



# Extracting Data from Insight

- Log into insight with [insight.gov.in](https://insight.gov.in)
  - If not opening IP modification may be required.  
For this network staff may be contacted
  - Login credentials: ITBA Username and Password
  - OTP received on registered mobile number as per HRMS or name based E-mail ID



Username Password

[New User](#) | [Help](#)



**Insight**

Email OTP

SMS OTP



**Modules**

- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence
- Operations

News and Events



News and Events

- 23.01.2019 - Visit of Shri Sushil Chandra, Chairman CBDT to Vaishali
- 14.03.2019 - Jurisdiction order of Commissioner of Income-tax,(e-...
- 15.03.2019 - Roll-out of Profile views
- 15.03.2019 - Roll-out of Verification Module
- 12.03.2019 - Roll-out of Business Intelligence Hub

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Resources



Resources

- Seclore FileSecure Installation and Document Protection Quick Reference Guide
- Seclore FileSecure Installation and Document Protection User Guide
- Insight Instruction - CASS
- Insight Online Course Catalogue
- User Guide - Learning Hub

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Business Intelligence Hub



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- GIS Dashboard
- BI Forum
- Query Builder

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Learning Hub



- Competencies
- Online Courses
- Training Courses

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# Extracting Data from Insight

- Extracting Case specific underlying information  
Go to Verification tab->Proceedings->Pending Cases  
A List of All Pending cases appear



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- Modules
- Profiles
- i-Search
- Verification**
- Data Management
- Business Intelligence
- Operations

### News and Events

- 23.01.2019 - Visit of Shri Sushil Chandra, Chairman CBDT to Vaishali
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https://insight.gov.in/insight-webapp/verificationdashboard



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Modules > Verification

- Modules
- Profiles
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- Data Management
- Business Intelligence
- Operations

Taxpayer	Deductor	Reporting Entity	Group
Actionable Insight	Actionable Insight	Registration Monitoring	
e-Verification (CMCPC)	e-Verification	Statement Monitoring	
e-Verification	Verification	Notice Generation	
Verification	Proceedings	Actionable Insight	
<b>Proceedings 195</b>		e-Verification	
		Verification	
		Proceedings	
		Information Requests	

https://insight.gov.in/insight-webapp/proceedingview

Show all



- Modules
- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence
- Operations

Search

DC/ACIT(ReAC)(AU)-4(4)(1) - Proceeding Type - - Assesment Year - [GO](#)

Display Count for [Self](#) [Cumulative](#)

#	Proceeding Type	AY	Pending	Completed	Total
1	143(2)	2018-19	217	43	260

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24-09-2020 4:12:27 PM, IP Address:



# Extracting Data from Insight

- Extracting Case specific underlying information
  - Enter PAN and Go

- Modules
- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence
- Operations

**Search** [Clear All](#)

Proceeding Type:  Type:  Verification Issue:  Assessment Year | Status: 2018-19 | Pending

PAN:

PAN	Name	Proceeding	Type	AY	Status	
AAAA72500	L PLOT UPENDRANAGAR S K U S LTD	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAAA1818N	PRAKASHBAPU PATIL GRAMIN BIGAR SHETI SAHAKARI PAT SANSTHA LTD.	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAAAV0246J	VEERACHARYA BABASAHEB KUC HNURE ZILHA NAGARI SAH PA TSANSTHA LTD	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAAAV0837K	VASANTRAO DADA PATIL SAHAKARI SAKHAR KARKHANA LTD VITHEWADI	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAAAV8744R	VRIHTAKAR SEVA SAHAKARI SAMITI MARYADIT DHABA	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAACG4206M	GARWARE SYNTHETICS LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAACG9937D	GOWRI SPINNING MILLS (P) LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAACP1995N	GREATWHITE HARDWARE PRIVATE LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAACP7088O	PRECISION AUTOWARES PRIVATE LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>
AAACV8208P	VITAL CARE PRIVATE LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>



# Extracting Data from Insight

- Extracting Case specific underlying information
  - Click View Details (slide 12)
    - This opens window providing issue wise underlying information.(slide 13)
    - Click on view to see complete information on a particular issue available with the department
    - Click on the name of the assessee in case of hyperlink to see transaction wise details(slide 14)
    - Underlying case specific information can also be downloaded in PDF format using the PDF link on top (slide 13 and 16)



- Modules
- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence
- Operations

Search Clear All

Proceeding Type: Proceedings initiated ... Type: Verification Issue: Assessment Year | Status: 2018-19 | Pending PAN: ACVPB0277F Go

PAN	Name	Proceeding	Type	AY	Status	
<a href="#">ACVPB0277F</a>	MANTHRAPOYIL SURESH BABU	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	<a href="#">View Details</a>

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- Modules
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- Case
- e-Proceeding
- e-Communication
- Internal Tasks
- Internal Messages
- Internal Requests
- External Requests
- Notifications
- Activities
- Documents
- Related Cases

Key Details

**MANTHRAPOYIL SURESH BABU (ACVPB0277F)**  
Computer Aided Scrutiny Selection (CASS) (FY 2017-18)

Verification Details

Verification Issue(s)

S. No.	Verification Issue	Source	Verification Initiation Date	
1	Verification of Genuineness of contract expenses	Primary	02-12-2019	<a href="#">View</a>

- Select Activity -

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Verification Issue					
Related Scenarios					
Related Information					
TSN	Information Code	Information Description	Information Source	Information Value(₹)	Other Details
1518001748233	RCPTS-194H	Total receipts on which TDS has been deducted u/s 194H (Form-26AS)	MANTHRAPOYIL SURESH BABU (Filer TAN: CHNM02789D)	1,50,224	⚠

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Information Details

TX23.02

S. No.	Assessee PAN	Assessee TAN	TDS Amount (26AS)	Payment Amount (26AS)	Deductee Name	Deductee PAN
1	ACVP80277F	CHNM02789D	30,04,445	30,04,445	CANNONORE COOP HOSPI	AADFC9139M

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## Summary

Insight Case ID: 151801943691					
<b>PAN</b>	ACVPB0277F	<b>Case Type</b>	Computer Aided Scrutiny Selection (CASS)	<b>A.Y</b>	2018-19
<b>Name</b>	MANTHRAPOYIL SURESH BABU				
<b>Nature of Scrutiny</b>	Limited	<b>Time Barring Date</b>	01-01-1960	<b>Initiation Date</b>	17-09-2019
<b>ITR Form</b>		<b>ITR Acknowledgment No.</b>			
Issue No. 1: Verification of Genuineness of contract expenses					
Scenario Code	Scenario Description		Rationale		
TX23.02	Large payments made under section 194H to persons who have not filed return of income in comparison to total payments on TAN corresponding to PAN in Form 26Q for section code 194H		The assessee has shown large payment as commission to persons who have not filed returns of income for the relevant Assessment Year.		
Information Details					
TSN	Info Description	Source	Info Value		
1518001746233	Total receipts on which TDS has been deducted u/s 194H (Form-26AS)	MANTHRAPOYIL SURESH BABU (Filer TAN: CHNM02789D)	150224.00		





# Extracting Data from Insight

- Information on an assessee for particular year is also available under Taxpayer Profile tab
  - Useful for complete scrutiny cases
  - Import export and cash deposit cases : transaction data can be obtained from here.
- Path : Profiles-> Taxpayer Profile view



**Modules**

- Profiles**
- i-Search
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## News and Events



### News and Events

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Modules > Profile

- Modules
- Profiles
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Taxpayer Profile View

Deductor Profile View

Reporting Entity Profile View

Group Profile View



# Extracting Data from Insight

- Information on an assessee for particular year is also available under Taxpayer Profile tab
- Path : Profiles-> Taxpayer Profile view-> Enter PAN  
-> Click on PAN hyperlink



- Modules
- Profiles
- i-Search
- Verification
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- Business Intelligence
- Operations

### Search Taxpayer Profile

Enter PAN:  [Search](#)

#### Search Results for "ADEPK7002M"

PAN	<b>ADEPK7002M</b>
Name	KOTHARI DARSHAN JITENDRA
Father's Name	JITENDRABHAI SHANTILAL KOTHARI
Date of Birth / Incorporation	18-08-1973
Income Tax Ward/ Circle	<u>WARD 5(2)(2), AHMEDABAD</u>

[View Address](#)

24-9-2020 4:02 PM, IP Address:



# Extracting Data from Insight

- Information on an assessee for particular year is also available under Taxpayer Profile tab
- Path : Profiles-> Taxpayer Profile view-> Enter PAN  
-> Click on PAN hyperlink-> Enter latest FY> filter
- All information available on the assessee for particular year (information available on ITS and more) appears.



