



आयकर निदेशालय (पद्धति)

DIRECTORATE OF INCOME TAX (SYSTEM)

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

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F.No. System/ITBA/Instruction/Appeals/178/2016-17/

Dated: 16.12.2016

To

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

All Principal Commissioner of Income-tax/CsIT/CsIT(CO) (By Name)

All Commissioner of Income Tax (Appeal) (By Name)

Subject: Launch of Remand Report functionality in Appeal module of Income Tax Business Application (ITBA) – Reg.

Sir/Madam,

This is in reference to the subject mentioned above. The functionality to **call for the Remand Report** from Assessing Officers (AO) is now available in Appeal module of ITBA. Further, in alignment with the **DO letter of Member (A&J), CBDT dt 18.11.2016**, details are provided in Annexure along with responses on queries raised by CIT (A) including how to synchronize the Monthly Disposal Report generated through the ITBA module with the actual work done and hitherto reported manually. It is expected that CIT (A) will generate the MDR from the ITBA module only.

2. The Appeal module of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>. The path for Appeal module is: **ITBA Portal → Login → Modules → Appeal**

The Remand Report functionality available in ITBA – Appeal module can be accessed by the CIT(A), Assessing Officer and the Range Head. User wise functions in respect of a Remand report are discussed as follows:

A. **CIT(A)** - CIT(A) will have facility to call for remand report from the AO having jurisdiction over the PAN/TAN in consideration. **The path for the accessing Remand Report functionality in Appeal module is through the worklist on clicking the specific Appeal work item:**

- **Appeal Worklist → First Appeal Proceedings → Initiate Other Actions → Remand Report**

- (i) After CIT (A) clicks on the above mentioned link Remand Report screen is displayed with prefilled details of the case in appeal.
- (ii) CIT (A) should enter the points of examination and compliance date by which Remand Report is to be submitted . On submit, a workitem will be created in the worklist of Jurisdictional AO (based on PAN) for submitting the remand report.

B. CIT(A) can also access the Remand Report Function by using the following alternate path: Menu → Remand Report

The following steps have to be followed for calling for a Remand Report:

- (i) Enter PAN/TAN and AY of the Appeal where remand report is to be called. On tab out, a screen opens with all the Appeals associated with the entered PAN/TAN and AY combination.
- (ii) Select the Appeal and the details with respect to the Appeal gets auto-populated in the Remand report screen.
- (iii) Enter the points of examination and compliance date by which Remand Report is to be submitted. On submit, a workitem will be created in the worklist of Jurisdictional AO (based on PAN) for submitting the remand report..

C. On receipt of Remand Report from the AO, CIT(A) will be able to close the Remand Report workitem as explained in para 2F below.

D. AO – Assessing officer will be able to view the Remand Report request received from CIT(A) and take necessary action on same.

- (i) The initiated Remand Report Request flows to AO's worklist in the path- for further action.
- (ii) AO should navigate to the specific **Remand Report request** workitem and Click the subject Request for Remand Report.
- (iii) After preparing the Draft Report (and previewing the same), AO has to click on Generate the remand report; enter workflow noting requesting approval of the Range Head and click Submit. It may be noted that ONLY on clicking SUBMIT the Remand Report will flow to the Range head.

E. Range – Range Head will be able to view the pendency and check the Remand Report submitted by AO. He can forward the Remand report to CIT(A) with his endorsement or in case of any modification / clarification, he can send it back to the AO.

- (i) The Remand Report flows to Range's worklist for recommendation.
- (ii) Range Head navigates to workitem for taking action on a Remand Report work item through worklist.
- (iii) Click the subject **Request for Remand Report**
- (iv) Click **Send Back**; in case modification is required in remand report or any clarification is sought from the AO.

- (v) Range Head should enter **his recommendation on the Remand report. Then he has to enter the** Workflow Noting remarks and Click **Submit**. The **Remand Report** workitem then is submitted to CIT (A).

