



आयकर निदेशालय (पद्धति)

DIRECTORATE OF INCOME TAX (SYSTEMS)

ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स

ARA Center, Ground Floor, E-2, Jhandewalan Extension

नई दिल्ली - 110055, New Delhi - 110 055

F.No. Systems/ITBA/Miscellaneous/Instruction/2020-21

Dated: 18.03.2021

To,

All Principal Chief Commissioners of Income Tax/ CCsIT (By Name),
All Principal Director Generals of Income Tax/DGsIT (By Name),
All Principal Commissioners of Income Tax/CsIT/CsIT(Admin&TPS) (By Name),
All Principal Directors of Income Tax/DsIT (By Name),

Madam/Sir,

Subject: Functionalities related to Wealth-tax Act, 1957 in ITBA – Reg.

This is with reference to the subject mentioned above.

2. There is no separate module in ITBA with customized functionalities for undertaking proceedings under Wealth-tax Act, 1957 and there is no Web Service integration available in ITBA/CPC for passing Wealth Tax orders (i.e., online passing of order, as opposed to Manual Order Upload).

3.1 For generating any Notices or communications related to any Wealth-tax proceedings with Document Identification No. (DIN), drop-downs are provided in 'Common Functions' module of ITBA within the menu 'Issue Letter/Notice/Order'.

3.2 The path for the same is as under:

ITBA Login -> **Common Functions** module -> Menu -> **Issue Letter/Notice/Order** -> Select **Act** drop-down as 'Wealth-tax Act, 1957' -> Under 'Process' drop-down, the user/JAO may select any one of the following:

- 1) **Wealth-tax Act, 1957/Letter**
- 2) **Wealth-tax Act, 1957/Notice**
- 3) **Wealth-tax Act, 1957/Order**

Further, '**Sub-process**' and '**Type of communication**' dropdowns can be accordingly selected, and relevant information can be filled-up in other fields provided on the screen, such as **PAN, AY, Address** etc. Subject will be auto populated based on the above selections done for Letter/Notice/Order.

3.3 On generating the communication, the same will be shared with the assessee by email and on e-Proceedings, where email ID and e-Proceedings account are present respectively. In case of e-Proceedings portal, assessee will be able to submit replies on their e-Proceedings account. The AO can go to the path ITBA Portal → **Common Functions** module → Menu → **View/Download - Order/Letter/Notice/Report** → click on **View** under **Case History/Notings** column. The responses filed by the assessee along with any attachments will be visible to AO here. The communications issued through ITBA either with Digital Signature (DSC) [immediately] or without DSC [after 15 days] are shared with e-filing portal for displaying the same in e-Proceedings portal of the assessee. Where such

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communications are digitally signed and email ID of the assessee is available or updated by the AO then same are delivered on email also. However, the communications may be exchanged manually also between AO and assessee, if there is possibility of assessee not having e-Proceedings account or no valid email ID, as applicable.

3.4 Once the document is successfully shared with e-filing, the status of the document will be updated to 'Served'. Delivery of email can be tracked on the path ITBA Portal → **Common Functions** → Menu → **View/Enter Dispatch Details**. For cases where email is successfully sent, status will be updated to 'Email Delivered, in case the email is bounced, the corresponding status will be 'Email Bounced'.

Its of dispatch	Date of Service	Status	Remarks	Attachment	Sent Email	Email Delivery Status	Email Sent On	Email Delivered On	Shared With e-Proceeding on	DSC Error Description	Read By Tax Payer	Read By Tax Payer On
		Pending For Dispatch		Attachment	Email Details							
		Pending For Dispatch		Attachment	Email Details	Email Sent						
		Pending For Dispatch		Attachment	Email Details							
		Pending For Dispatch		Attachment	Email Details	Email Sent						
		Pending For Dispatch		Attachment	Email Details	Email not Enabled						
		Pending For Dispatch		Attachment	Email Details							
		Pending For Dispatch		Attachment	Email Details							
		Pending For Dispatch		Attachment	Email Details							
		Pending For Dispatch		Attachment	Email Details							
		Pending For Dispatch		Attachment	Email Details	Email not Enabled						

Sharing of documents with e-filing and read status by Taxpayer can be tracked from column 'Shared with e-Proceeding on' and 'Read by Tax Payer on' as in the above screenshot. In case of communications by Post, the status will be 'Pending for Dispatch' and ITBA users need to be save the dispatch details in 'View/Enter Dispatch Details' screen. Once details are submitted successfully, the status will be updated to 'Dispatched'.

4.1 As a result of any proceedings, wherever applicable orders are to be passed, such as Processing/Assessment/Penalty/Rectification/Give Effect, the same needs to be undertaken by Manual Order Upload (MOU) functionality in ITBA. The path for the same is: ITBA Login -> **Assessment** module -> Menu -> **Manual Order Upload**. Users needs to select '**Wealth Tax**' under **Category** and can select appropriate '**Order Type**' (from Processing/Assessment/Penalty/Rectification/Give Effect) as well as '**Order Section**' (from the list of relevant sections of Wealth-tax Act). **ITBA Assessment Instruction No. 9 dated 07.05.2018** may be referred to in respect of Manual Order Upload functionality in ITBA.

4.2 It is noted that wherever the order being passed results in a Demand or No Demand No Refund (NDNR), the Manual Order Upload can be undertaken directly. However, where a refund is to be issued as a result of an order under Wealth-tax Act provisions, the same needs to be issued by AO **first** by way of manual cheque, and subsequently the Order has to be uploaded by Manual Order Upload - wherein the data of the refund so issued has to be entered by the AO as '**Refund pertaining to current order**'. The order will then be accounted as NDNR by CPC-ITR. In this regard, **ITBA Assessment - Manual Order - Instruction No. 21 dated 22.01.2021** and **ITBA Assessment Instruction No. 11 dated 18.06.2019** may be referred.

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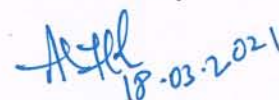
4.3 Users are required to quote DIN - as generated from MOU functionality - on the body of order and sign the order before uploading the scanned copy of order. Once order is accounted at CPC-ITR, the manual order is shared with e-filing for displaying at e-Proceedings account of the assessee on e-filing portal. However, AOs may also serve the manual order being uploaded in MOU physically (such as through post) irrespective of fact whether assessee has e-filing account or not.

5. Users are advised to contact ITBA Helpdesk in case of any issues in respect of ITBA.

- a. URL – <http://itbahelpdesk.incometax.net>
- b. Email ID – itba.helpdesk@incometax.gov.in
- c. Contact number – (0120)2811200
- d. Timings – 8.30 AM - 7.30 PM (Monday to Friday)

6. This issues with the approval of DGIT(Systems), New Delhi.

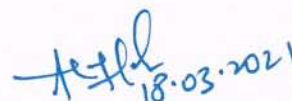
Yours faithfully,



(Ashim Kumar Modi)
Commissioner of Income Tax (ITBA)

Copy to:

1. PPS to Chairman, PPS to Member(Inv.)/ Member(Admin)/ Member(R)/ Member(IT)/ Member(Legislation)/ Member(A&J) CBDT – for information.
2. DGIT(Systems), New Delhi.
3. The Web Manager for www.irsofficersonline.gov.in website with a request to upload the instruction on the website.
4. ITBA Publisher (itba.publisher@incometax.gov.in) for <https://itba.incometax.gov.in> portal with a request to upload the instruction on the ITBA Portal (Help Guide).



Commissioner of Income Tax (ITBA)