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Profile view for KOTHARI DARSHAN JITENDRA (PAN: ADEPK7002M) Profile Summary

- Master Profile (TMP)
- Return Profile (TRP)
- Information Profile (TIP)
- Financial Profile (TFP)
- Asset Details (TAD)
- Relationships (RTL)
- Annual Summary (TAS)

Third Party

Financial Year	Amount Displayed in
Select Financial Year	Amount Displayed in <input type="button" value="Filter"/>



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Profile view for AL SINA FORMWORK (INDIA) PRIVATE LIMITED (PAN: AAMCA7739F) [Profile Summary](#)

Master Profile (TMP) | Return Profile (TRP) | **Information Profile (TIP)** | Financial Profile (TFP) | Asset Details (TAD) | Relationships (RTL) | Annual Summary (TAS)

**Third Party**

Financial Year: 2017 - 2020  
 Amount Displayed in: Lakhs (Rs.) [Filter](#)

Information Code	Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
EXC-002	Turnover from services reported in service tax return	34.41	-	-	-
EXC-004	Bill of entry for imports for assessable value exceeding Rs. 5 lakh (Custom - Import)	334.65	2,973.78	-	-
FRM-15CA (R)	Receipt of remittance by a non-resident or by a foreign company (15CA)	-	-	0.04	-
FRM-15CC (R)	Statement filed by authorized dealers- Receipt of foreign remittance	-	2,973.78	3.94	-
GSTR-3B-R	Total sales reported under GSTR-3B	-	-	3,835.21	-
SFT-005	Time deposits (other than a time deposit made through renewal of another time deposit)	-	333.48	177.88	-
TDS-194A	TDS Statement - Interest other than interest on securities (Section 194A)	0.16	2.47	5.38	-
TDS-194C	TDS Statement - Payments to contractors (Section 194C)	22.97	26.76	-	-
TDS-194I(a)	TDS Statement - Rent on plant & machinery (Section TDS-194I)	163.32	622.30	436.88	-
TDS-194J	TDS Statement - Fees for professional or technical services (Section 194J)	13.88	-	-	-

24-9-2020 4:00 PM, IP Address:

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# Extracting Data from Insight

- Information on an assessee for particular year is also available under Taxpayer Profile tab
- Individual information elements are hyperlinks which can be clicked on for greater details
  - For instance clicking on value of imports during the year opens window providing more details regarding imports
  - Clicking on count on the next window gives transactional data which can be compared with assessee's submission



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Profile view for **AL SINA FORMWORK (INDIA) PRIVATE LIMITED (PAN: AAMCA7739F)** Profile Summary

[Master Profile \(TMP\)](#) | [Return Profile \(TRP\)](#) | [Information Profile \(TIP\)](#) | [Financial Profile \(TFP\)](#) | [Asset Details \(TAD\)](#) | [Relationships \(RTL\)](#) | **[Annual Summary \(TAS\)](#)** | [Annual Summary](#)

[Return](#) | [Forms](#) | **[Information](#)** | [Documents](#) | [Related Groups](#) | [Intermediaries](#) | [Insights](#) | [Cases](#) | [Demand](#) | [Activities](#)

[Third Party](#) | [Confidential](#) | [Others](#) | [Aggregated TDS Payments](#) | [Aggregated GST Transactions](#)

FY 2018-19 | Info Code: EXC-004

Information Code	Information Description	Source	Count	Amount Description	Amount (Rs.)
EXC-004	Bill of entry for imports for assessable value exceeding Rs. 5 lakh (Custom - Import)	CBIC	1021	INVOICE VALUE	29,73,77,555

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PAN: AAMCA7739F Name: ALSINA FORMWORK (INDIA) PRIVATE LIMITED

Information Detail for Info Code EXC-004- Bill of entry for imports for assessable value exceeding Rs. 5 lakh (Custom - Import) Reported by: CBIC (CBIC)

Details for Financial Year: 2018

Bill Date	Bill Number	Serial Number	Import Export Code No.	Licence No.	Name of the party	Country of origin code	Country of origin	Importer address	Invoice Value is Rupees	Assessable Value
2018-07-20	7298957		0314084884		ALSINA FORMWORK (INDIA) PRIVATE LIMITED	ES	SPAIN	C-401,NEELKANT H BUSINESS PARK,VIDYAVI HAR RAILWAY STN,VIDYAVI HAR,W,MUMBAI, MAHARASHTR A,400088		139568
2018-06-20	6879390		0314084884		ALSINA FORMWORK (INDIA) PRIVATE LIMITED	CN	CHINA	C-401,NEELKANT H BUSINESS PARK,VIDYAVI HAR RAILWAY STN,VIDYAVI HAR,W,MUMBAI, MAHARASHTR A,400088		3488
2018-07-31	7446574		0314084884		ALSINA FORMWORK (INDIA) PRIVATE LIMITED	ES	SPAIN	C-401,NEELKANT H BUSINESS PARK,VIDYAVI HAR RAILWAY STN,VIDYAVI HAR,W,MUMBAI, MAHARASHTR A,400088		114412
2018-05-15	6378798		0314084884		ALSINA FORMWORK (INDIA) PRIVATE LIMITED	CZ	CZECH REPUBLIC	C-401,NEELKANT H BUSINESS PARK,VIDYAVI HAR RAILWAY STN,VIDYAVI HAR,W,MUMBAI, MAHARASHTR A,400088		195558



# Making Addition

- Step 1: Draft Addition Order
  - Save the draft

### Assessment Proceeding

[Return to Worklist](#)

Request Details			
Request ID	100000013828052	Subject	Assessment Proceeding u/s 143(3)
FAN	AARFA6466F	Name	AANCHAL FASHION
Section	143(3)	Limitation Date of Order	31/03/2021
Pending Since	04/09/2020	Status	Pending
TP Risk Parameter	No	Risk flag	N
Initiation Date	28/09/2019	AY	2018-19
From	RANGE - Regional e-Assessment Unit		
Limited Scrutiny Flag	Yes		
SCN Flag	Y		

- [Selection Reason](#)
  - [Hearing](#)
  - [Initiate Other Actions](#)
  - [Case History/Notings](#)
  - [Attachments](#)
  - [Feedback](#)
  - [Verification Request to VU](#)
  - [Technical Assistance by TU](#)
  - [Generate Draft Order u/s 144C](#)
- 
- [Income Computation](#)
  - [Tax Computation](#)
  - [Manual Order Upload](#)
  - [Assessment Order Details](#)

**Workflow Notings**

Enter Remarks

**Review Unit Decision**

Kindly Select Decision Select

[Save Response](#)

[Save](#)

### Assessment Order Details

Office Note can be added in Case Notings History and if required Attachment can be made for the same attachment category [View/Edit Communication Address Details](#)

#### Basic Details

PAN	AAVPA9582G	Name	MANISH MERAMBHAI BANDHIYA	AY	2018 - 19
Order Section	143(3)	Status	Pending	Proceedings Initiation Date	28/09/2019

#### Free Text Order Details

Rich text editor toolbar with icons for undo, redo, bold, italic, underline, strikethrough, text color, background color, bulleted list, numbered list, link, unlink, and text alignment.

Styles - Normal - Font - Size - A - A -

2. As per the return of income, the assessee firm is engaged in the business of retail sale of textiles, apparels, footwear and leather goods.

3. For the year under consideration, the Form 3CD filed in the case of the assessee notes that Rs 1,01,625/- is disallowable in the case of the assessee as sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii) of Income-tax Act, 1961]. However, it was seen from the Income-tax Return (ITR) filed by the assessee that no corresponding disallowance was made by the assessee under Schedule-OI of ITR.

4. Accordingly, notices u/s 142(1) was issued to the assessee requesting the assessee to furnish information and supporting documents regarding the persons to whom bonus and commission has been paid, mode of payment, their relation to the assessee firm, the ledger of bonus and commission expense as well as the reason for not disallowing the amount noted in the audit report.

