

INSTRUCTION NO. 01 of 2024

DIRECTORATE OF INCOME TAX (SYSTEMS)
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
New Delhi — 110055

F. No.: DGIT (Systems)/Instruction/2024-25/221

Dated: 05.04.2024

Subject: Instruction regarding generation of Provisional CAP-I and CAP-II reports from Systems- Reg.

It has been decided by the Board that Provisional CAP-I and CAP-II Reports for all Jurisdictional Assessing Officers (JAOs) will henceforth be generated centrally by the Systems Directorate from the month of April 2024. Accordingly, Provisional CAP-I and CAP-II reports are available to be accessed by the Jurisdictional Assessing Officer (JAOs). The Provisional CAP-I Report is hosted on the BO Portal under the MIS Reports tab. Similarly, provisional CAP-II report has been made available through a functionality created on BI Module of Insight Portal.

2. The detailed workflow chart / step by step procedure to be followed by the Jurisdictional Assessing Officers (JAOs) is provided as per Annexure –I (CAP-I) and Annexure –II (CAP-II) to this Instruction for compliance.
3. This issues with the approval of Competent Authority.

sd/-
Additional Director General of Income Tax (Systems)-5,
New Delhi

Copy to:

- i. The Sr. P.P.S to Chairman, Member(Inv.), Member(L), Member (A & J), Member (Income Tax), Member (TPS & R), Member(S & FS), Member (Administration) CBDT for kind information.
- ii. All Pr.CCsIT/CCsIT for circulation in their region.
- iii. The P.S. to DGIT(S) Bengaluru & DGIT(S) Delhi for kind information.
- iv. All Jt. Secretaries/ CsIT/Directors, CBDT.
- v. JDIT, Database Cell with the request to upload the Instruction on the website irsofficersonline.gov.in
- vi. ITBA Publisher (Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> with the request to upload the Instruction on the ITBA Portal.

Virend Chhanna.
Additional Director General of Income Tax (Systems)-5,
New Delhi

User Manual :
Access to CAP-1 Report



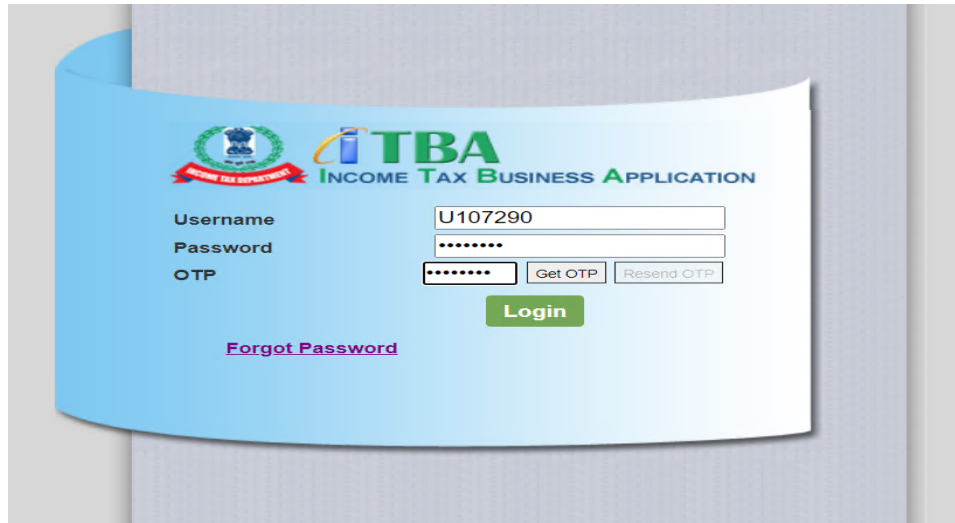
Access to CAP-1 Report - User Manual

Step-by-Step Guide

Step 1: Click on the “Login here” button on ITBA Portal.

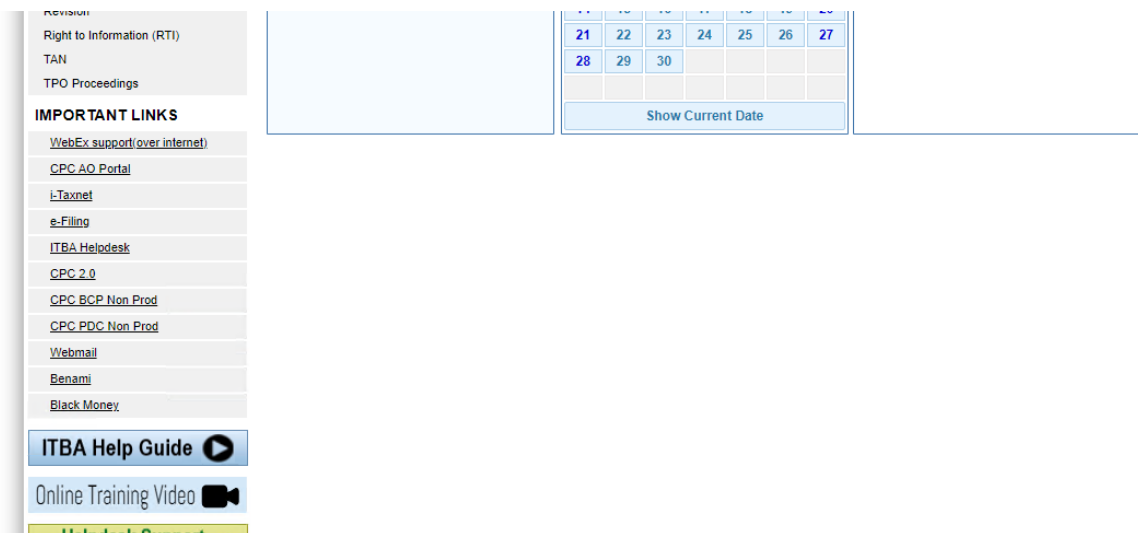


Step 2: Enter the credentials i.e., User Id and Password and click on Login. The users will be switched to the home page of ITBA Portal.



The screenshot shows the ITBA login interface. At the top, there is the ITBA logo and the text "INCOME TAX BUSINESS APPLICATION". Below this, there are three input fields: "Username" with the value "U107290", "Password" with masked characters, and "OTP" with masked characters. To the right of the OTP field are two buttons: "Get OTP" and "Resend OTP". Below the input fields is a green "Login" button. At the bottom left of the login area, there is a link for "Forgot Password".

