आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
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नई दिल्ली – 110055, **New Delhi – 110055**

F.No. System/ITBA/Instruction/Appeal Register & CSR/185/2016-17/   Dated: 03.02.2017

To

> **All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)**
> **All Principal Director General of Income Tax / DGsIT (By Name)**
> **All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & CO) (By Name)**

Sir/Madam,

Subject: Launch of Appeal Register & CSR module of Income Tax Business Application (ITBA) – Reg.

This is in reference to the subject mentioned above. The functionality for generating the Central Scrutiny Report (CSR) on orders of CIT(A)/ITAT/High Court is now available in Appeal Register & CSR module of ITBA.

2.   The Appeal Register & CSR module of the ITBA can be accessed by entering the following URL in the browser: https://itba.incometax.gov.in

The path for the module is: ITBA Portal →Login → Modules → Appeal Register & CSR

3.   The CSR module has been designed primarily based on the CBDT's Instructions No. 4/2011,7/2011 & 8/2011.Following functionalities shall be available through ITBA – Appeal Register & CSR Module:

A.   Appeal Receipt Register

On receipt of an appellate order[1] the PCIT or HQ & Staff of PCIT shall enter the basic details of such order in the Appeal Receipt Register, maintained in the office of the

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[1] It may be noted that any Appellate order uploaded by the CIT (A) in ITBA shall be visible to the relevant Assessing Officer and Pr CIT based on the PAN jurisdiction. However, to take care of the situation during the transition period from a manual to system enabled CIT (A) environment, the facility to enter the Appellate Order details by the O/o Pr CIT has also been provided. If the Appellate order is available in the system, then the CSR process can be commenced immediately by selecting the appropriate Appellate Order. The limitation date would however

PCIT. The period of limitation for filing of further appeal will be based on date of receipt of the Appellate order in the office of the PCIT.

Following functions can be performed in the Appeal Receipt Register:

- PCIT/HQ of PCIT/Staff of PCIT can select the receipt date, Appellate authority and enter other particulars of the Appeal order and Save. Such entry would then be visible to the concerned range Head and the AO, so as to enable the AO to initiate the CSR workflow.
- If required, the AO/ Staff can also edit details of an Appellate order entered by the office of PCIT and save such details (except date of receipt of Appellate order).
- On completion of various appeal filing processes, details of new appeals filed will keep getting updated so that User can monitor the same, for the purpose of scrutiny selection, keeping penalty in abeyance, recovery of demand etc.

B. <u>CSR on CIT(A) Order:</u>
Following are the steps to prepare CSR on CIT(A) Order:

- AO will enter Appeal order details and then proceed to analyse the order of CIT(A) as per the proforma. After completing analysis, AO will submit the request to Range.
- Range Head will discuss the issues involved and wherever applicable, enter the draft grounds of appeal with his recommendation for filing appeal. Range will there after submit the request to PCIT.
- PCIT will record the decision whether appeal is to be filed or not and transfer the workitem to AO with the directions on filing of appeal. PCIT will also be able to issue Authorisation letter to the AO for filing of appeal.
- In case appeal is to be filed, AO will generate Form 36 and enter the details of filing of appeal with ITAT. Once details are saved AO will close the workflow. On closure status of the request will be updated in Appeal Receipt Register as well.
- Facility to submit, delegate and send back the workitem is available to the users.
- Facility to download and print the content of CSR is also available to the user. A printout can be generated at any stage by clicking on Print button. A pdf file will get download and the User can then print the downloaded file

C. <u>CSR on ITAT Order:</u>

Following are the steps to prepare CSR on ITAT Order:

- AO will record various aspects of the ITAT's order and provide necessary analysis of the appellate order. After doing the analysis AO will submit the request to Range.

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commence only upon the receipt of the certified signed copy of the Appellate Order in the O/o the Pr CIT, till the time digital signature is introduced for CIT (A).