F. Closure of Remand Report Workitem by the CIT (A)

- (i) Once the Remand Report is submitted by the Range Head, the Remand Report flows to CIT(A)'s worklist for closure.
- (ii) User navigates to workitem for taking action on any item through worklist.
- (iii) Click the subject Request for Remand Report
- (iv) Click Remand Report to view the report as submitted by the AO.
- (v) Enter remarks and click Action Taken; then the Remand Report workitem and pendency will be closed.

Note:

Pendency of a Remand report will not block disposal of an appeal by the CIT(A). If for some reason, the remand report is inordinately delayed, CIT (A) would still be able to proceed to dispose of such appeal.

3. MIS and Dashboard –

- A. MIS: There shall be a facility for viewing and generating MIS in respect of the remand report functionality. The MIS is accessible through Appeal Home Page. The CIT (A), AO and Range can view and generate MIS.

The path for the same is Appeal Home Page → MIS Reports

- B. Dashboard: The dashboard for remand report is accessible through Appeal Home Page. The PCCIT/CCIT, PCIT/CIT, CIT (A), AO and Range have facility to view the dashboard.

The path for the same is Appeal Home Page → MIS Reports → Dashboard

4. Appeal Transfer Functionality by CIT (A) directly (available from 20-12-2016)

The existing functionality to Assign Appeals is available to Principal CCIT, Principal CCIT (International Taxation and Transfer Pricing), Chief Commissioner, Chief Commissioner (International Taxation and Transfer Pricing), Chief Commissioner (Exemption), Director General (Investigation). The Headquarters/Staff of Pr.CCsIT/CCsIT (including International Taxation and Transfer Pricing, Exemption), DGIT(INV) can only create and save draft transfer orders. Final assignment has to be made from the login of Pr.CCsIT/CCIT/DGIT(Inv).

However, in order to facilitate transfer in cases where the Appeal Assignment has already been done outside the system or due to wrong receipt of appeals from e-filing or due to change in jurisdiction of PAN/TAN, the functionality for transferring appeals

directly by CIT (A) has been provided. The staff and administrative officer of CIT(A) can create draft transfer letters only. Final Transfer will be executed using CIT(A) login.

The modified functionality will be available from 20-12-2016.

Steps for executing Appeal Transfer by the CIT (A) will be as under:

- Select Cases for Transfer
- Build Transfer List
- Generate Transfer Order/Letter (for Transfer done by CIT(A))

Select Cases for Transfer

The user will go to Appeal Module after login to ITBA and click select cases for transfer from menu. On clicking the screen – ‘Select Cases for Transfer’ will be opened. In case user is CIT(A) or CIT(A) Administrative Officer or staff, the source CIT(A) is fixed as the CIT (A) logged in. If user is CCIT, PCCIT, DGIT or their HQ or Staff, then the user is required to select the source CIT(A) by clicking search CIT(A).

The users can select the cases on various criteria as shown in the Screen1. On clicking search the pendency for source CIT(A) for the specified criteria will appear. The user will identify appeal cases and select the Destination CIT(A) → Click Submit to create Transfer Batch List.

Note: Before proceeding further, users should click on ‘Submit’ to save the transfer cases other wise the selections will not be saved.

Screen 1: Select Cases for Transfer

Appeal No.	PAN/TAN	Name	Appeal Category	AY	Destination CIT(A)	Destination CIT(A)	
1	CIT (A), Mumbai- 10/10027/2015-16	AQSPS9479B	A R SUBBALAKSHMY	B-1A	2012-13	CIT (A), Mumbai: 28 (COMMISSIONER APPEALS)	Search

Build Transfer List

The user has to click on ‘Build Transfer List’ from Menu. The screen – ‘Build Transfer List’ will appear. The user should select appeal type and click on search. The screen will display the list of Transfer batches created by main user or their HQ/AO/Staff. On

clicking the Batch No. the cases (Maximum 10 as selected through screen1) in the group will be displayed. The user can delete any case before proceeding to generate order or letter. The draft count displayed on the screen shows the number of draft order being created and saved by main user or their HQ/Staff.

After selecting the Batch No. user can click on Proceed to Generate Transfer Order or Transfer Letter.

Note: At the time of order creation Ten batches at a time can be selected for passing order (i.e., Maximum 100 appeals cases).