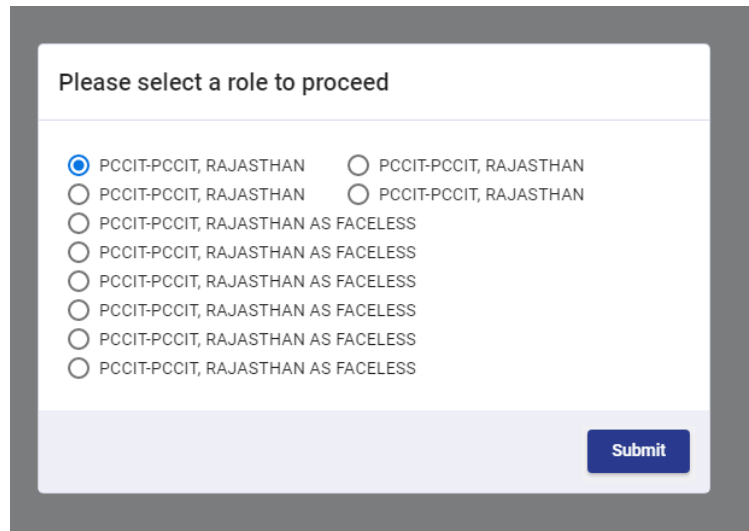
Step 3: On the Dashboard, click 'CPC 2.0' link under "Important Links". Users will be asked to select the relevant role based on the user type.



The screenshot displays the ITBA dashboard. On the left, there is a sidebar with a section titled "IMPORTANT LINKS" containing several links: "WebEx support (over internet)", "CPC AO Portal", "i-Taxnet", "e-Filing", "ITBA Helodesk", "CPC 2.0", "CPC BCP Non Prod", "CPC PDC Non Prod", "Webmail", "Benami", and "Black Money". Below these links are buttons for "ITBA Help Guide" and "Online Training Video". The main content area on the right shows a calendar for the month of August, with a "Show Current Date" button below it.

Step 4: On the screen provided below, users need to select the applicable role/jurisdiction to access CAP Report.

PCCIT screen view as shown below:



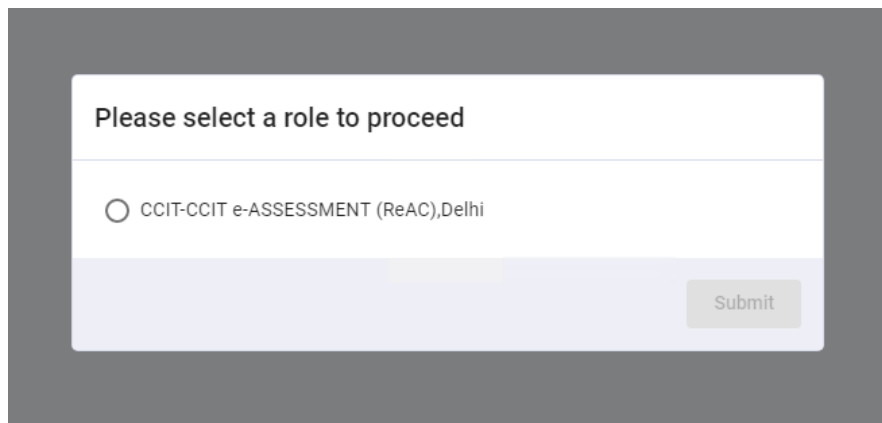
The screenshot shows a web form titled "Please select a role to proceed". It contains a list of radio button options. The first option, "PCCIT-PCCIT, RAJASTHAN", is selected. There are two columns of options, with the second column containing two identical options. Below the list is a blue "Submit" button.

Please select a role to proceed

- PCCIT-PCCIT, RAJASTHAN
- PCCIT-PCCIT, RAJASTHAN
- PCCIT-PCCIT, RAJASTHAN
- PCCIT-PCCIT, RAJASTHAN
- PCCIT-PCCIT, RAJASTHAN AS FACELESS
- PCCIT-PCCIT, RAJASTHAN AS FACELESS
- PCCIT-PCCIT, RAJASTHAN AS FACELESS
- PCCIT-PCCIT, RAJASTHAN AS FACELESS
- PCCIT-PCCIT, RAJASTHAN AS FACELESS
- PCCIT-PCCIT, RAJASTHAN AS FACELESS
- PCCIT-PCCIT, RAJASTHAN AS FACELESS

Submit

CCIT screen view as shown below:



The screenshot shows a web form titled "Please select a role to proceed". It contains a single radio button option: "CCIT-CCIT e-ASSESSMENT (ReAC), Delhi". Below the list is a grey "Submit" button.

Please select a role to proceed

- CCIT-CCIT e-ASSESSMENT (ReAC), Delhi

Submit

PCIT screen view as shown below:

A screenshot of a web form titled "Please select a role to proceed". The form contains a list of radio buttons with the following labels: CIT-PCIT, Mumbai-28 (repeated five times), and Investigation_Officer-DDIT/ADIT INVESTIGATION. A "Submit" button is located at the bottom right of the form area.

Range screen view as shown below:

A screenshot of a web form titled "Please select a role to proceed". The form contains a list of radio buttons, all with the label "Range_Officer-RANGE 1 SALEM". The list is long and appears to be truncated at the bottom.

AO screen view as shown below:

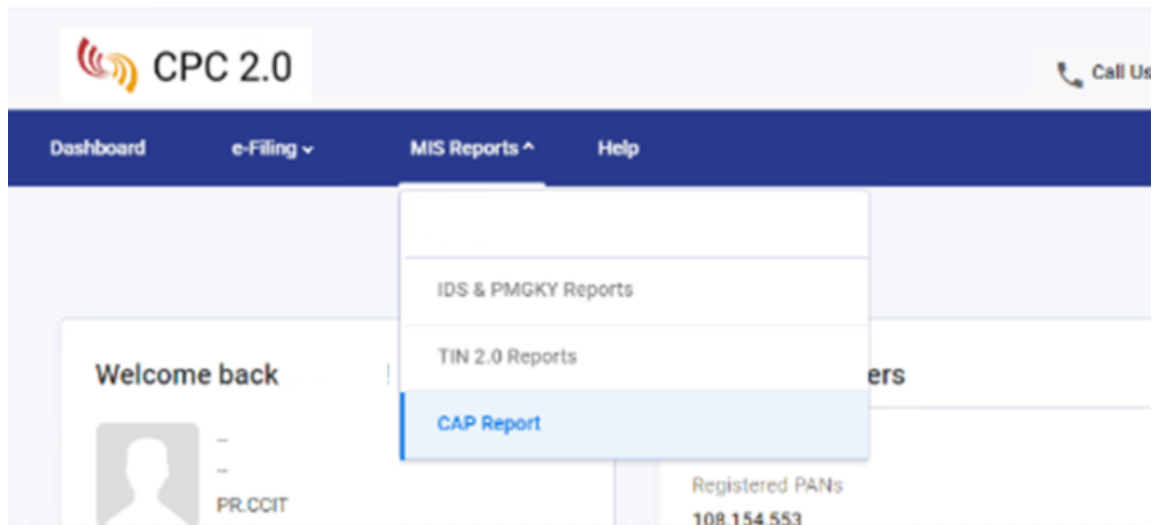
Please select a role to proceed

- Assessing_Officer-WARD 44(6) DELHI/
- Assessing_Officer-ITO 2 DELHI
- Assessing_Officer-WARD 1,NELLORE
- Assessing_Officer-WARD 1 & TPS, HASSAN/
- Assessing_Officer-INTL TAXN WARD 2(1) CHE

