



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
ए० आर० ए० सेंटर, भू० तल, ई-2 झंडेवाला एक्स०
ARA Center, Ground Floor, E-2 Jhandewalan Extension,
नई दिल्ली – 110055, New Delhi – 110055

F. No. DGIT(S)/ITBA/Instructions/Rectification/2021-22/

Dated: 13/12/2021

To,

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

Madam/Sir,

Subject: - Functionality in Rectification Module of ITBA to pass online (web service) rectification order on Orders u/s 143(3), 144, 147, 153A & 153C of the Income Tax Act, 1961 uploaded through Manual Order Upload Functionality for AY 2013-14 to AY 2019-20.

This is in reference to the subject mentioned above. It is intimated that the functionality of passing of online (web service) rectification order in Rectification Module of ITBA on Orders u/s 143(3), 144, 147, 153A & 153C of the Income Tax Act, 1961 uploaded through Manual Order Upload (MOU) Functionality for AY 2013-14 to AY 2019-20 is made available w.e.f. 26/11/2021.

2. In ITBA passing of online rectification order on orders u/s 143(3), 144, 147, 153A & 153C for AY 2014-15 to AY 2019-20 is already live. Same steps and scenarios will work for passing of online rectification orders on MOU Orders u/s 143(3), 144, 147, 153A & 153C of the Income Tax Act, 1961 for A.Y. 2013-14 to AY 2019-20 also. For detailed steps and scenarios, please refer ITBA - Rectification Module Instruction No. 3 dated 19/04/2018.

3. To recompute income and tax thereon, computation is to be initiated on **Latest Return** (and not on Latest Order) on **Recompute Income Screen** for passing of rectification order on orders u/s 143(3), 144, 147, 153A & 153C of the I.T. Act 1961 uploaded through MOU functionality in ITBA. Error message will populate if computation is done on latest order "You Cannot select order type to initiate computation as previous order has been passed through Manual Order Upload".
4. User must do the modification manually in different schedules/fields as per requirement while passing online (web service) rectification order on earlier manual order because computation will be initiated on latest return. There is no change in other existing process/steps.
5. Functionality for modification of interest u/s 234A/B/C has also been provided to the users in case users are not satisfied with the interest calculated by system. There is no change in existing process/steps in this regard. Approval from range head has to be taken offline and then details need to be entered in system manually. There is no change in remaining process/ steps for passing of rectification order in ITBA.
6. Training materials including user manual, help content and frequently asked questions (FAQs) are available on the **ITBA Portal** → **ITBA Help Guide** → **Rectification**. Users can refer these in case any issue arises.
7. Users may also contact help desk.
 - a. URL of help-desk: <http://itbahelpdesk.incometax.net>
 - b. Help-desk contact number: 0120-4836850 and 0120-2811200
 - c. Email ID: itba.helpdesk@incometax.gov.in
 - d. Help-desk Timings: 8.30 AM – 7.30 PM (Monday to Friday).

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


Yours faithfully,



(Ashim Kumar Modi)
Commissioner of Income Tax (ITBA),
Directorate of Income-tax (Systems), Delhi

Copy to:

1. The P.P.S. to Chairman, Member (Administration and Faceless Schemes(s))/ Member (Audit and Judicial)/ Member (Income Tax and Revenue)/ Member (Investigation)/ Member (Legislation and Systems)/ Member (Tax Payer Services), CBDT for information.
2. P.S. to DGIT (Systems), Delhi.
3. The Web Manager for www.irsofficersonline.gov.in website with a request to upload the instruction on the website.
4. ITBA Publisher (itba.publisher@incometax.gov.in) for <https://itba.incometax.gov.in> portal with a request to upload the instruction on the ITBA Portal (Help Guide).


13.12.2021

Commissioner of Income Tax (ITBA)