5. The assessee firm furnished its reply to notice u/s 142(1) on 10.12.2019 in which the assessee claimed that the sum of Rs 1,01,625/- is bonus paid to employee who are not related to the firm and is therefore an allowable expense. The assessee firm was asked, therefore, to submit a clarification from the auditor regarding the noting of the sum of Rs 1,01,625/- as disallowable in the case of the assessee as sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] vide notice u/s 142(1) dated 27.02.2020 and again vide notice u/s 142(1) dated 20.07.2020.



# Making Addition

- Step 2: Make adjustments in income computation and submit for computation to CPC

**Income computation initiated successfully for PAN : AAVPA9582G**

MANISH MERAMBHAI BANDHIYA AY 2018-19

[Return to Workitem](#)

**Initiate Computation**

Order/Return  Latest Order  Latest Return

[Initiate Computation](#)

[Reset Computation](#)

Section conversion to u/s 144  Yes  No

[Part A General](#)

Heads Of Income		As per Latest Return/Order	Modifications	Computed Income as per AO	System Computed Income
-----------------	--	----------------------------	---------------	---------------------------	------------------------

Salaries	<a href="#">Sch - S</a>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Income From House Property	<a href="#">Sch - HP</a>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

**Profit and gains from business or profession**

i. Profit and gains from business other than speculative business and specified business	<a href="#">SCH-BP</a>	<input type="text" value="655370"/>	<input type="text" value="0"/>	<input type="text" value="655370"/>	<input type="text" value="0"/>
ii. Profit and gains from speculative business		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
iii. Profit and gains from specified business		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
iv. Income from patent u/s 115BBF		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>



# Making Addition

- Step 3: Once computation received back from CPC:-
  - Fill case history notings
  - Submit DAO for approval making workflow notings

25	26/08/2020	Draft assessment Order	Assessment Unit	Assessment Unit	approval, if deemed fit.			
26	26/08/2020	Draft Assessment Order approved	RANGE - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	The DAO is approved subject to the condition that there are system based auto populated figure which cannot			
27	27/08/2020	Draft Show Cause Notice for Proceedings u/s 143(3) of Income Tax Act 1961 submitted.	AO - Regional e-Assessment Unit	AANCHAL FASHION	Hearing date fixed on or before 03-Sep-2020 by 11:54 AM.		<a href="#">View Attached Document</a>	AARFA6 Cause No Proceedir 143(3)_21
28	27/08/2020	For Approval of Proposal for Generate Show Cause Notice	AO - Regional e-Assessment Unit	RANGE - Regional e-Assessment Unit	Proposal for Generate Show Cause Notice Initiated Click on the icon to view the document			
29	27/08/2020	Approved - Proposal for Generate Show Cause Notice	RANGE - Regional e-Assessment Unit		Show cause notice with additions is approved. As per teh scheme requirement the taxpayer is provided an			
30	27/08/2020	Document sent for signing	AO - Regional e-Assessment Unit	National e-Assessment Unit	Pending for Signing			
31	27/08/2020	Show Cause Notice for Proceedings issued u/s 143(3) of Income Tax Act 1961.	National e-Assessment Unit	AANCHAL FASHION	Hearing date fixed on or before 03-Sep-2020 by 01:52 PM.		<a href="#">View Attached Document</a>	AARFA6 Cause No Proceedir 143(3)_11 082020.p
32	28/08/2020	Response from Assessee	AANCHAL FASHION		Sir There are certain anomaly in the draft order dated			
33	03/09/2020	Approve Assessment Order	AO - Regional e-Assessment Unit	RANGE - Regional e-Assessment Unit	The draft assessment order is submitted hereby for approval for generation, if deemed fit after considering			
34	04/09/2020	Approved for Order Generation	RANGE - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	approved			

[Save](#) [Reload](#)

**Enter Remarks**

Remarks

### Assessment Proceeding

[Return to Worklist](#)

#### Request Details

Request ID	100000013815874	Subject	Assessment Proceeding u/s 143(3)	Initiation Date	28/09/2019
PAN	AEBPD2238G	Name	NITIN DHIMAN	AY	2018-19
Section	143(3)	Limitation Date of Order	31/03/2021	From	AO - Regional e-Assessment Unit
Pending Since	24/09/2020	Status	Pending	Limited Scrutiny Flag	Yes
TP Risk Parameter	No	Risk flag		SCN Flag	

- Selection Reason
- Hearing
- Initiate Other Actions
- Case History/Notings
- Attachments
- Feedback
- Verification Request to VU
- Technical Assistance by TU
- Generate Draft Order u/s 144C

- Income Computation
- Tax Computation
- Manual Order Upload
- Assessment Order Details

#### Workflow Notings

Enter Remarks

#### Review Unit Decision

Kindly Select Decision Select [Save Response](#)

- [Save](#)
- [Submit for Approval of Draft Assessment Order](#)



# Making Addition

- Step 4: If approved, send to Risk Unit
- If clarification sought, furnish clarification

[Preview](#)

Select Penalty sections for issue of notices (Use Penalty module to initiate proceedings for penalty sections other than mentioned in this section)

- |  |  |  |  |
|--|--|--|--|
| <input type="checkbox"/> Notice u/s 270A       | <input type="checkbox"/> Notice u/s 271A       | <input type="checkbox"/> Notice u/s 271AA(1)   | <input type="checkbox"/> Notice u/s 271AAC(1)  |
| <input type="checkbox"/> Notice u/s 271B       | <input type="checkbox"/> Notice u/s 271BA      | <input type="checkbox"/> Notice u/s 271D       | <input type="checkbox"/> Notice u/s 271DA      |
| <input type="checkbox"/> Notice u/s 271E       | <input type="checkbox"/> Notice u/s 271G       | <input type="checkbox"/> Notice u/s 271J       | <input type="checkbox"/> Notice u/s 272A(1)(a) |
| <input type="checkbox"/> Notice u/s 272A(1)(b) | <input type="checkbox"/> Notice u/s 272A(2)(a) | <input type="checkbox"/> Notice u/s 272A(2)(b) | <input type="checkbox"/> Notice u/s 272A(2)(d) |

Select other documents forming part of the order

Computation Sheet

[Preview](#)

Demand Notice

Demand Payment Period from Service Date(in Days) \*

Select CIT(A) User \* CIT (A), Panchkula

[Preview](#)

- Challan for Depositing Tax Demand Due
- Challan for Interest u/s 220(2)

[Save](#)

[Send to Risk Unit](#)



# Making Addition

- Step 5: If received back from RMS without reference to Review, next step is to send Show Cause Notice to the assessee (dealt with in step 6)
- If received back from RMS with review reference, the DAO has to be sent to review unit. Show Cause Notice will be prepared in such a scenario after Review Unit submits its report and concurs with DAO.



# Making Addition

- Step 6: Show Cause Notice needs to be sent after DAO has been cleared by RMS or review.
  - Initiate Other Actions -> Generate Show cause notice
  - Paste the text of the DAO in the notice body
  - Attachments:- The draft assessment order, computation and Demand Notice can be downloaded from Assessment Order details by clicking preview in PDF format. The 3 PDF files can be stored in a folder and the folder can be zipped in single .zip file (needed because SCN allows only one file to be attached). The zip file can be attached using the “Add Attachment” option in SCN window.
  - Save and Submit for Approval.

### Initiate Other Actions

[Return To Workitem](#)

Basic Details			
PAN	<input type="text" value="AEBPD2238G"/>	Name	<input type="text" value="NITIN DHIMAN"/> AY <input type="text" value="2018"/> - <input type="text" value="19"/>

Initiate Other Actions		
<a href="#">Issue Summon u/s 131</a>	<a href="#">Generate Notice u/s 142(1)</a>	<a href="#">Calling for Information u/s 133</a>
<a href="#">Extension of Limitation Period</a>	<a href="#">Issue Letter To Assessee/ Any Other Person</a>	<a href="#">Generate Show Cause Notice</a>
<a href="#">Initiate Penalty</a>	<a href="#">Enter Potential Penalty Details</a>	

PAN: AEBPD2236G Name: NITIN DHIMAN [View/Edit Communication Details](#)

Send Email Primary Email: companyitr@gmail.com  Send CC Email Copy To:

Date & Time of Attending\*: 09/10/2020 11:00:00 AM [View Hearing Calendar](#)

**Notice History**

Rich text editor toolbar with icons for undo, redo, search, bold, italic, underline, strikethrough, text color, background color, bulleted list, numbered list, link, unlink, indent, outdent, quote, unquote, and print. Below the icons are dropdown menus for Styles (Normal), Font, and Size.

