



Income Tax Gazetted Officers' Association

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

Respected Sir,

Sub: Problems faced by the JAOs – submissions of suggestions received from JAOs- matter regarding

Kindly refer to the above.

We write to you with a deep sense of urgency to highlight the pressing challenges confronting our field formations. The full-scale implementation of the Faceless Assessment Scheme in 2020, while transformative, has inadvertently triggered substantial operational hurdles. The abrupt merging of numerous Circles and Wards, executed without sufficient foresight, has dramatically escalated workloads for JAOs, leading to uneven case distribution and crippling functional efficiency across our department.

2. Despite repeatedly voicing these concerns in various meetings with the respective Principal Chief Commissioners (CCA) and other supervisory authorities, the challenges continue to persist unabated. We are compelled to once again bring these pressing issues to your attention, urgently seeking your kind intervention and decisive action.

Duties discharged by the JAOs

The following are the key responsibilities that JAOs are expected to handle, representing an inclusive and comprehensive overview, many of which are time-bound and require prompt action:

a. Time-Barring Work of Each JAO

- Assessment Orders in cases pushed from NaFAC
- Penalty Orders in cases pushed from NaFAC
- Re-opening under Section 147 following the amended provisions of section 148A.
- 119(2)(b) & Paper return verify in RRR
- DTVSV 2.0, Form 1 verification with CPC 2.0
- Reply to NaFAC with documents
- Documents upload on information received basis

b. Grievances (Time-Bound)

- CPGRAMS redressal
- E-Nivaran cases

- Passing rectification orders under Section 154
- PAN deletion/deduction requests
- PAN transfers and updates
- RTI petitions

c. Appeal/Judicial (Time-Bound)

- Preparing Remand Reports for Appeal Cases
- Giving effect to orders in ITBA
- Preparing of Scrutiny Reports
- Filing second Appeals to ITAT/High Court

d. Court Matters (Priority)

- Uploading set-aside cases in NFAC
- Preparing counter-affidavits and para-wise comments
- Managing prosecution matters

e. Audit (Time-Bound)

- Handling IAP and RAP Audit objections
- Taking remedial actions on audit findings – 154 / reopening / 263

f. Reports

- Monthly DO
- GEP reports
- REIC reports and reports on condonation petitions
- 138(1)(b) information to other departments
- Dossier Reports
- QPRs
- Advance tax payment reports
- TPCC reports
- 264 petitions
- 119(2)(b) report
- Internal & Revenue Audit monthly report, introduced from December 2024

g. CPC-Demand Management (Daily)

- Verifying demand cases pushed by CPC
- Handling assessee's queries via phone, email, or in-person, as directed by CPC
- Investigating fraudulent refunds
- Demand Collection / Reduction
- High Risk Refund Verification in Insight Portal

h. Dossiers

- Sending demand payment notices to assessee's
- Attaching bank accounts for recovery

i. Other duties

- Issue of Form G to respective Bank regarding closure of CGAS scheme.
- Issue of TCC with regard to proposed foreign visits or for the purposes of foreign employment etc.
- Works related to approval u/s.17(2) for Private Hospitals & Nursing Homes.

Sir, in addition to the already overwhelming responsibilities outlined above, JAOs are also expected to participate in Search and Survey duties at regular intervals, further compounding their workload and leaving little room for effective management of their primary tasks.

3. Challenges Faced by Field Formations

The JAOs are currently under immense pressure due to the heavy workload and wide territorial jurisdictions. Some of the key challenges are:

Workload Imbalance: The arbitrary merging of 2-6 Wards and/or 2-6 Circles into a single unit has resulted in significant disparities in workload distribution. As a consequence, some JAOs are burdened with a disproportionately higher number of cases compared to their counterparts within the same range or station, creating an imbalance that hinders efficiency and fairness in operations.

Last-Minute Pushes: In the final week of March, JAOs are expected to handle e-verification, high-risk cases, NRI cases, etc., causing undue stress and affecting the quality of work.

