



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. System/ITBA/Instruction/IT-TPO Proceedings//183/2016-17/ Dated: 28.08.2017

To

Principal Chief Commissioner of Income Tax (International Taxation)
All Principal Chief Commissioners of Income-tax/ CCsIT/ CCsIT (Intl Taxn) (By Name)
All Principal Commissioner of Income-tax/CsIT (Intl Taxn) /CsIT (Admin &TPS) (By Name)
All Transfer Pricing Officers

Sir/Madam,

Subject: Launch of functionality to maintain Register of Record for International and Domestic Transactions by the TPO in TPO Proceedings module of Income Tax Business Application (ITBA) – Reg.

This is in reference to the subject mentioned above. The functionality to maintain Register of Record for International and Domestic Transactions by the TPO, as per CBDT Instruction No. 3/2016, is now available in TPO Module of Income Tax Business Application (ITBA).

2. The TPO Proceedings module of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>. **The path for TPO Proceedings module is: ITBA Portal → Login → Modules → TPO Proceedings**

3. The CBDT's Instruction 3/2016 mandates that TPOs are required to maintain a record of all the International and Domestic Transactions entered into by a Taxpayer on whom Transfer pricing provisions are applicable (in the formats provided as Annexures I & II to the Instruction). Facility to maintain Register of Record for International and Domestic Transactions has been provided to the TPO through Transfer Pricing Study screen. TPO has to complete the TP study screen before the draft order can be sent for approval. Once a TP order is passed, the information in the TP study screen would freeze. TP study screen is required to be filled in phases, as follows:

A. Recording of Reference details : Fields related to particulars of reference and Assessee details will be auto populated based on data captured in the Reference Details screen.

B. Recording of details related to Associated Enterprise(s) and Transaction details:

Particulars of Associated Enterprise(s) and transactions details are to be entered by the User as per the details available in the Report u/sec 92 E(Form 3CEB). Fields to record details related to the International Transaction and specified Domestic transactions are displayed depending upon the transaction type selected while generating Hearing Notice. Such data entry work can be completed in phases, in case of large number of International/Domestic Transactions. Data entry can be delegated by the TPO to staff. The idea behind capturing such data is to ensure that the TPO considers all transactions while computing Arm’s length Price.

C. Recording data in respect of ALP and TPO’s order: Once the TPO has completed the hearings and has computed the Arm’s length price then fields regarding ALP determined alongwith TP method applied are to be filled. TPO will also be able to record brief remarks about his findings in the Remarks column of the TO screen. The TPO can then submit the draft order for approval.

D. Recording TP Order details : Once the draft order is approved and released, the order passing date and despatch details etc. will be auto populated based on completion of such actions.

4. Transfer Pricing study is an integral part of the TP proceedings and the User cannot dispose TP proceedings without completing data entry in such screen. Once completed, the entries made in the Transfer Pricing Study screen would then be made available as Register of Record in the MIS of TPO proceedings module and will serve as database for future action and assist in bringing about uniformity in the determination of ALP in identical or similar cases. Screen shots of TP study for both International Transactions and Domestic Transactions are as follows:

The screenshot displays the 'Transfer Pricing Study' interface. At the top, there is a navigation menu with options like 'Menu', 'Worklist', 'MIS Reports', 'Help', and 'FAQs'. Below the menu, the breadcrumb trail shows 'TPO Proceedings Home Page > Worklist > TPO Proceedings Workitem > Transfer Pricing Study'. The main content area is divided into three sections:

- Basic Details:** Includes fields for PAN (AHPP00030D), Subject (TPO Proceedings), and Nature of Business (Select).
- Details of TP Study For International Transaction(s):** A table with the following columns: S No., Name of the Associated Enterprise, Address of the Associated Enterprise, Country of the Associated Enterprise, PAN of the Associated Enterprise (if available), Nature of the Association in terms of section 32A, Description of International Transaction as per Section 92B, Values of Transaction Paid by the Taxpayer, Values of Transaction Received by the Taxpayer, Transfer Price as Computed by the Taxpayer, Transfer Pricing Method Applied by the Taxpayer, and Whether Accepted by the TPO. One row is present with values: 1, test, test, Hong Kong, test, 23, 123, 123, Resale Price Method, No.
- Summary and Conclusion - International Transaction(s):** Includes a text box for 'Net enhancement in ALP by TPO (₹)' with the value 321, and a larger text box for 'TPO's Remarks on determination of Arm's Length Price (For notings purpose only, this will not be included in draft order)'.

