



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/International Taxation/MAP/183/2016-17-8669 Dated: 30/12/16**

To

**All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)**  
**Joint Secretary (FT&TR)-1 and Joint Secretary (FT&TR)-2**  
**All Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)**

**Subject: Launch of Income Tax Business Application (ITBA) - MAP Proceedings Module - Reg.**

Sir/Madam,

This is in reference to the subject mentioned above. The functionality for MAP Proceedings (in India) and MAP Proceedings (Outside India) is now available in the MAP Proceedings Module of Income Tax Business Application (ITBA).

2. The MAP Proceedings Module under ITBA can be accessed by entering the following URL in the browser: <http://itba.incometax.gov.in>. **The path for MAP Proceedings module is: ITBA Portal → Login → Modules → MAP Proceedings**
3. Following functionalities shall be available through ITBA - MAP Proceedings Module:
  - a. **Initiate MAP Proceedings (in India):** Facility is provided to record the details of an application filed by resident assessee u/sec 295(2)(h) (Form 34F) to initiate the MAP Proceedings, on being aggrieved by action of foreign tax authorities.
  - b. **Initiate MAP Proceedings (Outside India):** Facility is provided to record the Reference details received from the foreign competent authority, in the module and initiate the MAP Proceedings.
  - c. **Record MAP meeting details:** Facility is available to record the MAP meeting details/exchange of communication between the competent authorities of the two countries.
  - d. **Capture MAP outcome:** User can record the MAP Outcome (resolution/decision) once the resolution of the issues in dispute, is achieved. The decision can be captured in the module using the Manual to System functionality.
  - e. **Give effect to MAP outcome:** On conclusion of MAP proceedings, the decision will be communicated to the jurisdictional CCIT/ DGIT for giving effect. On receiving the



decision under MAP, the CCIT/ DGIT and their HQ/ Staff will record the response from assessee and close the workflow. The workflow of MAP Proceedings (Outside India) will also be linked with the Give effect proceedings module subsequently so that pendency can be created for Give effect of MAP proceedings once assessee has accepted the resolution.

- f. **MIS Reports and Dashboard:** -Facility to view and generate MIS in respect of MAP Proceedings is available in the module. Relevant users will be able to view various reports. The MIS is accessible through DRP Proceedings Home Page. The path is as follows:

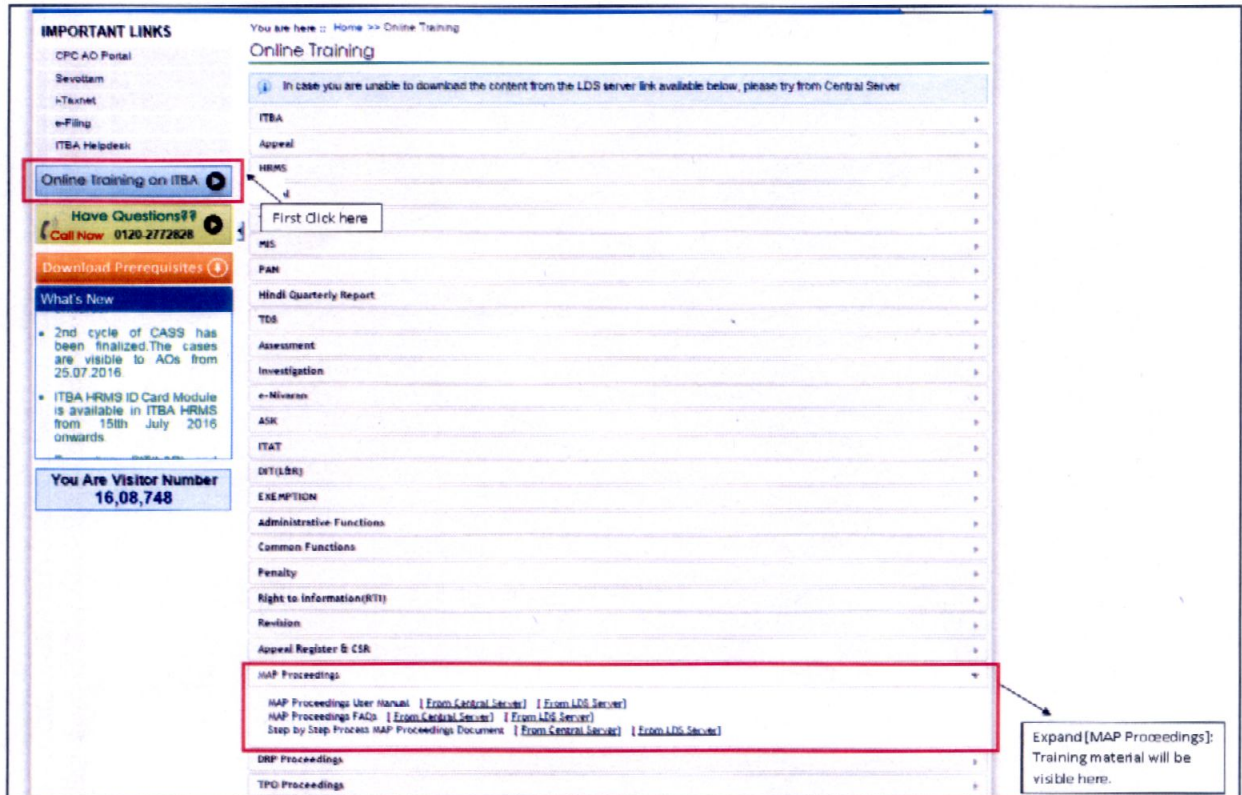
**DRP Proceedings → MIS Reports**

Similarly, the Dashboard can be accessed by following the path:

**DRP Proceedings → Dashboard**

4. Competent Authority of India or CA(MAP), officers posted in the office of CA(MAP) and staff will have access to the above mentioned functionality. Work item can be moved amongst the aforesaid Users using the submit/delegate buttons. However, the privilege to pass order for MAP proceedings is with the CA(MAP) only.
5. 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.
6. 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.
7. Training material including user manual, help content and frequently asked questions (FAQs) are available on the MAP Proceedings Module Home Page and on **ITBA Portal → Online Training on ITBA**. Users can refer to these online resources in case of any problem. Users can click on the Online training functionality to access the following: User Manual, Step by Step, Frequently Asked Questions, and a Power Point Presentation to understand how to use the MAP Proceedings module. **It is requested that relevant Officers may use the MAP functionality henceforth as available in ITBA for MAP proceedings.** A screen shot displaying the Online Training resource is made available on the following page:





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 – 0120-2772828 - 42
- c. Email ID – [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
- d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours sincerely,

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

Copy to:

- 1. The P.P.S to Member(L&C),Member(Inv.),Member(IT),Member(Rev.), Member(A&J)& Member(P&V),CBDT for information.
- 2. The P.S. to Pr.DGIT(S) for information.
- 3. The Web Manager, for [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in) website.

(Ramesh Krishnamurthi)