

## 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 → Assessment → Menu → 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 → Assessment → Menu → 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.

The screenshot displays the ITBA Assessment portal interface. At the top, there is a navigation menu with options like 'Menu', 'Worklist', 'MIS Reports', 'Help', and 'FAQs'. The main header shows the user's name 'CHATURBHUJ SHARMA' and role 'WARD 2(4), FBD, AO'. The page title is 'Selection of Cases for Scrutiny'. Below the title, there are four numbered instructions for selecting cases for scrutiny. The form below the instructions has two red boxes: one around the 'Notice U/s' dropdown menu which is set to '143(2)', and another around the 'Selection Category' radio buttons, where 'Compulsory Selection Through Approval' is selected. Below the form is a table titled 'Draft List of Selected Scrutiny Cases'. The table has columns for S.No, PAN, AY, Name, Acknowledgement No., Return Filing Date, Returned Income (in Rs.), Section, Limitation Date for Issue, Date of Selection, Manual to System, and Record Reason. The first row is highlighted with a red box, showing a case with PAN 'AHPP06588B', AY '2021-22', Name 'MESH CHAND GUPTA', Acknowledgement No. '31381', Return Filing Date '02/05/2021', Returned Income '0', Section '139(1)', Limitation Date for Issue '30/06/2022', Date of Selection '01/06/2022', Manual to System checkbox unchecked, and Record Reason 'Reason'. At the bottom of the page, there are 'Save Draft' and 'Submit' buttons, and a footer with copyright information and a note about the system being powered by TATA Consultancy Services.

- 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.

ITBA Assessment  
INCOME TAX BUSINESS APPLICATION

Welcome CHATURBHUI SHARMA, WARD 2(4), FBD, AO [Logout](#) [ITBA Home](#)

Menu | Worklist | MIS Reports | Help | FAQs

Assessment Home Page | Selection of Cases for Scrutiny

### Proposal for Scrutiny

**Basic Details**

PAN: AHPPG6588B Name: UMESH CHAND GUPTA AY: 2021 - 22

**Selection Details**

Category: Compulsory Selection Through Approval Approving Authority: \*  
Limitation Date for Issue: 30/06/2022 **Reasons**

Reasons for Selection \*

Save Back Attachments

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Best Viewed in 1366 x 768 Resolution with Google Chrome (version 43)

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

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Menu Worklist MIS Reports Help FAQs

Assessment Home Page Selection of Cases for Scrutiny

### Criteria For Compulsory Manual Selection

**Basic Details**

PAN: AHPPG6580B Name: UMESH CHAND GUPTA AY: 2021 - 22

**Select reason(s) for scrutiny(ITR Filed during financial-Year 2021-22)**

S.No	<input type="checkbox"/>	Reason Code	Reason Description	Remarks	Amount(in Rs.)
1	<input type="checkbox"/>	1	Cases pertaining to survey u/s 133A of the Income-tax Act,1961('Act'):- Returns filed for the assessment year relevant to the previous year in which survey was conducted under section 133A of the Act subject to exclusion below. Exclusion: Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny: 1. books of accounts, documents, etc. were not impounded; 2. returned income (excluding any disclosure 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.		
2	<input type="checkbox"/>	2.2	Assessments in cases arising from search & seizure actions/requirements u/s 132/132A conducted on or after 01.04.2021, for returns pertaining to A.Y. 2021-22. (Reference CBDT instruction 03-06-22).		
3	<input type="checkbox"/>	5	Cases related to registration/approval under various sections of the Act, such as 12A, 35(1)(b)(ii)(iii), 10(23C), etc. - Cases where registration/approval under various sections of the Act, such as section 12A, 35(1)(b)(ii)(iii), 10(23C), etc. have not been granted or have been cancelled/withdrawn by the Competent Authority, yet the assessee has been found to be claiming tax-exemption/deduction in the return. However, where such orders of withdrawal of registration/approval have been reversed/set aside in appellate proceedings, those cases will not be selected under this clause.		
4	<input type="checkbox"/>	6	Cases involving addition in an earlier assessment year(s) on a recurring issue of law or fact and/or law and fact- Where the addition in an earlier assessment year(s) on a recurring issue of law or fact and/or law and fact(including transfer pricing issue/s) a. exceeding Rs.25 lakhs in eight metro charges at Ahmedabad, Bengaluru, Chennai,Delhi,Hyderabad,Kolkata,MumbaiandPune; b. exceeding Rs. 10 lakhs in charges other than eight metro charges, and where such an addition: 1. has become final, as no further appeal has been preferred against the assessment order or 2. has been upheld by the Appellate Authorities in favor of Revenue, even if further appeal of assessee is pending against such order.		
5	<input type="checkbox"/>	7	Cases related to specific information regarding tax-evasion:- Cases in respect of which: (a)specific information pointing out tax-evasion for the relevant assessment year is provided by any law-enforcement agency (Investigation/Wing/Intelligence/Regulatory Authority/Agency, etc.), and; (b)the return for the relevant assessment year is furnished by the assessee.		

