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MEMBER, CBDT &
Special Secretary to the Government of India

भारत सरकार
GOVERNMENT OF INDIA
(वित्त मंत्रालय/राजस्व विभाग)
Ministry of Finance/Department of Revenue
केन्द्रीय प्रत्यक्ष कर बोर्ड
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D.O. F.No. 225/410/2018/ITA.II

Dated the 29th of November, 2018

My Dear Principal Chief-Commissioner

Subject: Early completion of pending time barring scrutiny assessments-reg.

I understand that a large number of time barring scrutiny assessments are pending for completion by the Assessing Officers and in some of the regions, pendency as on date is more than 85% of the total number of scrutiny assessment cases.

In case if most of the pending assessments are pushed to the last fortnight of December, 2018, it would put an enormous strain on the ITBA system. It is reported that in cases where additions are being made, the Assessing Officers are encountering problems in tax calculations on ITBA mainly due to entry of faulty data at their end. This is giving rise to a large number of tickets related to tax calculation. Though these tickets are being resolved by the Systems Directorate, it involves a time lag of at least 2-3 days. It is apprehended that if a large number of time barring E-assessment related tickets are raised in the last few days of December, 2018, it is quite possible that many of these tickets might remain unresolved on the time barring date.

Therefore, Assessing Officers should be suitably advised to enter the details of proposed additions on ITBA and complete the draft tax computation process at the earliest. This will enable the Assessing Officers to identify difficulties or errors in data entry so that they can take the assistance of the helpdesk at an early stage itself. Timely correction and guidance will then ensure that the process is error-free at the time of the final order generation in ITBA. It is suggested that body of the order can also be parallelly finalized. Accordingly, all Assessing

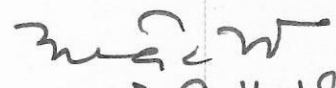
Officers should be directed to do a dry-run of the Income and Tax computation process by 7th December 2018.

The Systems Directorate will shortly upload a video explaining the process. Further, Assessing Officers should be sensitized to that fact that they should stagger their E-assessment related workload so that all assessments get uploaded by 25th of December, 2018 and no ticket is raised after the said date.

I may take this opportunity to emphasize that timely review of pendency by all supervisory officers and strict enforcement of directions to Assessing Officers for early completion of time-barring scrutiny cases would avoid last minute rush and anxiety.

With *best wishes for the season,*

Yours sincerely


29.11.18
(Aditya Vikram)

All Pr. Chief-Commissioners of Income-tax

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Addl. CIT, Data Base Cell for placing the DO on departmental officers website