



DIRECTORATE OF INCOME TAX (SYSTEMS)
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055

F.No. DGIT(S)/ADG(S)-2/CASS 2018/232/2018-19

Dated: 09/08/2018

The Principal Chief Commissioner of Income-Tax/ CCsIT (By Name)

Ahmadabad / Allahabad / Amritsar / Bangalore / Baroda / Bhopal / Bhubaneswar / Bareilly / Chandigarh / Chennai / Cochin / Coimbatore / Dehradun / Delhi / Durgapur / Guwahati / Hubli / Hyderabad / Indore / Jaipur / Jalpaiguri / Jodhpur / Kanpur / Kolkatta / Lucknow/ Ludhiana / Madurai /Meerut / Mumbai / Nagpur / Nashik / Panaji / Panchkula / Patna / Pune / Raipur / Rajkot / Ranchi / Shimla / Shillong / Surat /Thane /Trichy / Trivandrum / Udaipur / Vishakhapatnam; and

The Principal Commissioner of Income-Tax / CsIT / CsIT (CO) (By Name)

Agra / Bikaner / Calicut / Dhanbad / Gandhinagar / Gwalior / Jabalpur /Jalandhar / Kolhapur / Muzzaffarpur / Mysore / Patiala / Rohtak / Sambalpur / Varanasi / Vijaywada / Delhi (CO) / Mumbai (CO) / Chennai (CO) / Ahmedabad (CO) / Bangalore (CO) / Bhopal (CO) / Bhubaneswar (CO) / Kolkata (CO) / Cochin (CO) / Chandigarh (CO) / Hyderabad (CO)/ Jaipur (CO) / Kanpur (CO) / Nagpur (CO) / Patna (CO) / Pune (CO) / Guhawati (CO)

Sir / Madam,

Sub.:- Income Tax Business Application (ITBA) – Assessment Module – CASS
2018 Cycle 1 – reg. -

This is in reference to the subject mentioned above. 1st cycle of Computer Assisted Scrutiny Selection (CASS) for the current year has been finalized. The Board has approved the parameters for selection of cases and cases are visible to the Assessing Officers from today i.e. 09.08.2018.

2. The Assessment Module under ITBA can be accessed by entering the following URL in the browser: <http://itba.incometax.gov.in/>. The path for Assessment Module is: **ITBA Portal → Login → Modules → Assessment → Generate Notice to Initiate Proceedings.**

Cases Selected in CASS

3. Languages of certain scenarios (reason for selection in scrutiny) visible to A.O. have been modified for better clarity and ease of understanding of the A.O. In CASS 2018, Reasons for selection screen in ITBA has been further modified as under:

- a. Apart from Reason for Selection & Issue, one more tab for "**Underlying Information Elements**" has been created. This tab consists of the broad information elements underlying the reasons of selection.

- b. **Rationale:** "Reason for selection" on Reasons for selection screen has a hyperlink. Once this hyperlink is clicked, rationale or broad business logic of selection is explained. Reason for selection, Issue, Underlying Information elements and Rationale can be printed/ downloaded in pdf format by clicking on Print button on Reasons for selection screen.

4. Assessing Officer can view the information related to a case selected under scrutiny in 360 Degree View in ITBA (ITBA Portal--> Login--> Modules--> Assessment--> 360 Degree View and ITBA Portal--> Login--> Modules--> Common--> 360 Degree View). The 360° Degree View comprises of following 7 tabs:

- **PAN Details**
- **ITR Details**
- **Processing Details**
- **Tax Payment Details:** Corresponding to OLTAS of ITD
- **TDS Details:** For details of 15CA certificate, 197 certificate and 26AS
- **E-Filed Non-ITR Forms:** For details of non-ITR forms like Form 3CD etc.
- **ITS Details:** Information other than above like information received from third parties, SFT, FIU, CBEC, Penny Stock information etc.