Details of TP Study For Specified Domestic Transaction(s)

S No.	Name of the Associated Enterprise	Address of the Associated Enterprise	PAN of the Associated Enterprise (if available)	Nature of Association in terms of section 92A *	Description of Specified Domestic Transaction as per Section 92BA *	Values of Transactions Paid by the Taxpayer	Values of Transactions Received by the Taxpayer	Transfer Price as Computed by the Taxpayer *	Transfer Pricing Method Applied by the Taxpayer *	Whether Accepted the TPO ? *	Arm's Determ TPO u
1	test	test		test	test	123		123	Resale Price Method	Yes	123

Summary and Conclusion - Specified Domestic Transaction(s)

Net enhancement in ALP by TPO (₹) *

TPO's Remarks on determination of Arm's Length Price (For notings purpose only, this will not be included in draft order.) *

Remarks by TPO on determination of ALP.

[Click here to View/Upload TP Study](#)

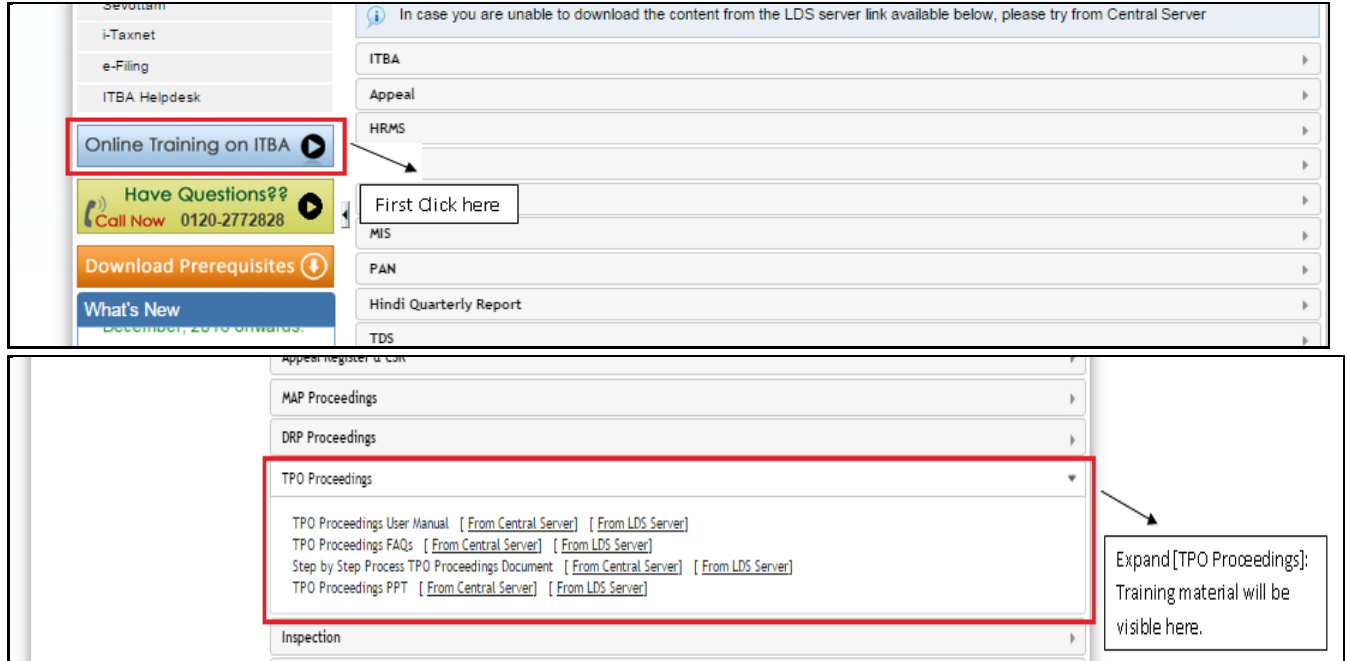
© 2016-2017 Income Tax Department, Government of India. All Rights Reserved. Powered By TATA Consultancy Services. Best Viewed in 1366 x 788 Resolution with Google Chrome (version 43)

Registers would be available in the MIS for TPO Proceedings module as indicated below:



- Relevant users 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 log in to the system will be through the username and password (sent on individual email ID) along with the RSA token over the Taxnet nodes. Users are advised to contact their respective RCC Admin for name based department email ID.
- 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.
- Updated Training material including User manual, Help content and Frequently asked questions (FAQs) are available on the ITBA Home Page. **ITBA Portal** → **Online Training on ITBA**. Users can refer to these online resources in case of any problem. Users can click on the online training functionality to access the following: User Manual, Frequently Asked Questions and a power point presentation to understand how to use the TPO Proceedings module.

ITBA-TPO Proceedings- Instruction No.2



7. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.
 - a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
 - b. Help desk number – 0120-2811200
 - 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.DG(S)-3, CBDT, New Delhi.

Copy to:

1. PPS to Chairperson, PPS to Member(Inv.)/ Member(P&V)/ Member(R)/ Member(IT & C)/ Member(L)/ Member(A&J) CBDT for information.
2. Pr. DGIT(Systems), New Delhi
3. The Web Manager, for www.irsofficersonline.gov.in website with request to upload the instruction on the website.
4. ITBA Publisher for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.

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