ITBA Step by Step document for Compulsory Selection for FY 2022-23

Dated 21.06.2022

1. The functionality in ITBA for JAOs and AOs of Central Charges (CC) and International Taxation (IT) charges for selection of cases under Compulsory Selection for FY 2022-23 with respect to the various applicable parameters of the "**Guidelines for compulsory selection of returns**" issued by the Board vide F.No.225/81/2022/ITA-II dated **11-05-2022** as well as the modification thereof as per communication of the Board of the same number dated **03-06-2022** (revised Guidelines) has been made live.

The present document contains the Step-by-Step procedure to be followed in ITBA for selection of cases under compulsory selection by the JAOs / AOs of CC and IT charges with respect to various applicable parameters of the said Guidelines.

2. In this regard, the below points may be noted by all JAOs as well as AOs of Central and International Taxation charges and their hierarchy.

2.1 In respect of the cases pertaining to search & seizure/requisition in which search & seizure/requisition was conducted prior to 01-04-2021 (Please refer to Paragraph 2.1 of revised Guidelines dated 03-06-2022), the cases for search year, in which time for issuance of notice u/s 143(2) is available as per law, can be selected from the Assessment Menu by navigating the below path:

ITBA Portal \rightarrow Assessment \rightarrow Menu \rightarrow Selection u/s 153A and Relevant Search Year or Selection/Reference u/s 153C and Relevant Search Year as the case may be

If any approval is required before selection of cases for compulsory scrutiny under this category or for issuing notice u/s 143(2), administrative approval (if any) can be taken offline (manually), and the approval document may be uploaded in the assessment work-item later.

2.2 The cases pertaining to *Parameters 1, 5, 6 and 7 of the Guidelines dated 11-5-2022 and Parameter 2.2 of the revised Guidelines dated 03-06-2022*, can be selected through the below path in ITBA:

ITBA Portal \rightarrow Assessment \rightarrow Menu \rightarrow Selection of Cases for Scrutiny

In respect of this Para 2.2, though entire procedure has been explained in the subsequent pages of this Step-by-step Document in detail, however the below points must be noted specifically by the ITBA users/AOs.

2.2.1 Selection of cases as per parameter 1 of Guidelines dated 11-05-2022, and Parameter 2.2 of Guidelines dated 03-06-2022 is available to all the users - whether JAOs, or the AOs of Central and International Taxation charges. The directions contained in the Guidelines of the Board may be followed by the ITBA users so that the cases can go to the respective assessing officers who have to complete the assessment in these cases.

In respect of parameter 2.2 of Guidelines dated 03-06-2022, it is also clarified that the Board - in the Guidelines - has mentioned for selection of cases specifically for the AY 2021-22 only. However, because time limit for filing ITR for the AY 2020-21 was extended to 31-5-2022, therefore time to issue notice u/s 143(2) would be available for the ITRs for the AY 2020-21 filed from 1-4-2021 to 31-5-2021 also. However, in the present ITBA functionality, no restriction has been placed in the system, for selection of these cases. Therefore, for due caution, it is clarified that the AOs may take note of this aspect that there is no restriction in the ITBA system code restricting AY 2020-21; however, the AOs must ensure to take action as per the law and Guidelines only.

2.2.2 Selection of cases as per Parameters 5, 6 and 7 of the Guidelines dated 11-05-2022 through the present ITBA functionality is available to the AOs of International Taxation and Central Charges (IT and CC) only.

The cases under the said 3 parameters for the PANs lying with JAOs (i.e., other than IT and CC charges) would be selected through NaFAC, for which, JAOs and hierarchy are to follow the directions contained in the Guidelines, and further communications for the same as issued by the NaFAC.

2.2.3 In respect of Parameter 3 of Guidelines dated 11-05-2022, which is regarding the cases in which Notices u/s 142(1) calling for returns have been issued and in which no return has been filed in response to Notice u/s 142(1) - it is clarified that in ITBA, such cases become the assessment proceedings when the AOs/JAOs convert such cases into proceedings u/s 144 of the Act. Thereafter, AOs/JAOs can upload the underlying information/documents. In view of this, no separate functionality has been provided in ITBA on this count.