Select Attachment Cancel

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

ITBA Assessment INCOME TAX BUSINESS APPLICATION A- A A+ Welcome CHATURBHUI SHARMA, WARD 2(4), FBD, AO Logout ITBA Home

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Assessment Home Page Selection of Cases for Scrutiny

AST010005 : Proposal Details have been saved successfully

GANGADHAR OJHA AY: 2021 - 22

**Selection Details**

Category: Compulsory Selection Through Approval Approving Authority: PCT/OT/PCT/OT

Limitation Date for Issue: 30/06/2022

Reasons for Selection \*

Cases pertaining to survey u/s 133A of the Income-tax Act,1961('Act'):- Returns filed for the assessment year relevant to the previous year in which survey was conducted under section 133A of the Act subject to exclusion below. Exclusion:Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny:1. books of accounts, documents, etc. were not impounded,2. returned income (excluding any disclosure 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/requirements u/s 132/132A conducted on or after 01.04.2021, for returns pertaining to A. Y. 2021-22. (Reference CBDT instruction 03-06-22), .

Able to edit

Save Back Attachments

- 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.

ITBA Assessment INCOME TAX BUSINESS APPLICATION

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Assessment Home Page | Selection of Cases for Scrutiny

Assessment Menu --> Selection u/s 153A and Relevant Search Year OR Selection/Reference u/s 153C and Relevant Search Year as the case maybe.

4. For selection of cases for scrutiny as per CBDT guidelines dated 11-05-2022 and 03-06-22(except point 3 above), Select radio button Compulsory Selection Through Approval.

Notice U/s \* 143(2) Selection Category \*  Compulsory  Compulsory Selection Through Approval

**Draft List of Selected Scrutiny Cases**

S.No	PAN *	AY *	Name	Acknowledgement No.	Return Filing Date	Returned Income (in Rs.)	Section	Limitation Date for Issue	Date of Selection *	Manual to System	Record Reason *
1	AABPO8325R	2021 - 22	GANGADHAR OJHA	100898760160421	16/04/2021	126298060	139(1)	30/06/2022	01/06/2022	<input checked="" type="checkbox"/>	Reason
2										<input type="checkbox"/>	Reason
3										<input type="checkbox"/>	Reason
4										<input type="checkbox"/>	Reason
5										<input type="checkbox"/>	Reason

Page 1 of 1 (1-5/4)

[Add Row](#) [Delete Row](#)

[Save Draft](#) [Submit](#)

ITBA Assessment INCOME TAX BUSINESS APPLICATION

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Assessment Home Page | Selection of Cases for Scrutiny

**Submitted Successfully**

1. Only 20 requests can be submitted at a time

2. Select the row to save/submit

3. For selection of cases for scrutiny during the FY 2022-23 for search and seizure/requisition prior to 01-04-2021 u/s 153(A/C) as per CBDT guidelines dated 11-05-2022 and S.No. 2.1 of revised guidelines dated 03-06-2022, please follow the following path

Assessment Menu --> Selection u/s 153A and Relevant Search Year OR Selection/Reference u/s 153C and Relevant Search Year as the case maybe.

