



आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEM)**  
 ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स  
**ARA Center, Ground Floor, E-2, Jhandewalan Extension,**  
 नई दिल्ली - 110055, New Delhi - 110055

**F. No. System/ITBA/Instruction/Assessment/177/16-17/**

**Dated: 07.05.2018**

To

All Principal Chief Commissioners of Income-tax/ CCsIT  
 All Principal Director General of Income Tax / DGsIT  
 All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS)  
 All Principal Directors of Income Tax/DsIT

Sir/Madam,

**Subject: Manual Order Upload functionality in ITBA Assessment Module -Regarding.**

ITBA is designed as a comprehensive platform in which all the processes of Department can be completed online in the System. For performing any action on any proceeding in system, a key pre-requisite that the base order of the proceeding should exist in the system.

2. For example for giving effect of appellate order, the related prior order/assessment order should exist in the system. It is seen that many a time the base orders are not available in system as these may have been passed manually. This results in non-availability of the data of the case in the system and also hampers further proceeding of case in system. Unless, the prior order is uploaded in the ITBA system (with basic minimum details), all future assessment orders in ITBA for that PAN-AY would not be possible.

3. Therefore, in ITBA a functionality of uploading manually passed order in to the system was provided and the same communicated to field formation vide **Para 4F of ITBA Assessment Instruction No7 dated 03.10.2017**. The relevant portion of Instruction is reproduced below.

***(F) Manual Order Upload (for use by the Assessing Officer):***

***i. In case any order could not be passed through system or there was any such manual order in legacy system, the same can be uploaded in the system so that the details of same are available in the system and any further proceedings in such case could be conducted through system.***

***ii. AO can access the Screen through Assessment → Menu → Manual Order Upload.***

***iii. This Screen provides the facility to upload details of any manual order passed in ITBA by capturing the relevant fields.***

- iv. AO will be able to upload Income Tax as well as Wealth Tax orders (having order type as assessment, give effect, rectification, ITR processing, penalty and FBT orders) through this facility.
- v. There can be 4 scenarios for manual order to be uploaded:
  - a. Demand order
  - b. Refund order (already issued manually)
  - c. Refund order (but refund pending to be issued )
  - d. No demand/no refund order
- vi. Option to attach the copy of manual order is also given through **Attachments** button.
- vii. In case any previous demand exists for that PAN and AY (due to order exists in system or demand uploaded in CPC AO demand portal) and AO is uploading subsequent order for that PAN and AY, then AO will be able to view and select those demands to be nullified against this latest order.
- viii. In case any manual refund exists for that PAN and AY as per OLTAS which is unaccounted against any order then AO will be able to view and select that refund (as already issued) so that balance refund will be issued as per current order.
- ix. In case any manual refund has been given but the same is not appearing in OLTAS due to some reason then AO will be able to enter and select that refund (as already issued) so that balance refund will be issued as per current order.
- x. Steps to upload the manual order
  - a. Enter/Select the Mandatory fields of Basic Details of Order
  - b. Enter/Select the Mandatory fields of Order Details
  - c. Enter the demand details
  - d. Enter/Select the refund details to be accounted against the order.
    - The system will show all the refunds whether generated through refund Banker or Manually available in OLTAS
    - The AO can select whether such refunds relates to current order/ proceedings which is being uploaded or to any other order/ proceedings. For example refund issued against penalty rectification will be "other order", if assessment order is being uploaded. He needs to enter the remarks to which proceeding/ order it belongs to.
    - AO can also Add the details of refund issued manually but not available in OLTAS.
    - The AO can delete the details of refund wrongly entered but cannot delete the system displayed refunds.
  - e. Select demands raised in earlier orders for same PAN, AY, Category (Income Tax and Wealth Tax) and Order type (assessment, give effect, rectification, ITR processing, penalty and FBT orders).
    - If there is demand against the earlier order and refund in the current order, the AO can select the Demands to be nullified against this order.
    - The AO can select multiple demands in case duplicate demand exists i.e., demand is available in AST and uploading in CPC-ITR AO Demand Portal.
  - f. AO will enter the refund approvals details if refund has already been issued against the current order being uploaded.