Screen 2: Build Transfer List

Batch Details	
Batch No	Request Submission Date
100000000060	22/06/2016
100000000063	24/06/2016
100000000282	16/12/2016

Generate Transfer Order/Letter (for Transfer done by CIT(A))

On clicking proceed button generate order or letter screen will be opened based on user role. The user will enter the text of order or letter before generating letter or order. The user can preview the draft order by clicking preview button or can also save draft by clicking save draft. For generating the order or letter the main user will click on Generate button

Screen 3: Generate Order/Letter

S.No.	Name of the Case	PAN/TAN	Appeal No.	Category	From	To
1	SHAHEED DARSHAN SINGH PHERUMAN MEMORIAL COLLEGEATE GIRLS SR. SEC. SCHOOL	AMRS15464B	CIT (A), Mumbai-2/10008/2015-16	B-4B	CIT (A), Mumbai-2	CIT (A), Mumbai-6
2	PANDURANG WAMAN TAJANE	ADIPT1136B	CIT (A), Mumbai-3/10016/2015-16	B-4A	CIT (A), Mumbai-3	CIT (A), Mumbai-5
3	TULSHIRAM KANHU CHAVAN	AFFPC0031F	CIT (A), Mumbai-3/10016/2015-16	B-4B	CIT (A), Mumbai-3	CIT (A), Mumbai-6

ITBA-Appeals Instruction No.4

Once the order is generated, pendency is created for Source CIT(A) for transferring physical records. Source CIT(A) will enter the date of sending the physical document and mark the physical documents sent. On submission, workitem will be submitted to Destination CIT(A) for enter the date of Receipt of physical documents. On clicking Action Taken the workitem will be closed and the transfer process will be completed.

5. 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.

6. Training material is available on the Appeal 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 Appeal module for processing Appeal cases.

7. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.

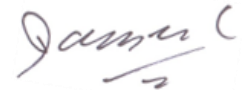
A. URL of helpdesk - <http://itbahelpdesk.incometax.net>

B. Help desk number – 0120-2772828 - 42

C. Email ID – 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.DG (S)-3, CBDT, New Delhi

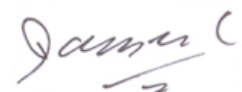
Copy to:

1. PPS to Chairman, Member(Inv.)/ Member(P&V)/ Member(R)/ Member(IT)/ Member(L&C)/ Member(A&J) CBDT for information.

2. PS to 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 (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.



(Ramesh Krishnamurthi)

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

Appeal Module Made Easy:

1. How to ensure that System based MDR and Manual MDR as on 31.12.2016 are matching?

- i. All appeals uploaded in the system through excel or directly by CIT (A) or their Staff **AND** all disposals through Systems would count towards the pendency and disposal in appropriate buckets.
- ii. **NO** further DATA entry in MDR data entry screen is required. All E-filed Appeal automatically get added to pendency in appropriate baskets.
- iii. If CIT (A) has entered/uploaded ALL pending appeal but disposed these appeals OUTSIDE the system, then such disposals will have to be recorded in the ITBA module for pendency to be closed and disposal to be recorded.
- iv. In order to simplify the process of entering disposals in the ITBA, the uploading of Appellate Order attachment has been made non-mandatory (only for orders uploaded till Oct 31st, 2016, thereafter, it is expected that CIT (A) shall upload the order in the system so that the appellate order is visible to PCIT/Range/AO in the CSR module which has been released to enable filing of second appeal). It may be noted that CIT (A) **SHOULD NOT** enter the total number of disposals in MDR data entry screen in such cases where entry or disposal is/will be in the system.
- v. However, if CIT (A) has not entered/uploaded the appeal in ITBA till date or till a particular month but has also disposed off **such** appeals outside the system, then
 - a. CIT (A) can now either enter all appeal in the system and also dispose off in the system as mentioned in (iii) and (iv) above

