

ITBA-TPO Proceedings Instruction No.1

आयकर निदेशालय (पद्धति)

DIRECTORATE OF INCOME TAX (SYSTEM)

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To

All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)
All Principal Commissioners of Income-tax / CsIT (By Name)
All Transfer Pricing Officers

Subject: Launch of Income Tax Business Application (ITBA) – TPO Proceedings Module – Reg.

Sir/Madam,




This is in reference to the subject mentioned above. The functionality for TPO Proceedings (Process flow from recording the reference particulars and initiation of TPO Proceedings to passing of TPO order) is now available in the TPO Proceedings Module of Income Tax Business Application (ITBA).

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

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

3. Following functionalities shall be available through ITBA – TPO Proceedings Module:

- a. **Record and Initiate TPO proceedings:** Facility to record the particulars of manual reference received from assessment units is provided to the Range (TP) and the TPO to create pendency for disposal. In this way user will be able to initiate the TPO Proceedings in ITBA even when the reference is not received through system. Going forward, the assessment module will also be integrated with TPO Module and then assessment units will be able to submit an online reference to the TPO through ITBA .
- b. **Notice for hearing:** Facility is provided to the users to generate notice of hearing u/s 92CA(3) and capture details of hearing.

- c. **Draft order**: User can record the transaction type (International/Domestic/both) and record computation of Arm's length Price based on TP study. Based on his findings the TPO can draft an order and seek approval.
 - d. **Seek approval** : The draft order will be submitted for approval to DIT(TP)/ Range (TP) respectively through the workflow in the module.
 - e. **Generate Order** : Once the draft order is approved by the concerned authority , the TPO can then o generate order u/s 92CA(5) and forward it to the Assessing officer for further necessary action.
 - f. **MIS Reports**- There shall be a facility for viewing and generating MIS in respect of TPO Proceedings Module. Relevant users will be able to view various reports. The MIS is accessible through TPO Proceedings Home Page.
The path for the same is TPO Proceedings  MIS Reports
4. 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.
 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. **It is expected that the relevant users may henceforth use the TPO proceedings module as available in ITBA to process references received from the field formations for determination of Arm's length price**
 7. Training material including user manual, help content and frequently asked questions (FAQs) are available on the TPO 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 TPO Proceedings module. A screen shot displaying the Online Training resource is made available on the following page :

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The screenshot shows the ITBA website interface. On the left, there are navigation links: i-Taxnet, e-Filing, ITBA Helpdesk, Online training on ITBA, Have Questions?? (Call Now: 0120-2772828), Download Prerequisites, and What's New. The main content area has a message: "In case you are unable to download the content from the LDS server link available below, please try from Central Server". Below this is a list of services: ITBA, Appeal, HRMS, MIS, PAN, Hindi Quarterly Report, and TDS. A box labeled "First Click here" points to the "TPO Proceedings" link. Below this, a dropdown menu for "TPO Proceedings" is expanded, showing links for: TPO Proceedings User Manual, TPO Proceedings FAQs, Step by Step Process TPO Proceedings Document, and TPO Proceedings PPT. A box labeled "Expand [TPO Proceedings]: Training material will be visible here." points to the expanded dropdown menu.

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

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

Yours sincerely,

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Copy to:

- 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.
- The P.S. to Pr.DGIT(S) for information.
- The Web Manager, for www.irsufficiersonline.gov.in website.

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