4. For selection of cases for scrutiny as per CBDT guidelines dated 11-05-2022 and 03-06-22(except point 3 above), Select radio button Compulsory Selection Through Approval.

Notice U/s \* 143(2) Selection Category \*  Compulsory  Compulsory Selection Through Approval

**Draft List of Selected Scrutiny Cases**

S.No	PAN *	AY *	Name	Acknowledgement No.	Return Filing Date	Returned Income (in Rs.)	Section	Limitation Date for Issue	Date of Selection *	Manual to System	Record Reason *
1										<input type="checkbox"/>	Reason
2										<input type="checkbox"/>	Reason
3										<input type="checkbox"/>	Reason

### ❖ Selection of Case u/s 143(3) – Workitem

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

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Assessment Home Page | Worklist

Worklist

Click on Subject to take action on Worklist

Search Criteria

View:  Worklist  Status Monitor

Display worklist based on:  All  PAN  TAN

Request Type:

Subject:  From:

PAN/TAN:

AY:

Pending Since:

Priority Flag:

Last Assessee Response Date: From  To

Assessee Response Status:

Assessee Read Status:

Refund Status:

Select Proceedings

S.No	Request Type	Subject	From	PAN/TAN	Name	AY	Limitation Date/Compliance Date	Pending Since	Action Required
1	Selection of Case for Scrutiny	Selection of Case u/s 143(3)	WARD 2(4), FBD	AABPO8325R	GANGADHAR OJHA	2021-22	30/06/2022	17/06/2022	Submitted for Approval

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

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Assessment Home Page | Worklist | Selection of Case u/s 143(3) [Return to Worklist](#)

Selection of Case u/s 143(3)

Request Details

Request ID:  Subject:  Initiation Date:

PAN:  Name:  AY:

Section:  Notice Limitation Date:  From:

Status:  Pending Since:

Workflow Notings

- 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.
- 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.

**Proposal for Scrutiny**

**Basic Details**

PAN: AACHJ6090D Name: BUHARI HOLDINGS PRIVATE LIMITED AY: 2021 - 22

**Selection Details**

Category: Compsutory Selection Through Approval Approving Authority: PCIT/CIT/PCIT/CIT

Reasons for Selection \*

Cases pertaining to survey u/s 133A of the Income-tax Act,1961("Act"):- Returns filed for the assessment year relevant to the previous year in which survey was conducted under section 133A of the Act subject to exclusion below: Exclusion:Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny:1. books of accounts, documents, etc. were not impounded;2. returned income (excluding any disclosure 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).

**AST010005: Proposal Details have been saved successfully**

Cases pertaining to survey u/s 133A of the Income-tax Act,1961("Act"):- Returns filed for the assessment year relevant to the previous year in which survey was conducted under section 133A of the Act subject to exclusion below: Exclusion:Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny:1. books of accounts, documents, etc. were not impounded;2. returned income (excluding any disclosure 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).

Able to add more Reasons

**Range Head**

Recommended \*  Yes  No Recommendation Date \* 17/06/2022

Recommendation Remarks \*

Sample

Save Attachments

- 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.

The screenshot shows the ITBA Assessment system interface. At the top, it says "ITBA Assessment INCOME TAX BUSINESS APPLICATION" and "Welcome PRAVEEN KUMAR ARORA, RANGE-2, FARIDABAD, RANGE Logout ITBA Home". The navigation bar includes "Menu", "Worklist", "MIS Reports", "Help", and "FAQs". The breadcrumb trail is "Assessment Home Page > Worklist > Selection of Case u/s 143(3)".

The main content area is titled "Selection of Case u/s 143(3)" and contains a "Request Details" section with the following information:

Request ID	10000000230212	Subject	Selection of Case u/s 143(3)	Initiation Date	15/06/2022
PAN	AACHJ6900D	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		

A "Confirmation" dialog box is overlaid on the form, asking "Are you sure you want to submit?" with "Yes" and "No" buttons.

