



Income Tax Gazetted Officers Association

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Date: 22.03.2022.

To
The Honourable Finance Minister,
Government of India,
New Delhi.

Respected Madam,

Sub: Demand for extension of the Time Barring Date because of frequent system failures and technical glitches, late pushing of information for reopening purpose, huge number of vacant posts, etc. – Request Reg.

Kindly refer to our earlier letters dated 10-03-2022 and 14-03-2022 on the aforementioned subject, vide which we had requested to extend the time-barring date from 31st March, 2022 to at least 30th September, 2022 because of various problems including very late pushing of cases to FAO, system failures, technical glitches being faced even today. The practical problems confronted by the FAOs and JAOs in disposing the Time Barring (TB) Cases were discussed in details in our earlier letters. It is very disheartening and demoralizing that even after of being aware of the prevailing situation, no cognizance of our request for extension of the TB Date has been given so far.

2. At the cost of repeating ourselves, we are again constrained to reiterate our demand for **extension of TB Date from 31-03-2022 to at least 30-09-2022** for the reasons:

- i. **Computations of most of the assessment cases are pending at CPC** for days and so, not reaching to any logical conclusion.
- ii. **ITBA platform is not allowing passing of orders for AY 2020-21** even today, which are getting time barred on 31.03.2022, and with only 10 (Ten) days are left, the inordinate delay is only adding to the practical difficulty and mental agony of the Assessing Officers.
- iii. Once the computation is received back from CPC, **if the assessee complies and provides proper explanation at this stage, it is required to unfreeze it and to be sent again for computation.** This is happening for a very large number of cases at this fag end of the year. In addition, the system is making inordinate delays in completing the income & tax computation in very large number of cases, sometimes pending for months together in thousands of cases. Besides, the system is also churning out a plethora of incorrect computations with alarming regularity, which are required to be referred back to the CPC for correction, prior to completion of assessments, thereby eating out more of the quality time of the AOs.

- iv. Very often, if not every day, there is **at least 2 hours downtime in ITBA** due to maintenance service. On and above that, ITBA is also not working properly for the remaining part of the day due to repeated technical glitches since last 15 days at least.
- v. As on today, **approximately 1.2 lakh assessment cases and 40,00 penalty cases are pending**. Once the system allows computation and passing assessment orders, such a large volume of data is definitely going to logjam the system and going by the past and present experiences, the ITBA System/CPC may not at all be ready to cope up with such heavy workload.
- vi. **Most of the tickets raised with the Helpdesk are left unresolved** or resolved without any concrete solution to the problems reported by the officers in the field, and that too, for long. Hence, multiple tickets are raised with the Helpdesk, causing wastage of time and resources and that too without much positive outcome, especially when time is such a precious article, given the amount of workload and continuance of the hindrances caused by the system to complete the assessments.
- vii. Against the legislative intent of allowing one year for completion of scrutiny proceedings, the Assessing Officers have been actually allowed much lesser time for completing the Scrutiny cases as the cases were allotted only between October and November, 2021. **New cases are also being continuously allocated** since then even till February, 2022. This has resulted in very little time for the assesseees to respond to queries raised as well as to the Show Cause Notice (SCN) as the Assessing Officers are racing against time to complete the scrutiny cases.
- viii. There is **extreme delay in pushing of TB information to the Assessing Officers**, making it impossible for them to apply their mind judiciously and by adhering to the principles of natural justice, in their capacities as quasi-judicial authorities, within the small timeframe available to them. It is pertinent to note here that the Judiciary has quashed a large number of cases, especially on the hurriedly taken grounds of initiation of assessment proceedings, apart from the issue of natural justice. Besides, the time constraints of the Assessing Officers have made them vulnerable to harsh observations of the 'High-Pitched Committee', or otherwise and Audit.
- ix. On 14-03-2022, an email from the systems was sent to the concerned Jurisdictional officers admitting that there are many glitches in the system and **AOs has to follow manual approval along with system approval**, which is a herculean task at this late stage. Further, this email itself is speaking about the existing flaws of systems and that the system, even today, is underdeveloped.
- x. Due to inordinate delay in conducting DPCs from Inspector to ITO and ITO to ACIT, the **officers are being forced to have 2 or more additional charges**. This has led to increase in workload manifold.
- xi. The flawed **policy of 1 (One) window for 1 (One) RSA** Token has further multiplied the problems of the officers holding additional charges.
- xii. Few years back, the time barring period was 18 months from the end of the assessment year, which has been now reduced to 12 months only. After selection of a case and allocation thereof, the **Assessing Officer has less than 6 months to complete a case**. With introduction of Faceless Assessment scheme, all procedural aspects have to be followed by assessment units as well as

review units and as per the SOPs, minimum 58 days are required to complete a case. Fresh cases have been pushed to the assessing officers till few days back. The officers still have an average of more than 50 cases to complete mostly having no response/late response from the assessees. In such circumstances, it is practically not possible to complete such cases.

3. Most of the JAOs and FAOs are working tirelessly for more than 12 to 15 hours a day for last 2/3 months without taking any leave or having any holiday and are trying their best to complete the TB Cases. However, the above discussed problems, which are not in their control, are preventing the Assessing Officers to adhere to the TB Dates in spite of their best efforts. In such a situation, if they are forced to complete the cases in such hurried manner in spite of persistent system glitches, **various writs and complaints by assessees are bound to happen** which will surely not augur well for the dream project of the Hon'ble Prime Minister of India. The Assessing Officers, being beset with extreme paucity of time, are compelled to provide only that much time to the assessees for compliance which are not to their satisfaction and to an extent **not in adherence to the principles of natural justice, thereby raising several grievances** at different places across the country.

4. Recently, our Department has made highest tax collection in its history, which was not possible without the utmost effort given by the entire cross-section of officers/officials of the Department and so, it is expected that the Administrator would look into the genuine issues raised from every corner of the Department. Keeping in view the aforementioned facts and circumstances, we demand that the decision to extend the time- barring date should be announced immediately, as a late announcement would only have an adverse effect on the health of the AOs and also on the quality of time barring disposals.

7. Closing this letter, we reiterate that if the TB Date is not extended, the **officers/officials of the Department may not be held responsible or accountable for any incidence of cases getting time barred or wrongly assessed**. Further, let the Department own up the responsibility of any type of health hazard of the officers/officials who are highly stressed because of the inhuman workload and appalling working conditions.

This is for your kind information and necessary action.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General

Copy for information to:

- 1) The Hon'ble Minister of State in charge of Finance, GOI
- 2) The Revenue Secretary, GOI
- 3) The Chairman, CBDT