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DIRECTORATE OF INCOME TAX (SYSTEMS)
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F.No. System/ITBA/Recovery/Reconciliation & Dossier/188/2018-19 Dated: 31.07.2018

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)

Sir/Madam,

Subject: Launch of functionality for Dossier Report and Demand Reconciliation with i-Taxnet Dossiers in Income Tax Business Application (ITBA) – Reg.

Kindly refer to the above subject.

2. Till now the dossier report were submitted through i-Taxnet where the demand data was manually entered by the Assessing Officers. It was observed that there was substantial difference in the demands as mentioned in the Dossier report and as available in CPC-AO demand portal maintained by CPC-ITR as per its Financial accounting system (FAS). It was a requirement that demand as per CPC-FAS should be reported in Dossier reports. In view of this, a new functionality of generating dossier reports has been made available in ITBA. The dossier report functionality in i-Taxnet has been replaced and all dossier reports for quarter ending on 30th June 2018 will be submitted through ITBA. However, the cases assessed under TDS jurisdiction will continue to be submitted through i-Taxnet as earlier till the functionality for the same is developed in TRACES (around 300 dossiers are TAN based).

3. **Demand Reconciliation functionality:** For generating dossier report in ITBA, the first task AOs should complete is to reconcile the demand reported in last quarter Dossier submitted through i-Taxnet with the demand being reflected in CPC-FAS against that case. For this purpose a new functionality has been made available in ITBA to reconcile demand mismatch, if any, being shown in CPC-FAS (including demands uploaded by AO in CPC AO Portal) and demand reported through Dossier in i-taxnet. The demand reconciliation screen will show the demand reported in dossier report of quarter ending on 31st March 2018 and demand being reflected in CPC-FAS as on that date in respective column.

It may be noted that Dossier Demand Amount in iTaxnet **is in Rs Lakhs**, while all amounts in ITBA will be in Rs only

4. This is one time activity to be carried out by AOs for reconciling the demands being shown in CPC-FAS (including demands uploaded by AO in CPC AO Portal) and demand details appearing in i-taxnet Dossier. In this screen the demand reported in the dossier of quarter ending on 31st March and demand as per CPC-FAS as on that date will be shown as opening balance for the first quarter of current year so that AO can view the difference if any. Further to this data of demand created in first quarter of current FY (Apr-June), reduction/collection made during the quarter (Auto filled) and demand at the end of quarter ending on 30.06.2018 is also being shown. This data will be auto populated in Dossier report of first quarter of current year. The AO can compare the demands appearing in itaxnet dossier with demands appearing in CPC-FAS, and if any difference is observed than the AO has to take action and ensure that the demand is correctly updated in CPC-FAS. Once the demands have been verified by AOs and found to be in sync with CPC-FAS, dossier can be generated by AOs in ITBA Recovery module. The detailed process is explained in subsequent paras.

5. Path to access the demand reconciliation screen is: ITBA Portal → Login → Modules → Recovery → Demand Reconciliation

- i. PAN-wise list of cases will be displayed where AO can compare the aggregated demand for each PAN existing in CPC FAS and reported in i-taxnet Dossier for Jan to Mar 2017 qtr. This list of cases can be downloaded through export to excel on screen.
- ii. This list will display the data in columns indicating -
 - a) Demands as per dossier reported in i-taxnet for quarter ending on 31st March 2018. If no dossier is available, the data field will be blank.
 - b) Opening Demand as appearing in CPC-FAS as on Apr 1st 2018 (for outstanding demand over Rs 30 lakh as on 30.06.2018 since that is the minimum limit for dossier).
 - c) Closing balance of demand as per CPC-FAS at the end of quarter as on June 30th 2018.
- iii. On clicking of hyperlink on PAN, user will be navigated to Reconciliation screen. Reconciliation screen will display assessment year wise opening Balance from i-taxnet and Opening balance, as per CPC-FAS with further details of demand added during quarter, cash collection during quarter, reduced by rectification during quarter, reduced by appeal effect during quarter, reduced by others and finally net demand based on CPC-FAS data for same case.
- iv. Reduced by other will display the demands not reduced due to rectification or appeal effect except for Dossier report being generated for 1st quarter of current year where all reduction will be displayed in “reduced by others” since no prior breakup is available.