At the bottom, there are buttons for "Seek/Request Information", "Approve", "Reject", "Submit", "Send Back", and "Cancel".

The screenshot shows the ITBA Assessment system interface after a successful submission. At the top, it says "ITBA Assessment INCOME TAX BUSINESS APPLICATION" and "Welcome PRAVEEN KUMAR ARORA, RANGE-2, FARIDABAD, RANGE Logout ITBA Home". The navigation bar includes "Menu", "Worklist", "MIS Reports", "Help", and "FAQs". The breadcrumb trail is "Assessment Home Page > Worklist".

A green notification banner at the top left says "Request Submitted Successfully".

The main content area is titled "Request Submitted Successfully" and contains a "Request Details" section with the following information:

Request ID	10000000230212	Subject	Selection of Case u/s 143(3)	Initiation Date	15/06/2022
PAN	AACHJ6900D	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		

Below the details, there are buttons for "Reasons for selection", "Attachments", and "Case Notings/History".

At the bottom, there are buttons for "Seek/Request Information", "Approve", "Reject", "Submit", "Send Back", and "Cancel".

- **PCIT/CIT Level (Request submitted by Range Head):**
  - Click **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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Assessment Home Page | Worklist | Selection of Case u/s 143(3) | [Return to Worklist](#)

### Selection of Case u/s 143(3)

**Request Details**

Request ID	10000000230212	Subject	Selection of Case u/s 143(3)	Initiation Date	
PAN	AACHJ6090D	Name	BUHARI HOLDINGS PRIVATE LIMITED	AY	2021-22
Section	143(3)	Notice Limitation Date	30/06/2022	From	RANGE-2, FARIDABAD
Status	Pending	Pending Since	17/06/2022		

**Reasons for selection** | Attachments | Case Notings/History

**Workflow Notings**

[Seek/Request Information](#) | [Approve](#) | [Reject](#) | [Submit](#) | [Send Back](#) | [Cancel](#)

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### Proposal for Scrutiny

**Basic Details**

PAN	AACHJ6090D	Name	BUHARI HOLDINGS PRIVATE LIMITED	AY	2021 - 22
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**Selection Details**

Category	Compulsory Selection Through Approval	Approving Authority *	PCIT/CIT#DIT#GIT
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Reasons for Selection \*

Cases pertaining to survey u/s 133A of the Income-tax Act, 1961(Act):- Returns filed for the assessment year relevant to the previous year in which survey was conducted under section 133A of the Act subject to exclusion below: Exclusion: Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny: 1. books of accounts, documents, etc. were not impounded, 2. returned income (excluding any disclosure 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 returns pertaining to A.Y. 2021-22. (Reference CBDT instruction 03-06-22).

- 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.

ITBA Assessment  
INCOME TAX BUSINESS APPLICATION

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Assessment Home Page Worklist Selection of Case u/s 143(3) **Reasons for selection**

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 returns pertaining to A.Y. 2021-22. (Reference CBDT instruction 03-06-22) .

Able to add more Reasons

**Range Head**

Recommended \*  Yes  No Recommendation Date \* 17/06/2022

Recommendation Remarks \*  
Sample

**CIT/PCIT**

Approved \*  Yes  No 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 - **after generation of 'Print Approval' document,** 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.

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Assessment Home Page Worklist Selection of Case 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

Return to WorkItem

**Print Approval**

**Assessee Details**

The email will be sent from the designation email address.  
If you wish to edit your office details, click [here](#)

PAN AACHU6090D Name BUHARI HOLDINGS PRIVATE LIMITED [View/Edit Communication Details](#)

Send Email  Primary Email  Send CC  Email Copy To

Send through Speed Post  Send through Normal Post

Reload Preview **Generate** Add Attachment

Draft document is displayed below. Click on 'Generate' to generate the letter/notice/order  
[Download file here](#)