2. The present case was selected to scrutinise the discrepancy between the remuneration paid by partnership firm and the remuneration declared by the partner concerned, the assessee, in his return of income. Statutory notice u/s 143(2) was issued and served upon the assessee via email and e-filing account on 28.09.2019. Thereafter, the assessee was asked specific queries regarding the discrepancy related to remuneration received and remuneration declared in Income-tax Return via Notices issued u/s 142(1) from time to time which are available on electronic record.

3. The assessee is a partner in a partnership firm by the name of B.B.Kar. As per the Income-tax Return filed by the partnership firm B.B.Kar, the assessee has been paid Remuneration of Rs 28,10,064/- for the FY 2017-18 relevant to AY 2018-19. The assessee, however, has shown total remuneration received from partnership firm at Rs 15,38,889/- only in his return of income for AY 2018-19

4. Accordingly, the assessee was asked vide notice u/s 142(1) dated 04.03.2020 to show cause as to why Rs 12,71,175/- should not be added to his income from business and profession being remuneration received from partnership not declared in return of income. The assessee furnished his reply to the notice on 19.03.2020 wherein the assessee has submitted the following:-

*"As desired attached pl.find herewith the ledger account appearing in the books of account of the firm B.B.Kar. That while filing the return of the partner Basant Kumar Mishra the net amount received on account of remuneration has been shown inadvertently."*

along with the ledger of the assessee's account in partnership firm B.B.Kar's books (available on electronic record).

5. It is apparent from the assessee's reply that there is no satisfactory explanation for the discrepancy in the remuneration claimed by the partnership firm in its return of income and remuneration offered by the assessee in his return of income. It is apparent that the assessee ought to have declared Rs 28,10,064/- as his income from remuneration instead of Rs 15,38,889/- actually declared.

6. Accordingly, Rs 12,71,175/- is hereby added to the income from business and profession of the assessee u/s 28 of Income-tax Act, 1961 being remuneration paid by partnership firm that remained

6. Accordingly, Rs 12,71,175/- is hereby added to the income from business and profession of the assessee u/s 28 of Income-tax Act, 1961 being remuneration paid by partnership firm that remained

Copy to

[Save Draft](#) [Reload Preview](#) [Submit for Approval](#) [Add Attachment](#)

Draft document is displayed below. Click on 'Generate' to generate the letter/notice/order

[Download file here](#)

### Attachments

- Only one (1) attachment is allowed to be uploaded.
- In case you want to attach multiple attachments, please zip them in a single file and upload.
- Attachment will be shared over e-Proceedings and email (as applicable for the proceedings).
- Attachment will be visible in Case History/Notings, View/Enter Dispatch Details and View/Download Order/Letter/Notice screens with the generated document.

**Attachments (Allowed File Types : jpg,png,jpeg,doc,docx,pdf,xls,xlsx,zip,rar,gz,csv. Maximum File Size : 5MB)**

S.No	<input type="checkbox"/>	Category *	Description *	File *	Uploaded By(Designation)	Date Of Upload
1	<input checked="" type="checkbox"/>	Select ▼		<input type="button" value="Choose File"/> No file chosen		

[Delete Row](#)

[Upload](#)



# Making Addition

- Step 7: After the reply of the Assessee is received to SCN:-
  - Make modification in the DAO in the Assessment Order details incorporating the assessee's reply.
  - Save.



# Making Addition

- Step 8: Initiating penalty u/s 270A
  - If penalty is initiated in the assessment order, the box for penalty u/s 270A has to be checked specifying the :-
    - The type of default: under reporting or underreporting arising from misreporting
    - Compliance date
- Save and submit the order for approval for generation from Assessment home page.

Copy To

Styles | Format | Font | Size

Assessee

Preview

Select Penalty sections for issue of notices (Use Penalty module to initiate proceedings for penalty sections other than mentioned in this section)

- |  |  |  |  |
|--|--|--|--|
| <input type="checkbox"/> Notice u/s 27DA       | <input type="checkbox"/> Notice u/s 271A       | <input type="checkbox"/> Notice u/s 271AA(1)   | <input type="checkbox"/> Notice u/s 271AAC(1)  |
| <input type="checkbox"/> Notice u/s 271B       | <input type="checkbox"/> Notice u/s 271BA      | <input type="checkbox"/> Notice u/s 271D       | <input type="checkbox"/> Notice u/s 271DA      |
| <input type="checkbox"/> Notice u/s 271E       | <input type="checkbox"/> Notice u/s 271G       | <input type="checkbox"/> Notice u/s 271J       | <input type="checkbox"/> Notice u/s 272A(1)(a) |
| <input type="checkbox"/> Notice u/s 272A(1)(b) | <input type="checkbox"/> Notice u/s 272A(2)(a) | <input type="checkbox"/> Notice u/s 272A(2)(b) | <input type="checkbox"/> Notice u/s 272A(2)(d) |

Select other documents forming part of the order

Computation Sheet Preview

Demand Notice

Demand Payment Period from Service Date(in Days) \*  Select CIT(A) User \*  Preview

Challan for Depositing Tax Demand Due



# Making Addition

- Step 9: After approval:-
  - Submit Feedback
  - Send income for computation again in case of change of month
  - Generate the order from Assessment Order Details tab

Assessment Proceeding

Return to Worklist

**Request Details**

Request ID	100000013815674	Subject	Assessment Proceeding u/s 143(3)	Initiation Date	28/09/2019
PAN	AEBPD2238G	Name	NITIN DHIMAN	AY	2018-19
Section	143(3)	Limitation Date of Order	31/03/2021	From	AO - Regional e-Assessment Unit
Pending Since	24/09/2020	Status	Pending	Limited Scrutiny Flag	Yes
TP Risk Parameter	No	Risk flag		SCN Flag	

- Selection Reason
  - Hearing
  - Initiate Other Actions
  - Case History/Notings
  - Attachments
  - Feedback**
  - Verification Request to VU
  - Technical Assistance by TU
  - Generate Draft Order u/s 144C
- Income Computation
  - Tax Computation
  - Manual Order Upload
  - Assessment Order Details

**Workflow Notings**

Enter Remarks:

**Review Unit Decision**

Kindly Select Decision:

[Preview](#)

Select Penalty sections for issue of notices (Use Penalty module to initiate proceedings for penalty sections other than mentioned in this section)

- Notice u/s 270A
- Notice u/s 271A
- Notice u/s 271AA(1)
- Notice u/s 271AAC(1)
- Notice u/s 271B
- Notice u/s 271BA
- Notice u/s 271D
- Notice u/s 271DA
- Notice u/s 271E
- Notice u/s 271G
- Notice u/s 271J
- Notice u/s 272A(1)(a)
- Notice u/s 272A(1)(b)
- Notice u/s 272A(2)(a)
- Notice u/s 272A(2)(b)
- Notice u/s 272A(2)(d)

Select other documents forming part of the order

Computation Sheet [Preview](#)

Demand Notice [Preview](#)

Demand Payment Period from Service Date(in Days) \*  Select CIT(A) User \*  [Preview](#)

- Challan for Depositing Tax Demand Due
- Challan for Interest u/s 220(2)

**Generate Order**

# “Issues and Challenges–in AU and VU”

Group:

Smt. Jaishree sharma, AddlCIT NeAC

Shri. B.M. Singh AddlCIT ReAC AU

Shri. Lakshmi Narayanan JCIT ReAC  
AU

# Objectives

- Role Description-AU/VU
- Workflow- Macro and Micro
- Issues in AU
- Issues in VU
- Questions/ Feedback

# Role of AU and VU in FAS Scheme Terms

- **Assessment Unit** – Identify issues, seek information and analyse material to frame draft assessment order (DAO)
- **Verification Unit** – to work in faceless eco system -
  - Conduct E-verification u/s 133C- Pre selection of cases for assessment.
  - Conduct enquiry, examination of books of account, examination of witnesses and recording of statement all through electronic mode.
  - Conduct Physical Enquiry only in a few instances and in a manner covered by Pr.CCIT NeACs issued under clause 12(vi) of the scheme and as approved by the Board.