Lack of Manpower: There is a shortage of inspectors and other staff members, especially when affixture of notices is required for non-responsive, untraceable, or deceased assesseees. Whereas most of the JAOs are sharing the Inspectors and some JAOs are not provided with Inspectors and suffer a lot to search the last reported addresses and serve the notices through affixture. In the vast jurisdiction of the JAO, an ITI has to travel a long distance and many a times, the entire day is spent for serving one notice.

The CPC 2.0 and 360 degree view cannot be accessed by the staff members logging in with their ITBA credentials and no defined/specific role has been assigned in ITBA module to the staff members attached to the JAOs.

3.1 Suggestions for addressing the issues listed above.

In light of the challenges mentioned above, we respectfully submit the following suggestions for kind your consideration:

- Advance Availability of Re-Opening Cases:** Re-opening cases should be made available to JAOs at least six months in advance. The current practice of last-minute push of cases creates undue pressure and hinders efficiency.
- Equal/Rational Distribution of Workload and reorganization of JAOs:** Steps should be taken to ensure that the workload is distributed more equally among the JAOs. For example, in regions like NER, where ITO posts with lesser workloads have been converted to JAOs, similar measures could be taken in all Regions to support JAOs with heavy caseloads. Representatives of ITGOA and ITEF should be given opportunity to present their submissions before the Committees studying/recommending any future reorganization.

- c. **Provision of Adequate Manpower:** Adequate staffing, including inspectors and other staff members, should be provided to JAOs to manage the growing workload and ensure that tasks such as physically serving/affixure of notices are carried out efficiently. Since the present JAOs are a merger of 2-6 erstwhile wards necessary instructions may be given to ensure at least 4 staff per JAO comprising of 1 ITI, 1 Sr. TA, 2 TA/MTS (a bare minimum requirement; may vary upwardly depending on the workload).
- d. Roles permitting the designated staff member(s) to view the CPC Portal and 360 Degree, thus allowing them to function/access to the maximum, restricting to just one step before the submission/completion of cases/tasks.
- e. **Role Assignment to ITIs and Staff:** It is essential that specific roles are assigned to ITIs and other staff, enabling them to access and function effectively in the ITBA system after logging in with their own credentials.
- f. **Systemic Functionality and Compliance:** Instructions should be issued to AOs to ensure that they rely on the system-generated figures, and administrators should be made accountable for ensuring that the system functions smoothly and accurately.
- g. New methodology may be brought in to search the address of the non-responsive, not traceable, left out and deceased assesseees. Permission to utilize the Aadhar data, at least by O/o the PCITs /Systems may kindly be obtained to find out the whereabouts and other real time data of the assesseees.

Apart from above, we would also like to present the following specific issues

4 Excessive report requirements: It has become a troubling pattern that reports are often requested on very short notice, requiring the reconciliation of various data. What is most concerning is that data already available in the system, which is easily accessible by the authorities, continues to be repeatedly requested from JAOs. Additionally, JAOs are consistently asked to provide reports on Audit and Draft Paras, despite the fact that the registers for these are already maintained at the PCIT/PCCIT level. It is critical that reports be requested with adequate time for proper preparation. Unfortunately, the reality is that JAOs are forced to dedicate the majority of their working hours to preparing reports, leaving other statutory and time-barring works to be neglected. To alleviate this situation, we strongly propose that the ITBA modules be redesigned so that higher authorities can easily generate or download the reports they need, without burdening JAOs with this task.

5. Difficulties in grievance resolution: The Board is rightly emphasizing the prompt resolution of E-Nivaran and CPGRAMS cases. Most of these cases (nearly 90%) stem from computational errors by the CPC-ITR, typically due to the CPC's failure to account for TDS credits or, in some cases, even for taxes paid. The JAO can only address these grievances by initiating proceedings under Section 154. However, without the proper crediting in the CPC's computation, the JAO is unable to resolve these issues, leading to increased pendency. If the CPC does not resolve this issue promptly, the department's reputation may suffer, as affected parties may perceive that the JAO is neglecting their grievances. System-generated data currently shows pendency from the date of filing of E-Nivaran and CPGRAMS cases. In many cases, delays are due to prolonged pendency at the CPC before transferring the cases to the JAO, which then appears as a delay in the JAO's disposal timeline. It is requested that the directorate of system adds a column in reports to show the number of days the case was held by the CPC before being transferred to the JAO.

