



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली - 110055, **New Delhi - 110055**

F.No. System/ITBA/Instruction/Common/180/2016-17/

Dated: 17-09-2019

To

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

Subject: Roll out of facility for System generated Document (i.e. Intimation Letter) containing Document Identification Number (DIN) for documents issued outside the system but uploaded manually in Income Tax Business Application (ITBA)– Reg.

Sir/Madam,

This is in reference to the subject mentioned above. CBDT vide Circular No. 19/2019 dated 14-08-2019 has stated that no communication shall be issued by the income tax authority relating to assessment, appeals, orders, statutory or otherwise, exemption, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessee or any other person on or after the **1st day of October'2019 unless a computer generated Document Identification Number (DIN)** has been allotted and is duly quoted in the body of such communication. For this purpose a footnote will be inserted in all notices/letters/orders stating that the Notice No./Letter No./Order No. mentioned would be the Document Identification Number (DIN) in term of Circular 19/2019 dated 14-08-2019.

2 CBDT in para 3 of the above circular has mentioned some exceptional circumstances when the communication may be issued manually after following the process mentioned therein. However any communication issued manually under the exceptional circumstances as mentioned in Para 3 (i) (ii) and (iii) of the said circular has to be regularised within 15 working days of its issuance by –

- (i) uploading the manual communication on the systems
- (ii) Compulsorily generating the DIN on the Systems
- (iii) Communicating the DIN so generated to the assessee/any other person as per electronically generated proforma available on the Systems

3. In this regard It is informed that the facility for generation of Intimation Letter containing **Document Identification Number/Document Number (DIN/DN))** for documents issued outside ITBA system but uploaded manually is now made available in Income Tax Business Application.

4. ITBA provides the functionality to capture and upload the letters, notices and orders issued manually and served on taxpayers by users due to any exceptional circumstances mentioned at para 3(i), (ii) and (iii) of the CBDT Circular No. 19/2019 dated 14-08-2019. For uploading of Letter/Notice/Order, user can use Manual to System upload option provided in ITBA. For instance, if user wants to upload Notice u/s 142(1) issued manually in respect of pending assessment proceedings, user has to navigate to Assessment module and thereafter user should follow the below mentioned path to generate the Intimation Letter in ITBA system.

ITBA Portal --> Assessment Module --> Worklist --> relevant Assessment Proceeding --> Initiate Other Actions --> Generate Notice u/s 142(1) --> Select **Manual to System** option on screen --> Fill the details such as a **Attachment description, Proper File Number, Date of Issue** etc and save the details and proceed with generation.

A confirmation message is displayed to the user once Letter/Notice/Order is successfully uploaded in ITBA system and user can navigate to **View/Download Letter/Notice/Orders** screen to download the corresponding Intimation Letter as generated in ITBA system.

Path: ITBA Portal → Login → ITBA module → Workitem (if applicable) → Menu → View/Download Letter/Notice/Orders screen.

5. In the process of generating the intimation letter to the taxpayer, a separate Document Number will also be generated for the document etc. issued outside the ITBA being uploaded on ITBA. This Document No. (DN) will be generated against the File Number of manually uploaded document etc in ITBA during the above process and will be mentioned as such in the system generated intimation letter to the taxpayer. Such system generated intimation containing Document Number (DN) of manually uploaded letter or notice or order, as the case may be will also be shared in email to assessee. Such intimation along with Letter/Notice/Orders also made available in **View/Download Letter/Notice/Orders screen**, as mentioned above, if users wish to dispatch the same through post.

6. The same document will also be shared with e-Filing portal through **e-Proceedings** interface for authentication purpose. Assessee can verify the authenticity of the Letter or Notice or Order issued by Income Tax Authorities (ITA) in **e-Filing portal**.

Please Note: On using **Manual to System** option in **Generate Letter** screen, below changes are done.

- Uploading of **attachments** is now made mandatory.
- **File Number** is made mandatory for user to enter the file number/document number/reference number used by user while issuing the document manually.
- If user uploads multiple attachments using such facilities provided in the systems, though separate Document Number(DN) will be generated for each such attachment but in that case only **one intimation letter** will sent to the taxpayer for communication of Document Number(DN) of each such attachment

7. For Manual Order Upload functionality in Assessment module of ITBA

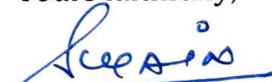
Please Note: It is now made mandatory to upload **Order copy** before uploading the manual order in ITBA system. User needs to generate Manual Intimation letter after uploading Order copy. Once the intimation letter is generated user can upload the manual order in ITBA system.

Following are the steps to be followed to upload Manual order in system:

- i. Open **Manual Order Upload** screen from **Assessment** Module.
 - ii. Enter the required data on **Manual Order upload** screen and click on **Save** button.
 - iii. Once data is saved, click on **Order Copy** button to upload the order copy in system.
 - iv. After click on **Order Copy**, **Generate Letter** screen will open. User can attach the order copy using attachment functionality on this screen and click on **Generate**. Manual Intimation letter will be generated.
 - v. Now user navigates back to **Manual Order upload** screen and **Upload order** button will be enabled now.
 - vi. Click on **Upload Order** button to upload the final order and submit it to CPC-ITR.
8. The various modules of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>.
9. 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 – 0120-2811200
 - c. Email ID – itba.helpdesk@incometax.gov.in
 - d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

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

Yours faithfully,

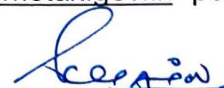


(Sukesh Kumar Jain)

Commissioner of Income Tax –ITBA
Directorate of Systems, New Delhi

Copy to:

1. PPS to Chairman, PPS to Member(Inv.)/ Member(Admn)/ Member(R)/ Member(IT)/ Member(Legislation)/ Member(A&J) CBDT for information.
2. 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.



(Sukesh Kumar Jain)
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