The screenshot displays the ITBA Assessment web application interface. At the top, there is a navigation menu with options like 'Menu', 'Worklist', 'MIS Reports', 'Help', and 'FAQs'. A notification banner at the top center reads: "Request Approved Successfully" and "Generated successfully. Click on 'Download file here' to download the generated letter/notice/order". Below this, the "ASSEESSEE DETAILS" section is visible, containing fields for PAN (AACHU6090D) and Name (BUHARI HOLDINGS PRIVATE LIMITED). There are also options to "Send Email", "Send CC", and "Email Copy To". At the bottom of the form, there are buttons for "Reload Preview", "Generate", and "Add Attachment".

- 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**.

**Generate Notice to Initiate Proceedings**

For Regenerating Notice go to List of Notices,Orders and Letters Screen

**Search Criteria**

Selection Period: From Date: To Date: **Category \*** Compulsory Selection Through Approval PAN: Limitation Date for Issue: Dispose Early: Select

Section \* 143(2) AY: -

Pending for Notice Generation  Manual To system  Notice Already Generated  Cancellation

**Search** **Reset**

**List of Cases Selected for Assessment**

	PAN	Name	AY	Category	Limitation Date for Issue	Date and Time of attending *	Communication Address	View Reason
1	AACHJ6090D	BUHARI HOLDINGS PRIVATE LIMITED	2021-22	Compulsory Selection Through Approval	30/06/2022		4 BUHARI TOWERS,MOORES ROAD, ,, CHENNAI, Tamil Nadu India 600006	View Reason
2	ABIPJ4243R	JAMALUDDIN	2021-22	Compulsory Selection Through Approval	30/06/2022		DABYA PALI ROAD, FARDABAD, Haryana 121001	View Reason

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

**Proposal for Scrutiny**

**Basic Details**

PAN: AACHJ6090D Name: BUHARI HOLDINGS PRIVATE LIMITED AY: 2021 - 22

**Selection Details**

Approving Authority: PCT/CIT/PCIT/DIT

**Reason for Selection \***

Cases pertaining to survey u/s 133A of the Income-tax Act, 1961(Act):- Returns filed for the assessment year relevant to the previous year in which survey was conducted under section 133A of the Act subject to exclusion below. Exclusion.Cases, where following conditions are satisfied, are excluded from selection for compulsory scrutiny:1. books of accounts, documents, etc. were not impounded,2. returned income (excluding any disclosure 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 returns pertaining to A. Y. 2021-22. (Reference CBDT instruction 03-06-22).

**Range Head**

Recommended \*  Yes  No Recommendation Date \* 17/06/2022

Recommendation Remarks \* Sample

**CIT/PCIT**

Approved \*  Yes  No Date of Approval \* 17/06/2022

Approval/Rejection Remarks \* Sample Approved

**Attachments**

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- 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.

**ITBA Assessment** INCOME TAX BUSINESS APPLICATION  
A- A A+ Welcome CHATURBHUI SHARMA, WARD 2(4), FBD, AO [Logout](#) [ITBA Home](#)

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Assessment Home Page | **Generate Notice to Initiate Proceedings**

For Regenerating Notice go to List of Notices, Orders and Letters Screen

**Search Criteria**

Selection Period: From Date: To Date: Category: Compulsory Selection Through Approval PAN: AACHJ6090D  
 Section: 143(2) AY: Limitation Date for Issue:  
 Dispose Early: Select

Pending for Notice Generation  Manual To system  Notice Already Generated  Cancellation

**Search** **Reset**

**List of Cases Selected for Assessment**

	PAN	Name	AY	Category	Limitation Date for Issue	Date and Time of attending	Communication Address	View Reason
1	<input checked="" type="checkbox"/> AACHJ6090D	BUHARI HOLDINGS PRI	2021-22	Compulsory Selectio	30/06/2022	30/06/2022 12:58:00 PM	4 BUHARI TOWERS, MOORES ROAD, CHEE	View Reason

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**Digitally Sign Documents/ Central Dispatch Details**

Click to sign the selected documents digitally after generation  
 Send through Speed Post  Send through Normal Post

**Generate Notice** **Preview**

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- Click **Generate Notice** to generate the notice u/s 143(2). Selected cases will go in queue for notice generation in bulk.

