

F.No 380/04/2024-IT(Budget)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, New Delhi
05th April, 2024

OFFICE MEMORANDUM

Sub: Generation of Provisional CAP-I & CAP-II Reports from Systems-reg.

Kind reference is invited to the above.

CAP-I Report

1. A repository of all outstanding demands has been created by Demand Facilitation Centre (DFC). It has been decided that a Provisional CAP-I Report (Rows 1-10) for all Jurisdictional Assessing Officers (JAOs) will be generated centrally by the Systems Directorate from the month of April 2024.
2. The Provisional CAP-I Report is hosted on the BO Portal under the MIS Reports tab. These reports are available to be accessed by the Assessing Officer and hierarchy on BO Portal from 05.04.2024. The step-by-step guide to navigate through various screens for the Provisional CAP-I Report is mentioned in the **User Manual to access and download CAP-I Report**, which is enclosed as **Annexure-I to Systems Instruction No. 1/24 dated 05.04.2024**. **This is a provisional report and the final report will be generated on 05.06.2024, after taking in account responses of the Assessing Officers. The annual targets of recovery shall be fixed in the Central Action Plan based on the final report.**
3. The Jurisdictional Assessing Officers are requested to download the Provisional CAP-I Report which has been made available on the BO Portal. The Provisional CAP-I Report is generated using the Demand data available with the Systems Directorate. Keeping in view the importance of Row 9 (i.e. Demand Difficult to Recover) to arrive at the Net Collectible Demand (i.e. Row 10), furnishing of responses to the Outstanding Demands in ITBA Recovery Module by the Assessing Officers is of paramount importance.
4. The Jurisdictional Assessing Officers have to submit their responses in the ITBA Demand Recovery Module, in order to take any further action pertaining to outstanding demands by way of reduction of the outstanding demands and/or adjustment of refunds against outstanding demands. Further, it will enable proper reporting of the Net Collectible Demand (i.e. Values at Row 10 which are Values at Row 8 minus Values at Row 9). Cases where demands are reflected as per Systems records but can be deleted/reduced by way of rectification have to be rectified. The JAO will also be provided along with the CAP report and Excel sheet containing the detailed list of all demands, which needs to be downloaded, and the same may be utilized for preparing Dossier reports also.
5. The Demand Facilitation Centre (CPC) will publish the CAP-I Report on 5th of every month. The Assessing Officers and all the officers in the hierarchy are requested to go through the CAP Report published for their charge. To report discrepancies or suggest changes email may be sent to taxdemand@cpc.incometax.gov.in or call may be made to JAO Helpdesk number 0821-6671222 which has been set up for this purpose. The DFC team will also host a live bridge from 10.30 am to 5 pm every working day from 09.04.2024 to assist the JAOs.

6. The Assessing Officers may be directed to focus on demands greater than Rs. 1 Crore and provide their responses. Cases where rectification action is pending have to be completed at the earliest.

7. **The time line fixed for the Jurisdictional Assessing Officers to submit Responses to all Outstanding Demands in excess of Rs. 1 Crore at individual DIN level, is 31-05-2024. Further, in case the Assessing Officer is required to carry out rectification or pass orders giving effect in order to reduce a particular demand, the same is also required to be carried out by 31-05-2024.**

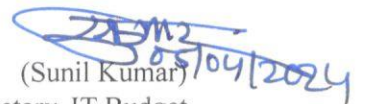
8. **The Jurisdictional Assessing Officers may be instructed not to contact any taxpayer during this exercise for providing their responses and take utmost care in carrying out this work at their level.**

CAP-II Report

9. It has also been decided that a provisional CAP-II report will be generated by the Systems Directorate on 05.04.2024 and made available to Jurisdictional Assessing Officers through a functionality created on Business Intelligence (BI) Module of Insight Portal which is hierarchy based. The structure of CAP-II report has been modified to suit generation of the content entirely from data available in Insight. A link is being created on home page of BO Portal which will re-direct the users to Insight portal. A separate tile for CAP-II report on BI Module shall take the users through different sub-reports of CAP-II. Meanwhile, the report can be accessed directly through login into Insight portal.

10. A step-by-step guide is being issued separately by Systems Directorate enclosed as **Annexure-II** to Systems Instruction No. 1/24 dated 05.04.2024 which will help the Jurisdictional Assessing Officers to navigate through various sub-reports of CAP-II. The guide will also provide definitions of various line items in the modified CAP-II report. Since most of the fields in this CAP-II report is populated from data sourced from ITBA and e-filing, the accuracy of data is the same as available on these verticals. The reported figures may change in due course with refinement of queries and logic for generating this report. The scope of reporting additional fields in CAP-II will also be reviewed considering its utility for the JAOs and incremental changes would be made.

11. **With the introduction of System generated CAP Reports, the requirement of uploading reports on i-Taxnet is being discontinued.**


(Sunil Kumar)

Under Secretary, IT Budget
011-23095478

To

All Pr. Chief Commissioners of Income Tax

Copy to:

1. PPS to Chairman & all Members in the CBDT
2. All the Commissioners & Joint Secretaries of the CBDT
3. PrDGIT(Admin & TPS), Delhi
4. DGIT(Systems), Delhi & DGIT(Systems), Bengaluru
5. ADG(DOMS), Delhi
6. Database Cell for uploading on the website www.irsofficersonline.gov.in