



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स.
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F.No. System/ITBA/Instruction/Assessment/2020-21/2337

Dated: 22/01/2021

To

All Principal Chief Commissioners of Income-tax/ CCsIT (By Name);
All Principal Director Generals of Income-tax/ DGsIT(Inv.) (By Name);
All Principal Commissioners of Income-tax/ CsIT(Administrative) (By Name);
All Principal Directors of Income-tax/ DsIT(Inv.) (By Name);
All Commissioners of Income-tax/ CsIT(Admn. and TPS) (By Name).

Madam/Sir,

Subject: Providing of functionality of (i) Issuing online commission & getting report u/s 131(1)(d) and (ii) Issuing/getting online directions u/s 144A in Assessment Module of Income Tax Business Application (ITBA)- regarding-

Kindly refer to the above.

2. It is intimated that the complete workflow of (i) issuing online commission & getting report u/s 131(1)(d) and (ii) Issuing/getting online directions u/s 144A is made available in ITBA w.e.f. 24th July 2020.

3 AOs will be able to work on the assigned cases by entering the following URL in the browser: <https://itba.incometax.gov.in>

The path for the module is: **ITBA Portal → Login → Modules → Assessment → Worklist → Click on Subject link**

4. **Functionality of issuing online commission & getting report u/s 131(1)(d):-** User is able to issue commission u/s 131(1)(d) to Inside ITD officer in system. Executing Officer (to whom commission is issued) will also be able to prepare commission report in system and share it with Initiating authority. The **steps** which are to be followed by user for using this functionality are as under: -

A User: AO

- (i) Click **Worklist**→ **Assessment Proceeding u/s 143(3)**.
- (ii) Click on **Initiate Other Actions** button.
- (iii) Click on the **Issue Commission u/s 131(1) (d)**. Screen will open where the details of main proceeding PAN such as **Name, AY, PAN, Section, Initiation Date** and **Date of Limitation** are auto populated.
- (iv) Select **Commission executing Officer** as "**Inside ITD**" and select officer by clicking **search** icon. Search officer based on Search criteria and then select the officer and click **Submit**. The main screen will now have officer name in front of Executing Officer.
- (v) Select **Compliance Date** from the date picker.
- (vi) Enter **PAN** (if known), **Addressee Name**, and **Address**. Click **Save**. The details to be sought from Assessee or Witness are entered in Detail required by clicking on **Enter**.
- (vii) If the user needs to attach some document regarding specific assessee, the documents can be added by clicking on **Add** under Attachment in specific grid.
- (viii) User can add multiple addressee(s) by clicking on **Add Row**. User can also remove the entered addressee by selecting the grid and clicking on **Delete Row**.
- (ix) Click **Save** after selecting all the rows and then click on **Proceed to Generate**. The user will be navigated to the letter screen where he can either choose **free-text** or choose **Manual to System**.

In case of Free text is chosen: User enters the letter's content and saves by clicking on **Save Draft**. To add attachment, click on **Add Attachment**. The Attachments screen opens where the **Category** of the attachment, the **Description** and the **File** is attached. Click on **Upload** to save the attachment.

Note: User can add only one attachment with a size limit of 5MB.

For generation, user can generate and sign the document (as per choice) by either clicking **Generate without Digital Signature** or **Generate & Digitally Sign Now** or **Generate & Digitally Sign Later**. Post generation, document will be available in **View/Download Notice/Letter/Order** screen and a workflow will be initiated in the worklist of Executing Officer in **Common** module for recording **Commission Report**.

In case of Manual to System: If the user has already issued the commission manually (i.e. outside system), then the user will select **Manual to System** radio button. On the screen, user needs to enter the **Date of Issue**, **File No.** and then click on **Save & Generate DIN**. The details entered will be saved and a **System Doc. No.** will be generated and will be auto-populated along with **Uploaded By** and **Date of Upload** in the grid itself. Quote the generated DIN in offline issued letter, attach it and then upload through clicking **Generate**. Document will be uploaded and will be available in **View/Download Notice/Letter/Order** screen along with system

generated Intimation Letter. Workflow will be initiated in the **Common** module worklist of Executing Officer for recording **Commission Report**.

B User: Executing Officer

The user will be prompted an alert regarding the Commission issued. The workflow can be viewed in the worklist of **Common** Module. The work-item can be searched in the worklist by entering **Request Type** and **Subject** as **Commission u/s 131(1) (d)**.

