



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/**Investigation**/<...>/2017-18

Dated: 12.03.2018

To

- All Principal Chief Commissioner of Income-tax/ CCsIT (By Name)
- All Principal Director General of Income-tax (Investigation), DGsIT (Inv.) (By Name)
- The Director General of Income-tax (I&CI) (By Name)
- All the Chief Commissioners of Income-tax (By Name)
- All Principal Directors of Income-tax (Investigation), DsIT (Inv.) (By Name)
- All Principal Commissioners of Income-tax, CsIT (Administrative) (By Name)
- All Principal Commissioners of Income-tax, CsIT (Admn, CO and TPS) (By Name)

Subject: Launch of Income Tax Business Application (ITBA) – Investigation Module Phase 4 – Reg.

Madam/Sir,

This is in reference to the subject mentioned above. Phase 4 of the Investigation Module has been rolled out on 12.03.2018.

2. The Investigation Module under ITBA can be accessed by entering the following URL in the browser:
<https://itba.incometax.gov.in>

The path for Investigation module is: ITBA Portal → Login → Modules → Investigation

3. Following functionalities have been added in the fourth phase of Investigation Module:

a. Retention and Release of Books/Documents Seized/Impounded

- i. Facility has been provided to Investigation Officer (DDIT/ ADIT/ ITO (Inv.)) and Assessing Officer to request for extension of retention period or release of books/documents which were seized/impounded during Search/ Survey proceedings. This facility is provided in respect of those books/ documents only which have been entered in ITBA system while recording the details of Search/ Survey proceedings. Refer ITBA-Investigation Instruction No. 4 for details.
- ii. The following is the path to navigate to this facility in ITBA.
Investigation Module >> Menu >> Search and Survey >> Details of Seized/Impounded Books/Documents
- iii. Investigation Officer/ Assessing Officer will need to enter/ select the S&S (Search & Survey) ID/ Survey ID for initiating the request. Based on the S&S ID/ Survey ID, the premises covered under search/ survey proceedings will be listed. User will select the Premises ID and system will display the list of books/documents seized/ impounded for that premises. User will select the books/ documents which are to be released or for which extension of retention is required and initiate the proposal.

- iv. Approval by the concerned PDIT (Inv)/ PCIT through proper channel will be required in case of extension of retention period or in case of release of books/ documents to assessee **before completion of the retention period/ extended retention period**. PDIT (Inv)/ PCIT will have the provision to approve or reject the request on their own or to seek approval from DGIT(Inv.)/ CCIT as the case may be.
However, in case of release of books/ documents to assessee after the retention period is over, no approval shall be required. The books/ documents can be released by DDIT/ ADIT/ ITO (Inv.)/ Assessing Officer themselves in such cases by generating the intimation letter to assessee for release of books/ documents.
- v. For cases where approval is required, upon initiation, the workitem will be created and listed in the worklist of the DDIT/ ADIT/ ITO (Inv.)/ Assessing officer who has initiated the request. User will need to enter the 'Retention granted upto' date in case of extension of retention period. User will then submit the request to PDIT (Inv)/ PCIT through Addl./ Joint DIT(Inv.)/ Range Head as the case may be.
- vi. PDIT (Inv)/ PCIT will select the decision (Approve/ Reject) in respect of the books/ documents specified in the proposal. In case any of the books/ documents are marked as Rejected, PDIT (Inv)/ PCIT will need to enter the reasons for rejection. PDIT (Inv)/ PCIT will then confirm the decision and the workflow will be sent back to the DDIT/ ADIT/ ITO (Inv.)/ Assessing Officer for generation of intimation letter to assessee and closure of workflow.

Note: In case PDIT (Inv.)/ PCIT have submitted the proposal for approval by DGIT (Inv.)/ CCIT, then the decision will be taken and confirmed by the DGIT (Inv.)/ CCIT. Upon confirmation, the workflow will be sent back to the DDIT/ ADIT/ ITO (Inv.)/ Assessing Officer for generation of intimation letter to assessee and closure of workflow.