5. The information relevant to cases selected in CASS will mostly be visible in ITS details tab, however, few details like 15CA and 197 certificate details will be available in tab 'TDS details'. Certain new screens have been added in 360 Degree View as under:

S. No.	Screen Name	Information Displayed
1	Statement of financial transactions (SFT)	Details of SFT 001/002/005/006/007/008/009/010/011/013
2	Statement of financial transactions (SFT) – 003, 004 and 014	Details of SFT 003/004 & 014
3	Statement of financial transactions (SFT) - 012	Details of SFT 012
4	Demand raised u/s. 201	Details of TDS Late payment demand u/s. 201 for last three years
5	MCA Data -Struck off company	Details of companies struck off by MCA
6	Tax paid in cash during Demonetisation	Details of tax paid in cash during demonetisation
7	Insurance policy premium paid in cash during demonetisation period	Details of Insurance premium payment in cash during demonetisation
8	Commodity Transaction Tax (CTT)	Details about commodity transaction tax data

6. In CASS, two types of cases are selected for scrutiny, one is 'Limited Scrutiny' and other is 'Complete Scrutiny'. The type of case-'Limited or 'Complete' – is displayed on the notice issued u/s 143(2), 'MIS Report' and on the screen showing details of the case.

7. It has been noticed that sometimes the returns are received by Assessing Officer who is not a jurisdictional Assessing Officer as per PAN. The returns receiving Assessing Officer in such case immediately transfers the return to PAN- Assessing Officer, as the notice u/s 143(2) can only be generated by PAN- Assessing Officer under CASS. At the time of CASS run, the data of returns selected in CASS, which are falling in category of mismatch of PAN AO Code and Bundle AO code will be auto-transferred (after PAN transfer order is submitted) to PAN Assessing Officer through a scheduler.

8. The CBDT has mandated online passing of all scrutiny assessments orders. The online CASS feedback after the completion of assessment has been made mandatory in ITBA.

9. 'Limited Scrutiny' notices contain the issue(s) identified for examination. The description of reasons for scrutiny visible to the AO may be different from the issues printed on the notices as the reason for selection visible to the AO contains detailed description related to the case. The screen for display of reasons for scrutiny have been modified to display issue for examination printed on notice (visible to assessee), corresponding reason for scrutiny selection (visible to AO), underlying information element (visible to AO) and hyperlink for rationale for scenario (visible to AO).

10. If reason description for scrutiny for a case contains clause 'TP Risk Parameter' then such case should necessarily be referred to the TPO by the AO as per Instruction No. 3/2016 dated 10.03.2016 of CBDT. For such cases, column "TP Risk Parameter" in screen 'Assessment Proceedings Work Item' at path "ITBA Portal Post Login Page -> Modules -> Assessment -> Worklist-> Assessment Proceedings Work item" has been flagged as 'Yes'. For reference of cases to the TPO for cases selected in CASS under other reasons (not having clause 'TP Risk Parameter'), the A.O. may take decision on the basis of facts of case, provisions of law and the guidelines issued by CBDT in Instruction No. 3/2016 dated 10.03.2016.

11. Users are requested to refer ITBA-CASS Instruction No.1 in F. NO. Systems/ITBA/Instruction/Assessment/<...>2015-16 dated 15.03.2016 for details on overview of functionality, updating office information and accessing ITBA.

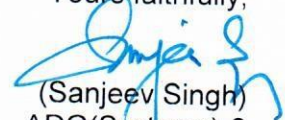
12. An exhaustive document highlighting questions on CASS methodology, steps to be followed by A.O.'s, general queries, specific queries and summary of previous instructions was uploaded on iTaxnet on 07.03.2018 under the heading "**CASS FAQ**".

13. Users are advised to contact helpdesk in case of any issues in ITBA.


- a) URL of helpdesk – <http://itbahelpdesk.incometax.net>.
- b) Help desk number – 0120-2772828-42
- c) Email ID – helpdesk_messaging@incometax.gov.in
- d) Help desk Timings -8.30 A.M. -7.30 P.M. (Monday to Friday)

14. This issues with the prior approval of the Pr. DGIT(System), New Delhi.

Yours faithfully,


(Sanjeev Singh)
ADG(Systems)-2
New Delhi.

Copy to: PPS to Member (L&C), Member (IT), Member (Inv.) & Member (Rev.), CBDT and Pr. DGIT(Systems), New Delhi for information.
Web Manager for hosting this letter on the www.irsofficersonline.gov.in


ADG(Systems)-2,
New Delhi.