



# Income Tax Gazetted Officers' Association

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Date: 23-09-2025

To  
The Chairman,  
Central Board of Direct Taxes,  
North Block, New Delhi.

Respected Sir,

**Sub: Issues faced by the User Interface at the Tagged RSA Tokens of Staff members- matter reg.**

Your kind attention is invited in the above-mentioned issue.

For a long time, it has been in demand that the staff associated with the Assessing Officers (AOs) must be provided with RSA Tokens and their Tokens be tagged to that of the AOs as well as to define their Individual Roles in ITBA Systems so that their actions are also mapped and the responsibilities be fixed upon them with respect to their roles. CBDT has also issued instructions for the issuance of RSA Tokens to such Staff members and tagging them to the Tokens of the respective AOs. Despite the same, not all the Staff Members posted with various AOs have been allotted the same; also, **AOs are hesitant to tag the Token of Staff and Delegate functions to them, because of the problems/hurdles existing in the system.**

To identify the roles allotted to the Individual Staff Members at their own access to the ITBA System through their own ID, as well as how it functions when a workflow is delegated to subordinate staff members, sample checks are exercised by us, by using the User IDs of JAO and the Staff Members attached to the respective JAO.

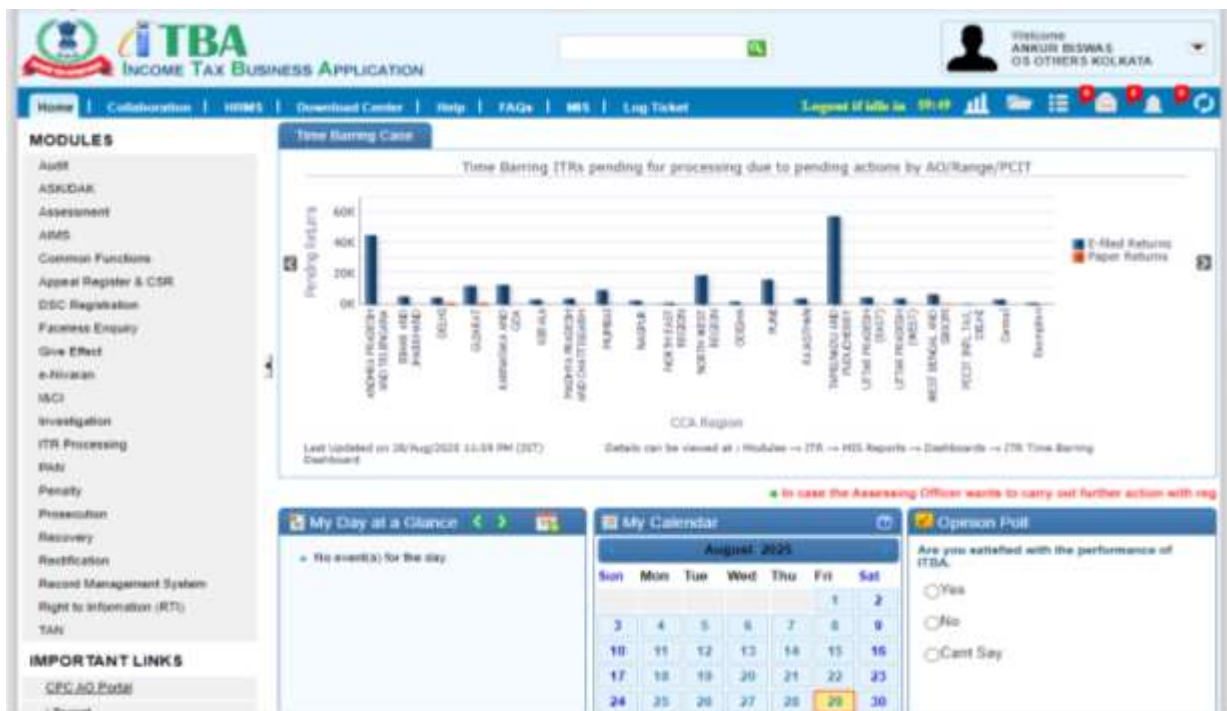
The findings from such sample checks, the errors or limitations available as well as suggestions to improve them, are presented hereunder.