2.2.4 In respect of Parameter 4 of the Guidelines dated 11-05-2022, which is regarding the cases in which Notices u/s 148 of the Act have been issued, the below clarification was sought from the Board:

In respect of Sr. No. 4 of the Table of the impugned Guidelines, which is regarding the cases in which Notices u/s 148 of the Act have been issued - in the view/understanding of the ITBA team, the case in which a Notice u/s 148 has already been issued is itself an Assessment proceeding. The issuance of Notice u/s 143(2) in such case if Return of Income is filed by the assessee is a statutory requirement before completion of assessment u/s 143(3). Therefore, this part of the Guidelines is not clear to ITBA team {esp. in view of the fact that it is mentioned in the Guidelines that the Notice u/s 143(2) in such cases is to be issued with the approval of PCIT/CIT, whereas the case has already been selected u/s 147 after following the long procedure of sections 147 to 151 including section 148A of the new re-opening provisions of the Income-tax Act, 1961}.

However, if this procedure has been provided intentionally for 147 cases, again, then it is kindly intimated that in ITBA, Notice u/s 143(2) in 147 and 153A/153C cases can be issued from the Assessment work-item, because the assessment work-items are already created whenever Notices u/s 148/153A/153C are issued. Therefore, approval of PCIT/CIT, if any, further required by the field formation can be obtained/handled offline by the field formations - for which field formation may be guided. ITBA may also include this in a step-by-step document which will be issued after the roll-out of the Compulsory

selection functionalities in ITBA for this year - in case the Board/ITA Division clarifies that this indeed is required to be done.

In response, the Board had clarified as under:

Requirement of administrative approval is a policy decision of CBDT. Further, guidelines do not provide for approval for issue of notice u/s 143(2). Administrative approval is required to be taken only for the purpose of selection of case for compulsory scrutiny. If the workflow of approval of PCIT/CIT for compulsory selection of cases could not be developed in ITBA, approval may be taken offline/manually, and approval document may be uploaded in the assessment work item as suggested by the ITBA. Necessary instruction in this regard may be included in step-by step document to be issued by the ITBA Module after roll out of compulsory selection functionality

Thus, since there is no separate flow of approval possible in system for compulsory selection of {or issuing notice u/s 143(2) in} the assessment work-items of cases u/s 147, therefore, for getting any approval as stated in Parameter 4 of the Guidelines dated 11-5-2022, the field formations may take any such approval as they deem fit for this purpose offline (i.e., manually) and then upload the approval document in the relevant assessment work-item in ITBA. Any further clarification regarding Parameter 4 may be obtained from the Board.

2.2.5. The below clarifications were also sought from the Board:

It may also be kindly clarified whether administrative approval of Pr CIT/Pr DIT/CIT/DIT is also required for issuance of notice u/s 153A and 153C of the Act or the same is only for issuance of notice u/s 143(2) of the Act. If approval is also required for issuance of notice u/s 153A and 153C of the Act, then it is kindly intimated that presently, there is no such approval workflow in ITBA, and providing the same would be very difficult keeping in view of the time-constraints. Therefore, no changes are proposed to be made by the ITBA team in the selection of cases u/s 153A or 153C, and the presently implemented format of notice is proposed to continue to be used. However, if approval is mandatory, then the field formations may also kindly be guided to take the same offline/manually. ITBA may also include this in a step-by-step document which will be issued after the roll-out of the Compulsory selection functionalities in ITBA for this year in case the Board/ITA Division requires this to be done.

In response, the Board has clarified as under:

The compulsory scrutiny guidelines dated 11.5.2022 provided for administrative approval for compulsory selection of cases. Approval through offline mode is available.

In view of the above, if field formation wants to take any approval for issuance of notice u/s 153A, 153C, which is not available in ITBA systems then that can be obtained offline and the same may be uploaded in the assessment work-item (which would be created after the generation of the relevant notice u/s 153A, 153C).

2.2.6 Clarifications were also sought from the Board for the cases in which Search & Seizure actions were initiated on or before 31-3-2021 and on or after 01-04-2021 for which the Board has issued revised guidelines dated 3-6-2022. In these revised guidelines dated 3-6-2022 parameter 2 of original guidelines dated 11-5-2022 has been divided into two parts, i.e., parameter 2.1 and 2.2. The field formation may take the necessary action as per the revised

guidelines accordingly, functionality for which has already been explained in the foregoing paragraphs of this document.

2.2.7 In a rare case, due to any difference in interpretations, if field formations consider any other approval/approvals necessary in a case in compliance to the Guidelines and the same has/have not been provided in the present ITBA system functionality in the opinion of the field formation, then the same can be taken by field formations offline. Any such approval documents should also be uploaded by the AOs in the respective assessment work-item in ITBA.)

