



DIRECTORATE OF INCOME TAX (SYSTEMS)
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055

F.No. DGIT(S)/ADG(S)-2/CASS 2017-18/143/2016

Dated: 03.07.2017

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

Ahmadabad / Allahabad / Amritsar / Bangalore / Baroda / Bhopal / Bhubaneswar / 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) / Bhubaneswar (CO) / Kolkata (CO) / Cochin (CO) / Chandigarh (CO) / Hyderabad (CO)/ Jaipur (CO) / Kanpur (CO) / Nagpur (CO) / Patna (CO) / Pune (CO) / Guhawati (CO)

Sir / Madam,

**Sub.:- Income Tax Business Application (ITBA) – Assessment Module – CASS
2017 Cycle 1 – reg. -**

This is in reference to the subject mentioned above. 1st cycle of program for Computer Assisted Scrutiny Selection (CASS) for the current year has been finalized. The Board has approved the parameters for selection of cases and cases are visible to the Assessing Officers from today i.e. 03.07.2017.

2. The Assessment Module under ITBA can be accessed by entering the following URL in the browser: <http://itba.incometax.gov.in/>. The path for Assessment Module is: **ITBA Portal → Login→ Modules → Assessment →Generate Notice to Initiate Proceedings.**

Cases Selected in CASS

3. Languages of certain reason descriptions visible to A.O. have been modified for better clarity and ease of understanding of the A.O. Also, source of information have been added in the reason descriptions so that A.O. is aware of information elements underlying the reasons for selection. Assessing Officer can view the CIB, AIR and other information of cases selected under scrutiny in ITS (**ITBA Portal--> Login--> Modules--> Assessment**

--> 360 Degree View and ITBA Portal--> Login--> Modules--> Common--> 360 Degree View). The 360° Degree View comprises of 6 tabs for information:

- **PAN Details**
- **ITR Details**
- **Processing Details**
- **Tax Payment:** Corresponding to OLTAS of ITD
- **TDS Details:** For details of 15CA certificate, 197 certificate and 26AS
- **ITS Details:** Information other than TDS Details

4. The information relevant to cases selected in CASS will mostly be visible in ITS details tab, however, few details like 15CA and 197 certificate details will be available in tab 'TDS details'. Changes have been made in screen for displaying information relating to 15CA to display the details of both the remitter and the remittee. Also, changes have been made in screen for displaying 26QB information to display information w.r.t. both the Deductor and Deductee. In other words, information relating to 15CA will be visible to AOs of both remitter and remittee. Similarly, information relating to 26QB will be visible to AOs of both Deductor and Deductee.

5. This year in CASS, two types of cases are selected for scrutiny, one is 'Limited Scrutiny' and other is 'Complete Scrutiny'. The type of case - 'Limited or 'Complete' – is displayed on the notice issued u/s 143(2), 'MIS Report' and on the screen showing details of the case.

6. It has been noticed that sometimes the returns are received by Assessing Officer who is not a jurisdictional Assessing Officer as per PAN. The returns receiving Assessing Officer in such case should immediately request to PAN- Assessing Officer to transfer the PAN, as the notice u/s 143(2) can only be generated by PAN- Assessing Officer under CASS. At the time of CASS run, the data of returns selected in CASS, which are falling in category of mismatch of PAN AO Code and Bundle AO code will be auto-transferred (after PAN transfer order is submitted) to PAN Assessing Officer through a scheduler.

7. The CBDT has mandated online passing of all scrutiny assessments orders. The online CASS feedback after the completion of assessment has been made mandatory in ITBA.

8. 'Limited Scrutiny' notices contain the issue(s) identified for examination. The description of reasons for scrutiny visible to the AO is different from the issues printed on the notice as the reason for selection visible to the AO contains detailed description related to the case. The screen for display of reasons for scrutiny visible to the A.O. has been modified to display issue for examination printed on notice (visible to assessee) and corresponding reason for scrutiny selection (earlier visible to AO).

9. If reason description of any of the reasons for scrutiny selection for a case contains clause 'TP Risk Parameter' then such case should necessarily be referred to the TPO by the AO as per Instruction No. 3/2016 dated 10.03.2016 of CBDT. For reference of cases to the TPO for cases selected in CASS under other reasons (not having clause 'TP Risk Parameter'), the A.O. may take decision on the basis of facts of case, provisions of law and the guidelines issued by CBDT in Instruction No. 3/2016 dated 10.03.2016.

CASS 2017 - Instruction No. 1

10. Users are requested to refer ITBA-CASS Instruction No.1 in F. NO. Systems/ITBA/Instruction/Assessment/2015-16 dated 15.03.2016 for details on overview of functionality, updating office information and accessing ITBA.

11. Users are advised to contact helpdesk in case of any issues in ITBA.


- a) URL of helpdesk – <http://itbahelpdesk.incometax.net>.
- b) Help desk number – 0120-2772828-42
- c) Email ID – helpdesk_messaging@incometax.gov.in
- d) Help desk Timings -8.30 A.M. -7.30 P.M. (Monday to Friday)

12. It is requested that this instruction may kindly be brought to the notice of all concerned.

Yours faithfully,


(Sanjeev Singh)
ADG(Systems)-2
New Delhi.

Copy to: PPS to Member (L&C), Member (IT), Member (Inv.) & Member (Rev.), CBDT and Pr. DGIT(Systems), New Delhi for information.
Web Manager for hosting this letter on the www.irsofficersonline.gov.in


ADG(Systems)-2
New Delhi.