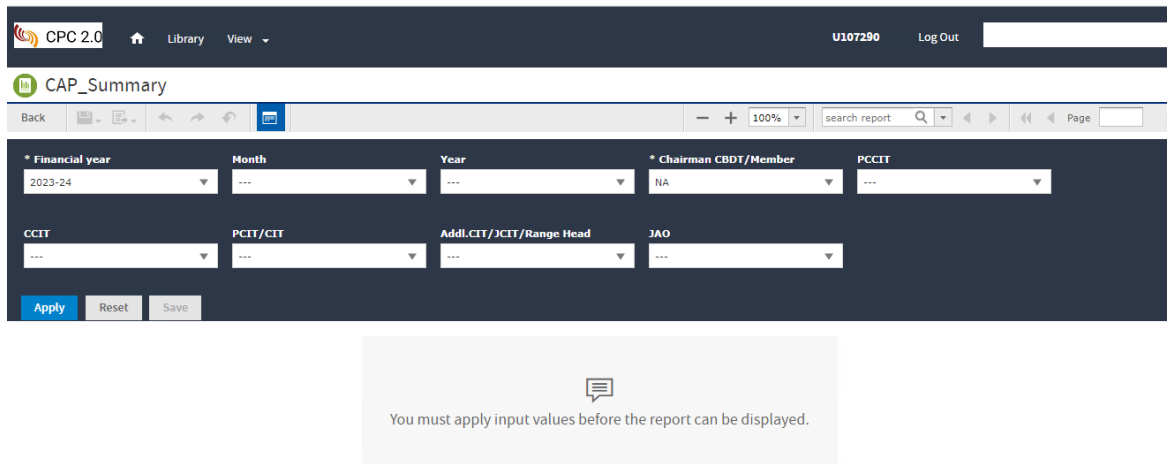
Step 5: On selection of the applicable role/jurisdiction, users will be redirected to CPC BO Portal Dashboard.

The screenshot displays the CPC 2.0 dashboard interface. At the top, there is a header with the CPC 2.0 logo, a 'Call Us' button, and user information for 'ITDITBA User'. Below the header is a navigation bar with links for 'Dashboard', 'e-Filing', 'MIS Reports', and 'Help', along with a 'Session time' indicator showing '29:58'. The main content area features three primary widgets: 'Welcome back' with a user profile for 'PR.CCIT 107290', 'Registered Users' with statistics for 'As on 02-08-2023' (Registered PANs: 108,154,553; Total Active PANs: 108,131,163; Unregistered PANs: 23,390), and 'E-filing Statistics' (As on 02-08-2023) showing 'Total Returns Filed for Current A.Y.: 67,919,901', 'Total Returns Filed for Previous A.Y.: 71,410,052', and 'Total Returns Verified: 57,143,835'. A 'Quick Links' and 'Related Links' section is also visible on the left side.

Step 6: Under the Menu option, select MIS Reports dropdown and click on CAP Report



Step 7: On selection of CAP Report the user will be redirected to CAP Report.



Step 8: After generating CAP report there will be a link at the bottom to open the Detailed Report

CAP_Summary							
6	Cash Collection(-)	CCOL	0	0	0	0	0
6		CCOL_U	0	0	0	0	0
	Reduction due to	RD					
	(a)Appeal Effect	AE	0	0	0	0	0
7	(b)Rectification	R	0	0	0	0	0
	(c)Others	O	0	0	0	0	0
	Total Reduction [(a) to (c)]	DS	0	0	0	0	0
8	Total Demand for Collection at the month	NOD	58951261	7140554	0	0	66801915

[Click here for Detailed Report](#)

Step 9 : On clicking the hyperlink 'Click here for Detailed Report', user will be able to view the Detailed Report

Detailed Demand Report

Back [Navigation Icons] 100% search report

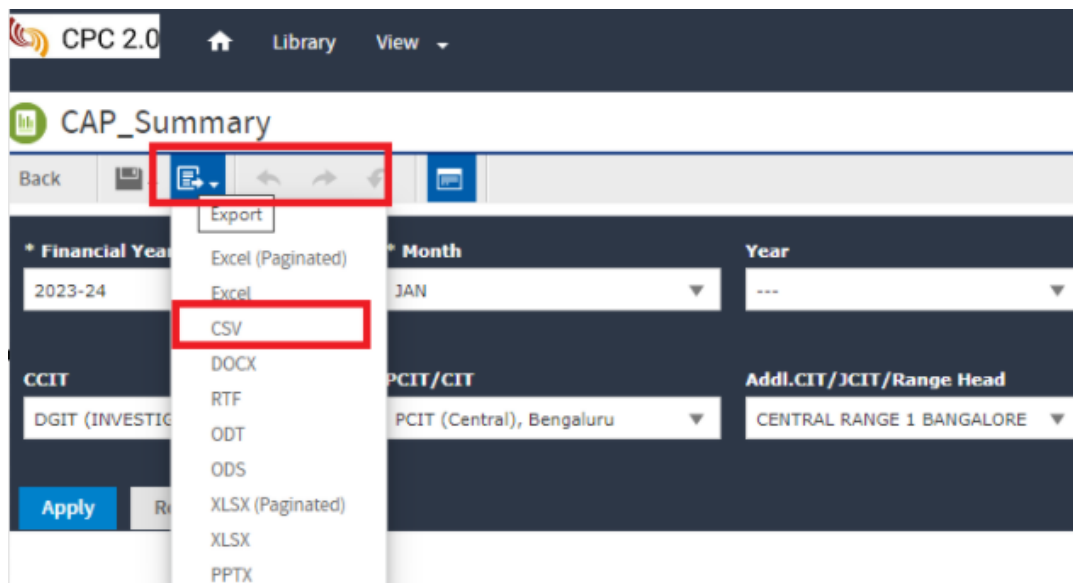
* Chairman CBDT/Member: NA Pr. CCIT*: PCCIT, RAJASTHAN CCIT: ... PCIT/CIT: ... Addl.CIT/JCIT/Range Head: ...

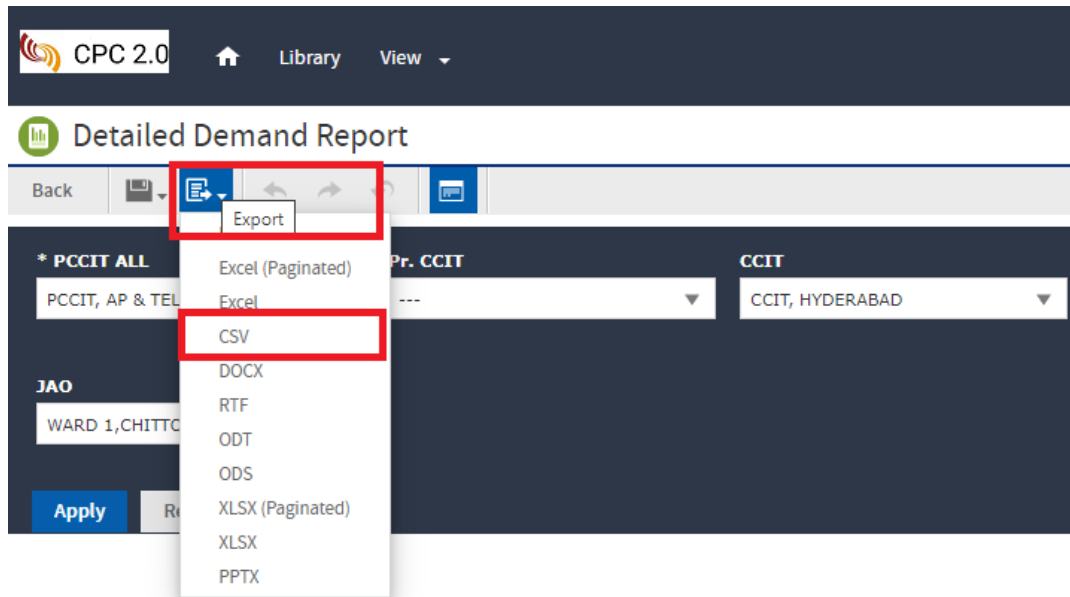
JAO: ...