ITBA- Recovery-Demand Reconciliation and Dossier Instruction No. – 4

- v. AO will have to compare opening Balance from itaxnet and opening balance from CPC-FAS.
- vi. In case of any difference between the opening figures as reported in Dossier and in CPC-FAS, following could be the scenarios-
 - a) Demand exists in Dossier but not in CPC-FAS
 - b) Demand Exists in CPC FAS but not in Dossier
 - c) Demand exists in Both CPC-FAS and Dossier but are not matching
 - d) Demand exists in Both CPC-FAS and Dossier and are matching
 - e) Demand does not appear in both CPC-FAS and Dossier but actually exists.
- vii. For each scenario the Assessing Officer has to take the following actions to ensure that all demands are in sync with demand available in CPC-FAS. It may be noted that henceforth, the Dossier data will ONLY be taken as per CPC-FAS and no manual entry of figures will be permitted in Dossier.

S. No.	Scenario	Action to be taken by Assessing Officer to reconcile demand
a.	Demand Exists in Dossier but not in CPC FAS	1) AO may verify the demand in Dossier – whether the demand has already been reduced by collection or rectification or by adjustment against refund. 2) If the demand in dossier is correct, then this implies that: <ul style="list-style-type: none"> a. If demand has been created in AST (after 01.04.2010) or ITBA, then there may be a technical error as to why the demand is not reflected in CPC-FAS. A ticket may be raised in ITBA immediately for resolution; or b. AO has not uploaded in CPC-FAS the manual demand created outside system or AST demand of date prior to 01.04.2010. AO has to immediately upload the demand through Manual Order upload in ITBA so that the same is reflected in CPC-FAS. 3) If the demand in dossier exists but value requires correction, then AO may verify if he has correctly completed rectification in AST/ITBA system – any manual order passed outside system will not reduce AST/ITBA demand.
b.	Demand Exists in CPC FAS but not in Dossier	1) AO may verify the demand in CPC-FAS – whether the demand has already been reduced by collection or rectification or by adjustment against refund since there is no such demand in dossier. 2) If demand as per CPC FAS is incorrect then <ul style="list-style-type: none"> a. If demand has been created in AST or ITBA, then

ITBA- Recovery-Demand Reconciliation and Dossier Instruction No. – 4

		<p>there may be a technical error why the demand is not reflected in CPC-FAS. A ticket may be raised in ITBA immediately for resolution; or</p> <p>b. AO has not uploaded in CPC-FAS the manual demand created outside system. AO has to immediately upload the demand through Manual Order upload in ITBA or same may be corrected by rectification, giving effect or challan consumption etc for which button is also given in “Demand Analysis” screen. Please refer ITBA Recovery-Demand Analysis Instruction No 3 for details</p> <p>3) If demand as per CPC-FAS is correct then User need not to take any action in reconciliation screen</p>
c.	Demand exists in Both CPC-FAS and Dossier but are not matching	<p>1) If demand as per CPC FAS requires correction then</p> <p>a. If demand has been created in AST(after 01.04.2010) or ITBA, then there may be a technical error why the demand is not reflected correctly in CPC-FAS. A ticket may be raised in ITBA immediately for resolution; or</p> <p>b. AO has not uploaded in CPC-FAS the manual demand created outside system or AST demands created prior to 01.04.2010. AO has to immediately upload the demand through Manual Order upload in ITBA for which navigation button is provided in Demand Analysis screen. Please refer ITBA Recovery-Demand Analysis Instruction No 3 for details</p> <p>2) If demand as per CPC-FAS is correct then User need not to take any action in reconciliation screen</p>
d.	Demand exists in Both CPC-FAS and Dossier and are matching	If demand as per CPC-FAS and Dossier are matching and is correct then User need not to take any action in reconciliation screen
e.	Demand does not appear in both CPC-FAS or Dossier but actually exists	<p>1) If demand has been created in AST (after 01.04.2010) or ITBA, then there may be a technical error why the demand is not reflected in CPC-FAS. A ticket may be raised in ITBA immediately for resolution; or</p> <p>2) AO has not uploaded in CPC-FAS the manual demand created outside system or AST demand created prior to 01.04.2010. AO has to immediately upload the demand through Manual Order upload in ITBA.</p>