Detailed Step-by-step Process of selection of Cases along-with ITBA screenshots in respect of Parameters 1, 5, 6 and 7 of Guidelines dated 11-05-2022 and Parameter 2.2 of Guidelines dated 03-06-2022

Navigation: ITBA Portal → Assessment → Menu → Selection of Cases for Scrutiny

- 1) Select Notice u/s **"143(2)"** and **"Compulsory Selection Through Approval** radio button under Basis of Selection.
- 2) Enter **PAN** and **AY**. All other details are auto populated.

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3) Enter Date of Selection

4) Click **Reason.** Screen for Proposal for Scrutiny is opened. PAN, Name, AY and Limitation date for Issue are displayed.

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5) Enter the Selection details (i.e. Approving Authority and Reasons for Selection).

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6) Click **Save** to save the data successfully. To attach any supporting document, click **Attachment**.

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- 7) Click **Back** to go back to Selection Screen.
- 8) Select the row(s) and click **Save Draft** to save the case as draft selection or click **Submit** to submit the case for creating pendency for approval of relevant approving authority selected.

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1) On Assessment Home Page, Go To Worklist. All the cases pending for approval are displayed.

		ASSESSI NESS APPLICA	nent TION	A A A+					Welcome P	RAVEEN KUMAR A	RORA, RANGE-	2, FARIDABAD	RANGE	Legout	ITBA Home
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1		Selection of	Case for Scrutiny	Selection of	Case u/s 14	3(3) VARD 2(4), FBD	AABPO8325R	GANGADHAR OJH	Ą	2021-22	30/06/2022	17/06/2022	Submitt	ed for App	proval

 Click the subject Selection of case u/s 143(3). Workitem for the same is opened. Request details are displayed.

	A A A+		Welcome	PRAVEEN KUMAR ARORA, RANGE-2, F	ARIDABAD , RANGE Legout	ITBA Home
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Selection	of Case u/s 143(3)					Return to Worklist
💌 Request De	tails					
Request ID	10000000230295	Subject	Selection of Case u/s 143(3)	Initiation Date	17/06/2022	
PAN	AABP08325R	Name	GANGADHAR OJHA	AY	2021-22	
Section	143(3)	Notice Limitation Date 30/06/202	22	From	WARD 2(4), FBD	
Status	Pending	Pending Since	17/06/2022			
		Reasons for selection	tachments Case Notings/History			
- Workflow N	lotings					
						h
	Seek/Req	uest Information Approve	Reject Submit Send Back	Cancel		

- **3)** Flow of approval is explained below:
 - > Range Head Level (Request submitted by AO):
 - Click Reasons for Selection. Screen for Proposal for Scrutiny is opened. Details entered by AO at the time of submitting the case for approval are displayed to Range Head in non editable mode.
 - Click **Attachments** to view the documents attached by AO or attach further documents.
 - o Click Case Notings/History to view the workflow movement history.
 - Range Head has 2 options:
 - In case Range Head submits the case to PCIT/CIT:
 - Select whether the case is **Recommended** as **Yes** or No and enter Recommendation Remarks. Click **Save** to save the details.
 - Enter workflow notings and click Submit to submit the case to PCIT/CIT for approval or further recommendation (depending on the approving authority).

 Request is submitted and displayed in the worklist of PCIT/CIT.

Income Tax Business Applica	Ient NON	A A+				Welco	me PRAVEEN KU	JMAR ARORA , F	ANGE-2, FARIDABAD	RANGE Logo	ut ITBA Hor	he
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Proposal for Scrutiny											Return to Worki	:em
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 Selection Details 												
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of hitherto undisclosed income made during the Survey) is not less than returned income of preceding assessment year, and 3. assessee has not retracted from the disclosure referred to in point 2 above., Assessments in cases arising from search & seizure actions/requisitions u/s 132/132A conducted on or after 01.04.2021, for retuens pertaining to A.Y. 2021-22. (Reference CBDT instruction 03-06-22),

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Cases pertaining to survey u/s 133A of the Income-tax Act,1961(Act) Returns filed for the assessment year relevant to the previous ye below: Exclusion:Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny:1. books of accou of hitherto undisclosed income made during the Survey) is not less than returned income of preceding assessment year, and 3. assesse Assessments in cases arising from search & seizure actions/requisitions u/s 132/132A conducted on or after 01.04.2021, for retuens pe Able to add more Reasons	ar in which survey was conducted under section 133A of the Act subject to exclusion nts, documents, etc. were not impounded,2. returned income (excluding any disclosure e has not retracted from the disclosure referred to in point 2 above., rtaining to A.Y. 2021-22. (Reference CBDT instruction 03-06-22).,
🔻 Range Head	
Recommended *	17/06/2022
Recommendation Remarks * Sample	
Save Attachments	
. In sees Denne Head and head	

In case Range Head sends back the case to AO:

• Enter workflow notings and click **Send Back**.