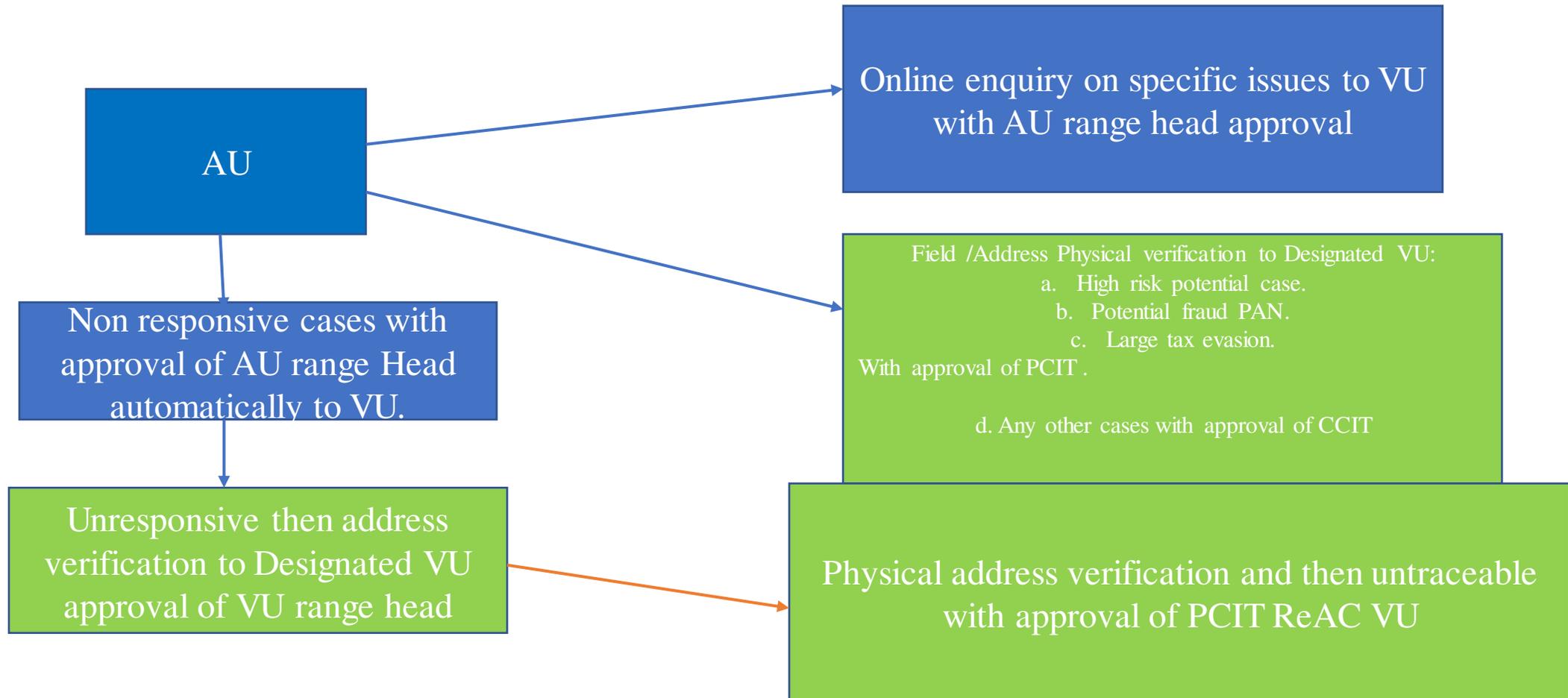
# Role of AU and VU in SOP terms

- **Assessment Unit** – How to handle various implementation aspects like
  - Structured specific questionnaire.
  - Adjournment.
  - Cases without reply
  - Non compliance penalty.
  - Reference to VU/TU.
  - Reference to VU-online/unresponsive.
  - Clarification from VU/TU.
  - Preparation of DAO.
  - Issue of SCN.
  - Final Assessment order.
- **Verification Unit** –
  - Online enquiry referred by AU.
  - Non responsive cases referred by AU.(High risk cases; Fraud Pan; Large tax evasion)
  - Address Verification to designated VU.
  - Untraceable cases referred by VU to other Designated VU.

# When VU role comes

- The trigger for verification comes from AU with specific request. Each item for verification has a definite and unique reference/tag number – UVRN
- Scope of enquiry is set by AU reference . Depth can be decided by VU there but widening of scope is not encouraged.

# AU /VU Trigger for VU/Designated VU



## Assessment Proceeding

[Return to Worklist](#)

**Request Details**

Request ID	100000013799398	Subject	Assessment Proceeding u/s 143(3)	Initiation Date	28/09/2019
PAN	ABOPV4309G	Name	CHAMUNDESWARA NATH VANKINA	AY	2018-19
Section	143(3)	Limitation Date of Order	31/03/2021	From	AO - Regional e-Assessment Unit
Pending Since	18/10/2020	Status	Pending	Limited Scrutiny Flag	Yes
TP Risk Parameter	No	Risk flag		SCN Flag	

[Selection Reason](#) | [Hearing](#) | [Initiate Other Actions](#) | [Case History/Notings](#) | [Attachments](#) | [Feedback](#) | **[Verification Request to VU](#)** | [Technical Assistance by TU](#) | [Generate Draft Order u/s 144C](#) | [Income Computation](#) | [Tax Computation](#)

[Manual Order Upload](#) | [Assessment Order Details](#)

