

**ITBA- E-Proceeding - Instruction No.1**



आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEM)**

ए आर ए सेंटर, भू-तल, ई-2 जंडेवालान एक्स  
**ARA Center, Ground Floor, E-2, Jhandewalan Extension,**  
नई दिल्ली - 110055, **New Delhi - 110055**

**F.No.DGIT(S)/DIT(S)-3/ITBA/E-Proceeding/113/2017-18**

**Dated: 03/04/2017**

To,

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

Sir/Madam,

**Subject: Launch of e-Proceedings in Income Tax Business Application (ITBA) and e-Filing Portal-Reg.**

**Ref: (a) Notification 2/2016 vide DGIT(S)/DIT(S)-3/AST/Paperless Assessment Proceedings/96/2015-1 dated 03/02/2016 and CBDT Letters in F. No. 225/267/2015-ITA-II dated 19/10/2015 and 23/05/2016**

**(b) Notification in GSR No G.S.R. 283(E)dt 23<sup>rd</sup> March 2017 -Income -tax (3rd Amendment) Rules 2017**

This is in reference to the subject and Notification/Letters mentioned above.

2. The Directorate of Systems has finalized the process of E-Proceeding which will enable seamless flow of Letters, Notices, Questionnaires, Orders issued by any Officer/Assessing Officer from various ITBA modules to the Assessee account in E-filing website (for taxpayers registered) and of responses submitted by Assessee in E-filing Portal for view by the Officer/Assessing Officer in the respective proceeding in the ITBA module.

3. This marks an extension and expansion of the E-Assessment program of the Department. All Officers of the Department are encouraged to use this facility extensively.

4. e-Proceeding is a part of e-governance initiative to facilitate a simple way of communication between the Department and the taxpayer, through electronic means, without the necessity of the Assessee to visit the Income Tax Office.

5. e-Proceeding offers the functionality to conduct various proceedings through online exchange of communication in the form of notices/letters/questionnaire issued from ITBA and similar online response/submission from Assessee in compliance with such notices/letters/questionnaire, through e-Submission using the e-Filing platform.

6. Accordingly, the functionality for e-Proceeding will be made available w.e.f. 05.04.2017 in Income Tax Business Application (ITBA) for Departmental Users and on e-Filing portal for the taxpayers.

7. The steps involved in using e-Proceeding by the Departmental users are as follows:

- a) All the notices/letters issued from ITBA modules will be shared with e-Filing website and will be visible to Assessee under "E-Proceeding" Tab of his e-filing account.
- b) The functionality to conduct e-Proceeding will be available for all types of letters/statutory notices issued under various sections of the IT Act through ITBA. For example, hearing under various penalty proceeding sections, proceedings in Appeal Module for Hearing notice, Exemption module granting/rejecting registration applications u/s 12AA, 80G, Seeking clarification for resolving E-Nivaran grievances etc. can also be conducted using electronic exchange of information.
- c) It may further be noted that the scrutiny assessment proceedings can also be seamlessly conducted using the e-proceeding framework.
- d) In order to issue any letter, notice, order in ITBA module, the existing process for preparation of draft letter, notice, order will have to be followed as described herein:
  - a. The Officer can preview the above mentioned document and generate the final document in PDF format.
  - b. The existing functionality allows the Officer to send the letter, notice, Order by email to Assessee.
  - c. Upon 'clicking' of the Generate button in ITBA, the copy of the letter, notice, Order will be sent by email to the Assessee and the same will be sent to Assessee account in E-filing portal.
  - d. A copy of the letter, notice, Order will be available for view in the "Case Notings/History" tab in ITBA.
  - e. It may be noted that this facility is only for transmission of the letter, notice, Order to the Assessee. In case any copy is marked to others such as other officer or representative, the same will have to be sent through email or paper mode separately.
  - f. It may also be noted that any notice issued outside the system (manual notice) even if the same is uploaded to ITBA will not be available under E-proceeding.

Therefore, due care may be taken to ensure that all notices are generated in the ITBA system only.

- e) On receipt of notice/letter, Assessee will have the facility to opt out of E-Proceeding and such option would be communicated to the department user through the e-Filing portal.
- f) On receipt of notice/questionnaire, in paper or electronic mode, Assessee will be able to submit his response along with attachments by uploading the same, on e-Filing portal.
- g) **The notice/letter issued to the Assessee and any submission of the assessee response along with attachments, if any, will be accessible to the departmental user in ITBA under Case History/Notings of the relevant proceedings. This will be akin to the Electronic Folder with full details of all exchanges between the Department and taxpayer in chronological order.**
- h) SMS message on periodical basis will be sent to the Officers on the mobile number registered on ITBA about the assessee's submission/time barring action.
- i) Once the proceeding is closed or completed in ITBA, there will be no e-submission allowed from Assessee.
- j) In order to facilitate a final date and time for E-submission, the facility to submit a response will be auto closed 7 days prior to the Time-Barring (TB) date, if any. If there is no Time Barring date, then the Officer or AO can on his volition close the E-submission whenever the final order or decision is under preparation to avoid last minute submissions. However, Officer/AO can also re-enable the E-submission by taxpayer in both TB and non TB situations.
- k) Relevant proceedings in the manual mode can also be conducted in ITBA modules, if an assessee chooses not to opt for E-Proceeding.
- l) The user may take note of the fact that as per rule 127A of the IT Rules 1962 the notices/letters printed in the body of e-mail will be deemed to authenticated if the name and office of the income tax authority is printed on the e-mailbody itself. Whereas, if the notice/letter or other document is in the attachment to the e-mail, then for its authenticity, the name and the office of the income tax authority should be printed on the attachment. While the notice/letter generated through ITBA will be automatically enabled for printing the name and the office of the income tax authority, the Assessing officer is advised to print name and the office details if he desires to send the notice/letter in the body of the e-mail itself.