b. Transfer of Books/Documents Seized/Impounded

- i. Facility has been provided to Investigation Officer (DDIT/ ADIT/ ITO (Inv.)/ Assessing Officer to transfer books/documents which were seized/impounded during Search/ Survey proceedings to any other concerned Assessing Officer. This facility is provided in respect of those books/ documents only which have been entered in ITBA system while recording the details of Search/ Survey proceedings. Refer ITBA-Investigation Instruction No. 4 for details.
- ii. The following is the path to navigate to this facility in ITBA.
Investigation Module >> Menu >> Search and Survey >> Transfer of Seized/Impounded Books/Documents
- iii. DDIT/ ADIT/ ITO (Inv.)/ Assessing Officer will need to enter/ select the S&S ID/ Survey ID for initiating the request. Based on the S&S ID/ Survey ID, the premises covered under search/ survey will be listed. User will select the Premises ID and system will display the list of books/documents seized/ impounded for that premises. User will select the books/ documents which are to be transferred and initiate the proposal.
- iv. In case of transfer of books/ documents to any AO (jurisdictional or non-jurisdictional) by concerned DDIT/ ADIT/ ITO (Inv.), no approval shall be required. The books/ documents can be transferred by DDIT/ ADIT/ ITO (Inv.) in such case by generating the transfer memo.
- v. Approval by the concerned PCIT through proper channel will be required in case books/documents are to be transferred to any non-jurisdictional AO by the AO (jurisdictional or non- jurisdictional) in whose possession the seized/ impounded books/ documents are currently lying. PCIT will have the provision to approve or reject the request.
If the seized/ impounded books/ documents are being transferred by any AO to the jurisdictional AO, then in such case, no approval will be required.

- vi. For cases where approval is required, upon initiation, the workitem will be created and listed in the worklist of the Assessing officer who has initiated the request. User will submit the request to PCIT through Range Head.
- vii. PCIT will select the decision (Approve/ Reject) in respect of each book/ document specified in the proposal. In case any of the books/ documents are marked as Rejected, PCIT will need to enter the reasons for rejection. PCIT will then confirm the decision and the workflow will be sent back to the Assessing Officer for generation of transfer memo.
- viii. In all cases (approval or no approval), after the generation of transfer memo, workitem shall be sent to destination AO for entering date of taking over of books/documents and closure of workflow.

c. Adjustment/Release of Cash

- i. Facility has been provided to jurisdictional Assessing Officer to initiate the release of cash seized during Search and Survey proceedings. This facility is provided in respect of such cash only which has been entered in ITBA system while recording the details of Search and Survey proceedings. Refer ITBA-Investigation Instruction No. 4 for details.
- ii. The following is the path to navigate to this facility in ITBA.
Investigation Module >> Menu >> Search and Survey >> Adjustment/Release of Cash
- iii. Assessing Officer will need to enter the PAN. Details of PD accounts in which the seized cash in respect of the PAN is lying will be displayed. AO will need to select the entry of deposit corresponding to the PAN for initiating the request of adjustment/release of cash. AO will enter other relevant details and click on Initiate.
- iv. On click of initiate, pendency will be created in the worklist of AO.
 - a) **If appraisal report has not been prepared in respect of the selected case,** workitem will be sent from AO to relevant DDIT/ ADIT/ ITO (Inv.) based on the S&S ID. DDIT/ ADIT/ ITO (Inv.) will submit the workitem along with their comments to PDIT (Inv.) through Addl. DIT/ JDIT (Inv.). The PDIT (Inv.) will provide the comments and will send the workitem to the concerned PCIT for further action.
 - b) **If appraisal report has already been prepared in respect of the selected case,** workitem will be submitted by AO to the concerned PCIT through Range Head.
- v. Approval of the concerned PCIT through proper channel will be required. PCIT will have the provision to enter the amount approved for release/ adjustment and generate the letter. PCIT may enter '0' and generate letter, in case no amount to be released/ adjusted.
- vi. The workitem will then be forwarded to the AO for entering date of release, generation of intimation letter to assessee and closure of workflow. Entry for release/ adjustment will be updated in the relevant PD Account.

d. Adjustment/Release of Assets (other than cash)

- i. Facility has been provided to jurisdictional Assessing Officer to initiate the release of assets seized during Search and Survey proceedings. This facility is provided in respect of those assets only which have been entered in ITBA system while recording the details of Search and Survey proceedings. Refer ITBA-Investigation Instruction No. 4 for details.
- ii. The following is the path to navigate to this facility in ITBA.
Investigation Module >> Menu >> Search and Survey >> Adjustment/Release of Assets(Other than Cash)
- iii. Assessing Officer will need to enter the PAN. Details of strong room in which the seized assets in respect of the PAN are lying will be displayed. AO will need to select the entry of

