



आयकर निदेशालय (पद्धति)

DIRECTORATE OF INCOME TAX (SYSTEMS)

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F.No. System/ITBA/Instruction/Rectification/186/2018-19

Dated: 19.04.2018

To

**All Principal Chief Commissioners of Income-tax/ CCsIT,
All Principal Director Generals of Income-tax/ DGsIT,
All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS),
All Commissioner of Income-tax (Appeals).**

Subject: Launch of functionality for Rectification of Appeal and Revision orders in Income Tax Business Application (ITBA) – Reg.

Sir/Madam,

This is in reference to the subject mentioned above. Functionality to rectify mistakes apparent from record in Appeal orders and Revision orders is now available to users through the Rectification module of Income Tax Business Application (ITBA). **User may rectify mistakes in drafting of order including typos or other factual inaccuracies falling within the scope of section 154 which occurred in the original order. Similarly, mistake in recording of appeal decision can also be rectified.**

2. Functionality to mistakes in Appeal/Revision orders can be accessed through the Rectification module on the ITBA Portal and is meant for use by the PCsIT, their Headquarters and staff and also by CsIT(A) and their Administrative officers and staff to carry out rectification in Revision orders u/sec 263 & 264 and appellate orders u/sec 250 of the Income Tax Act respectively.

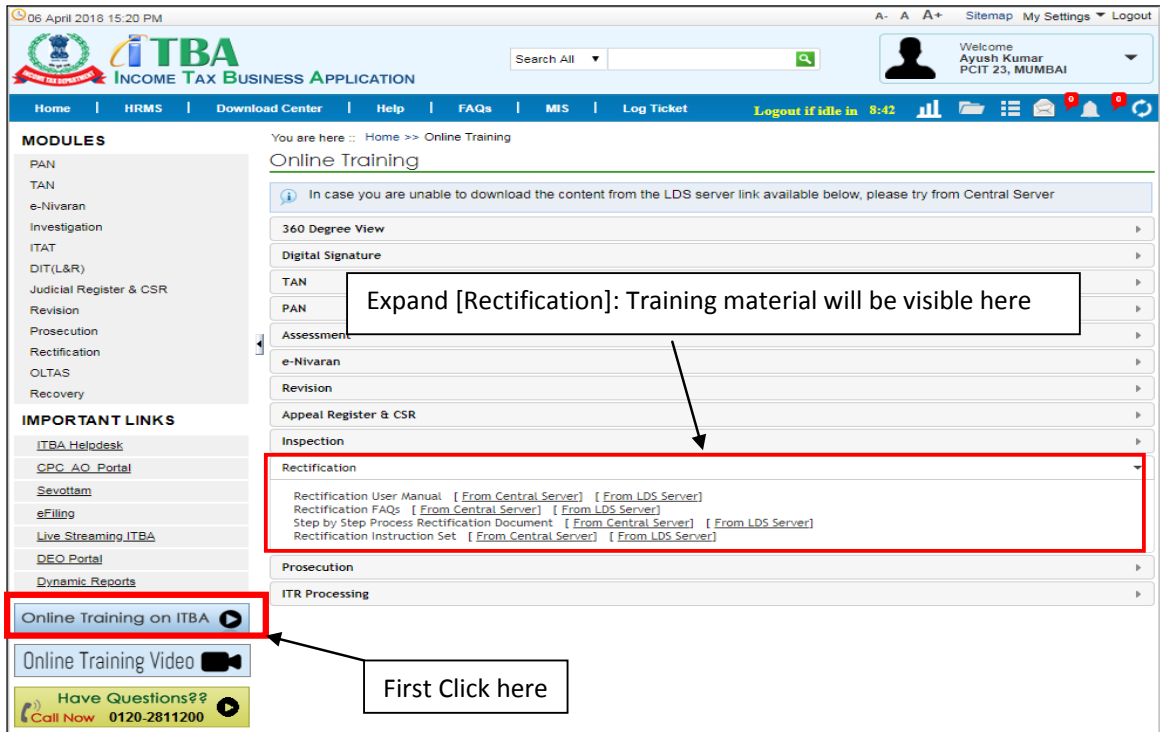
Path to access rectification module is: ITBA Portal → Login → Modules → Rectification

3. Rectification work flow can be initiated both suo moto or on an application of the assessee received through ASK/ DAK. Applications received through ASK/DAK will be displayed in the Rectification Control Register. User can initiate rectification from e-Nivaran module as well. In case any grievance application requires remedial action in form of rectification, same can be initiated from e-Nivaran workitem by clicking on Initiate Action button. The E-nivaran petition will then be visible to the user in the Rectification Control Register. The path for Rectification Control Register is: **Rectification→ Menu→ Rectification Control Register**. User has the facility to view the status of all the rectification proceedings through Rectification control register. This screen provides a list of all the rectification proceedings and their updated status.

Steps to pass a rectification order are as follows:

- i) On receipt of rectification application, Facility to enter/update the request will be available in the Rectification Control Register
- ii) In case of suo moto rectification, work item will be created in the Rectification Control register
- iii) On initiation, pendency will be created in the worklist of CIT(A) in case of Rectification on Appeal Order and in worklist of PCIT in case of Rectification on Revision Order respectively.
- iv) In case request is initiated by Staff /Administrative officer of CIT(A) or staff/ HQ of PCIT, pendency will be created in the worklist of their supervisor on initiation.
- v) Facility to generate Hearing Notice, Record Hearing, View/Upload Attachments and view Case History/Notings is also provided in the workitem screen. Same can be used for conducting rectification proceedings.
- vi) User needs to navigate to “Rectification order details” screen to draft the Rectification Order. **Keeping in view the nature of mistake, User has to record whether rectification order will result in amendment of the original decision recorded in Appeal order/ Revision order, in the stipulated filed on the screen.**
- vii) Next step is to draft the Rectification order. User has two options while drafting text forming part of rectification order. First option is to type the text of order in the designated slot on the screen, which is fully equipped to create a rich text document Alternatively user can get the rectification order typed offline in MS word and then copy and paste the word document in the ITBA screen (the document may be checked for any formatting errors). However, it is essential to note that in order to ensure that the formatting is correctly retained in ITBA, para 6(A) of the ITBA- Assessment Instruction no.-6, dated 3rd Oct.2017 is strictly followed.
- viii) Once the rectification order is passed, workitem will be marked as complete and closed.
- ix) Facility to view details of closed proceedings is available through Rectification workitem

4. Training material including User manual, Step by step, FAQs and PPT are available on the Home Page Rectification Module and can also be accessed as per the following path: **ITBA Portal → Online Training on ITBA**. Users can refer to the same to understand how to use the rectification functionality. Screen depicting the Online Training functionality is as follows:



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. E.mail ID – itba.helpdesk@incometax.gov.in
- d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Henceforth users are expected to use the rectification module to rectify mistakes in Appeal and Revisions orders.

This instruction is issued with the prior approval of Pr DGIT (Systems)

Yours sincerely,

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

Copy to:

1. The PPS to Chairman, Member(L)/Member(Inv.)/Member(IT&C)/Member(R)/Member(A&J)/Member(Admin) CBDT for information
2. Pr. DGIT(Systems), New Delhi
3. The Database Cell with request to upload instruction on www.irsofficeronline.gov.in
4. ITBA Publisher with request to upload instruction on <http://itba.incometax.gov.in>

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