AO user provide Clarification: Edit the selection reason or provide clarification through entering remarks in workflow notings and click **Submit.** Request is submitted to **Range Head** for approval or further recommendation.

	Assessment A A+		Welcor	ne PRAVEEN KUMAR ARORA ,	RANGE-2, FARIDABAD , RANGE Legout	ITBA Home
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Request ID	10000000230212	Subject	Selection of Case u/s 143(3)	Initiation Date	15/06/2022	
PAN	AACHJ6090D	Name	BUHARI HOLDINGS PRIVATE LIMITED	AY	2021-22	
Section	143(3)	Notice Limitation Date	30/06/2022	From	WARD 2(4), FBD	
Status	Pending	Pending Since	15/06/2022			
		Confirmation				
		Are you sure	you want to submit?			
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Sample by Range			Yes No			
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	ment A A+		Welcome	PRAVEEN KUMAR ARORA, RANGE-2, I	FARIDABAD , RANGE Logout ITB	A Home
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Section	143(3)	Notice Limitation Date 30/06/20	22	From	WARD 2(4), FBD	
Status	Pending	Pending Since	15/06/2022			
		Reasons for selection	Attachments Case Notings/History			
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Sample by Range						
						1
	Seek/Req	uest Information Approve	Reject Submit Send Back	Cancel		

 PCIT/CIT Level (Request submitted by Range Head):
 Olick Reasons for Selection. Screen for Proposal for Scrutiny is opened. Details entered by AO and Range Head at the time of submitting the case for approval is displayed to PCIT/CIT in non editable mode.

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Section	143(3)	Notice Limitation Date	30/06/2022	From	RANGE-2, FARIDABAD	
Status	Pending	Pending Since	17/06/2022			
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PAN	AACHJ6090D	Name	BUHARI HOLDINGS PRIVATE LIMITED	AY	2021 - 22	
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below: Exclusion:Cases, who	ere following condi	tions are satisfied, are excluded from selection fo	r compulsory scrutiny:1. books of accounts, docum	ents, etc. were not impounded	;2. returned income (excl	luding any disclosure
of hitherto undisclosed incom	ne made during th	e Survey) is not less than returned income of prec	eding assessment year; and 3. assessee has not r	retracted from the disclosure re	ferred to in point 2 above.	9
Assessments in cases arisin	ig irom search & s	seizure actions/requisitions U/s 132/132A conduct	ted on or alter 01.04.2021, for retuens pertaining to a	A. T. ZUZI-ZZ. (Reference UBD	r instruction U3-U6-22).,	

- Click Attachments to view the documents attached by AO and Range Head or attach further documents.
- Click **Case Notings/History** to view the workflow movement history.
- PCIT/CIT has 2 options:
 - In case PCIT/CIT approves/rejects the case:
 - Select whether the case is Approved as Yes or No and enter Approval/Rejection Remarks. Click **Save** to save the details.

Income Tax Business Application	ent A- A A+		Welcome NEENA KUMAR , CIT, FARIDABAD , DITEXMP Logo	# ITBA Home
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Able to add more Reasons				
▼ Range Head				
Recommended *	Yes No	Recommendation Date *	17/06/2022	
Recommendation Remarks * Sample				
▼ СІТ/РСІТ				
Approved *	Yes ONO	Date of Approval *	17/06/2022	
Approval/Rejection Remarks * Sample Approved				
		Save Attachments		

- Enter workflow notings and click **Approve/Reject** (Depending on Yes/No selected in Selection Details Screen)
- In case Approve is clicked, then <u>after generation of 'Print</u> <u>Approval' document</u>, pendency is created for notice generation u/s 143(2) for the AO in Generate Notice to Initiate Proceedings screen of the AO, and the approval work-item is closed. PCIT User will be directed to 'Print Approval' screen to generate the 'Print Approval' document. User will need to click on Generate button. Please note that unless the process of "Generate" button in this "Print Approval" screen is completed, the approval work-flow is not completed, hence PCIT office/user needs to take care to 'Generate' the 'Print Approval' document in order for the approval process to be completed.