*g. Where refund is yet to be issued against the order being uploaded then on click of Upload Order, approval workflow will be triggered by system for JCIT/ Additional CIT in Refund Banker module of ITBA, if the cumulative refund in the order is more than or equal to Rs.1,00,000.*

*h. If cumulative refund is less than Rs. 1,00,000 or refund is approved, the details will be shared with CPC-ITR for releasing the refunds and accounting.*

*i. Bank Details are required to be entered where refund is to be issued by CPC-ITR.*

**Note: Demand adjustment u/s 245 will be done by CPC-ITR for refund cases (AO will be enabled to issue 245 and make adjustments shortly).**

*j. If case is related to demand then details will be shared with CPC-ITR on click of Upload Order for accounting.*

*Note: To work on draft saved orders or view the already uploaded orders, Go to Assessment → Menu → List of Manual Orders.*

**Note – Orders being uploaded through this facility are not required to be uploaded to CPC AO Demand Portal. Similarly, orders which have been already uploaded in CPC AO Demand Portal are not required to be uploaded in Manual Order Upload facility of ITBA.**

4. In continuation of the above, manual order upload functionality has been enhanced. Now the orders can also be manually uploaded through work item if such work item exists for the particular case in ITBA. Now the navigation path for accessing manual order upload functionality are as under:

**(A) The scrutiny cases for which work item exist in ITBA:** These are the cases where notices were issued through ITBA thus pendency exists in ITBA. In a rare occasion when there is any difficulty in using the full assessment functionality as given in ITBA Assessment Instruction no 6 dt 3<sup>rd</sup> Oct 2017, this functionality can be used. The navigation path for accessing the functionality is as under:

**Assessment → Work list → Work item → Manual Order Upload**

- i. Enter /select all required details such as order details, demand details, income and tax details, Refund details etc., as discussed in para 'B' below.
- ii. Click on 'save' to save the order details
- iii. Click on upload Order.

Note-Similar functionality will be extended to other proceedings also from their respective work items in near future.

**(B) Other Scrutiny cases, Wealth tax orders, Penalty orders, Rectification orders etc, for which no work item exists in ITBA:** This category covers all cases except the cases covered in (a) above. The Navigation path of accessing the functionality is as under:

**Go to Assessment home page → Menu → Manual Order Upload**

- i. Enter PAN & A.Y. and select category, order type, order section and date of order for which user wants to upload order.
- ii. Enter order details.
- iii. Click on tax payment/ TDS/ TCS details link to select the challans/ TDS/ TCS entries for giving credit to prepaid taxes. If required user can enter additional TDS/TCS details after verification. Similarly, challan details prior to A.Y 2006-07 can also be entered by user after due verification of challan, as the challan prior to A.Y. 2006-07 where not available in system.
- iv. In 'Demand details' panel, enter demand notice details and D&CR no. of the order being uploaded
- v. Select/ Enter Refund details to account manual refund (if any) present in OLTAS but left unaccounted. For details refer Para 4F, point x(d) in Instruction 7, details of which are reproduced above.
- vi. 'Select demand raised in earlier orders for same PAN & A.Y.'. User will view all the earlier demands for that PAN and A.Y. that exist in system. User can select them to be nullified against this order. Based on the same, CPC-ITR will contra such demands and raise the demand/ refund if any in current order.
- vii. Enter reasons for uploading manual order.
- viii. Enter Refund approval details (if refund  $\geq$  1 lakh has been approved manually)
- ix. Click on bank details (mandatory in case refund is determined in order).
- x. Click on Attachment to attach the order passed offline.
- xi. Click on 'save' to save the details.
- xii. Click on 'Upload order', to upload order.

5. **The salient features of this functionality are as under-**

- i. This functionality is applicable for all the manually passed orders i.e Income Tax Asst. orders, Penalty orders, Give effect orders, Rectification orders, Processing u/s.143(1) orders, Wealth Tax Orders, and FBT Orders, etc.
- ii. Only some basic data relating to Income and tax computation is required to be uploaded.
- iii. Once the data is uploaded, the same is shared with CPC-ITR for accounting purpose. Therefore, there is no need of uploading demand of such cases in CPC-AO Demand Portal.
- iv. **If the refund determined through manual order has not been issued, the same will be issued through refund banker.**
- v. **NO MANUAL CHEQUE SHOULD BE ISSUED HENCEFORTH BY ASSESSING OFFICER IN SUCH CASES.**
- vi. Once manually passed order is uploaded in the system, all the subsequent action like passing of rectification order, giving appeal effect can be conducted through System.

- vii. For upload of manual order where pendency exists in ITBA work item, follow the path mentioned in para 4(A).
- viii. Once manually passed order is uploaded in the system, the pendency of work item is closed in ITBA (as mentioned in point 4(A) above) as well as in AST legacy.
- ix. For upload of manual order of the cases which does not exist in ITBA work item, follow the path mentioned in para 4(B).