- viii. **ONLY** after the data is reconciled and/or if the data in CPC-FAS is accurate, then Assessing Officer should proceed to the **Demand Analysis Screen** to provide inputs about the demand (to update the recoverability status of the demand, to enter details of stay/instalment, details of disputed demand etc)
- ix. **AO/AO Staff will be able to navigate to Demand Analysis screen from reconciliation screen through a button “Demand Analysis”** provided at the bottom of demand reconciliation screen. The demand analysis is an important functionality through which the recoverability status of demand as provided in para 4 and 6 of dossier report and dispute status as provided in para 5 of dossier report will be auto populated. Similarly, the details entered in demand analysis screen will also be used to auto-fill the CAP1 statement. Therefore, users are advised to carefully complete the demand analysis. **The detailed description of demand analysis functionality has been provided in ITBA Recovery -Demand Analysis Instruction No 3.**
- x. **ONLY** after updating the correct status of recoverability etc in the Demand Analysis Screen should the user proceed to initiate Dossier
- xi. On click of ‘Update Data’ at any time if required, demand data will get updated from CPC -FAS and changes made during analysis will be reflected in Demand Analysis screen and Demand Reconciliation screen. **It may be noted that demand position will be refreshed in ITBA from CPC-FAS every day.**

6. Dossiers uploaded in i-taxnet have been analysed before migrating to ITBA portal and it is found that there are number of dossiers which are uploaded without PAN. In ITBA System no dossier report can be submitted without PAN, therefore, PAN has to be allotted, if not available, Request for PAN allotment in such cases is required to be made as per procedure given in the **ITBA-PAN Instruction No. 4 dated 01.03.2016 issued by ADG(S)-1, New Delhi**. After allotment of PAN, AOs have to upload demand with PAN in CPC-FAS on top priority so that dossier report in respect of the same may be generated in ITBA.

How to Initiate Dossier :

7. The procedure given in para 5 above, is expected to be a one-time exercise to reconcile the manual dossier reports hitherto furnished through itaxnet and the data of demand available in CPC-FAS (it may be noted that since all data hitherto available in CPC-AO Portal will now be available in ITBA itself). Therefore, going forward after completing dossier for 1st qtr of FY 2018-19 in ITBA, the demand reconciliation screen will not be required / relevant. Hence, from 2nd qtr of FY 2018-19 (July to Sep), the dossier will have to be generated from

(A) The different ways to initiate dossier is mentioned below:

- i. User must click “Initiate Dossier” button on “Demand Reconciliation” screen through the path **ITBA Portal → Login → Modules → Recovery → Demand Reconciliation → Initiate Dossier**

Through this functionality the user is able to see the data in the previous iTaxnet dossier submitted and compare the same with CPC FAS data as described in para 5. Therefore, it is strongly recommended that all the dossiers for quarter ending on 30-Jun-2018 should be initiated from this path. From next quarter this screen will be disabled.

- ii. A permanent functionality of initiation of Dossier is provided through Demand Analysis Screen through the following path.
ITBA Portal → Login → Modules → Recovery → Demand Analysis → Initiate Dossier
- iii. Alternately, the dossier can also be initiated from following path in the Dossier View Menu (including for cases where the demand has reduced below Rs 30 Lakh in previous Qtr and dossier is being discontinued):
ITBA Portal → Login → Modules → Recovery → Dossier View → Enter PAN, Reporting year and Quarter → initiate dossier

(B) Preparation of Dossier Report

Data for Dossier report in ITBA will be **auto-generated as per CPC -FAS demand and from the demand analysis** done by the AO in the Demand Analysis Screen. **Therefore, users SHOULD NOT Attempt to edit the data in the dossier report (data is non-editable except for certain fields mentioned below).** The remarks made in previous quarter dossier will be auto-filled for ready reference **in editable mode.** AOs have to follow below steps to create new Dossier -

- i. Click on “Initiate Dossier” button in the relevant screen as described above. It will initiate dossier work-item with all demand data and demand analysis data (from demand analysis screen) pre-populated in dossier screen.
- ii. If the demand is not correctly reflected, the user has to take action as described in para 5 so that correct demand is reflected in dossier.
- iii. If the recoverability status and dispute status of each demand is not correctly reflected, the same is required to be corrected through demand analysis functionality as per **ITBA Recovery -Demand Analysis Instruction No 3.**
- iv. User will be navigated to recovery module work-list and work upon Dossier work-item.
- v. Click on Dossier Details will allow AO to view dossier details and enter remaining fields and **comments of work done by AO for the current quarter.**
- vi. Each user has the facility to view the previous qtr comments for ready reference. This can also be copied into the present qtr comments or fresh comments on work done can be entered. Further, the field for previous qtr comments is cumulative, i.e. all comments of all previous qtrs keep adding up to provide a ready history of the action taken in the case by the AO or remarks of supervisors. However, this is editable and AO can remove obsolete or redundant information to keep the history precise or summarized.