Apply Reset Save

You must apply input values before the report can be displayed.

Step 10 : On the left top corner use the Export option in both the Reports (i.e. CAP Report & Detailed Demand Report), to download the Report in CSV format.





The downloaded Reports look as shown below.

A	B	C	D	E	F	G	H	I
CAP Report for the month MAR & Year 2023								
(All figures in Rupees)								
S.No	Description	Code	Arrear	Current				Total
			I.T	C.T.	I.T		C.T.	
1	Demand as on 1st April of the year	AD	5000616433	218735508	0		0	5219351941
2	Demand raised from 1st April	CD	0	0	10923999671		387976887	11311976558
3	Reduction by way of prepaid taxes(-)	CA	0	0	0		0	0
4	Total Demand at the end of the Month after	ADV	0	0	0		0	0
5	Demand not fallen due(-)	NFD	0	0	0		0	0
6	Cash Collection(-)	CCOL	0	0	0		0	0
7	Reduction due to	RD						
	(a)Appeal Effect	AE	0	0	0		0	0
	(b)Rectification	R	0	0	0		0	0
	(c)Others	O	0	0	0		0	0
	Total Reduction [(a) to (c)]	DS	0	0	0		0	0
8	Total Demand for Collection at the month end (1+2-5-6-7)	NOD	0	0	0		0	0
9	Demand difficult to recover:	DDR	0	0	0		0	0
10	Net Collectible Demand (8-9)	NCD	0	0	0		0	0

Detailed Demand Report																		
AREA CD	AO Type	Range	Coc	AO Numb	AO Popul	PAN	AY	Demand #	Demand Identification Date	Major	Hez	Section	Original D	Outstandi	Demand Status	Reason fo	Demand C	Demand Reduc
APR	W	81		3	WARD 1,C	AADPC68	2009	201020093	5/5/10, 10:45 AM	0021	1431a		1	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	ACBPP028	2009	201020093	6/3/10, 10:04 AM	0021	1431a		2	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	ADWPV63	2009	201020093	7/26/10, 6:25 AM	0021	1431a		2	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	AHLPG678	2009	201020093	7/26/10, 12:57 AM	0021	1431a		4	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	AAFHA69	2009	201020093	7/14/10, 5:48 AM	0021	1431a		1	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	AAAYPC501	2009	201020093	8/4/10, 12:31 PM	0021	1431a		4	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	CATPP887	2009	201020093	7/21/10, 10:12 AM	0021	1431a		4	0	THRESHOLD DEMAND	-	-	-
APR	W	81		3	WARD 1,C	ASQPR97	2009	201020093	8/25/10, 12:00 AM	0021	1431a		1	0	THRESHOLD DEMAND	-	-	-

Glossary

Acronym/Abbreviation	Description/Full Form
MIS	Management Information System
ITD	Income Tax Department
ITBA	Income Tax Business Application
TAN	Tax Deduction/Collection Account Number
TDS	Tax Deducted at Source
BO	Back Office
CPC	Central Processing Centre

CENTRAL ACTION PLAN (CAP-II).