**This Sample Checks are categorized into Two Parts:**

- 1) Independent Access of Roles by Log-in through the User ID & Password of Staff members; and**
- 2) Accessibility through Delegation Functionality.**

## **1) Independent Access of Roles by Log-in through User ID & Password of Staff User:**

On accessing through the User ID & Password of the Staff User, the following Modules are found to be available in ITBA:



**Worklist of Different Modules:** In most of the modules, the Staff User is unable to access the Pending Worklist with the JAO. A Sample Screen Shot from the Assessment Worklist is given hereunder, which shows as “No Data Found For the User”:

The screenshot shows the TBA Assessment Worklist interface. At the top, there is a message 'COM120003: No Data Found For the User'. Below this, there is a section for 'Search Criteria' with various filters and search options. The filters include 'View' (Worklist, Status History), 'Display worklist based on' (All, PAN, TAN), 'Request Type' (Select), 'Subject' (Select), 'From' (text input), 'Pending Since' (text input), 'Assessee Response Status' (Select), 'Last Assessee Response Date' (From/To date range), and 'Priority Flag' (Select). There are 'Search' and 'Reset' buttons. Below the search criteria, there are buttons for 'Delegate' and 'Mark As Priority'. The bottom of the screen shows a footer with copyright information and a note about the application being powered by TBA Caseworker Services.

In the absence of any pending Worklist in any module, the Staff User is unable to assist in the preparation of Notices like 142(1), 133(6), and other hearing notices.

**Status Monitor of Different Modules:** However, it is observed that the Staff User has been given full access to the **Status Monitor** of the Same Module. Status Monitor consists of the records of all the Completed Proceedings. Thus, by accessing Status Monitor, the Staff User can download all the Notices issued, Submission Files, and Orders Already Passed by the FAO/JAO, **which will be helpful** during the course of a visit of Revenue Audit Members. Sample Screen Shot of the Status Monitor of the Assessment Module is attached hereunder:



**Details of Notice u/s 226**

**Basic Details**

PAN:  Name:  Status:

**Demands**

| Sl. No. | Demand No. | Demand Date | Notice u/s 226 | Notice u/s 226 | Notice u/s 226 |
|---------|------------|-------------|----------------|----------------|----------------|
| 1       | 4-9        | 01/01/2017  | 226            | 226            | 226            |

**Bank Account**

| PAN of Bank | Bank Name | Branch Address | Account Number | Account Type | Account is to be Recovered (Y/N) | AD Remarks |
|-------------|-----------|----------------|----------------|--------------|----------------------------------|------------|
|             |           |                |                |              |                                  |            |

**Directors to Notify**

| PAN of Director | Name of Director | Address of Director | Director is to be Recovered (Y/N) | AD Remarks |
|-----------------|------------------|---------------------|-----------------------------------|------------|
|                 |                  |                     |                                   |            |

**View Details**

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**Demand Management:** Similarly, in the “Demand Analysis” Tab, the Staff User can access any specific demand and mark the “Recoverability Status” of such demand and submit it to CPC. Thus, in this way, the Staff User can freely access the Demand Data, and Effective Demand Management can be done by him through his Independent Access to ITBA. Screenshot as below:

**Demand Analysis**

**Search Details**

PAN:  Total Demand (in Rs.):  Demand Number Range (in Rs.):  Recoverability Status:  Demand Sequence:  Remarks from Higher Authority:  Whether Director Authorized:  PAN Status:  CCR Status:  Status of Demand:  Priority:  Amount in Court:  Remarks:

