



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/Investigation/2016-17

Dated: 4<sup>th</sup> September, 2017

To

**All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)**

**All Principal Director Generals of Income-tax (Investigation), DGsIT (Inv.) (By Name)**

**The Director General of Income-tax (I&CI) (By Name)**

**All the Chief Commissioners of Income-tax (By Name)**

**All Principal Directors of Income-tax (Investigation), DsIT (Inv.) (By Name)**

**All Principal Commissioners of Income-tax, CsIT (Administrative) (By Name)**

**All Principal Commissioners of Income-tax, CsIT (Admn, CO and TPS) (By Name)**

**Subject: Launch of Income Tax Business Application (ITBA) – Investigation Module Phase 3 – Recording of Search and/ or Survey Operations and creation of relevant reports - Reg.**

Madam/Sir,

1. This is with reference to the subject mentioned above. Phase 3 of the Investigation Module has been rolled out on 01.09.2017. In this phase, facility has been provided to record all details relating to a search and/or survey operation and generate important reports from System, viz. Two Hourly Report, Preliminary Search Report and Appraisal Report. The following functionalities have been provided in this regard:

**a. Recording basic details of Search and Survey Proceedings and generation of Two Hourly Report:**

Users have been provided with facility to enter basic details relating to a search/ survey operation once the operation is initiated, i.e., after the officers strike at the premises. Here, users can enter details like group name, main person(s) covered, number of premises covered under search/ survey, etc. The users can also enter details of premises covered u/s 132/ 132A/



133A and persons covered each premise at this stage, if they so desire. After all the basic details have been entered, a user can generate Two Hourly Report. The facility to generate Two Hourly Report has been provided to Addl./Joint DIT while DDIT/ ADIT/ ITO (Inv.) can also enter basic details. An alert will be sent to all the senior authorities immediately on generation of Two Hourly Report, up to the Member (Investigation), who can view the report by logging into the System.

Upon generation of Two Hourly Report, a Workitem with a unique Search & Survey Id will be created for one operation covering multiple premises. This Workitem will be the basis for further record of Search & Survey operation, till the generation of Appraisal Report. Thus, one Workitem will result into creation of one Appraisal Report. **Therefore, users are advised to ensure that if different Appraisal Reports are intended to be generated later on for different groups/sub-groups belonging to the same/ different trade(s), the action on which is initiated on the same day, they must create separate Two Hourly Reports and Workitems for each such group/ sub-group.**

**b. Recording details of findings during search/ survey operation and generation of Preliminary Search Report:**

The users have been provided facility to enter details of findings at each premise covered in a search/ survey operation and generate Preliminary Search Report. These details are to be captured by the DDIT/ ADIT/ ITO (Investigation) conducting the entire operation. Users have been provided the facility to record the following details in this regard for each premise:

- (i) Assets found and seized
- (ii) Documents (physical documents and soft data) seized/ impounded
- (iii) Restraints u/s 132(3), if any
- (iv) Statements recorded u/s 132(4)

The users can also enter details regarding admissions made by the assessee before generation of Preliminary Search Report. Multiple Preliminary Search Reports can be generated upon addition of new premises in an operation. Similar to Preliminary Search Report, Preliminary Survey Report can also be generated.

**c. Generation of Appraisal Report/ Survey Report**

The users have been provided facility to record all important details of a search/ survey operation required for Appraisal Report and creation of pendency for initiating assessment proceedings, including introductory remarks, comments on documents seized, details regarding deposit of cash in PD account, deposit of valuables in strong room, estimated concealed income by each assessee for each year, etc. Once all these details have been recorded, the DDIT/ ADIT/ ITO (Inv.) conducting the search can generate draft appraisal report which can be submitted to Addl./ Joint DIT (Inv.) for his comments and approval. The Appraisal Report so generated would include all the required details including details of premises and persons covered under different premises, admissions of undisclosed income, estimation of undisclosed income for persons covered u/s 132/ 132A/ 133A and other persons, persons in whose case actions u/s 153A, 153C, 147 and 143(3) are to be taken, etc. The appraisal report can be finally approved by the PDIT (Inv.) or the DGIT (Inv.), depending



upon the decision of the PDIT (Inv.). Once the appraisal report has been approved, the DDIT/ ADIT/ ITO (Inv.) conducting the search can send the report online to the concerned assessing officers and his seniors. Pendency will be created automatically for initiation of assessment proceedings under the relevant sections for the relevant assessing officers upon approval of the appraisal report once Assessment Module is fully operational. Users have also been provided with facility to generate Supplementary Appraisal Report wherever required. Similar to the Appraisal Report, functionality to generate Survey Report has been provided to both the Investigation Wing officers and the Assessment officers.

**For detailed procedure of the above functionalities, the users are advised to go through the User Manual and FAQs available on the ITBA portal.**

**2. Abatement of assessment proceedings under the second proviso to section 153A of the I. T. Act, 1961 :**

An important part of the entire process is abatement of assessment proceedings under the second proviso to section 153A of the I. T. Act, 1961. The pending assessment proceedings for the persons covered u/s 132/ 132A of the I. T. Act shall be automatically abated in System (once Assessment Module is fully operational) upon (i) generation of Two Hourly Report and (ii) Preliminary Search Report(s) as and when details of new persons covered u/s 132/ 132A are added. An alert will be sent to the relevant users for this purpose. **So, users are advised to be very careful while entering details about persons covered under section 132/ 132A of the I. T. Act.**

3. The Investigation Module under ITBA can be accessed by entering the following URL in the browser:  
<http://itba.incometax.gov.in>

**The path for Investigation module is: ITBA Portal → Login → Modules → Investigation**

3. 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.
4. 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.
5. Training material including User Manual, Help Content and Frequently Asked Questions (FAQs) are available on the Investigation Module Home Page and on **ITBA Portal → Online Training on ITBA**. Users can refer these for any issue/ clarification.

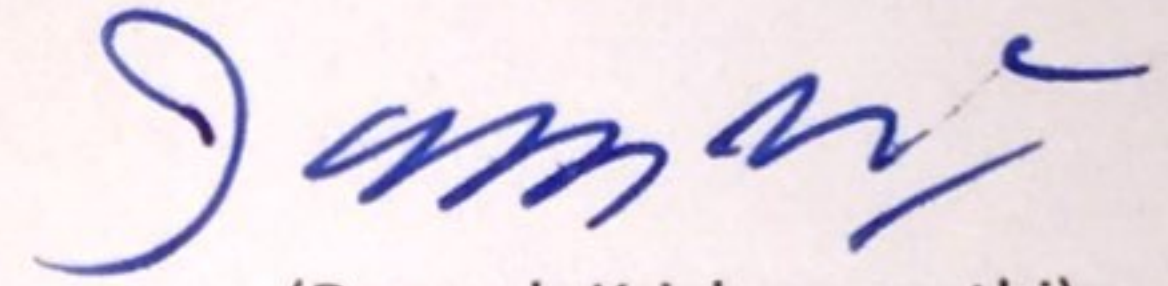


**ITBA-Investigation Instruction No. 4**

6. 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. Email ID – [helpdesk\\_messaging@incometax.gov.in](mailto:helpdesk_messaging@incometax.gov.in)
- d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

Yours faithfully,



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

Copy to:

- 1. The P.P.S to the Chairman, 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 CIT (investigation), CBDT
- 4. The Web Manager, for [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website.
- 5. ITBA Portal



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