- (i) Click **Worklist→Commission u/s 131(1) d**. Worktime screen will be displayed.
- (ii) The user is provided with following functionalities:
 - a. If the commission is issued through System, then the user can view the letter content through **View Issue Commission** button. By clicking on this button, the pdf of letter along with the attachment attached with the document (if any) can be downloaded.
 - b. To view the Addressee related details, click on **Commission Details/Issue Summon**. The screen will be available in read-only mode. User can view the information required in respect of each addressee by clicking on **Enter** button in each row.
 - c. To issue notice u/s 133, click on **Calling for Information u/s 133** button on the work-item. – Refer steps of same in Assessment User manual available under ITBA Help Guide in ITBA.
 - d. For issuing any summon, click on **Commission Details/Issue Summon** button and for any PAN, select the row, navigate to extreme right of the row and click on **Issue Summon u/s 131** button. The screen for Issue Summon opens from where the user can issue summon to any number of addressees. - Refer steps of Issue summon in Assessment User manual available under ITBA Help Guide in ITBA.
 - e. If the user wants to Issue letter, click on **Issue Letter to Assessee/ITD Officer/Any Other Person** button. Issue letter screen opens, and user can issue letter. - Refer steps of same in Common User manual available under ITBA Help Guide in ITBA.
 - f. If the user wants to seek some information from other officer, click on **Seek Information** button. Steps are as follows:
 - Seek/ Request Information from ITD User screen opens. User needs to select the officer from whom information is required. Click on **Search and Select** button.
 - User can select the officer according to **Selection Criteria** provided and click **Add**. Click **Submit**.
 - User can enter the **Reference** details in the text box provided.
 - User needs to enter the details what are required in the **Information Sought** text area.

- Choose a date from date picker for **Compliance Date**.
 - After entering all the data, click on **Save**.
 - If user wants to attach any attachment, click on **Attachments** button.
 - Click on **Initiate** button to submit the request for seeking information. Once the request is initiated, a workitem is created in the **Common** module worklist of the officer.
 - For working on Seek Information workitem, navigate to **Common** module → **Common Worklist** → workitem with **Subject as Seek Information Commission u/s 131(1) d**.
 - User can either Issue letter or enter free-text content as response to initiator. If user wants to issue a letter, choose **Issue Letter** radio button in the **Information Sought/Record Response**. Issue letter **screen** opens from where the user can issue letter.
 - After issuing letter, user needs to navigate back to Seek Information workitem, choose **Reply to Initiator** in **Record Response** and mention details regarding generation of letter along with the response content.
 - User can submit the information by clicking on **Submit**. The workitem will be removed from the Worklist of the officer and the workitem will be available to the one who wanted to seek Information in his **Common** module **Worklist**.
 - The officer can view the workflow in the Workitem itself and after getting the information can close the workitem by clicking on **Close Workitem**.
- (iii) For preparing report of the commission, click on **Report against Commission** button available on Workitem.
- (iv) Enter the report content in free-text area provided and save the draft by clicking on **Save Draft**.
- (v) For attaching any document with report, click on **Add Attachment**. Select the **Category**, enter the **description** of document to be attached and **Choose File** from the system and click on **Upload**.

Note: User can add only single attachment with size limit upto 5 MB.

- (vi) Click on **Generate & Digitally Sign Now** to generate the report. Append the DSC Token and sign the document. The signed document will be available in the **View/Download Notice/Letter/Order** screen, **View/Enter Dispatch Details** screen under the status "Pending for Dispatch" and also in the **List of Notices, Orders and Letters** screen.
- (vii) An alert will be prompted to the **Initiating Officer** once, the report is received from the respective Executing Officer and an entry will be made in the main proceeding **Case History/Notings** with the pdf of report generated

5. **Functionality of Issuing/getting online directions u/s 144A:** - This process will facilitate the Range head to issue directions u/s 144A in respect of pending proceedings u/s 143(3)/147/153A/153C for assessment. There are 3 types of request:

- a. Based on seek directions by AO
- b. Based on Assessee Application
- c. Range heads issue directions u/s 144A (suo-moto)

The steps which are to be followed by users in all these three types of requests are as follows:

A User: AO

In case AO seek directions u/s 144A.

- (i) Click **Worklist→ Assessment Proceeding u/s 143(3)**.
- (ii) On the workitem, under the **Direction u/s 144A** panel, Select **Whether any direction u/s 144A received offline** as **No**. Basis of Direction will be auto populated as AO request. Click on **Seek Direction**.
- (iii) The user will enter the details of issues involved for seeking direction from Range. Click on **Save** to save the details.
- (iv) Click on **Submit** to initiate the workflow to the Range for Issue of Direction. A workitem will be created in the Range head Worklist.
- (v) If the user wants to take the print of the details entered, click **Download**.