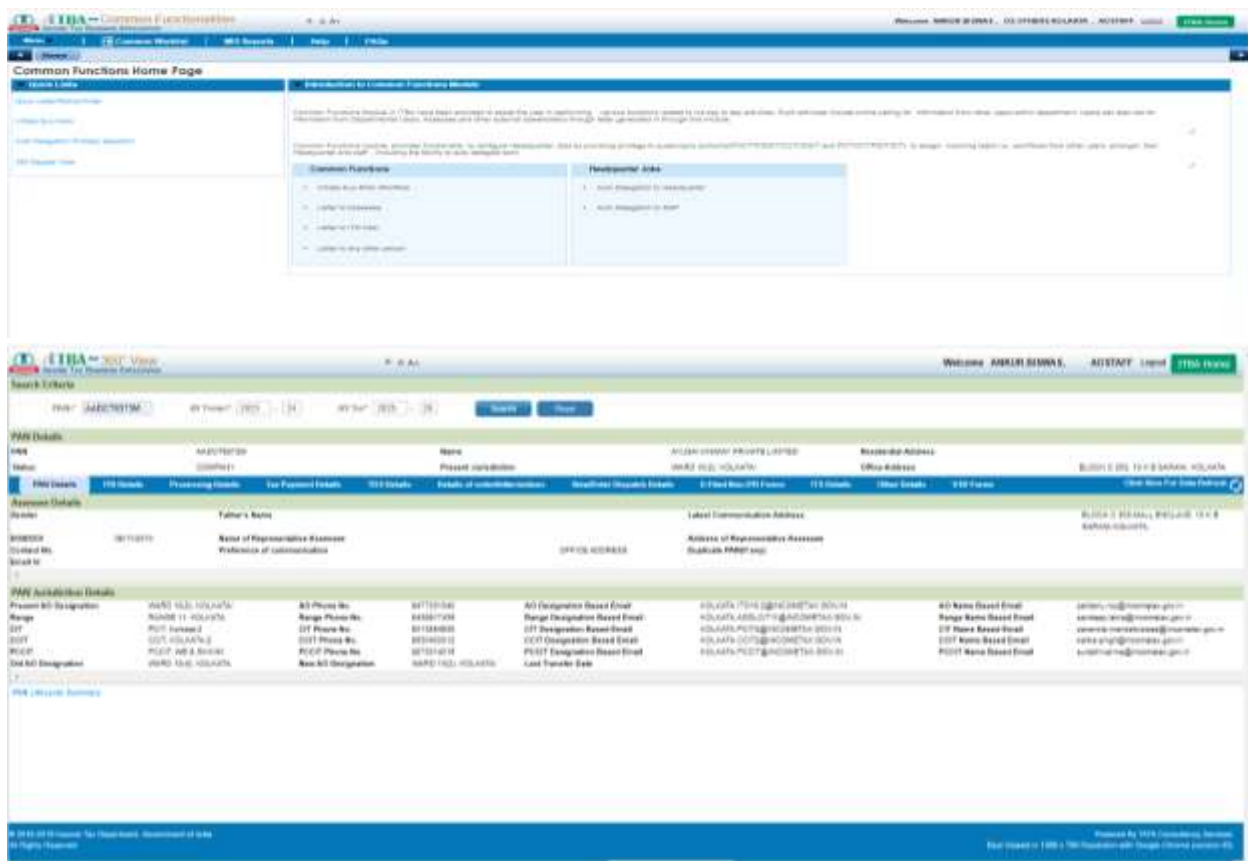
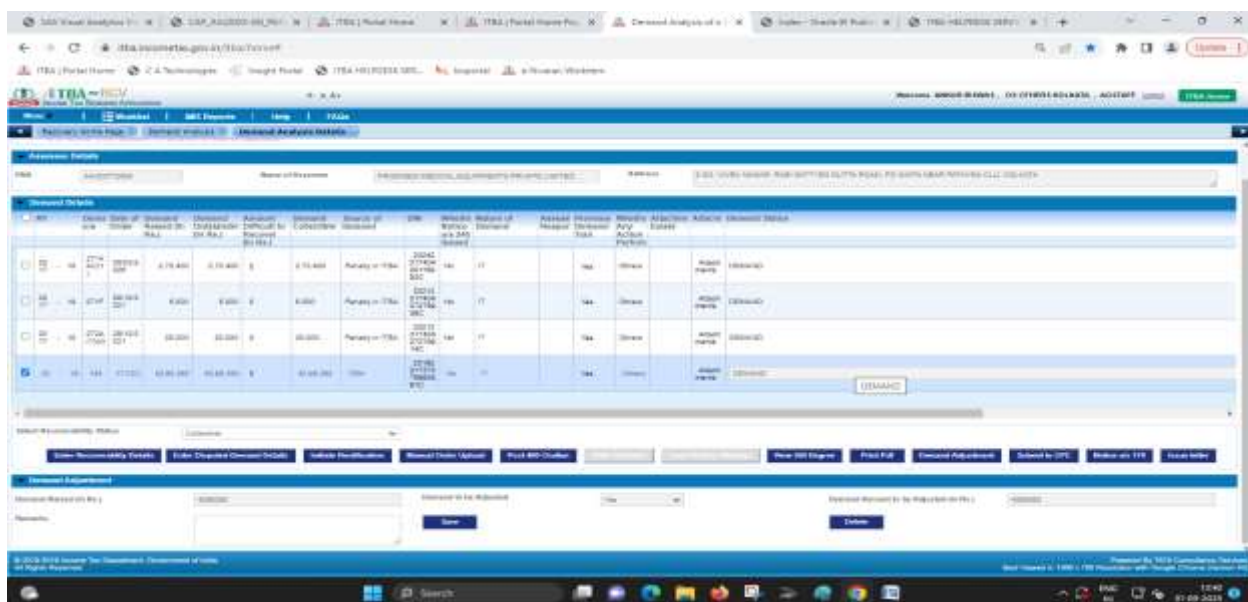
**PAN Wise Demand Summary**