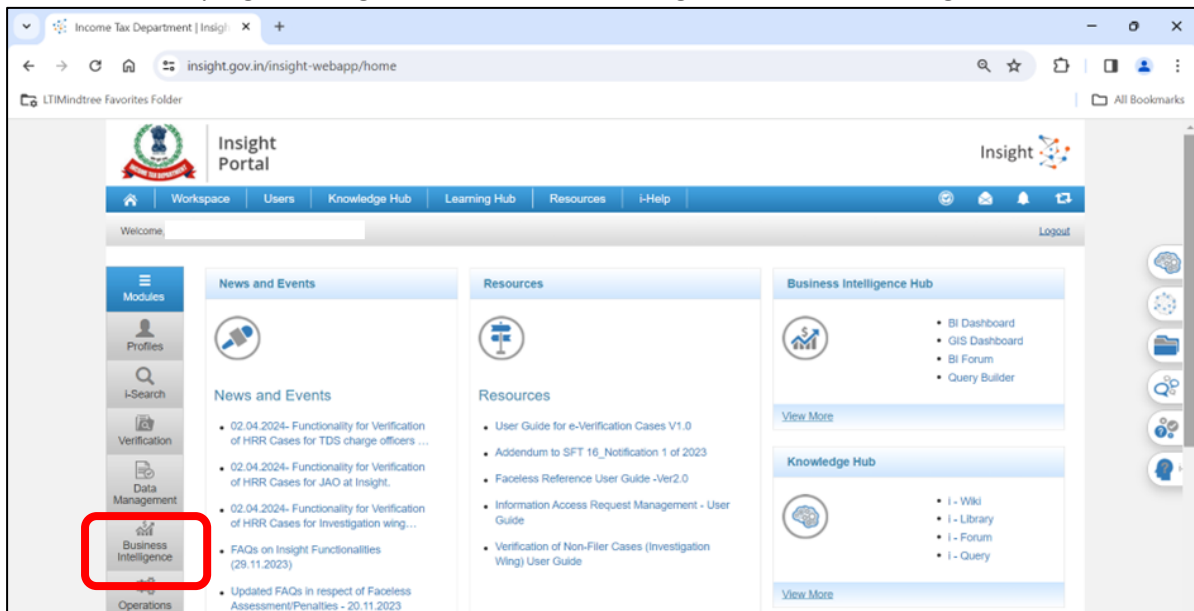
QUICK REFERENCE GUIDE

PART A- STEP BY STEP GUIDE

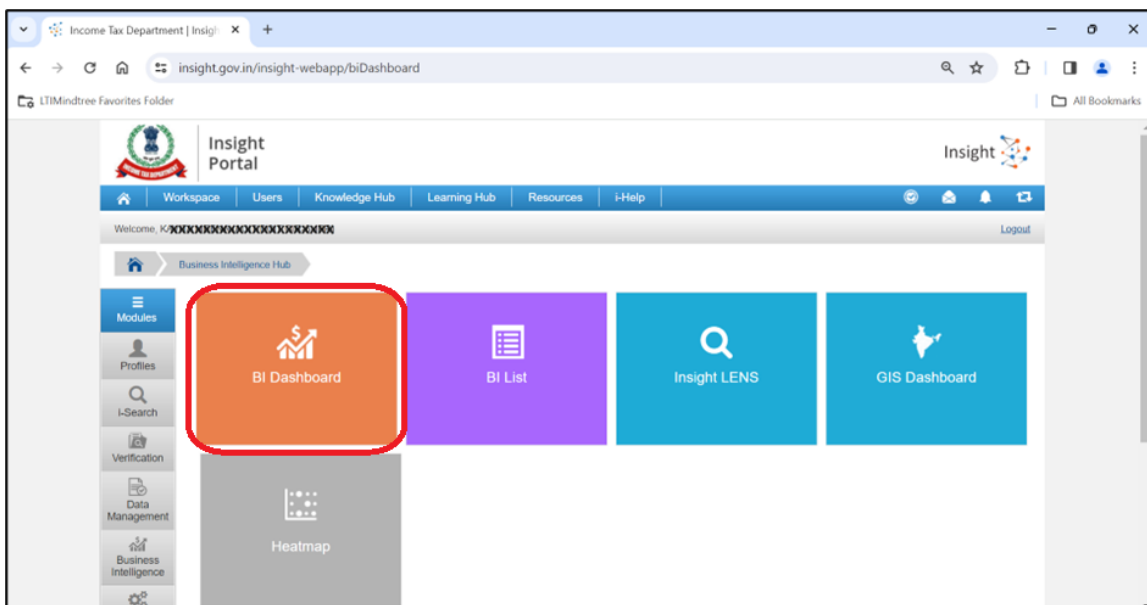
Navigation to Business Intelligence

Path: - Insight Portal >> Business Intelligence >> Central Action Plan (CAP-II)

After successfully login to Insight, the user needs to navigate to Business Intelligence module.

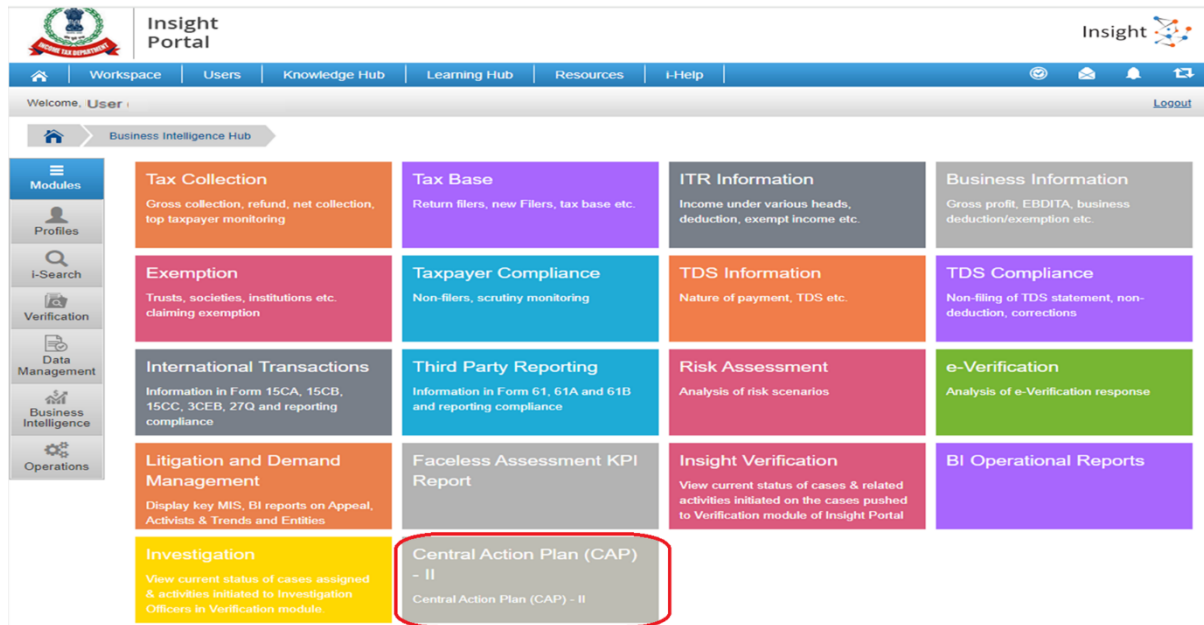


Navigate to BI Dashboard User will click on BI Dashboard tile to view multiple themes.



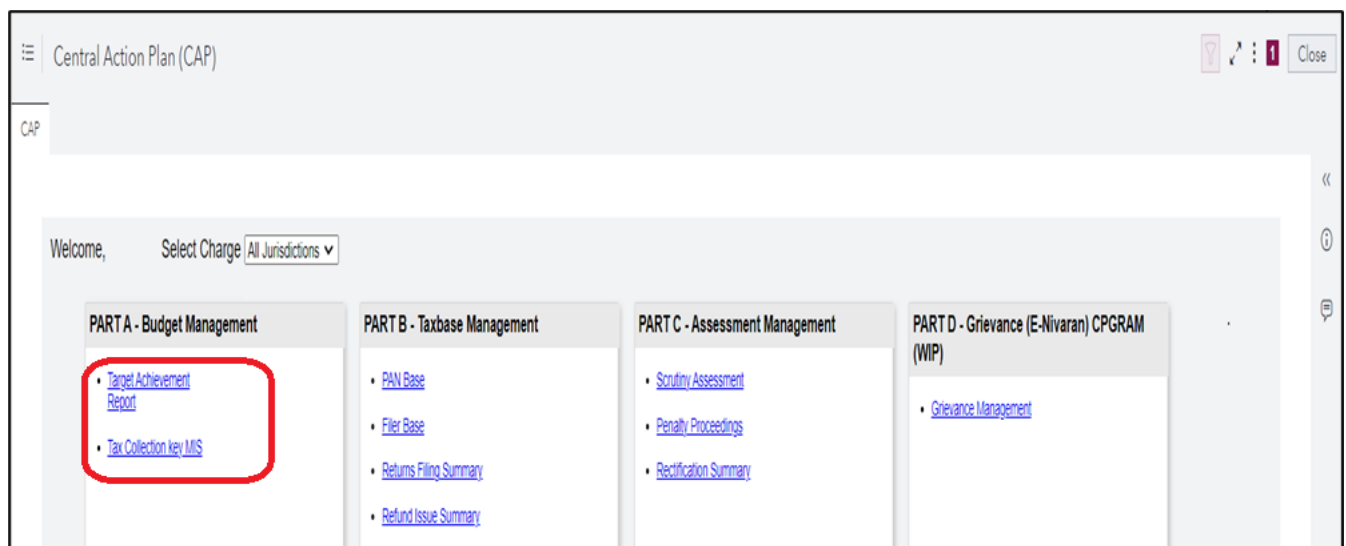
Navigate to CAP II Report

User will be navigated to different themes available in BI Module. User will click on Central Action Plan (CAP-II) tile.