Income Tax Business Application A: A A+		Welcome NEENA KUMAR, CIT, FARIDABAD , DITEXMP Logout ITBA Home
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Assessment Home Page 🛞 🛛 Worklist 🛞 🖉 Selection of Case	e u/s 143(3) 🛞 🛛 Print Approval 🛞	
	In case Send Email is selected, Email delivery status will be available the next day	under View/Enter Dispatch Detail and Case History/Notings History > Sent Er
Print Approval		Return To Workitem
▼ Assessee Details		
 The email will be sent from the designation email address. If you wish to edit your office details, click here 		
PAN AACHJ6090D Name	BUHARI HOLDINGS PRIVATE LIMITED	View/Edit Communication Details
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Send through Speed Post Send through Normal Post		
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 The email will be sent If you wish to edit you 	from the designation emu ur office details, click her	ail address. re Name	BUHARI HOLDINGS PRIVATE LIMITE	D	Viev	v/Edit Communication Details		
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Download file here								

- In case **Reject** is clicked, then case is rejected and workitem is closed.
- In case PCIT/CIT sends back the case to Range Head:
 - Enter workflow notings and click **Send Back**.
 - Range Head has 2 options:
 - Provide Clarification: Edit the recommendation remarks and Recommendation given as Yes/No or provide clarification through entering remarks in workflow notings and click Submit. Request is submitted to PCIT/CIT for approval or further recommendation.
 - Send Back the case: Enter the workflow notings and click Send Back. Request is sent back to AO for further clarification.

Generation of Notice u/s 143(2) for Selected Cases:

- On Assessment Home Page, Go To Menu → Generate Notice to Initiate Proceedings
- Select the **section** and click **Search**. All the scrutiny selected cases pending for notice generation u/s 143(2) are displayed based on the section selected.
- To search the pending cases on any other parameters, enter search parameters and click **Search**.

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• Select View Reason to view the reason due to which case is selected.

Income Tax Business Applica	nent A A+	Welco	ome CHATURBHUJ SHARMA, WARD 2(4), FBD , AO Logout ITBA Home
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Recommended *	Yes No	Recommendation Date *	17/06/2022
Recommendation Remarks *			
Sample			la l
✓ CIT/PCIT			
Approved *	Yes No	Date of Approval *	17/06/2022
Approval/Rejection Remarks *			
Sample Approved			
		Attachments	
© 2018-2019 Income Tax Department, G All Rights Reserved	overnment of India		Powered By TATA Consultancy Services Best Viewed in 1365 x 758 Resolution with Google Chrome (version 43)

• There are two ways to generate notice u/s 143(2)

Select "Pending For Notice Generation" (i.e. through system) and click Search

- Enter the Date and Time of Attending in case of section 143(2) and click on edit icon to edit the communication address.
- Select the cases through check box(es):
 - Click **Preview** or **Save Draft** to view the draft notice u/s 143(2) of first case selected.

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👻 Sear	ch Criteria													
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1	AHPPG6588B	UMESH CHAND GUPTA	2021-22	1//06/2022	Notice u/s 143(2)	1	23	/1000465747(1)	Generated	Download	view	Attachme	ants	
2	AEKPC2415F	SURESH CHAND	2021-22	17/06/2022	Notice u/s 143(2)	1	23	/1000465728(1)	Generated	Download	View	Attachm	ents	

Once the notice is generated, pendency will be removed from the list of cases pending for notice generation and pendency will be created in the worklist of AO for passing the order u/s 143(3).

Page 1 of 1 >> >> (1-2/2)

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1		Assessment Proceeding	ng Assessment Proceeding u/s 143(3)	W. RD 2(4), FBD	AHPPG6588B	UMESH CHAND GUPTA	2021-22	31/03/2023	17/06/2022	Pending for Inc	ome Computation			
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PAN	AHPPG6588B	Name	UMESH CHAND GUPTA	AY	2021-22								
Section	143(3)	Limitation Date of Order	31/03/2023	From	WARD 2(4), FBD								
Pending Since	17/06/2022	Status	Pending	Limited Scrutiny Flag	No								
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Whether any direction u/s received offline?	144A 🔿 Yes 💿 No	Basis of Direction	AO request	Seek Direction									
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