| PAN        | Name of Assessee             | Demand Number | Whether Director Authorized | Status of Demand | Total Demand (in Rs.) | Amount (in Rs.) to Recoverable (in Rs.) | Amount (in Rs.) to Recoverable (in Rs.) |
|------------|------------------------------|---------------|-----------------------------|------------------|-----------------------|-----------------------------------------|-----------------------------------------|
| AAJCM7008A | RELOY VISION PRIVATE LIMITED | 4-9           | 0.00                        | 0.00             | 0.00                  | 0.00                                    | 0.00                                    |

**Mark Priority** **Mark Action Later** **Default Summary** **Export to excel**

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On clicking on the specific PAN, the screen shown below pops up, from where the Recoverability Status can be updated by the User and can be submitted before CPC.



[illegible]

The screenshot displays the 'Appeal Register' interface. At the top, there are navigation tabs: 'Home', 'Worklist', 'My Requests', 'Help', and 'ITBA'. Below these, there's a search bar with filters for 'Recent Date in the Past 100', 'Appeal Order No.', 'Status', and 'Result'. A table titled 'Appeal Register (Table)' lists various appeal orders. The table has columns for 'Sl. No.', 'Appeal Order No.', 'Appeal Order Date', 'Status', 'Result', 'Appeal Order No.', 'Appeal Order Date', 'Status', 'Result', 'Appeal Order No.', 'Appeal Order Date', 'Status', 'Result'. The table contains 10 rows of data, each representing an appeal order with its respective details.

| Sl. No. | Appeal Order No. | Appeal Order Date | Status  | Result          | Appeal Order No. | Appeal Order Date | Status  | Result          | Appeal Order No. | Appeal Order Date | Status  | Result          |
|---------|------------------|-------------------|---------|-----------------|------------------|-------------------|---------|-----------------|------------------|-------------------|---------|-----------------|
| 1       | 00000001         | 01/01/2018        | Pending | Not yet decided | 00000001         | 01/01/2018        | Pending | Not yet decided | 00000001         | 01/01/2018        | Pending | Not yet decided |
| 2       | 00000002         | 01/01/2018        | Pending | Not yet decided | 00000002         | 01/01/2018        | Pending | Not yet decided | 00000002         | 01/01/2018        | Pending | Not yet decided |
| 3       | 00000003         | 01/01/2018        | Pending | Not yet decided | 00000003         | 01/01/2018        | Pending | Not yet decided | 00000003         | 01/01/2018        | Pending | Not yet decided |
| 4       | 00000004         | 01/01/2018        | Pending | Not yet decided | 00000004         | 01/01/2018        | Pending | Not yet decided | 00000004         | 01/01/2018        | Pending | Not yet decided |
| 5       | 00000005         | 01/01/2018        | Pending | Not yet decided | 00000005         | 01/01/2018        | Pending | Not yet decided | 00000005         | 01/01/2018        | Pending | Not yet decided |
| 6       | 00000006         | 01/01/2018        | Pending | Not yet decided | 00000006         | 01/01/2018        | Pending | Not yet decided | 00000006         | 01/01/2018        | Pending | Not yet decided |
| 7       | 00000007         | 01/01/2018        | Pending | Not yet decided | 00000007         | 01/01/2018        | Pending | Not yet decided | 00000007         | 01/01/2018        | Pending | Not yet decided |
| 8       | 00000008         | 01/01/2018        | Pending | Not yet decided | 00000008         | 01/01/2018        | Pending | Not yet decided | 00000008         | 01/01/2018        | Pending | Not yet decided |
| 9       | 00000009         | 01/01/2018        | Pending | Not yet decided | 00000009         | 01/01/2018        | Pending | Not yet decided | 00000009         | 01/01/2018        | Pending | Not yet decided |
| 10      | 00000010         | 01/01/2018        | Pending | Not yet decided | 00000010         | 01/01/2018        | Pending | Not yet decided | 00000010         | 01/01/2018        | Pending | Not yet decided |