OR

 - b. CIT (A) can use the functionality of the MDR data entry screen to capture only such number of appeal in appropriate baskets that were not entered/uploaded the appeal in ITBA till date but have also disposed off such appeals outside the system (same number will be added to pendency and same will be entered as disposed off). This functionality is **ONLY** to synchronize the manually reported MDR with system reported MDR as an one-off measure to synchronize with the opening balance as on 01.04.2016.
 - c. **IT IS AGAIN REITERATED THAT IF PENDENCY IS ALREADY ENTERED IN THE SYSTEM THEN THIS MDR DATA ENTRY SCREEN SHOULD NOT BE USED TO SHOW**

DISPOSAL. PENDENCY HAS TO BE CLEARED ONLY BY ENTERING DISPOSAL IN WORKLIST (refer iv for simplification in uploading disposal)

- d. If pendency in system is closed by uploading disposal in system and the MDR data entry screen is also used for showing pendency & disposal inadvertently, it will lead to double counting and MDR REPORT will be incorrect (figures will get doubled)
 - e. Therefore, this MDR data entry screen should be used sparingly and ONLY in this specific circumstance. The MDR REPORT screen will then display the sum total of data of pendency/disposal in system and data entry recorded in MDR data entry screen.
- vi. Capturing TRANSFERRED IN & OUT CASES: If the Appeal is transferred through an order in the system by the PCCIT or CCIT or DGIT (INV) then statistics of such cases will be automatically updated since the pendency in worklist will be created or removed respectively (Refer 4 below). This SHOULD NOT BE entered in the MDR data entry screen. However, if the cases are transferred out or transferred in due to workload distribution outside the system and the same have e=been disposed off then the same should be entered in the MDR data entry screen to synchronize with the opening balance as on 01.04.2016.

2. *Access to e-filed appeals*

All e-appeals filed at <https://incometaxindiaefiling.gov.in/> by taxpayers on or after 01.04.2016 will be visible to CIT(A) in their worklist under Appeal Module. The “From” column of the worklist will convey the status of such an appeal as “e-filed”. The user can open the worklist and on clicking the subject the workitem of such e-appeal will be opened. On clicking the Attachments, the user will be able to see the attachments uploaded by taxpayer against such e-appeal.

3. *Expeditious Uploading of appeal Orders in ITBA:*

To expedite uploading of past disposals made offline upto 31.10.16, the need to upload scanned copies of orders has been done away with. User need to enter only a few mandatory fields on the Generate Order screen to capture offline disposal of orders in Appeal module. However, for all offline disposals on or after 01/11/16, the condition to scan and upload will continue (refer (iv) above).

4. Quick Steps for Transferring appeal by PCCIT/CCIT/ and their H/Qs.

PCCIT/CCIT can transfer the appeals pending with one CIT(A) to another CIT(A) through System. Select the Source CIT(A) and identify appeal cases held with selected CIT(A) → Select the Concerned case(s) and Destination CIT(A) → Submit a batch of cases → Search and Select the batches to generate appeal transfer order as illustrated below:.

Appeal Transfer

Appeal Search

Source CIT(A) * Appeal Under * ☒ Income Tax Act ☐ Wealth Tax Act Appeal No.

Appeal Category PAN/TAN AY

Section

	Appeal No.	PAN/TAN	Name	Appeal Category	AY	Destination CIT(A) *
1	<input type="checkbox"/> CIT (A), Mumbai- 8/10033/2015-16	AJIPM5580C	KONDIKA MARIBA MUJUMULE	B-4B	2015-16	Select ▼

Page 1 of 1 (1-1/1)

Screen 1: Appeal Transfer

Create Appeal Transfer Order

Appeal Under * ☒ Income Tax Act ☐ Wealth Tax Act

CIT(A) Transfer Order

	Batch No	Request Submission Date
1	<input type="checkbox"/> 1000000000006	05/Nov/2015
2	<input type="checkbox"/> 1000000000013	06/Nov/2015
3	<input type="checkbox"/> 1000000000028	07/Nov/2015
4	<input type="checkbox"/> 1000000000035	07/Nov/2015
5	<input type="checkbox"/> 1000000000039	16/Nov/2015