Navigate to Landing page of CAP-II Report

User will be navigated to landing page of CAP-II report. User is required to select their charge from the dropdown. User will be required to click on the hyperlink to access the report.



Navigate to different reports available under CAP-II

User will be navigated to the report and on clicking the download hyperlink a pdf will be generated. Some of the sample screens and pdfs are as below.

5.a) Target Achievement Report (A1)

PCCIT.	Budget Target as per CAP (In Cr.)	Net Collection (CY) (In Cr.)	% Achievement	Net Collection (PYTD) (In Cr.)	Net Collection (PY) (In Cr.)
AP & TELANGANA	106.0	5.71	5.35%	4.81	91.3
BIHAR & JHARKHAND	17.0	0.59	5.05%	93.34	16.4
DELHI	392.0	7.71	1.98%	7.34	211.3
GUJARAT	89.0	3.21	3.64%	2.96	83.5
KARNATAKA & GOA	237.0	7.31	3.10%	11.04	207.6
KERALA	23.0	1.11	4.97%	1.06	23.7
MP & CG	31.0	1.21	3.97%	1.43	28.5
MUMBAI	558.0	8.01	1.59%	24.42	509.3
NAGPUR	10.0	5.48	5.49%	39.35	10.4
NER	10.0	5.81	4.95%	51.34	11.1
NWR	74.0	3.51	4.76%	3.35	67.4
ODISHA	19.0	1.11	5.70%	7.37	19.3
PUNE	105.0	5.41	5.19%	4.67	95.3
RAJASTHAN	30.0	2.21	7.22%	1.14	30.7
TAMIL NADU	121.0	6.11	5.07%	5.16	108.4
Total	1,944.0	60.09	3.09%	74.13	1,624.57

5.a) PDF download of Target Achievement Report (A1)



CENTRAL ACTION PLAN (FY 2023-24) FOR MONTH OF : FEB

PART A. Budget Management A.1 Target Achievement Report

PCCIT	Budget Target as per CAP *(In Cr.)	Net Collection (CY)*(In Cr.)	% Achievement	Net Collection (PYTD)*(In Cr.)	Net Collection (PY)*(In Cr.)
AP & TELANGANA	1,280.00	5,70	0.45%	4,81	2,00
BIHAR & JHARKHA	212.00	-	-	-	-
BIHAR & JHARKHAND	0.00	89	-	90	00
DELHI	4,710.00	7,76	0.16%	7,34	00
GUJARAT	1,077.00	3,26	0.30%	2,96	00
KARNATAKA & GOA	2,846.00	7,34	0.26%	11,04	00
KERALA	286.00	1,18	0.41%	1,06	00
MP & CG	381.00	1,26	0.33%	1,43	00
MUMBAI	6,699.00	8,90	0.13%	24,42	01
NAGPUR	124.00	57	0.46%	39	00
NER	127.00	52	0.41%	51	00
NWR	891.00	3,53	0.40%	3,31	00
ODISHA	235.00	1,11	0.48%	71	00
PUNE	1,270.00	5,49	0.43%	4,67	00
RAJASTHAN	370.00	2,23	0.60%	1,14	00
TAMIL NADU	0.00	6,14	-	5,16	00
TAMILNADU	1,455.00	-	-	-	-
UP (EAST)	211.00	77	0.37%	1,11	00
UP (WEST)	430.00	1,61	0.37%	1,40	00
WB & SIKKIM	722.00	1,72	0.24%	1,50	00
Total	23332.00	60,07	0.26%	74,12	2,00

5.b) Tax Collection Key MIS (A.2)

Financial Year	PCCIT	CCIT	PCIT / CIT	RANGE	AO	Date
2023-24	ALL	ALL	ALL	ALL	ACT / DGT CIR-4, IFR	13-MAR-2024

Major Head	Minor Head	Current FY (YTD) (In Cr)	Previous FY (YTD) (In Cr)	% Change	Previous FY Full (In Cr)
Corporate Tax (CT)	DDT	0	0.00	-	0.00
	Regular Tax	32	45.27	-27.88	5.27
	Advance Tax	785	52.88	4.36	2.88
	Gross Collection	923	164.12	6.88	4.12
	Self-Assessment Tax	87	62.02	56.92	2.02
	Others	7	3.95	96.43	3.95
Stamp	DDT	0	0.00	-	0.00
	Regular Tax	249	197.09	-37.06	7.09
	Advance Tax	43	37.82	-25.10	7.82
	Gross Collection	1,165	105.11	17.42	10.11
	Net Collection	1,165	108.03	44.20	8.03
	Others	184	12.54	63.55	2.54
Total		17	7.63	132.77	7.63

5.c) PAN Base (B.1)

PAN-Base

MAR Jurisdiction

PAN-Base FY 2023-24

[List of Reports](#)

Month.	PCCIT.	CCIT.	PCIT/CIT.	Range.	AO.	Download PDF
MAR	ALL	ALL	ALL	ALL	ALL	Double Click here

S. No.	Particulars	Count
A	PAN Base at Begining of the year	676,736,208
B	PAN Base at Begining of the month	741,422,554
C	New PANs Added/Alloted during the month	5,333,209
E	PANs Transfer In during the month	55,311
F	PANs Transfer Out during the month	55,311
G	PAN Base at end of the month	746,755,763

5.d) Filer Base (B.2)

Filer-Base FY 2023-24

Month.	PCCIT	CCIT	PCIT/CIT	Range.	AO.	Download PDF
FEB	ALL	ALL	ALL	ALL	XXXXXXXXR	Double Click here

S.N.	Particulars	Count
A	Return Filer Base at the beginning of the year	5,756
B	Return Filer Base at the beginning of the month	7,527
C	New Filers added during the month	13
D	Transfer In during the month	2
E	Transfer Out during the month	2
F	Filer Base at the end of the month	7,540

5.e) Return Filing Summary (B.3)

Returns Filing Summary FY 2023-24

Month.	PCCIT	CCIT	PCIT/CIT	Range.	AO.	Download PDF
MAR	ALL	ALL	ALL	ALL	ALL	Double Click here

S. No.	Particulars.	Count
A	No. of Returns filed (Electronically) at the beginning of month	80,343,316
B	Transfer In during the month	417
C	Transfer Out during the month	417
D	No. of Returns filed (Electronically) up to the end of month	80,866,757
G	Out of D, First time Filers	8,538,416
J1	Out of D, Returns showing income less than equals to 10 Lacs	70,232,976
J2	Out of D, Returns showing income above 10 Lacs up to 50 Lacs	9,713,199
J3	Out of D, Returns showing income above 50 Lacs up to 1 Cr	570,488
J4	Out of D, Returns showing income above 1 Cr up to 10 Cr	318,276
J5	Out of D, Returns showing income above 10 Cr up to 50 Cr	23,551
J6	Out of D, Returns showing income above 50 Cr up to 100 Cr	3,727
J7	Out of D, Returns showing income above 100 Cr	4,510
K	Out of D, Returns filed u/s 148	5,542
L	Out of D, Returns filed u/s 139 (8A)	3,150,695
M	Out of D, Returns filed u/s 139 (5)	2,081,891
N	Out of D,Returns filed under any other sections	7,412,561