5.1 Mismatch between MIS and work list.

It may also be noted that reconciling reports with MIS data is often impossible, as the MIS data is frequently inaccurate due to a lack of updates from the ITBA work list. During reconciliation the list of cases of rectification and OGE as per the MIS report do not match with the actual worklist available with the JAO concerned. The cases available in the MIS report are not found in the worklist in many cases. While the JAOs can work on the items which are in the worklist. But in respect of cases, which are not available in the worklist

but showing as pending in MIS report, the JAOs can do nothing to carry out any action on the same. Therefore, it is requested that either the above specific cases may be pushed to the JAOs immediately thus enabling them to carry necessary work on the same or alternatively, the items may be removed from the MIS report so that the pendency is correctly reflected.

6. Issues faced by JAO with CPC

The Jurisdictional Assessing Officers (JAOs) are responsible for carrying out a number of statutory tasks like acting on rectification applications, giving effect to appellate orders, attending to CPGRAMS and dealing with complaints from assessees regarding non-receipt of refunds etc. All these tasks are to be completed using the ITBA portal. However, the performance of the ITBA module is inconsistent and it suffers from glitches. As a result, there is a delay in attending to the grievances of the tax payers. The output in these areas is monitored regularly by the senior Officers and it puts the JAOs in a difficult situation and sometimes, it may lead to calling for explanation due to the lack of progress in these areas. Sometimes, Manual Order Uploads are resorted to by the JAOs for different reasons. Difficulties are being faced even in respect of such orders too. While system related errors are not universal and do not appear in all the cases, a sizeable number of proceedings are held up due to such glitches. Some of the more common issues related to CPC are listed below.

- The ITBA/CPC system is not accurately calculating income, tax, and interest. Additionally, the rectification rights are not being transferred to JAOs, even when pendency are created. A large number of Audit objections are raising only due to incorrect computation of Tax & interests, which are unnecessarily increasing the burdens on the JAOs.
- The system is also not properly reflecting demand adjustments after appeal orders are given effect, leaving the original demand in the recovery module.
- These systemic issues, combined with manual interventions required to process certain cases, create significant problems.
- The aspect as to failure to give TDS credits and taxes paid, among other errors, further exacerbates the workload.
- Delay in receipt of computation after the orders are passed forcing JAO to raise tickets frequently. This also leads to re-computation of interest.
- In cases where the income tax returns are filed u/s 119(2)(b) of the Act, it is obvious that the taxpayers file their returns with claim of refunds after condonations granted by the Jurisdictional PCIT. However, the CPC computes such returns with demands by levying interest u/s. 234A, B and C and also penalty.
- Difficulties are being faced while doing data entry of the manual income tax returns submitted in RRR module for which multiple tickets with ITBA helpdesk are required to be raised.
- The attention of the UTISL/NSDL through the Authorities should be drawn with regard to the recent uncontrolled generation/ re-generation of e-PAN on the part of the taxpayers during correction of original PAN or AADHAAR linking leading not only to generation of duplicate and multiple PANs but also raising grievances relating to deactivated PAN.

Demands which are reduced, sometimes continue to appear on the portal and subsequent refunds are adjusted against these entries forcing assessees to file rectification petitions.

- The CPC help desk persons do not give solution to the issue raised in tickets and JAO is forced to repeat the issue. The tickets raised are attended to by different persons at different points in time. As a result, there is no coordination which in turn delays the resolution process.
- Sometimes, in cases where refund has been determined, assessees do not receive the refunds even after a reasonable period of time. In such cases, the JAO has no further information and is therefore unable to help when any such assessee approaches him.