**ITBA Assessment** INCOME TAX BUSINESS APPLICATION  
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Assessment Home Page | **View/Download Notice/Letter/Order**

**View/Download- Order/Letter/Notice**

If Status is 'Generation Failed', please generate Notice/Letter/Order again.

Documents generated by me or my HGRs  Documents generated by other users for PAN under my jurisdiction  Documents of Hierarchical Users PAN Hierarchy

**Search Criteria**

Module: Assessment PAN/TAN: Assessment Year: Document Name: Date of Generation: 17/06/2022 18/06/2022

**Search** **Reset**

**Search Results**

S.No	PAN/TAN	Name	AY	Date of Generation	Document Name	No. of Order/Letter/Notic	Document No	Status	Download	View	Attachments	Case History/Notings
1	AHPPG6588B	UMESH CHAND GUPTA	2021-22	17/06/2022	Notice u/s 143(2)	1	ITBA/AST/S/143(2)/2022-23/1900465747(1)	Generated	<b>Download</b>	View	Attachments	View
2	AEKPC2415F	SURESH CHAND	2021-22	17/06/2022	Notice u/s 143(2)	1	ITBA/AST/S/143(2)/2022-23/1900465728(1)	Generated	Download	View	Attachments	View

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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).

**ITBA Assessment** INCOME TAX BUSINESS APPLICATION Welcome CHATURBHUI SHARMA, WARD 2(4), FBD, AO [Logout](#) [ITBA Home](#)

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Assessment Home Page | View/Download Notice/Letter/Order | **Worklist**

### Worklist

Click on Subject to take action on Worklist

**Search Criteria**

View:  Worklist  Status Monitor      Display worklist based on:  All  PAN  TAN      Request Type:

Subject:       From:        PAN/TAN:

AY:  -       Pending Since:        Priority Flag:

Last Assessee Response Date: From  To       Assessee Response Status:       Assessee Read Status:

Refund Status:

S.No	<input type="checkbox"/>	Request Type	Subject	From	PAN/TAN	Name	AY	Limitation Date/Compliance Date	Pending Since	Action Required
1	<input type="checkbox"/>	Assessment Proceeding	Assessment Proceeding u/s 143(3)	WARD 2(4), FBD	AHPPG6588B	UMESH CHAND GUPTA	2021-22	31/03/2023	17/06/2022	Pending for Income Computation

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**ITBA Assessment** INCOME TAX BUSINESS APPLICATION Welcome CHATURBHUI SHARMA, WARD 2(4), FBD, AO [Logout](#) [ITBA Home](#)

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Assessment Home Page | View/Download Notice/Letter/Order | Worklist | **Assessment Proceeding**

### Assessment Proceeding

[Return to Worklist](#)

**Request Details**

Request ID	<input type="text" value="10000000230313"/>	Subject	<input type="text" value="Assessment Proceeding u/s 143(3)"/>	Initiation Date	<input type="text" value="17/06/2022"/>
PAN	<input type="text" value="AHPPG6588B"/>	Name	<input type="text" value="UMESH CHAND GUPTA"/>	AY	<input type="text" value="2021-22"/>
Section	<input type="text" value="143(3)"/>	Limitation Date of Order	<input type="text" value="31/03/2023"/>	From	<input type="text" value="WARD 2(4), FBD"/>
Pending Since	<input type="text" value="17/06/2022"/>	Status	<input type="text" value="Pending"/>	Limited Scrutiny Flag	<input type="text" value="No"/>
TP Risk Parameter	<input type="text" value="No"/>	Fraud PAN	<input type="text" value="N"/>		

**Workflow Notings**

Enter Remarks:

**Direction u/s 144A**

Whether any direction u/s 144A received offline?  Yes  No      Basis of Direction:

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