5.f) Refund Issue Summary (B.4)

Month. ▲	PCCIT.	CCIT.	PCIT/CIT.	Range.	AO.	Download PDF
MAR	ALL	ALL	ALL	ALL	ALL	Double Click here

S. No. ▲	Particulars	Count	Amount (In Cr.)
A	No. of Refund issued (Paid) during the month	286,651	27,451.13
B	No. of Refund issued (Paid) up to the end of the month	39,368,488	373,503.48

5.g) Scrutiny Summary (C.1)

Month. ▲	Faceless Flag	PCCIT.	CCIT.	PCIT/CIT.	RANGE.	AO.	Download PDF
MAR	ALL	ALL	ALL	ALL	ALL	ALL	Double Click here

S. No. ▲	Particulars	Company (143(3))	Non-Company (143(3))	Company 143(3) r.w. other sections	Non-Company 143(3) r.w. other sections	Company (Total)	Non-Company (Total)
A	B/f Cases Pending as on beginning of the year	0	0	88,963	479,583	88,963	479,583
B	B/f Cases Pending as on beginning of the month	0	0	82,515	380,904	82,515	380,904
C	Addition of cases during the month	0	0	10,410	109,485	10,410	109,485
D	No. of Cases Completed/Disposed during the month	0	0	8,525	89,156	8,525	89,156
E	Transfer In During the month	287	628	539	3,144	826	3,772
F	Transfer Out During the month	287	628	539	3,144	826	3,772
G	No. of cases Pending at the end of the month	0	0	84,400	401,233	84,400	401,233

5.h) Penalty Proceedings (C.2)

Month. ▲	PCCIT.	CCIT.	PCIT/CIT.	RANGE.	AO.	Download PDF
MAR	ALL	ALL	ALL	ALL	ALL	Double Click here

S. No. ▲	Particulars	271(1)(c)	270A	Other	Total
A	No. of Cases Pending at the beginning of the year	183,052	130,974	231,954	545,980
B	No. of Cases Pending at the beginning of the month	231,355	152,812	316,266	700,433
C	Addition of cases during the month	31,792	45,614	123,689	201,095
D	Transfer In during the month	333	500	1,161	1,994
E	Transfer Out during the month	333	500	1,161	1,994
F	No. of Cases Penalty levied Completed /Disposed during the month	8,757	3,697	9,556	22,010
G	No. of cases Pending at the end of the month	254,719	194,733	430,468	879,920

5.i) Rectification Summary (C.3)

Rectification Summary FY 2023-24

Month	PCCIT	CCIT	PCIT/CIT	Range	AO	Download PDF
FEB	ALL	ALL	ALL	ALL	XXXXXXXXXX	Double Click here

S.No	Particulars	Count
A	No. of Cases Pending at the beginning of the year	243
B	No. of Cases Pending as on beginning of the month	248
C	Addition of cases during the month	13
D	Transfer In during the month	1
F	No. of Cases Completed/Disposed during the month	24
G	No. of cases Pending at the end of the month	250

5.) Grievance Management Report (D.1)

Grievance Management Report for Non-Masked Position IDs FY 2023-24

Mont.	PCCIT.	CCIT.	PCIT/CIT.	RANGE.	AO.	Download PDF
FEB	ALL	ALL	ALL	ALL	ALL	Double Click here

Sr.	Particulars	Count
A	PENDING AS ON 1ST APRIL OF FY	29
B	PENDING AS ON 1ST DAY OF THE MO..	8
C	ADDITION DURING THE MONTH	11
D	DISPOSAL DURING THE MONTH	5
E	DISPOSAL TILL THE END OF MONTH	82
F	PENDING AT END OF MONTH	14
G	PENDING 30 DAYS	19
H	PENDING 6 MONTHS	41
I	PENDING 1 YEAR	96

PART B: Data Field Description/Definitions

A.1 Target Achievement Report

Budget Target as per CAP	Budget Target as per the central action plan. These figures will remain constant throughout the year. They will be changed if revised figures are received from Budget Division. Budget target amount is available at PR. CC (CCA) level only.
Net Collection (C.Y.) (in Cr.)	Collection after reducing the refund issued (Gross Collection – Refunds for the year) at Pr. CCIT (CCA) level.
% Achievement	(Net Collection/ Budget Target as per CAP) * 100
Net Collection (PYTD) (in Cr.)	Net Collection PYTD (Previous Year till date) will show collection for the corresponding period of the immediately preceding year.
Net Collection (P.Y.) (in Cr.)	Net Collection achieved during the entire preceding year i.e. April to March of previous year. It will remain constant throughout the year.

A.2 Tax collection Key MIS

Major Head	Major head is the bifurcation of direct tax into Corporate Tax and Income Tax.
Minor Head	Minor head is bifurcated into Advance Tax, TDS, SAT, Regular Tax, DDT, Others.
Current F.Y. (YTD) (In Cr.)	Gross collection for the current F.Y. till date.
Previous Year (YTD) (In Cr.)	Gross collection for the immediately preceding financial year till date.
% Change	% change in collection figures for the current F.Y. till date with respect to the figures for of the immediately preceding year (YTD).

B.1 PAN Base

A	PAN Base at beginning of the year	Count of PAN as on 1 April of the Current Year (Will be static for complete F.Y.)
B	PAN Base at beginning of the month	Count of PAN as on last day of the previous month will be opening for the selected month
C	New PANS Added/Allotted during the month	Count of PANS allotted during the selected month.
D	Old PANS Deleted during the month	Count of PANS surrender/deleted during the selected month.
E	PANS Transfer In during the month	Count of PANS transfer from selected Jurisdiction to another Jurisdiction during the selected month.
F	PANS Transfer Out during the month	Count of PANS transfer to the selected Jurisdiction from another Jurisdiction during the selected month.
G	PAN Base at the end of the month (Cumulative figure)	Count of PANS till the last date of the selected month.

B.2 Filer Base

A	Return Filer Base at the beginning of the year	Brought forward from closing of March month of previous year. {Return filers count who have filed any return in the last three financial years (from the year starting on 1st April). For e.g. For 1 st April 2017 i.e. beginning of FY 2017-18, any person who filed return in any one or more year out of F.Y. 2014-15, 2015-16, and 2016-17 will be counted.}
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B	Return Filer Base at the beginning of the month (Cumulative)	Count of Filer as on last day of the previous month will be the opening for the selected month.
C	New filers added during the month	Return Filers who filed RoI during the selected month but were not part of the filer base at the beginning of the year.
D	Transfer In during the month	Change in Filer Base on account of transfer of PAN from other Jurisdictions during the selected month.
E	Transfer out during the month	Change in Filer Base on account of transfer of PAN to other Jurisdictions during the selected month.
F	Filer Base at the end of the month (Cumulative)	Filer Base at the end of the month is derived on a rolling 36-month basis. For example Base at the end of June, 2017 i.e 30 th June 2017 will include any person who has filed return at-least once in the 36 month period from 1 st July 2014 to 30 th June 2017.