From the above deliberations, it is clear that the Staff User can/can't access the following functionalities with their Independent Log In ID, once their Tokens are tagged to the respective JAO:

- Pending Worklist cannot be accessed in any Module.*
- Status Monitor of all Modules can be accessed, and all available documents, including Notices, Submissions, Orders, Computation Sheets, and Demand Notices, can be downloaded seamlessly.*
- Under the Recovery Module, Draft Notice u/s 226, 221, etc. can be prepared and saved.*
- Under the Recovery Module, the Demand Analysis Tab can be accessed seamlessly to use for Effective Demand Management.*
- Under the Common Function Module, Draft Letters to various Assesseees, as well as others, can be initiated and saved, which can subsequently be generated from the User ID of the JAO.*
- Under Common Function Module, using the Functionality of 360 Degree View, any Order already passed in ITBA can be generated, as other details can be obtained.*
- Under the Appeal Register & CSR Module, the list of all the Appeal Orders passed by NFAC/JCIT(A), during a certain period, can be viewed.*

## 2) Accessibility of Staff User through Delegation Functionality and AO's Limitation:

Almost in every module, where some action is to be taken by the JAO, Delegation Functionality has been provided. Like in Assessment, Penalty, Give Effect, Rectification, e-Nivaran, etc. Once a case is selected and delegated to the Staff User for further action, the Pendency in the Worklist of JAO gets vacated, which makes the case out of the track of the JAO. Unless the Staff User submits its report after completing the task or the JAO himself pulls it back, the item cannot be viewed in the worklist again.

For example, a live case available in the e-Nivaran Module has been delegated, and step-by-step screenshots have been taken to understand the issue, as follows:

## E-Nivaran Workitem – JAO’s Worklist

**Worklist**

Click on Subject to take action on Workitem

**Search Criteria**

Compliance Date: [ ] To: [ ] AP: [ ] Acknowledgment No.: [ ] Pending Since: [ ] To: [ ]

Action Required: [ ] Purpose To: [ ] Category: [ ] Grievance ID: [ ]

Last Assessment Response Date: From [ ] To [ ] Assessment Response Status: [ ]

**Search** **Reset**

**Select Pending Items**

| S.No | Subject               | From   | PA/TSA      | Name        | Received Date | Acknowledgment No. | Category | AP | Compliance Date | Pending Since | Action Required |
|------|-----------------------|--------|-------------|-------------|---------------|--------------------|----------|----|-----------------|---------------|-----------------|
| 1    | Grievance Application | offing | SONGSHARFEE | SONGSHARFEE | 21/09/2019    | 2257981            | Others   |    | 26/09/2019      | 26/09/2019    | For Action      |

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## Delegation functionality available inside the workitem:-

**Workitem Details**

Subject: [ ] Name: [ ] AP: [ ]

Purpose To: [ ] Category: [ ] Sub-category: [ ]

Compliance Date: [ ] AP Flag: [ ] Case: [ ]

Source of Grievance: [ ] Trust ID: [ ] Mobile No: [ ]

Compliance Disposal Status: [ ] Address: [ ]

Compliance Description: [ ]

**Compliance Disposal Details**

Disposal Remarks: [ ]