- deposit corresponding to the PAN for initiating the request of adjustment/release. AO will enter other relevant details and click on Initiate.
- iv. On click of initiate, pendency will be created in the worklist of AO.
 - a) **If appraisal report has not been prepared in respect of the selected case**, workitem will be sent from AO to relevant DDIT/ ADIT/ ITO (Inv.) based on the S&S ID. DDIT/ ADIT/ ITO (Inv.) will submit the workitem along with their comments to PDIT (Inv.) through Addl. DIT/ JDIT (Inv.). The PDIT (Inv.) will provide the comments and will send the workitem to the concerned PCIT for further action.
 - b) **If appraisal report has already been prepared in respect of the selected case**, workitem will be submitted by AO to the concerned PCIT through Range Head.
 - v. Approval by the concerned PCIT through proper channel will be required. PCIT will have the provision to enter the amount approved for release/ adjustment for each asset and generate the letter. PCIT may enter '0' and generate letter, in case no amount to be released/ adjusted.
 - vi. The workitem will be then forwarded to the AO. AO will have provision to send the workitem to Custodian of strong room if the assets are lying in the strong room.
 - vii. Once the assets are released/ adjusted by the custodian, workflow will be forwarded to Assessing Officer.
 - viii. In case assets are already lying with the AO/ upon receipt of workflow from custodian, AO will enter date of release/ adjustment, generate intimation letter to assessee and close the workflow. Entry for adjustment/ release of the assets will be updated in the relevant strong room.

e. Centralisation of Cases:

- i. Facility has been provided to DDIT/ ADIT/ ITO (Inv.) to request for centralisation of cases relating to any Search/ Survey proceedings. This facility is provided in respect of cases relating to those Search/ Survey Proceedings only which have been entered in ITBA system. Refer ITBA-Investigation Instruction No. 4 for details.
- ii. The following is the path to navigate to this facility in ITBA.

Investigation Module >> Menu >> Search and Survey >> Initiate Centralisation

- iii. The process will facilitate the DDIT/ ADIT/ ITO (Inv.) to select PANs and proposed jurisdiction for centralisation. User will initiate the request for centralisation of cases, which will be reviewed by Addl. DIT/JDIT. After review, Addl. DIT/ JDIT will forward the proposal to the PDIT(Inv.). If the cases are to be centralised in multiple PCIT/CIT charges, then separate proposal should be sent for each charge.
- iv. PDIT(Inv.) will have the provision to recommend or not recommend any case and forward the proposal for approval by DGIT (Inv.).
- v. DGIT(Inv.) will have the facility to approve or reject proposal in any case. DGIT(Inv.) will also have the provision to edit/change the proposed jurisdiction for centralisation of cases.
- vi. After approval, DGIT (Inv) will send the workitem to the CCIT (Central)/ PCIT(Central)/ any other DGIT(Inv.) (as per the user selected in proposed jurisdiction) for further action. CCIT (Central)/ selected DGIT(Inv.) (if selected) will forward the workitem to concerned PCIT (Central) in respect of the approved centralisation requests.
- vii. PCIT (Central) will send the request to PCIT (Jurisdictional) for initiating the process of PAN Transfer in order to centralise the cases with the central jurisdiction. In case PANs involved in the proposal belong to different jurisdiction, separate request for PAN transfer will be sent to each PCIT (Jurisdictional).

Once the PCIT (Jurisdictional) accepts the proposal, the PAN transfer order will need to be passed in PAN module. If PCIT (Jurisdictional) rejects the proposal, reasons recorded for rejection will be shown in the workitem of PCIT (Central) in Centralisation Details.

Note: For detailed procedure of PAN transfer, users are advised to go through the User Manual and FAQs of PAN module, available on the ITBA portal.

viii. Once all the cases are centralised i.e. PAN transfer is done/ rejected by PCIT (Jurisdictional), PCIT (Central) will need to close the Centralisation workflow.

f. De-Centralisation of Cases: For decentralisation of cases, users are required to use the PAN transfer functionality available in **PAN module**.

For detailed procedure of the above functionalities, the users are advised to go through the User Manual and FAQs available on the ITBA portal.

4. 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.

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

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

7. This is issued with the approval of Pr DGIT (S)

Yours sincerely,



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

Copy to:

1. The P.P.S to Member(L&C),Member(Inv.),Member(IT),Member(Rev.), Member(A&J)& Member(Admn.),CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. The CIT (investigation), CBDT
4. The Web Manager, for www.irsofficersonline.gov.in website.
5. ITBA Portal



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