B.3 Return Filing Summary

A	No. of Returns filed (Electronically) at the beginning of month (Cumulative)	Count of returns filed at the beginning of the month showing cumulative figures for all month preceding to the selected month. (In the month of April, zero will be displayed)
B	Transfer In during the month (Cumulative)	Increase in count of No. of Returns Filed on account transfer of PAN from other Jurisdictions during the selected month.
C	Transfer Out during the month (Cumulative)	Decrease in count of No. of Returns Filed on account transfer of PAN to other Jurisdictions during the selected month.
D	No. of Returns filed (Electronically) up to the end of month (Cumulative)	Count of returns filed up to the end of selected month showing cumulative figures of returns till the selected month. (For E.g. For the Month of July figure includes Returns filed from 1 st April to 31 st July of the Year)
G	Out of D, First time Filers	Count of filers who had never filed any return in any of the previous years and filed ITR for the first time.
H1	Out of D, Returns showing income less than equals to 10 Lacs	This column displays counts of returns showing income (Total Taxable Income) less than equals to 10 Lacs.
H2	Out of D, Returns showing income above 10 Lacs up to 50Lacs	This column displays counts of returns showing income (Total Taxable Income) above 10 Lacs up to 50Lacs.
H3	Out of D, Returns showing income above 50 Lacs up to 1Cr.	This column displays count of returns showing income (Total Taxable Income) above 50 Lacs up to 1Cr.
H4	Out of D, Returns showing income above 1Cr. Up to 10Cr.	This column displays counts of returns showing income (Total Taxable Income) above 1Cr. Up to 10Cr.
H5	Out of D, Returns showing income above 10Cr. Up to 50Cr.	This column displays counts of returns showing income (Total Taxable Income) above 10Cr. Up to 50Cr.
H6	Out of D, Returns showing income above 50Cr. Up to 100Cr.	This column displays counts of returns showing income (Total Taxable Income) above 50Cr. Up to 100Cr.
J7	Out of D, Returns showing income above 100Cr.	This column displays count of returns showing income (Total Taxable Income) above 100Cr.
K	Out of D, Returns filed u/s 148	This column displays the returns filed u/s 148.

L	Out of D, Returns filed u/s 139 (8A)	This column displays the updated returns filed u/s 139 (8A).
M	Out of Returns filed up to the end of month, Returns filed u/s 139 (5)	This column will display the revised returns filed u/s 139 (5).
N	Out of Returns filed up to the end of month,, Returns filed under any other sections	This column will displays the returns filed under any other section. {Section other than 139(1), 148, 139(5) and 139 (8A)}

B.4 Refund Issue Summary

A	Count of Refunds issued (Paid) during the month	Displays the count of refund issued during the selected month.
B	Amount of Refund issued (Paid) during the month	Amount of Refund issued (Paid) during the selected month.
C	Count of Refunds issued (Paid) up to the end of the month	Displays the count of cumulative refund issued up to the end of the selected month.
D	Amount of Refunds issued (Paid) up to the end of the month	Amount of Refund issued (Paid) up to the end of the selected month.

C1. Scrutiny Assessment

A	B/f Cases Pending as on beginning of the year	The count of pending scrutiny (notice u/s 143(2)) cases at the last day of the immediately preceding F.Y. and brought forward at the beginning of the current F.Y. It will remain same throughout the year.
B	B/f Cases Pending as on beginning of the month	Count of pending cases as on last day of the previous month brought forward as pending count as on beginning of the selected month.
C	Addition of cases during the month	New scrutiny cases initiated during the selected month.
D	Transfer In during the month	Increase in number of Scrutiny Cases on account of transfer of PAN from other Jurisdictions during the selected month.
E	Transfer Out during the month	Decrease in number of Scrutiny Cases on account of transfer of PAN from other Jurisdictions during the selected month.
F	No. of Cases Completed/ <i>Disposed</i> during the month	Count of scrutiny cases where order has been passed during the selected month.
G	No. of cases Pending at the end of the month	Pendency at the end of the selected month will be derived from Opening balance of the month + Additions during the month +Transfer In – Transfer Out - Disposals during the month.
H	Time Barring out of G	Count of Scrutiny cases getting time barred in the current F.Y out of the cases pending cases at the end of the month.

C.2 Penalty Proceedings

A	No. of Cases Pending at the beginning of the year	The count of pending penalty cases at the last day of immediately preceding F.Y. and brought forward at the beginning of the current F.Y. It will remain same throughout the year.
B	No. of Cases Pending at the beginning of the month	Count of pending cases as on last day of the previous month brought forward as pending count as on beginning of the selected month.
C	Addition of cases during the month	New penalty cases initiated during the selected month.
D	Transfer In during the month	Increase in number of Penalty Cases on account of transfer of PAN from other Jurisdictions during the selected month.

E	Transfer Out during the month	Decrease in number of Penalty Cases on account of transfer of PAN from other Jurisdictions during the selected month.
F	No. of Cases Penalty levied Completed /Disposed during the month	Count of penalty cases where orders has been passed during the selected month.
G	No. of cases Pending at the end of the month	Pendency at the end of the selected month will be derived from Opening balance of the month + Additions during the month+Transfer In – Transfer Out – Disposals during the month.

C.3 Rectification Summary

A	No. of Cases Pending at the beginning of the year	Brought forward from closing of March month immediately preceding F.Y. and brought forward at the beginning of the current F.Y. It will remain same throughout the year.
B	No. of Cases Pending as on beginning of the month	Brought forward cases from the closing of previous month.
C	Addition of cases during the month	Rectification filed during the selected month.
D	Transfer In during the month	Increase in rectification proceedings on account of transfer of PAN from other Jurisdictions during the selected month.
E	Transfer Out during the month	Decrease in rectification proceedings on account of transfer of PAN to other Jurisdictions during the selected month.
F	No. of Cases Completed/Disposed during the month	Cases closed during the selected month.
G	No. of cases Pending at the end of the month	Pendency at the end of the selected month will be derived from Opening balance of the month + Additions during the month + Transfer In – Transfer Out – Disposals during the month.

D.1 Grievances Management

Grievances only include e-Nivaran filed on the E-Filing Portal. CPGRAMS integration is a WIP

A	Pending as on 1st April of FY	Brought forward from closing of March month immediately preceding F.Y. and brought forward at the beginning of the current F.Y. It will remain same throughout the year.
B	Pending as on 1st day of the month	Brought forward cases from the closing of previous month.
C	Addition during the month	Grievances filed during the selected month.
D	Disposal during the month	Grievances disposed of during the selected month.
E	Disposal till the end of month	Grievances disposed of till the end of the selected month. (For E.g. In the Month of July includes grievances disposals during April + May + June + July).
F	Pending at end of month	Carried forward pending cases to the next month.

NOTE: Apart from the fields in the various sub-reports of provisional CAP-II, further additions of sub-reports and data fields are planned for in the subsequent months. The definitions and the descriptions will be provided as and when these additional data fields are included in the reports. The logic employed for calculating the figures in the various data fields of the CAP-II may also be updated if required.