**Workflow Notings**

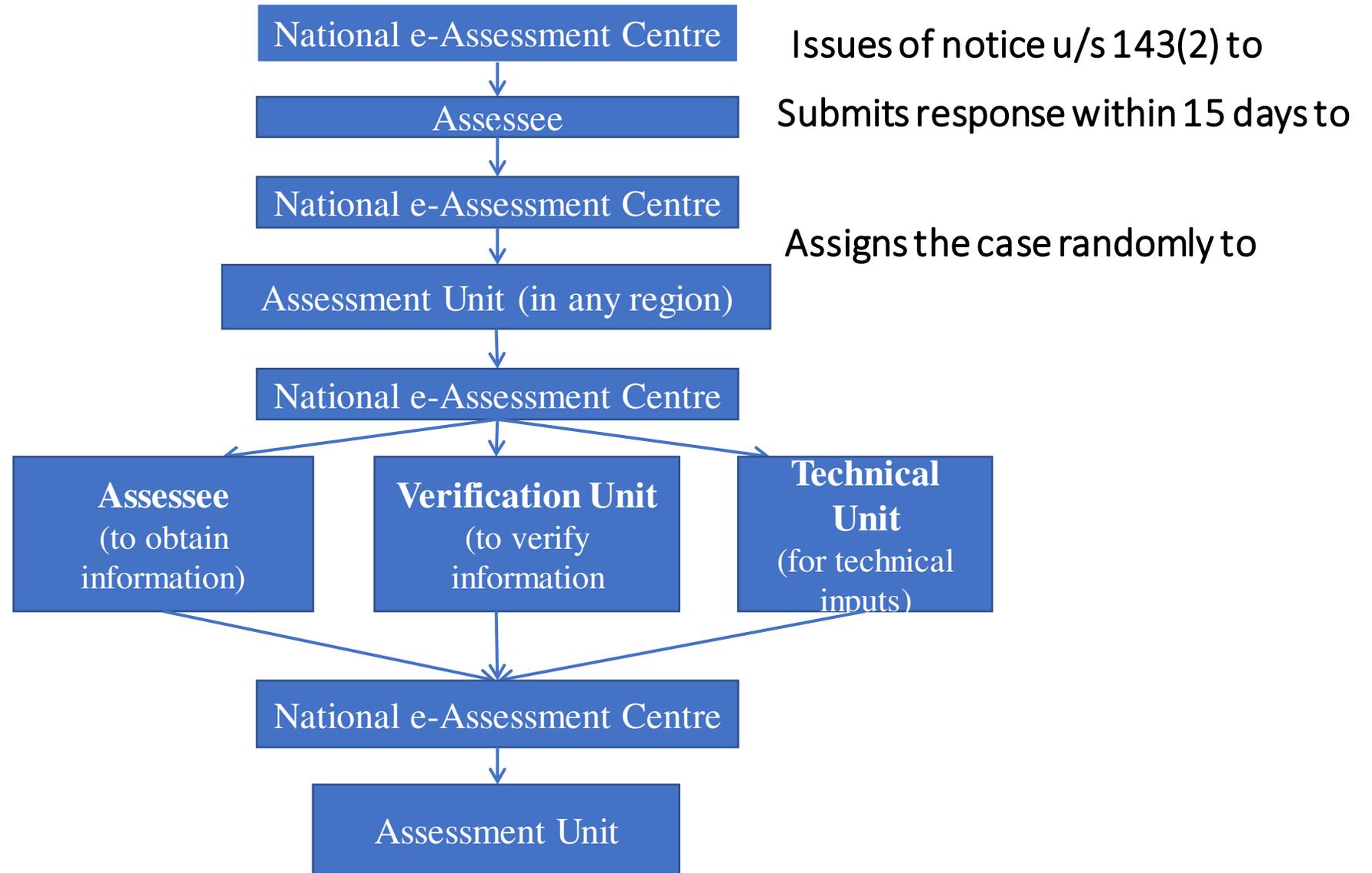
Enter Remarks

**Review Unit Decision**

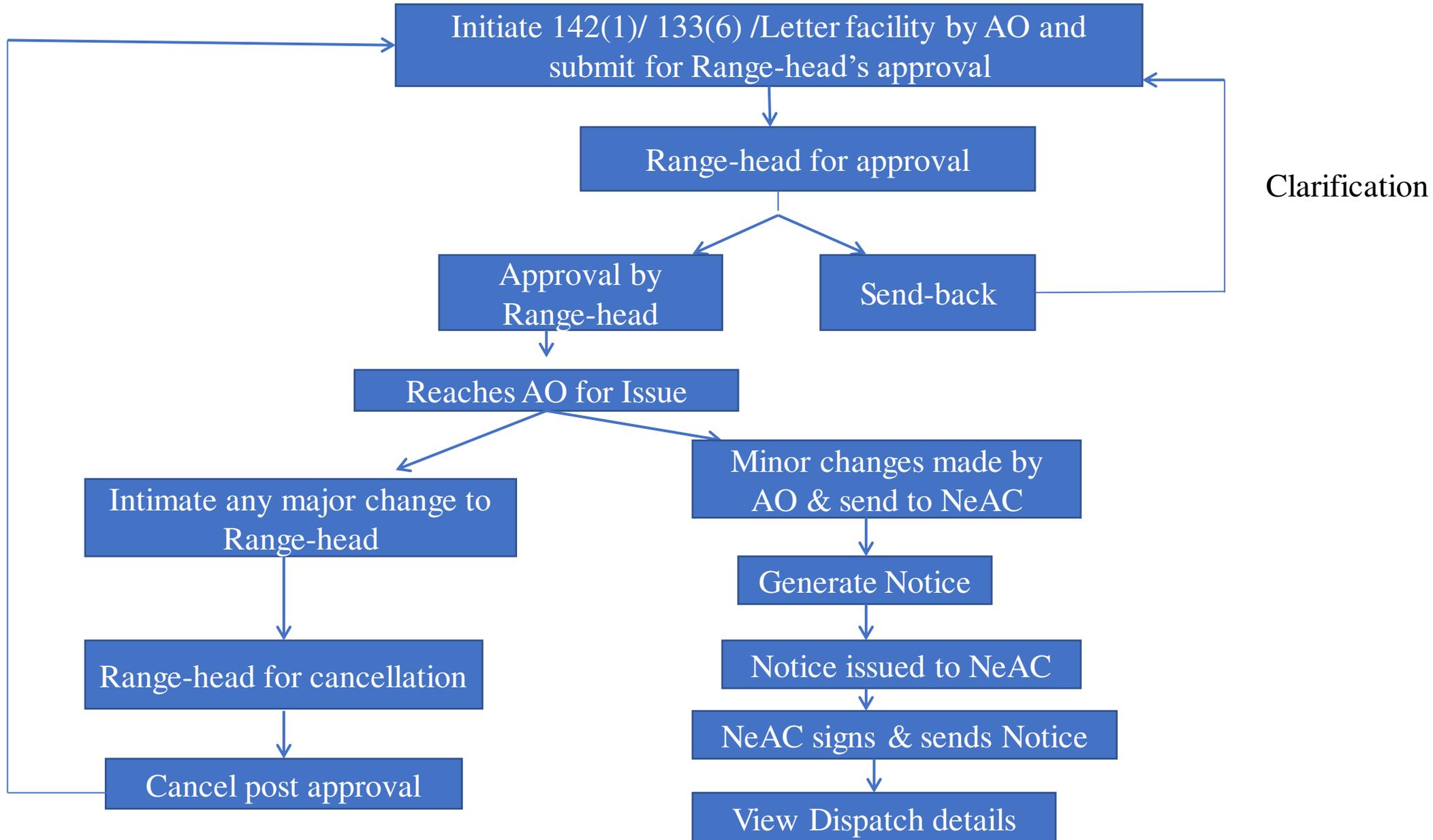
Kindly Select Decision  [Save Response](#)

[Save](#) | [Submit for Approval of Draft Assessment Order](#)