**Delegation Options**

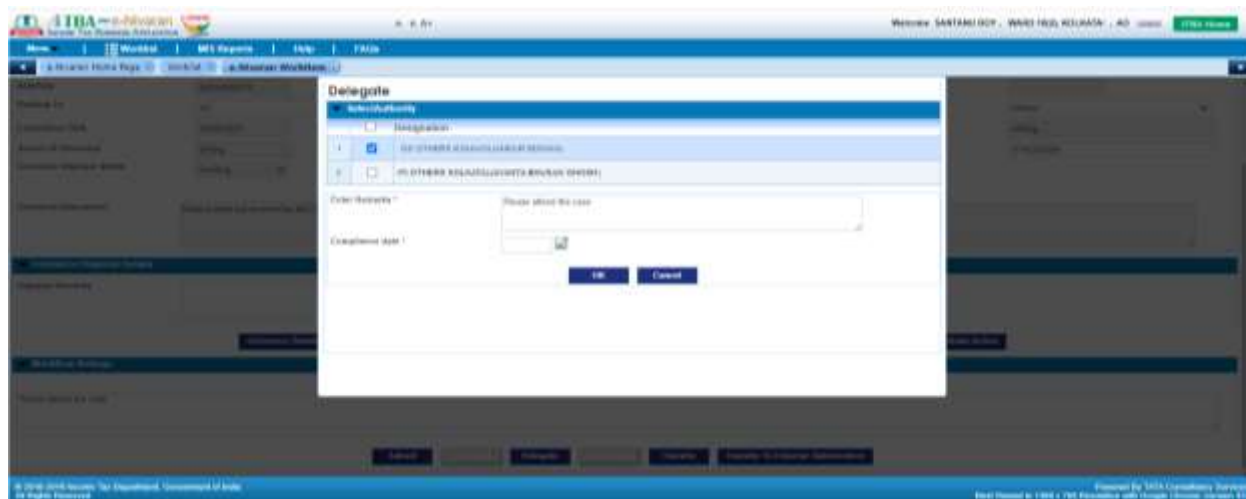
**Delegation Message**

Please select the case:

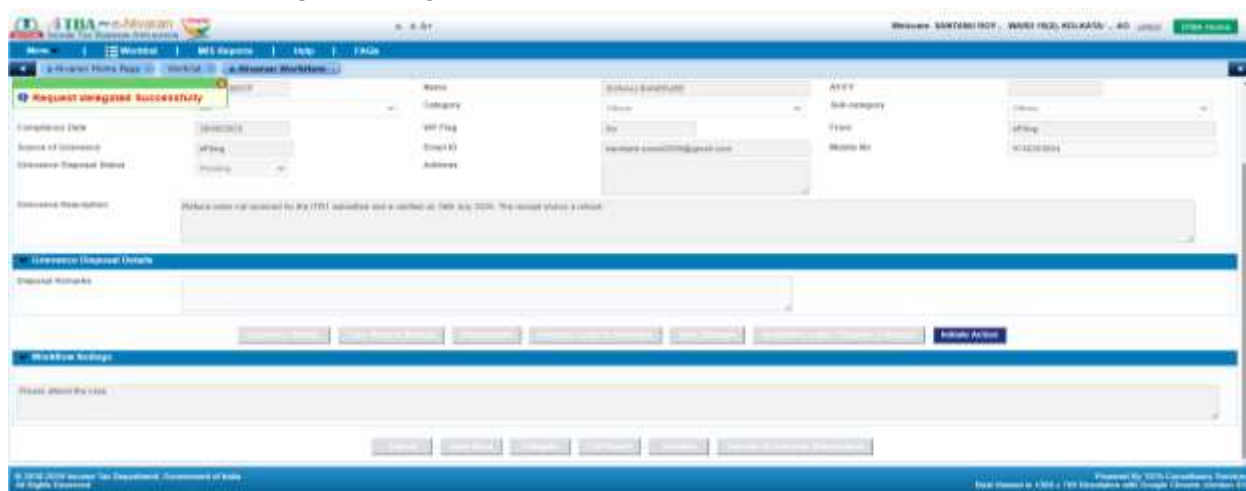
**Submit** **Cancel** **Delegate** **Transfer** **Transfer To External Stakeholders**