B. User: Range

Range head can itself initiate the flow of Issue Direction u/s 144 A in case application received from assessee or where direction is to be issued suo-moto by Range head. To initiate the flow by itself, Range has to follow the following steps:

- (i) Navigate to **Assessment** module.
- (ii) Click **Menu→Issue Direction u/s 144A**.
- (iii) Range can initiate the flow in following 2 situations:
 - a. **On receiving application from the assessee :**
 - Select **Request Type** as **Assessee Application**.
 - Enter **PAN, AY, Application Date** and **ASK/DAK Acknowledgement No.**
 - Click on **Select Proceeding**. Pending assessment proceeding (if any) for the entered PAN and AY will populate in the grid. Select the proceeding and enter the Assessee Application Details in the free-text area provided.

- Click on **Save** to save the details and click **Submit** once the details are saved.
- A workitem will be created in the Worklist of Range head itself. User can click **Download** to print the details.

b. **Suo Moto, if considers that issue of direction is necessary:**

- Select **Request Type** as **Suo Moto**.
- Enter **PAN** and **AY**.
- Click on **Select Proceeding**. Pending Assessment proceeding (if any) for the entered PAN and AY will populate in the grid. Select the proceeding and click on **Save**.
- Click on **Submit**. A workitem will be created in the Worklist of Range head itself.

Once the workitem is created **based on any of the 3 request types**, Range head can work upon the same as under: -

- (i) Navigate to **Assessment** module.
- (ii) Under **Menu→Worklist**.
- (iii) In case, AO has initiated the Issue Direction request; select the proceeding with **Subject** as **Proposal for Issue Direction u/s 144 A**. In case Range head has initiated the flow, the entry in the Worklist will have the **Subject** as **Issue Direction u/s 144A**.
- (iv) Range head can perform following actions on the workitem: -
 - a. **Show Cause Notice**: The show cause notice u/s 144A is issued for giving an opportunity of being heard to Assessee. Free text notice can be issued.
 - b. **Direction Details**: The user can view/ print the details entered in case of AO initiated the direction request or Range head initiated based on Assessee Application. Click on **Download** to print the copy of details.
 - c. **Seek Report**: In case any clarification from AO is required, Range head can initiate a separate flow using **Seek Report**.
- (v) For generating Directions, click on **Generate Direction u/s 144A** button on the workitem. On the workitem, Select **Yes** or **No** from the drop down for **whether directions to be copied to Assessee**. Click on **Generate Direction u/s 144A** button.
- (vi) Enter the text of Directions in the free-text area and click **Save Draft** to save the directions.
- (vii) In case any supporting document is to be attached, click on **Add Attachment** where user can select the **category** of the document and enter the **description** of the document. By clicking on **Choose File**, select the file and click **Upload**.
- (viii) Click on **Generate & Digitally Sign Now** to generate the Directions. After generation, the document can be viewed/downloaded from **View Download Notice/Letter/Order** and **List of Notices/Orders/Letters** screen. The workitem will get closed once directions are generated. An

alert is sent to AO for the Directions issued by Range Head. The same can be viewed by AO in Case History Notings of Main Assessment Proceeding workitem.

6. It is also being informed that uploading of offline directions received u/s 144A by the AO from range head has now made mandatory in the relevant workitem.

7 Training material of Assessment Module including User Manual, help content and frequently asked questions (FAQs) are available in **ITBA Help Guide page** link available at home page of ITBA Portal <https://itba.incometax.gov.in>. Users can refer to these documents in case of any issue. In the updated User Manual of Assessment Module detailed steps with relevant screenshots have been provided for better understanding of the flow of both the aforesaid two functionalities.

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

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

9. This issues with the approval of DGIT(Systems), New Delhi.

Yours faithfully,



(Ashim Kumar Modi)
Commissioner of Income Tax (ITBA),
Directorate of Income-tax (Systems), Delhi.

Copy to:

1. The PPS to Chairperson, Member(Inv.), Member(L), Member(IT&R), Member (Admn.), Member(TPS&S), Member(A&J), CBDT for information.
2. The PPS to Pr. DGIT(Systems), New Delhi
3. The Web Manager with a request to upload instruction on www.irsofficersonline.gov.in.
4. ITBA Publisher with a request to upload instruction on <https://itba.incometax.gov.in>



Commissioner of Income Tax (ITBA),
Directorate of Income-tax (Systems), Delhi.