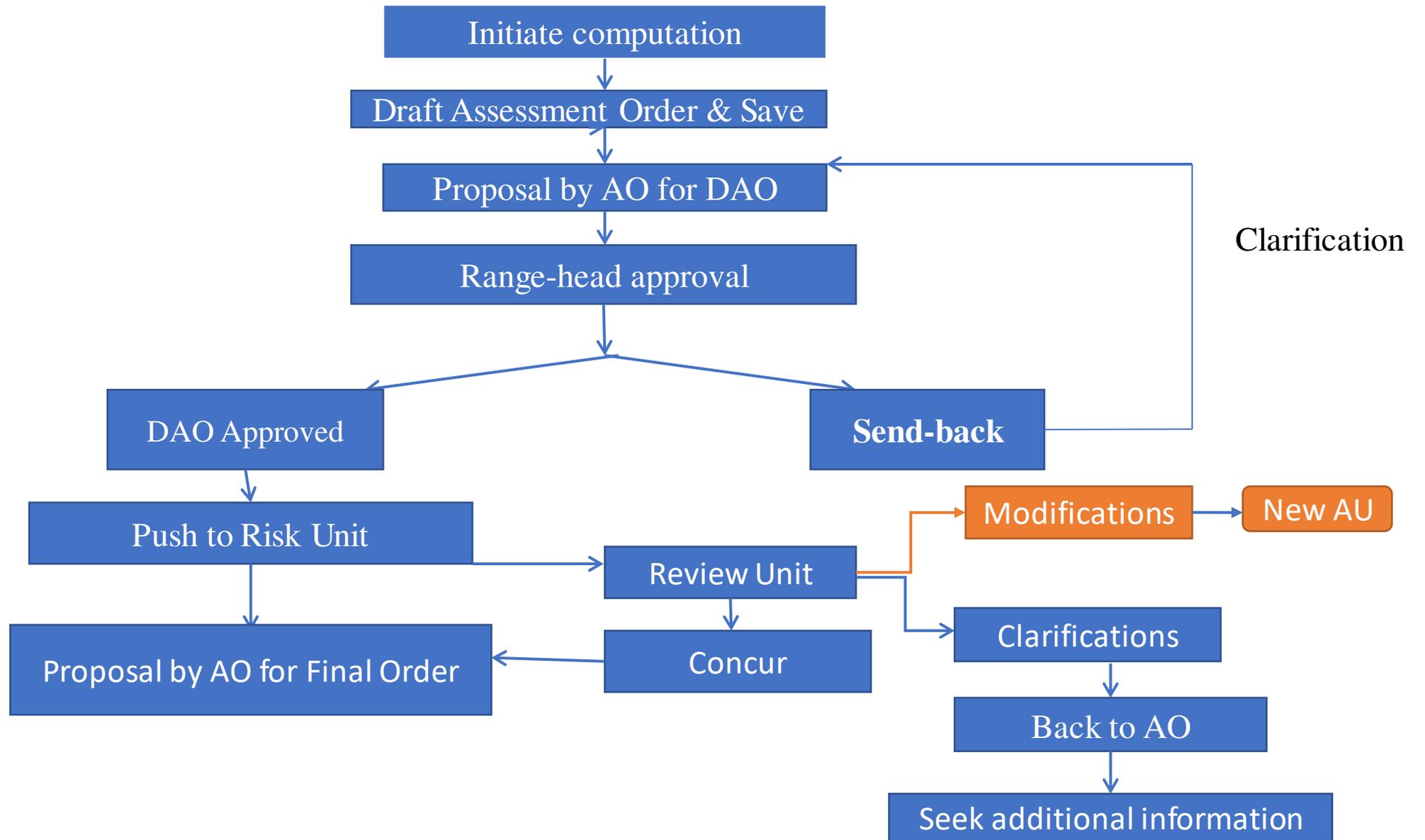
# Macro Workflow



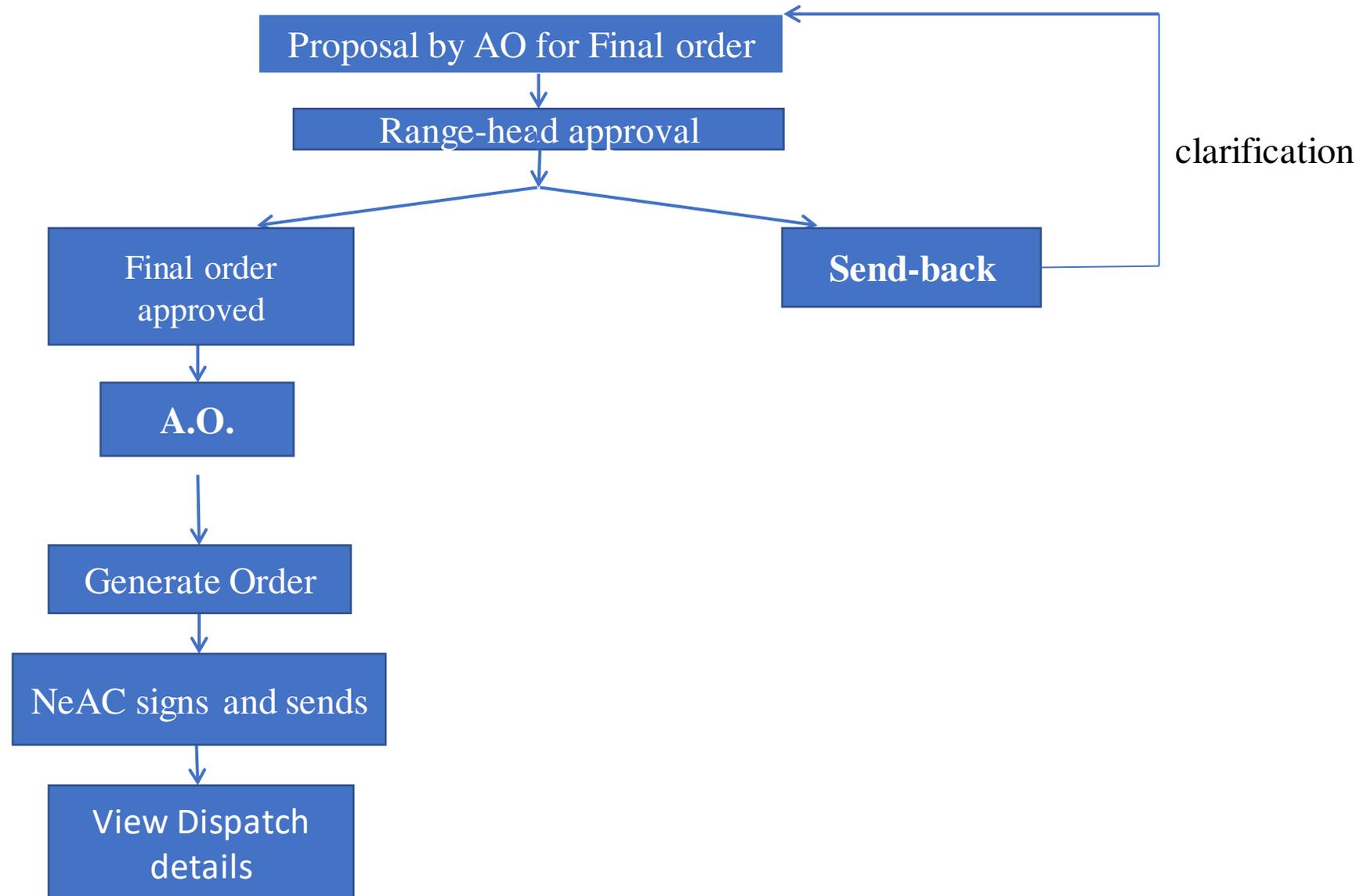
# Life cycle of 142(1)/133(6)/ Letter facility