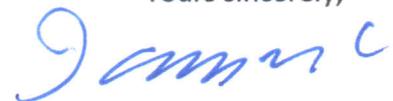
**8. The following modules of ITBA will be available with e-Proceeding immediately:**

Appeal, Penalty, e-Nivaran, Exemption, and various Administrative Functions (i.e. Hospital Approval, Tax Practitioner Approval, Valuer Approval, Empanelment of Standing Counsel

and Special Auditor and Approval of Gratuity Fund, Superannuation Fund and Provident Fund). The E-Proceeding functionality for scrutiny assessment proceedings will be enabled for any new notice and the pending cases will be available as soon as the migration is completed from ITD (AST) system to ITBA.

9. Further, as and when new modules are released in ITBA, the same will be available with e-Proceeding as applicable.
10. In future releases, e-Proceeding will further be enhanced:-
  - a) Digitally signed Notices/Letters/Orders will be issued from ITBA and will be available over e-Filing Portal to Assessee. Accordingly, all Officers of the Department are requested to obtain the DSC token immediately.
11. ITBA can be accessed over TAXNET by entering the following URL in the browser:  
<https://itba.incometax.gov.in/>.
12. 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 – 0120-2772828 - 42
  - c) Email ID – [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
  - d) Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

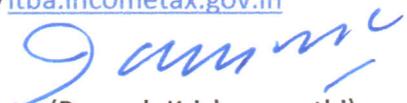
Yours sincerely,



(Ramesh Krishnamurthi)  
Addl.DG(S)-3, CBDT, New Delhi

Copy to:

1. The P.P.S to Chairman, Member(L&C), Member(Inv.), Member(IT), Member(Rev.), Member(A&J) & Member(P&V), CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. DBC with request to upload the instruction on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in).
4. ITBA Publisher with request to upload the instruction on <https://itba.incometax.gov.in>



(Ramesh Krishnamurthi)  
Addl.DG(S)-3, CBDT, New Delhi

**MINISTRY OF FINANCE**  
(Department of Revenue)  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 23rd March, 2017

**G.S.R. 283(E).**— In exercise of the powers conferred by clause (d) and clause (e) of proviso to clause (5) of section 43 and section 282A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax ( 3<sup>rd</sup> Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,-

(I) in rule 6DDB, in sub-rule (1), for the word, brackets and letter "Member (L)", the words and brackets "Member (Income Tax)" shall be substituted;

(II) in rule 6DDD, in sub-rule (1), for the words and brackets "Member (Legislation)", the words and brackets "Member (Income Tax)" shall be substituted;

(III) after rule 127, the following rule shall be inserted, namely:-

**"127A. Authentication of notices and other documents-** (1) Every notice or other document communicated in electronic form by an income-tax authority under the Act shall be deemed to be authenticated,-

(a) in case of electronic mail or electronic mail message (hereinafter referred to as the e-mail), if the name and office of such income-tax authority-

(i) is printed on the e-mail body, if the notice or other document is in the e-mail body itself; or

(ii) is printed on the attachment to the e-mail, if the notice or other document is in the attachment,

and the e-mail is issued from the designated e-mail address of such income-tax authority;

(b) in case of an electronic record, if the name and office of the income-tax authority-

(i) is displayed as a part of the electronic record, if the notice or other document is contained as text or remark in the electronic record itself; or

(ii) is printed on the attachment in the electronic record, if the notice or other document is in the attachment,

and such electronic record is displayed on the designated website.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall specify the designated e-mail address of the income-tax authority, the designated website and the procedure, formats and standards for ensuring authenticity of the communication.

*Explanation.* For the purposes of this rule, the expressions-

(i) "electronic mail" and "electronic mail message" shall have the same meanings respectively assigned to them in *Explanation* to section 66A of the Information Technology Act, 2000 (21 of 2000);

(ii) "electronic record" shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000)."

[Notification No. 17/2017/F.No. 370142/4/2017-TPL]

Dr T. S. MAPWAL, Under Secy.

**Note:** The principal rules were published vide notification number S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended by Income-tax ( 2<sup>nd</sup> Amendment) Rules, 2017 vide notification number G.S.R. 117(E), dated the 09<sup>th</sup> February, 2017.

RAKESH SUKUL Digitally signed by RAKESH SUKUL  
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