



Income Tax Gazetted Officers' Association

President

ARAVIND TRIVEDI

(7599101090)

trivediaravind@yahoo.co.in

Secretary General

BHASKAR BHATTACHARYA

(8902198888)

secgenitgoachq@gmail.com

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

Respected Sir,

Sub: Persistent performance failures in ITBA causing severe User-hardship and compromised outcomes-matter regarding

This is to solicit your kind attention in respect of the functioning of the ITBA platform, which has been causing sustained operational difficulties since the beginning of the current year. A comprehensive communication dated 23.09.2025 had already been addressed to your good self, detailing the challenges being faced by field formations. Regrettably, the situation has worsened since December, with the system exhibiting extreme slowness and frequent buffering at almost every stage of operation. The dry run process has also become disproportionately burdensome, requiring users to input data that is not relevant at the field level, thereby impeding efficiency and adversely affecting timely outputs.

A substantial part of man-hours of officers and staff members is being consumed in pursuing resolution of major technical issues through the ITBA help desk. Consequently, instead of devoting time and attention to substantive assessment-related matters that are essential for framing quality assessment orders, officers find themselves repeatedly entangled in unproductive technical glitches, often remaining stalled for prolonged periods and unable to proceed further. This has a direct and adverse bearing on the quality of assessment orders as well as on adherence to the action plan targets prescribed by the Board. Compounding the difficulty, supervisory officers are, in several instances, remaining disengaged from resolution of these systemic issues, while simultaneously exerting undue pressure on officers to adhere to artificial disposal deadlines, notwithstanding the prevailing technical constraints. A few issues are illustratively enumerated hereunder; however, the problems are far more deep-rooted when viewed holistically:

1. On numerous occasions, users are unable to generate Show Cause Notices and ILDPs. Even where such notices are eventually generated, the process often takes unprecedented longer time due to repeated attempts. Further, ITBA frequently takes an inordinate amount of time to open work items and MIS reports are not updated on a regular basis.
2. There are frequent unannounced and prolonged downtime occurring regularly.
3. Most of the time computation is not done as per our inputs. It requires to be repeated many times, ultimately ticket is to be raised.
- 4 'Sending Failed' error is appearing in all notices after generating in several communications including SCNs.

Office : A/10, MIG Flats, Vatika Apartment, Mayapuri, New Delhi -110064 – Phone : 011-45629332

5. In several cases notices u/s 133(6) were generated and were pending for signing, even for more than one week. However, nothing appears in the case history. The helpdesk is unable to resolve the issue and advising to issue afresh again. In general, notices and letters are generated and signed after a span of about 3-4 days.
6. Penalty u/s 271AAE is not seen in ITBA module.
7. Incorrect computations from backend despite correct entry made by AO.
8. Chapter-VIA deductions are not being allowed sometime. Help desk is unable to resolve the issue.
9. In many cases, basic details in part-A General are not pre-filled hence not able to proceed further for computation, disposal gets delayed.
10. In maximum attempts user is unable to submit final feedback, hence final order generation gets delayed. Further, final assessment orders are remaining in the work list as sent for accounting for months as CPC is not closing the accounting for the particular cases.
11. URL of VC are not received even after submitting as such AOs are unable to give virtual opportunity to the assessee. Where URL has been received and VC generated, generated letters are not being received by the assessee as the signing remains pending for nearly a week.
12. Manual orders upload is pending for months due to helpdesk inactivity in spite of number of reminders and calls.
13. Users are experiencing difficulties accessing ITBA (and at times Insight) through laptops.
14. In cases of where assessee has filed updated returns u/s. 139(8A) of the Act, computation has to be done as per the "Manual upload" radio button of assessment proceeding screen of ITBA application. In many instances, on clicking the manual upload option, it is observed that the screen gets frozen and none of the radio button are activated. Incidents have been logged in the helpdesk, but no resolution of the problem has been made from the ITBA helpdesk and same had to be escalated.
15. Presently, it is noticed that notices u/s. 133(6) of the Act and VC notice are auto issued without explicit approval.
16. Helpdesk people do not conduct net meeting through Ammy even after mentioning them in the tickets raised with them. Sometimes incident tickets are closed without proper redressal of the technical problems causing multiple raising of helpdesk tickets for a particular technical problem.

The situation in JAO charges is equally disappointing. A similar illustration of few issues pertaining to JAO charges is given hereunder for ready reference:

1. Almost all the OGE orders and Rectification Orders are to be uploaded through MOU Functionality only because of multiple errors in computations received through system.
2. Due to alarming slowness in ITBA, it is taking a lot of time to download Appeal Orders which kills important working hours.
3. On regular basis, CPC sends list of cases where Recoverability Status is to be marked, but due to sluggish speed of ITBA Systems, it is becoming quite difficult. Many a time, it fails while submitting before CPC.
4. Computation-related issues are creating similar problems in JAO charges. Additionally, the Date of Order and Date of Digital Signatures create a long gap, which in future may create legal disputes.
5. Another JAO-specific issue pertains to single-window access. JAOs are required to perform a wide array of ITBA-related functions. ranging from issuance of hearing notices (assessment, penalty and rectification),

passing of assessment, penalty, rectification, OGE and appellate-effect orders, preparation of remand reports, VSV effect orders, demand classification, recovery and advance-tax communications, to handling e-Nivaran/CPGRAMS matters and initiation of Tax Recovery Certificates, through a single token–single window system, compounded by persistent severe system lag.

To summarise, severely constrained system speed, persistent functional deficiencies, inordinate delays at CPC, inadequate helpdesk support and non-availability of laptops for one-third of the officers working in field are collectively impairing the effective functioning of both faceless and JAO charges. Despite these systemic limitations, field officers continue to be subjected to intensive monitoring, including repeated and sometimes multiple daily reporting requirements. It is, therefore, imperative that the Board rather undertakes focused and continuous monitoring of the performance of ITBA and allied systems, CPC and helpdesk mechanisms, as well as the authorities responsible therefor, if the objective of timely completion of time-barring assessments and other statutory functions are to be realistically achieved. **In the above backdrop, any delay or non-completion of statutory functions and lack of quality output would be a direct consequence of institutional deficiencies and the officers concerned must be expressly absolved of all responsibility or adverse consequences.**

It is, therefore, earnestly requested that due cognisance of the alarming situation outlined above may kindly be taken and prompt corrective action may kindly be initiated in the larger institutional interest.

This is for your kind consideration and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General