) website.



(Ramesh Krishnamurthi)  
DIT(S)-3, New Delhi