- vii. Functionality has been provided to AO to send the dossier to TRO for his/her comments in the cases where TRC has been issued to TRO. TRO after incorporating his/her comments will send back the dossier to AO. AO has the functionality to 'pull back' the dossier work Item from TRO in case TRO has not updated his comments in time. **However, it may be noted that the final compilation/submission has to be done by AO**
 - viii. AO must click on compile button to submit the dossier to Range head. This process is similar to the existing process as in itaxnet. Authorities in hierarchy can subsequently compile the dossier report after incorporating their comments. On click of compile button Dossier will be submitted to next authority in hierarchy.
 - ix. **It may be noted that all pending/initiated dossier can be viewed by all senior authorities in the hierarchy using the dossier view menu.**
 - x. Based on the prescribed monetary limits, dossier will be frozen once compiled by the respective level hierarchy.
 - xi. Senior officer can un-compile the dossier at any stage and send back to AO or immediate sub-ordinate in hierarchy based on option chosen.
 - xii. AO will be having the facility to "Update Data" to reflect the changes done in demand analysis in dossier report at any point till compilation is done.
 - xiii. Navigation to "Demand Analysis" functionality from Demand reconciliation screen through a button has been provided where AO can make necessary changes in respect of fields provided therein. The data in Para 4, 5 and 6 of Dossier report will be populated from Demand Analysis screen.
 - xiv. **Dossier view functionality can be used to view status of already initiated/compiled dossiers also.** The list of dossiers can be downloaded through export to excel on screen.
8. **Monetary Limits for compiling Dossier** –All the dossier reports are initiated by respective AOs. The dossier work item will travel to respective authority for their comments as per extant guidelines which is as under-
- Up to Rs. 30 lakh - Range head.
 - Above Rs. 30 lakh to Rs. 3 crore - Range head and Pr. CIT.
 - Above Rs 3 crore to Rs 15 crore - Range head, Pr. CIT and CCIT
 - Above Rs 15 crore to Rs 25 crore - Range head, Pr. CIT, CCIT and Pr. CCIT
 - Above Rs 25 crore - Range head, Pr. CIT, CCIT and Pr. CCIT. All Dossiers above Rs. 25 crore are to be monitored by ADG(Recovery) on behalf of CBDT
9. **MIS and Dashboard**–Following MIS and Dashboard will be available in ITBA application to publish dossier statistics:
- PAN wise list of dossiers: This is complete list of cases where dossier has been submitted along with its current status.
 - Dossier Status Report: This report will publish count and amount of pending and compiled dossier for respective officer. It is available at all levels in hierarchy.

ITBA- Recovery-Demand Reconciliation and Dossier Instruction No. – 4

- Dossier Amount wise Statistics: This report will publish amount range wise bifurcation of compiled dossier. The count and amount for respective officer will be displayed. It is available at all hierarchy levels.
10. 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)

The following Officers/Officials of the Directorate may be contacted for any issue with regard to the functioning of this module:

Sh. B. M. SINGH, JDIT(S) bmsingh@incometax.gov.in PH: 0120-2775076 Mobile: 9013852809	RAVINDRA H CHAWAN, ADIT(S) ravinder.h.chavan@incometax.gov.in PH: 0120-2770551 Mobile: 7588181615 H.C.SINGH, DD(S) hcsingh@incometax.gov.in Mobile: 9013854020	Sh. Ashok Singh, ITI Mobile: 9013854584 Sh. Atul Goswami, ITI Mobile: 9013853206
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11. It is requested to kindly bring this Instruction to the notice of all officers and staff under your charge for information and necessary action so that the Dossier for 1st Qtr FY 2018-19 (Apr to June) is completed by AO and submitted on or before August 31st 2018 as instructed by Chairman CBDT in the VC held on 27th July 2018.

12. 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 Chairperson, 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>



Ramesh Krishnamurthi)