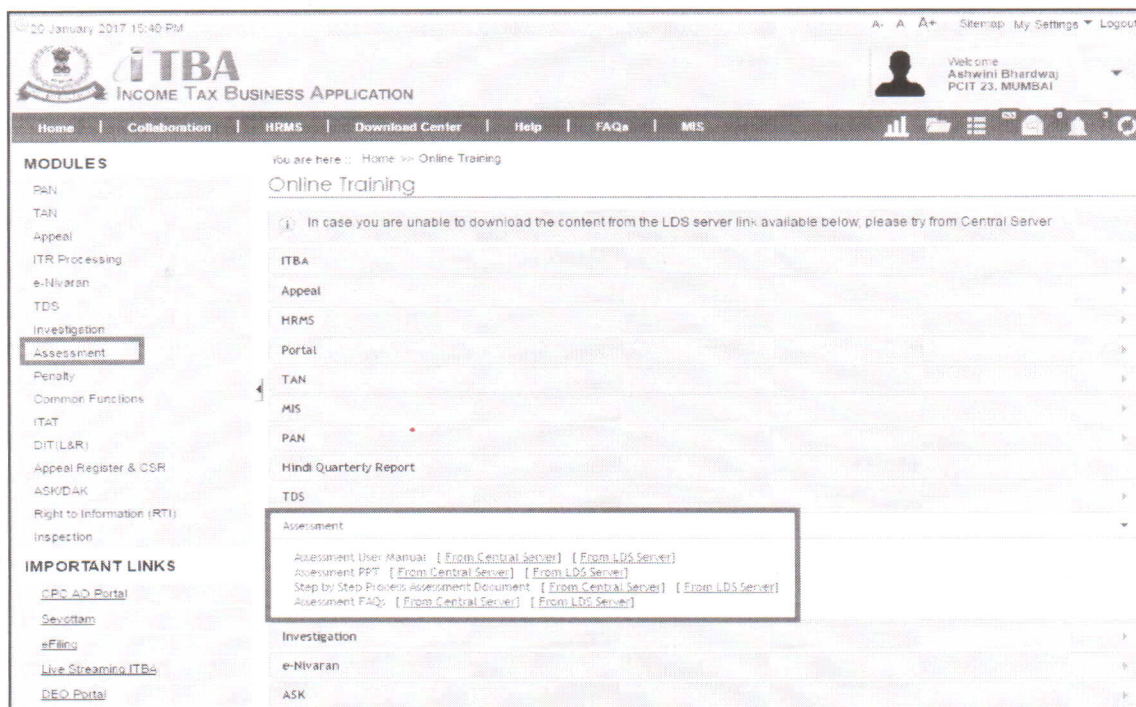
6. The MOST CRITICAL aspect to be noted is that after the release of this functionality, all assessment orders, specially, give effect orders for any appellate order **of any AY can be and should be** passed/uploaded only on the ITBA system and any refund order should be issued ONLY by Refund Banker.

7. Henceforth, no manual cheques should be issued by Assessing Officers except in case of Representative Assessee or any such specific situations in certain specific cases for which permission may be sought from Pr DGIT (S).

8. In case multiple orders for same PAN and AY are required to be uploaded manually then the earliest order should be uploaded first. Thereafter, only after completion of accounting of the same then only the next order should be uploaded in sequence. This is necessary because once the latest order (other than some Penalty orders like 271(1)(b)) is uploaded for same PAN and AY, then any earlier order for same will not allowed to be uploaded. Therefore, it is advisable that earlier order demand/refund is accounted first and when next order is uploaded, earlier demand is selected for contra or earlier refund is selected as 'Refund already issued', so that balance refund is issued through next order.

9. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Assessment module Home Page and also on **ITBA Portal → Online Training on ITBA**. Users can click on the Online training functionality to access the following: User Manual, Step by Step, Frequently Asked Questions, and a Power Point Presentation to understand how to use the new functionalities in the Assessment module. A screen shot displaying the Online Training resource is made available on the following page:





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

- URL of helpdesk - <http://itbahelpdesk.incometax.net>
- Help desk number – **0120-2811200 (new)**
- Email ID – [itba.helpdesk@incometax.gov.in](mailto:itba.helpdesk@incometax.gov.in)
- Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday).

11. This is issued with the approval of Pr. DGIT(SYSTEMS)

Yours sincerely,

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

Copy to:

- The P.P.S to Chairman, Member(L&C), Member(Inv.), Member(IT), Member(Rev.), Member(A&J)& Member(P&V), CBDT for information.
- The P.S. to Pr.DGIT(S) for information.
- The Web Manager, of [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website with the request to upload the Instruction.
- ITBA Publisher ([ITBA.Publisher@incometax.gov.in](mailto:ITBA.Publisher@incometax.gov.in)) for <https://itba.incometax.gov.in> with the request to upload the Instruction on the ITBA Portal.

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