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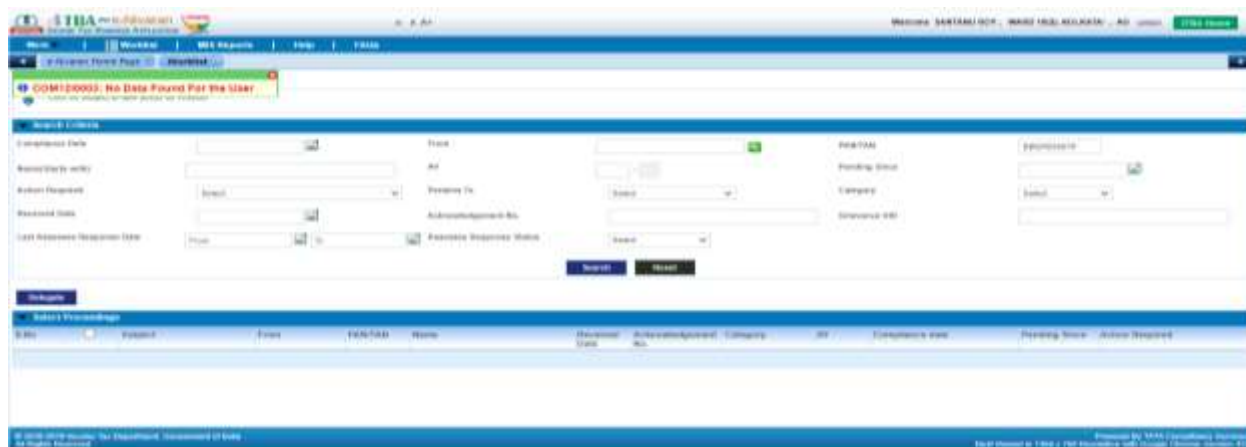
## Delegation to Subordinates:-



## Screen after submitting the delegation:



## Status of the Worklist after Delegation:



The major problem here is that once a case is delegated to the Staff User, it goes out of the Worklist, and the JAO loses track of such a case. So, if the Staff User fails to submit it within time and the JAO misses to pull it back, it may get barred by limitation.

Another example of a case of delegation from the **Give Effect Module**, which, after delegation, goes out of the Worklist of JAO and also does not appear in the Worklist of the Staff User. Screenshots attached:

## Give Effect Module – User JAO:

**Worklist**

Click on Request to view action or details

**Search Criteria**

View: ☒ Initial ☐ Status Monitor

Request Type:  Submit

Request No:  Submit

Pending Date:  Submit

Appellate Order Date:  Submit

Case Type:  Submit

Case No:  Submit

Case Status:  Submit

Case Order:  Submit

**Select Proceedings**

| S.No | Request Type            | Request No                            | Case No   | Status  | Request Date (in PCT) | Appellate Order Date | Appellate Order No | Pending Date | Action Required   |
|------|-------------------------|---------------------------------------|-----------|---------|-----------------------|----------------------|--------------------|--------------|-------------------|
| 1    | Give Effect Proceedings | Give Effect Proceedings on 2018-03-01 | A20000000 | Pending | 2018-03-01            | 2018-03-01           | 2018-03-01         | 2018-03-01   | Give Effect Order |

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## After Delegation:

**Worklist**

Click on Request to view action or details

**Search Criteria**

View: ☒ Initial ☐ Status Monitor

Request Type:  Submit

Request No:  Submit

Pending Date:  Submit

Appellate Order Date:  Submit

Case Type:  Submit

Case No:  Submit

Case Status:  Submit

Case Order:  Submit

**Select Proceedings**

| S.No | Request Type            | Request No                            | Case No   | Status  | Request Date (in PCT) | Appellate Order Date | Appellate Order No | Pending Date | Action Required   |
|------|-------------------------|---------------------------------------|-----------|---------|-----------------------|----------------------|--------------------|--------------|-------------------|
| 1    | Give Effect Proceedings | Give Effect Proceedings on 2018-03-01 | A20000000 | Pending | 2018-03-01            | 2018-03-01           | 2018-03-01         | 2018-03-01   | Give Effect Order |

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## Status Monitor – Status Monitor shows that the case is pending with the Staff User.

