
To

The Principal Chief Commissioners of Income-tax/CCsIT (By Name)

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneswar/ Bareilly/Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/Hubli/ Hyderabad/ Indore/ Jaipur/ Jaipur City/ 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 Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)

Agra/ Bikaner/ Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/ Muzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijayawada/ 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: Launch of Income Tax Business Application (ITBA) – Assessment Module – Phase 1 (CASS Cycle-1- For Corporate Assessee) – Reg.

Sir/Madam,

This is in reference to the subject mentioned above. The functionality for generation of notice u/s 143(2) for cases selected under CASS for Cycle -1 for corporate assessees in respect of returns filed in FY 2015-16 for AY 2014-15 and AY 2015-16 will be available w.e.f. 15.03.2016 in Income Tax Business Application (ITBA). 1st cycle of program for Computer Assisted Scrutiny Selection (CASS) for the current year has been finalized. The Board has approved the parameters for selection of cases and cases are visible to the Assessing Officers from today i.e. 15.03.2016.
2. The Assessment Module under ITBA can be accessed by entering the following URL in
the browser: http://itba.incometax.gov.in/. The path for Assessment module is: ITBA
Portal → Login → Modules → Assessment

Overview of Functionality
3. For CASS selection from March 2016, AO will use the ITBA-Assessment module for
generation of notice u/s 143(2) for cases selected under CASS. For such cases generation
of notice u/s 143(2) in ITD-AST application will not be available. Following functionalities are
being enabled through ITBA-Assessment module:

   a. Generation of Notice u/s 143(2) through System - This process will include
      notice generation for all the cases selected under CASS in bulk in the system.
      User will be able to search for the cases selected on the basis of selection date.
      (i.e. date of approval of cases selected by Board). Notice should be printed
      through the system directly. The communication address for notice generation
      u/s 143(2) will be the address in the latest return. However, user will be able to
      edit the same.

   b. Upload of Notice u/s 143(2) to system – In the rare event that any notice
      could not be generated through the system, AO should upload the scanned
      copy of notice issued outside the system through manual to system option.

   c. View/Download Notices/Letters/Orders – AO and their Inspector/Staff will be
      able to view and download the notices u/s 143(2).

   d. View/Edit Dispatch Register – AO and their Inspector/Staff will be able to enter
      the dispatch related details for the notices u/s 143(2). It is recommended to scan
      and upload the document of proof of delivery as attachment while entering the
      service date.

4. Passing of order u/s 143(3) will not be allowed in ITD-AST application for notices
generated in ITBA. The functionality for completing scrutiny Assessment u/s 143(3) for
notices generated in ITBA (i.e. computation and order passing) will also be enabled in ITBA
in the upcoming phases.

Updating office Information
5. AO should ensure that the details of the office – office name (popular name),
designation based email -Id, office phone number, Room number and Room name are
correctly available so that the Notice u/s143(2) is properly generated. In case of any error or
incompleteness, the functionality of updating office information is available in HRMS
through Update Office Information link. (refer Annexure A). Data will be updated on click of
Submit button. However, popular name will be updated only after approval of RCC admin.
In case of any error in the Building name and Building address, user will be required to contact to RCC admin who can make the necessary change.

Accessing ITBA

6. Existing users of AST module in ITD application will be provided with corresponding roles in ITBA by RCC Administrators. Users will be required to login to the existing ITD application and change their password before logging into ITBA. Refer Directorate’s Letter F No. System/ITBA/Instruction/Portal/157/2015-16 dated 10.07.2015 for details on accessing ITBA.

7. Relevant users will need their individual name based department email IDs and RSA tokens. The username and password will be communicated on their respective name based departmental email ID. The login to the system will be through the username and password (sent on the individual email ID) along with RSA PIN and RSA token over the Taxnet nodes. Users are advised to contact their respective RCC Admin for the name based departmental email ID.

8. Users on Windows XP system are advised to download the Chrome (version 43) or Firefox (version 36) browser (if unavailable) from ITBA Portal \ Download Pre-Requisites to access the new ITBA application.

9. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Assessment Module Home Page and on ITBA Portal \ Online Training on ITBA. Users can refer these in case of any issues.

10. Users are advised to contact helpdesk in case of any issues in 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)

Cases Selected in CASS

11. Assessing Officer can view the CIB, AIR and other information of cases selected under scrutiny on the ITD. (Path: AST \ CASS \ Generate list of cases selected for scrutiny \ View ITS data)

12. This year in CASS, two types of cases are selected for scrutiny, one is ‘Limited Scrutiny’ and other is ‘Complete Scrutiny’. The type of case- ‘Limited’ or ‘Complete’ - is displayed on the notice issued u/s 143(2), ‘Scrutiny Register’, ‘MIS Report’ and on the screen showing details of the case.

13. It has been noticed that sometimes the returns are received by Assessing Officer who is not a jurisdictional Assessing Officer as per PAN. The returns receiving Assessing
Officer in such case immediately transfers the return to PAN- Assessing Officer, as the notice u/s 143(2) can only be generated by PAN- Assessing Officer under CASS. At the time of CASS run, the data of returns selected in CASS, which are falling in category of mismatch of PAN AO Code and Bundle AO code will be auto-transferred to PAN Assessing Officer though a scheduler.

14. The CBDT has mandated online passing of all scrutiny assessments orders. The online CASS feedback after the completion of assessment has been made mandatory in AST/ITBA.

Yours faithfully,

(Ramesh Krishnamurthi)

(!) ADG(S)-2, New Delhi

Copy to:

1. The P.P.S to Chairman, Member(L&C), Member(Rev.), Member(IT) & Member(A&J)& Member(P&V), CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. The Web Manager, for www.irsofficersonline.gov.in website.

(Ramesh Krishnamurthi)

ADG(S)-2, New Delhi
Annexure A – Screen for Updating Office Information

Update Office Information

Request Details

Request ID: NEW
Employee ID: 700209
CCA Region: CCA MUMBAI
Location: MAHATMA NANDAN
Employee Email ID:

Request Date: 14.03.2016
Employee Name: Ram Singh
Post Number: 22401776
Employee Tanning Number:

Details

Existing Values

[Table with existing values]

In Edit

[Table with existing values]

New Values

[Table with new values]

General Guidelines

[Rules and guidelines for field updates]

Comments

[Comments field]

Save  Submit