- After uploading Manual order, the status of the order shows “Error while reading by CPC-ITR” forcing JAOs to raise the tickets in Helpdesk. The tickets are not resolved and kept pending for long time. At times even being closed without any redressal.
- The Tickets raised by the JAO are not resolved periodically. Many tickets are pending for long period forcing the JAO to raise tickets repeatedly.
- ITBA Team is providing solution which is not relevant to the issue raised in the ticket and close the ticket. When the JAOs are editing the incident, ITBA Team is not attending the edited incident, since the ticket is closed by ITBA Team. The closure of ticket without giving solution forces JAOs to raise the ticket again and again for the same issue.
- For refund cases: After the approval of Range Head, the ITBA shows the remark as “Order shared with CPC-ITR”. However, the assessee is not receiving the refund even after reasonable period. Since the JAOs are in dark, the JAOs are unable to reply to the assessee with regard to the status of issuance of refund.
- Sometimes base orders/latest orders passed by CPC or JAO do not appear in rectification applications module.
- For challan correction in respect of minor head and PAN takes more time to resolve and will be shown as pending with ITR-CPC for a long time.
- Recently many rectification cases have been pushed to JAO by CPC without any basic details such as rectification application filed by the assessee before CPC etc. Some of these cases are not rectification cases but cases like application for condonation of delay. The JAOs are struggling to search different fields and portals to ascertain the nature of prayer of the assessee.

6.1 Solutions suggested with regard to CPC related issues

1. Time frame must be fixed for resolution of tickets, may be 48 hours for ticket resolution.
2. The Help desk need to close the ticket after ascertaining whether the solution is effective. JAO’s approval may be intimated through mail or SMS as to closing of the ticket. The ticket may be kept open for 72 hours for the response from the JAOs for solution given by the CPC. This would ensure adequate time so that the JAO can raise further clarification connected to the solution given by CPC and to reach at the finality on the ticket raised.
3. Online meeting facility may be given like ITBA to JAO-CPC to resolve the tickets.
4. A Nodal Officer of the Department for every CCIT/PCIT charges may be facilitated at CPC. This would enable the JAO to contact the Departmental Official in CPC to discuss technical issues
5. Rectification rights may be transferred to JAO immediately, if no action is pending with CPC.
6. In case of ITR filed u/s 119(2)(b), Returns have to reflect in RR entry automatically. At present the JAOs have to send such return for enablement to get the Return in RR. With regard to processing of returns filed u/s 119(2)(b), the JAOs may be provided with the list of such returns in CPC/ITBA portal.
7. Instead of pushing the ITRs filed u/s 119(2)(b) in the end of limitation period, such returns may be pushed in a staggered manner, so that the JAOs can dispose the workload in a phased manner.
8. There may be periodical meetings arranged by the office of CCIT/PCIT in which tickets pending with the CPC (JAO wise) can be discussed and disposed of.
9. A Committee may be appointed to study the needs of the JAOs with regard to challenges faced with regard to ensure full-fledged support by the CPC.
10. Considering the uncertainty over the time to be taken for ITBA 2.0 to be operational, it may be contemplated to provide minimum two ITBA windows for each JAO, fixing the security issues (if any).

7. Tracing of old records:

Tracking of old record: At times, locating old records becomes an increasingly difficult task, particularly following the merger of charges caused by the Faceless Assessment Scheme. The shortage of infrastructure and space in many offices only exacerbates the challenge, as records cannot be properly maintained. Furthermore, even after the necessary work is completed, supervisory officers often exhibit reluctance in returning the records to the JAOs, further complicating the matter. The outsourcing of record maintenance, a solution implemented in several regions, has unfortunately failed to deliver the expected results. This failure is primarily due to delays or non-payment to vendors, a consequence of ongoing budgetary constraints. These persistent issues must be addressed to ensure smooth operations and the efficient management of records.

The field formations are grappling with significant challenges that are severely hindering their ability to effectively carry out their duties, as outlined above. These ongoing difficulties are not only causing immense mental strain on officers and staff but are also jeopardizing the timely resolution of time-barring and statutory matters. A failure to address these issues could result in irreparable consequences for the JAOs and staff attached to them. We sincerely appeal for your immediate intervention to resolve these pressing concerns and implement the recommended measures for improvement. Such actions will not only lighten the burden on JAOs but will also greatly enhance the overall efficiency and effectiveness of tax administration in India, ensuring a stronger, more resilient system.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General