**Worklist**

Click on Request to view action or details

**Search Criteria**

View: ☐ Initial ☒ Status Monitor

Request Type:  Submit

Request No:  Submit

Pending Date:  Submit

Appellate Order Date:  Submit

Case Type:  Submit

Case No:  Submit

Case Status:  Submit

Case Order:  Submit

**Select Proceedings**

| S.No | Request Type            | Request No                            | Case No   | Status  | Request Date (in PCT) | Appellate Order Date | Appellate Order No | Pending Date | Action Required   |
|------|-------------------------|---------------------------------------|-----------|---------|-----------------------|----------------------|--------------------|--------------|-------------------|
| 1    | Give Effect Proceedings | Give Effect Proceedings on 2018-03-01 | A20000000 | Pending | 2018-03-01            | 2018-03-01           | 2018-03-01         | 2018-03-01   | Give Effect Order |

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**Give Effect Module - Staff User Log-in:** When accessed through Staff User ID, there was no case in the Worklist of the Give Effect Module; however, in the Status Monitor of the Give Effect module, it was showing without allowing access to any function. Screenshot attached:

The screenshot displays the 'Give Effect Proceedings' module interface. At the top, there's a navigation bar with tabs for 'Worklist', 'Status Monitor', and 'Give Effect Proceedings'. The 'Give Effect Proceedings' tab is active. Below the navigation bar, there's a 'Request Details' section with various input fields. The 'Request ID' field contains '10000000000000000000'. The 'Subject' field contains 'Give Effect Proceedings of 201'. The 'Initiation Date' field contains '2010/01/01'. The 'Appellate Order Service' field contains '201'. The 'Time' field contains '10:00:00 AM'. The 'Date Order Service' field contains '2010/01/01'. The 'Status' field contains 'PENDING'. Below the 'Request Details' section, there's a 'Worklist' section with a table of cases. The table has columns for 'Request ID', 'Subject', 'Initiation Date', 'Appellate Order Service', 'Time', 'Date Order Service', and 'Status'. The table is currently empty. At the bottom of the page, there's a footer with copyright information and a disclaimer.

In view of the above, the JAOs are avoiding the use of Delegation Functionality in fear of:

- 1) *Losing track of the case as it goes out of the Worklist of the specific module, or*
- 2) *Facing the critical situation like the above where, once delegated, the case goes out of the Worklist of the JAO but does not appear in the Worklist of the Staff User.*

**Suggestions for Effective use of Staff User by allowing Role Tagging:**

Under these circumstances, following suggestions may be considered with respect to Role Tagging of Staff Users with the AOs:

- 1) *The Pending Worklist of all modules available with the AOs may also be allowed to the Staff Users tagged to such AO, for View Only Mode and may be allowed for the creation of various notices/communications up to the Save option, without any Delegation. This will save the time of the JAO to delegate cases one by one, and also the Worklist of the JAO will remain intact.*
- 2) *Otherwise, if Delegation functionality is mandated to be provided to JAO, then the workflow may be devised in such a way that even after Delegation, the Worklist of JAO remains intact. Only the last column of the worklist may get updated as "Pending with Staff User". In this way, the AO would always have a track of the case, and the Staff User may be monitored by the AO with respect to the cases delegated to them.*
- 3) *The Staff User may also be allowed the access of CPC 2.0, as the Portal of CPC 2.0 is always available to the AOs in View Mode only and the records available in CPC 2.0 can't be modified by the AO. So, there is no harm in allowing the access of CPC 2.0 to the Staff User whose roles are tagged with the respective AO and this will help the AO to make a proper workplan for each of Staff User posted with them by effective use of the various functionalities available to them.*
- 4) *In addition to the above, it is also requested that the Tax Recovery Officers (TROs) may also be allowed the access of CPC 2.0 so that the records in respect to the cases in which TRCs have already been drawn can be accessed by them seamlessly. This will enable them to speed up their Recovery Proceedings and save the crucial time which lapses in calling for various records from the JAO.*

It is also requested that instructions may be issued for mandatorily providing RSA Token to all Staff members within a specified date.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'TS. Bhattacharya', with a long horizontal stroke extending to the right.

(Bhaskar Bhattacharya)  
Secretary General