- Range Head will record the issues involved and will enter the draft grounds of appeal with recommendation for filing appeal, wherever applicable. Range will there after submit the request to PCIT.
- PCIT will record his recommendation whether appeal has to be filed or not and draft Substantial Question of Law. He will then submit the request to CIT(Judicial).
- CIT(Judicial) will view the recommendation on filing appeal and then submit the request to CCIT with his observations.
- CCIT will make the decision whether appeal has to be filed or not. Once decision is taken by CCIT, the workflow will be sent to PCIT.
- PCIT will then issue necessary directions to AO by clicking on Direction on filing, and the workitem will then flow to AO for filing of appeal.
- Facility to download and print the content of CSR is also available to the user. A printout can be generated at any stage by clicking on Print button. A pdf file will get download and the User can then print the downloaded file
- After filing the appeal, AO will update the details in Filing of Appeal Tab and thereafter will close the workflow. Once workflow is closed status will be updated in Appeal Receipt Register.
- Facility to submit, delegate and send back the workitem is available to the users.

D. <u>CSR on High Court Order</u>:

Following are the steps to prepare CSR on High Court Order, where appeal is proposed to be filed by preparing Proforma B:
- PCIT will enter the following details:
  - o Details of high court judgment along with limitation date for filing SLP in Supreme Court.
  - o Facts of the case in brief.
  - o Substantial question of law to be proposed in the SLP.
  - o Details of respondent as well as his own communication details.
  - o Thereafter, he will submit the request to CCIT.
- CCIT will record his comments/recommendation and assign the workflow to PCIT.
- PCIT will record the comments of CCIT in Performa B and thereafter physically sent the Proforma B report to the Directorate of L&R alongwith necessary annexures.
- In case appeal is not to be filed, PCIT will close the workflow.
- Facility to download and print the content of CSR is also available to the user. A printout can be generated at any stage by clicking on Print button. A pdf file will get download and the User can then print the downloaded file
- Once appeal is filed, AO will enter and save the details of filing of appeal and close the workflow.
- Once workflow is closed status will be updated in Appeal Receipt Register.
- Facility to submit, delegate and send back the workitem is available to the users.

4. **MIS and Dashboard –**
    i.   MIS: There shall be a facility for viewing and generating various MIS in respect of this module. The MIS is accessible through module home page. The AO and its staff, Range and its staff, PCsIT/CsIT, HQ and staff of PCsIT/CsIT, HQ & staff of CCIT , can view and generate MIS reports.
         The path for the same is Appeal Register & CSR Home Page → MIS Reports
    ii. Dashboard: The dashboard is available through module home page. The AO and its staff, Range and its staff, PCsIT/CsIT, , HQ and staff of PCsIT/CsIT, and HQ and Staff CCIT, have facility to view the dashboard.
         The path for the same is Appeal Register & CSR Home Page → MIS Reports → Dashboard

5. **It is requested that the relevant Officers may henceforth use the Appeal Register and CSR module as made available in ITBA, for processing second appeal/Appeal before higher judicial fora.**

6. 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.

7. Users on Windows XP system are advised to download the Chrome (version 43) or Firefox (version 36) browser (if unavailable) from **ITBA Portal → Download Pre-Requisites** to access the new ITBA application.

8. 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 (new)**; 2770120-2772828 – 42 (old)
    C. Email ID – helpdesk_messaging@incometax.gov.in
    D. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

9. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Appeal Register & CSR Module Home Page and on **ITBA Portal → Online Training on ITBA.** User can click on the Online training functionality to access the following: User Manual, Frequently Asked Questions, and a Power Point Presentation to understand how to use the Appeal Register & CSR module. Screen shot depicting access to the Online Training facility on CSR module is as follows:

Yours sincerely,

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

Copy to:

1. PPS to Chairman, PPS to Member(Inv.)/ Member(P&V)/ Member(R)/ Member(IT)/ Member(L&C)/ Member(A&J) CBDT for information.
2. Pr. DGIT(Systems), New Delhi
3. The Web Manager, for www.irsofficersonline.gov.in website with request to upload the instruction on the website.
4. ITBA Publisher for https://itba.incometax.gov.in portal with request to upload the instruction on the ITBA Portal.

(Ramesh Krishnamurthi)
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