



DIRECTORATE OF INCOME TAX (SYSTEMS)

ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
/New Delhi-110055

F.No. DGIT(S)/DIT(S)-3/ AST/TMS/Online/27B/2015-16

Dated: 20.03.2015

To

The Principal Chief Commissioner of Income-tax /CCsIT(By Name)

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneshwar/ Bareilly/ Chandigarh/ Chennai/ Cochin/ Coimbatore/ Dehradun/ Delhi/ Durgapur/ Guwahati/ Hubli/ Hyderabad/ Indore/ Jaipur/ Jalpaiguri/ Jodhpur/ Kanpur/ Kolkatta/ Lucknow/ Ludhiana/ Madurai/ Meerut/ Mumbai/ Nagpur/ Nashik/ Panaji/ Panchkula/ Patna/ Pune/ Raipur/ Rajkot/ Ranchi/ Shimla/ Shillong/ Surat/ Thane/ Trichy/ Trivandrum/ Udaipur/ Vishakhapatnam; and

The Principal Commissioner of Income-tax / CsIT/ CsIT (CO)(By Name)

Agra/Bikaner/Calicut/ Dhanbad/ Gandhinagar/ Gwalior/ Jabalpur/ Jalandhar/ Kolhapur/ Muzzaffarpur/ Mysore/ Patiala/ Rohtak/ Sambalpur/ Varanasi/ Vijaywada/ Delhi (CO)/ Mumbai (CO)/ Chennai (CO)/ Ahmedabad (CO)/ Bangalore (CO)/ Bhopal (CO)/ Bhubaneshwar (CO)/ Kolkatta (CO)/ Cochin (CO)/ Chandigarh (CO)/ Hyderabad (CO)/ Jaipur (CO)/ Kanpur (CO)/ Patna (CO)/ Pune (CO)/ Guhawati (CO).

Subject: Processing of returns filed in F.Y. 2013-14 getting time barred on 31.03.2015 on Online TMS in ITD Application - regarding.

Sir/ Madam,

Representations from field formations have been received intimating that owing to certain technical problems certain cases could not be processed in AST. The reasons submitted by field formations are broadly categorized as under :

1.1 **Category 1 :** In this category of cases, the PAN is a genuine and the returns are not processed in the CPC/AST due to technical hindrances as mentioned below.

- (i) PAN under migration
- (ii) PAN is deleted in de-duplication process
- (iii) PAN is under de-duplication or restoration.

1.2 **Category 2 :** In this category, either the PANs are invalid or the returns cannot be processed in the given PAN. The reasons are as under :

- (i) Invalid PAN mentioned in the return
- (ii) PAN is not available
- (iii) Name in PAN database does not match with Return name
- (iv) Return with one PAN issued to two different entities OR someone filing a return quoting the PAN of original holder and this wrong return is processed first in AST/CPC/TMS , therefore the System will not allow processing of original PAN holder.
- (v) Any other contingency in AST not allowing the processing of such return even with valid PAN.

2. In order to facilitate the processing of cases falling in category 1 and category 2 above, the CBDT approved the processing of such cases in Online TMS. The cases falling in category 1 & 2 are different in nature having different system related challenges. Therefore, two separate functionalities namely "Online TMS" (category 1) and "Online TMS" (category 2) has been developed. The key features of which are described in the following paras.

3. **Online TMS(category 1) :** This functionality caters the cases mentioned in para 1.1. The key features of the software are as under:

- (i) The returns can be entered by AO having return of income, although the PAN is lying in some other jurisdiction.
- (ii) The returns with PAN out of Jurisdiction, deleted PAN, PAN under de-duplication, PAN under restoration etc. can be processed on this System.
- (iii) The AO having return of Income can process returns till the command for integration of this data to AST is given by the jurisdictional A.O. Once data has been integrated with AST, all future actions can be performed by the A.O. having PAN jurisdiction.
- (iv) As the cases are having a genuine PAN, therefore, credits of taxes will be given online through system.
- (v) The cases can be processed through this functionality only after the return is not available in AST. Therefore, the AO has to delete the return in AST before initiate processing under this category.


The path for the same is AST → TMS → Online TMS-Category 1.

4. **Online TMS(category 2)** : This functionality caters the cases mentioned in para 1.2. Under this category, credits of TDS (26AS) and challans under OLTAS are not allowed through System. Moreover, the PAN mentioned in the return either do not belong to assessee or have other infirmities, therefore, the **data will not be integrated to AST** at a later date. Though the data could not be integrated in AST, still the processing data of this category of cases will be available online in ITD in standalone form. It will be compulsory for the Assessing Officer to mention the reason, which compelled using this facility. It is presumed that the AO has initiated the communication with Assessee for obtaining correct PAN or getting the PAN data corrected through NSDL/UTIISL. However, no refund will be allowed to be issued as the cases do not have valid PANs.

The path for the same is AST → TMS → Online TMS-Category 2.

5. The complete procedure has been enumerated in the user manual available on itaxnet and ITD. The functionality will be available till 31.03.2015 for processing time barring returns only. This instruction may be brought to the knowledge of all field officers working in your charge.

Yours faithfully,


(Ramesh Krishnamurthi)
DIT(S)-3, New Delhi

For any clarification/difficulties user may be advised to lodge ticket with Help-desk for resolution.

Copy to :

1. The P.P.S. to Member (L&C), Member(Inv.), Member(IT), CBDT for information.
2. The P.S. to Pr. DGIT(S) for information.
3. The Web Manager, for www.irs-officersonline.gov.in website.


(Ramesh Krishnamurthi)
DIT(S)-3, New Delhi