Screen 2: Create Appeal Transfer Order

S.No.	Name of the Case	PAN/TAN	Appeal No.	Category	From	To
1	SHAHEED DARSHAN SINGH PHERUMAN MEMORIAL COLLEGEATE GIRLS SR. SEC. SCHOOL	AMRS15464B	CIT (A), Mumbai- 2/10008/2015-16	B-4B	CIT (A), Mumbai- 2	CIT (A), Mumbai i- 6
2	PANDURANG WAMAN TAJANE	ADIPT1136B	CIT (A), Mumbai- 3/10016/2015-16	B-4A	CIT (A), Mumbai- 3	CIT (A), Mumbai i- 5
3	TULSHIRAM KANHU CHAVAN	AFFPC0031F	CIT (A), Mumbai- 4/10022/2015-16	B-4B	CIT (A), Mumbai- 4	CIT (A), Mumbai i- 6

Path: Words: 0

Screen 3: Generate Order

Once the order is generated, a pendency is created for Source CIT(A). Source CIT(A) will enter the date of sending the physical document and mark the physical documents sent. On submission, workitem will be created for Destination CIT(A). Destination CIT(A) will the

enter the date of Receipt and mark the physical documents received and close the workitem by clicking Action Taken.

Note: Transfer functionality can also be used in bulk. The user can select the basket or other criteria specified for selecting the appeals. A maximum of ten cases can be selected for one Batch. User can create multiple batches. At the time of order creation Ten batches at a time can be selected for passing order (i.e., Maximum 100 appeals).

5. Issues in assignment of Basket to Appeals

The basket in e-appeals and paper appeals is determined based on the basket rules given in Central Action Plan. It is basically dependent on the disputed demand or disputed addition/disallowance along with appeal filing date. If the figure of disputed demand is wrongly entered, the CIT(A) can update the same by modifying the figures of disputed demand or disputed addition/disallowance by making corrections in the workitem of such appeal., Once user clicks SAVE, the basket category gets updated.

6. Access to E-appeals filed before 01.04.2016

A total of 2961 appeals have been e-filed by the taxpayers using the old form 35 on a voluntary basis up to 31-03-2016. Such appeals were made available in PDF format to the jurisdictional CsIT (A) based on the PAN – AO – CIT (A) mapping, for further action. Same are to be treated as if they were manually filed appeals. If any of such appeals, were also submitted by the taxpayer in paper mode using the old Form 35 and have already been entered in the module then appeals sent to the position based e mail ids may be ignored. Further, if on receipt of e-mail, if any such appeal is transferred as it does not relate to your charge or if any appeal has been wrongly sent to you, then you may contact the help desk with the details of such cases so that corrective action can be taken to send the appeal to the concerned CIT (A).

7. Other Miscellaneous Changes and suggestions

- i. The user can attach files upto 50 MB files in “Manual to System” file uploading Appeal Order in ITBA. Therefore, large orders can also be uploaded, however, due care may be taken to keep the use standard resolution and PDF format while scanning to reduce the file size. Bandwidth has been increased for most buildings. FMS team may be asked to verify network speed.
- ii. As an alternative to scanning the physical copy of Appellate order and to reduce the size of the Appellate Order for uploading in the system, the following actions are suggested till Digital Signature for signing is introduced:
 - The Appellate Order is typically prepared in MS Word.
 - The scanned copy of Officer’s signature Office seal and Designation seal can be imprinted on a plain paper and scanned using scanners or picture can be taken from mobile phone.

- This scanned image can be inserted in the last page of MS-Word copy of the Appellate Order where the actual signature is affixed and then saved as PDF.
- This PDF file will be much smaller compared to the scanned copy of the physical Appellate order with the actual signature of the Officer etc.
- This PDF file can also be printed and certified by Hqrs/AO attached to CIT (A) for sending to taxpayer
- Same can be used for all types of “Manual to System” notices, appeal memo etc.

8. *Upcoming features in ITBA*

- i. Availability of Appeal Transfer Functionality by CIT(A) to another CIT (A) directly from 20.12.2016.
- ii. Functionality for calling for Appeal Memo from AO by CIT(A).

9. *Updation of Frequently Asked Questions*

The responses to the queries have been prepared and emailed separately to all CIT (A) on their designation based email.