# Life cycle of DAO without Addition: Up until Risk/ Review

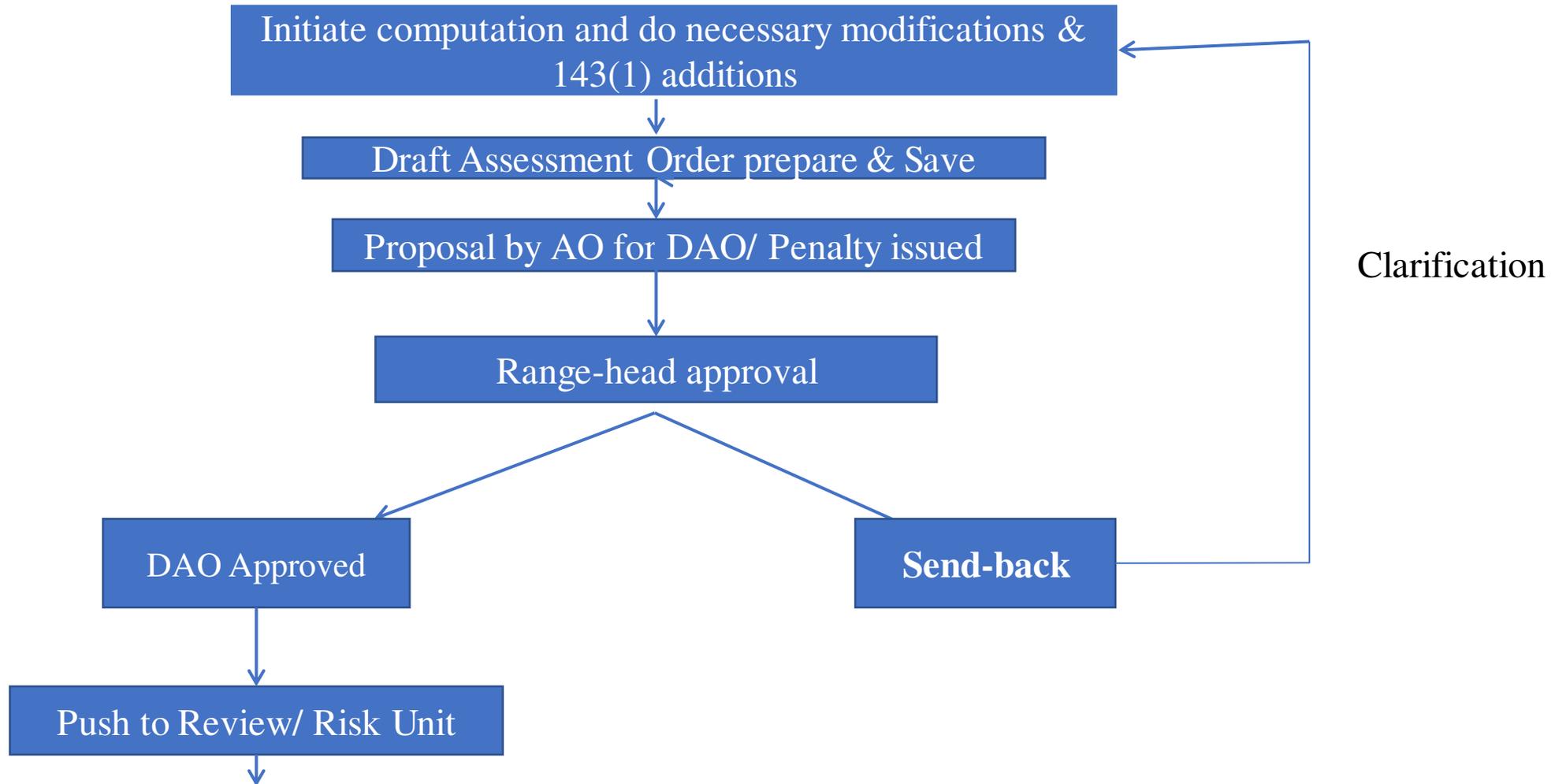


# Life cycle of DAO without Addition: After Risk/ Review



# Life cycle of DAO with Addition

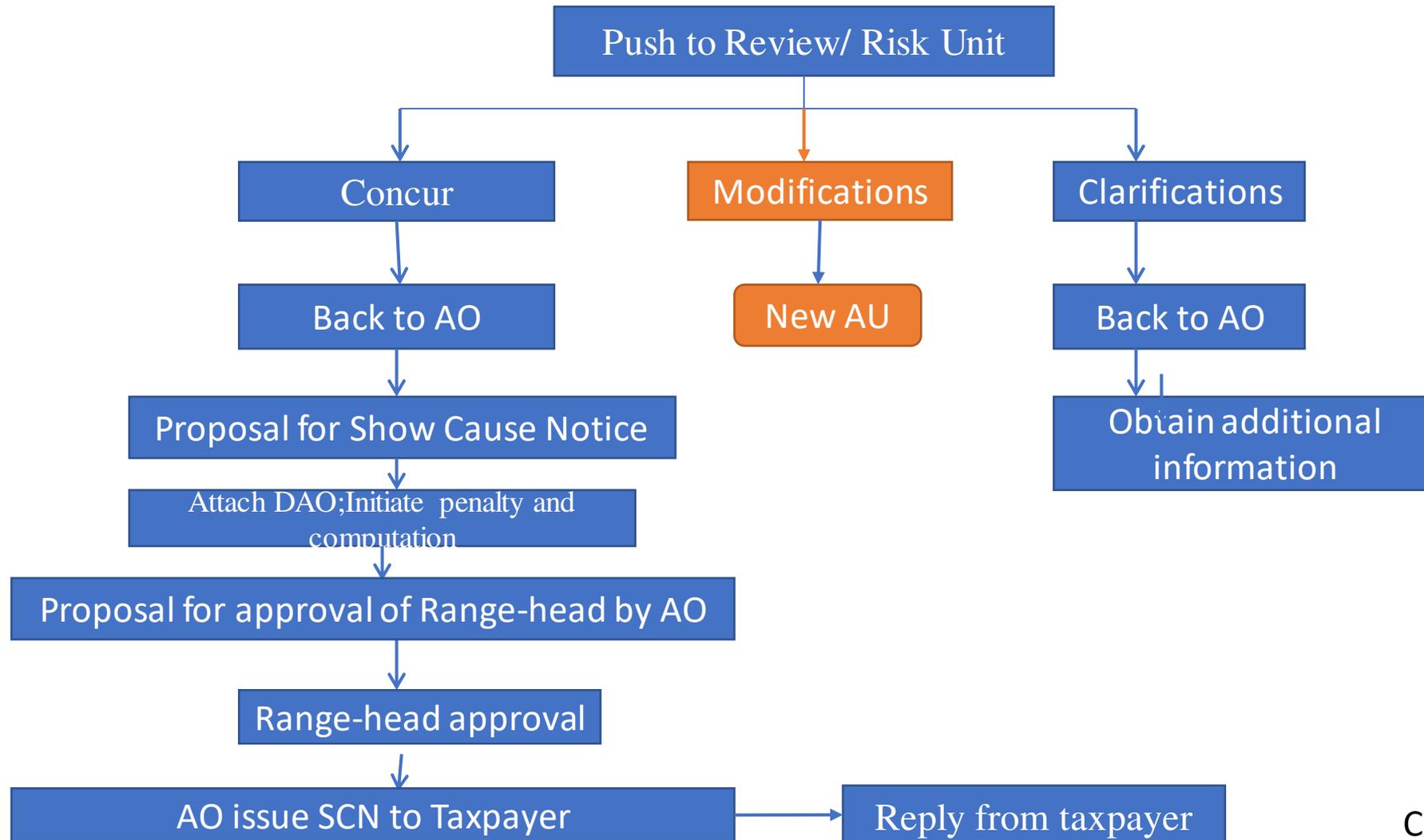
1/3



Continued on 2/3

# Life cycle of DAO with Addition

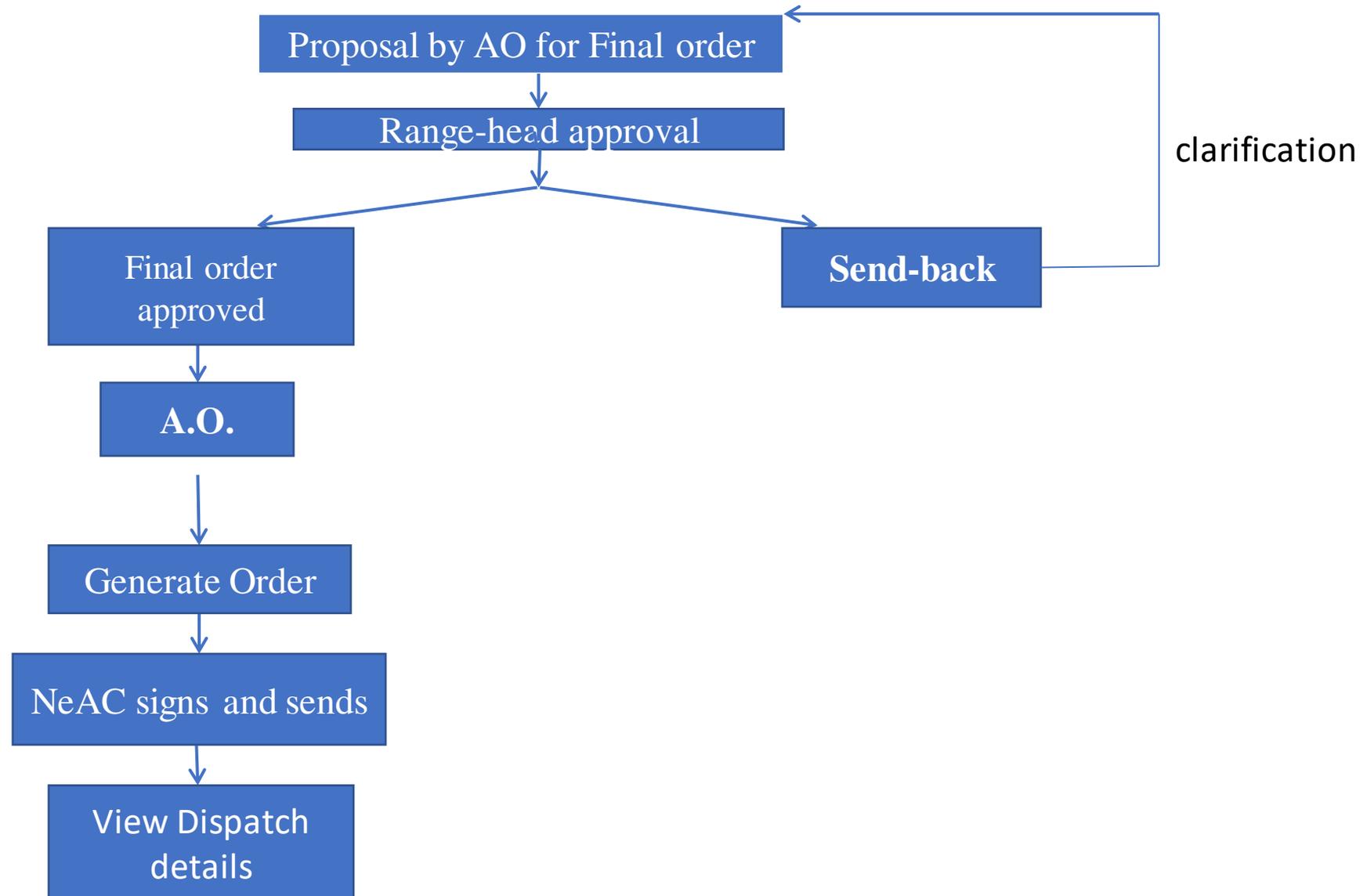
2/3



Continued on 3/3

# Life cycle of DAO with Addition

3/3

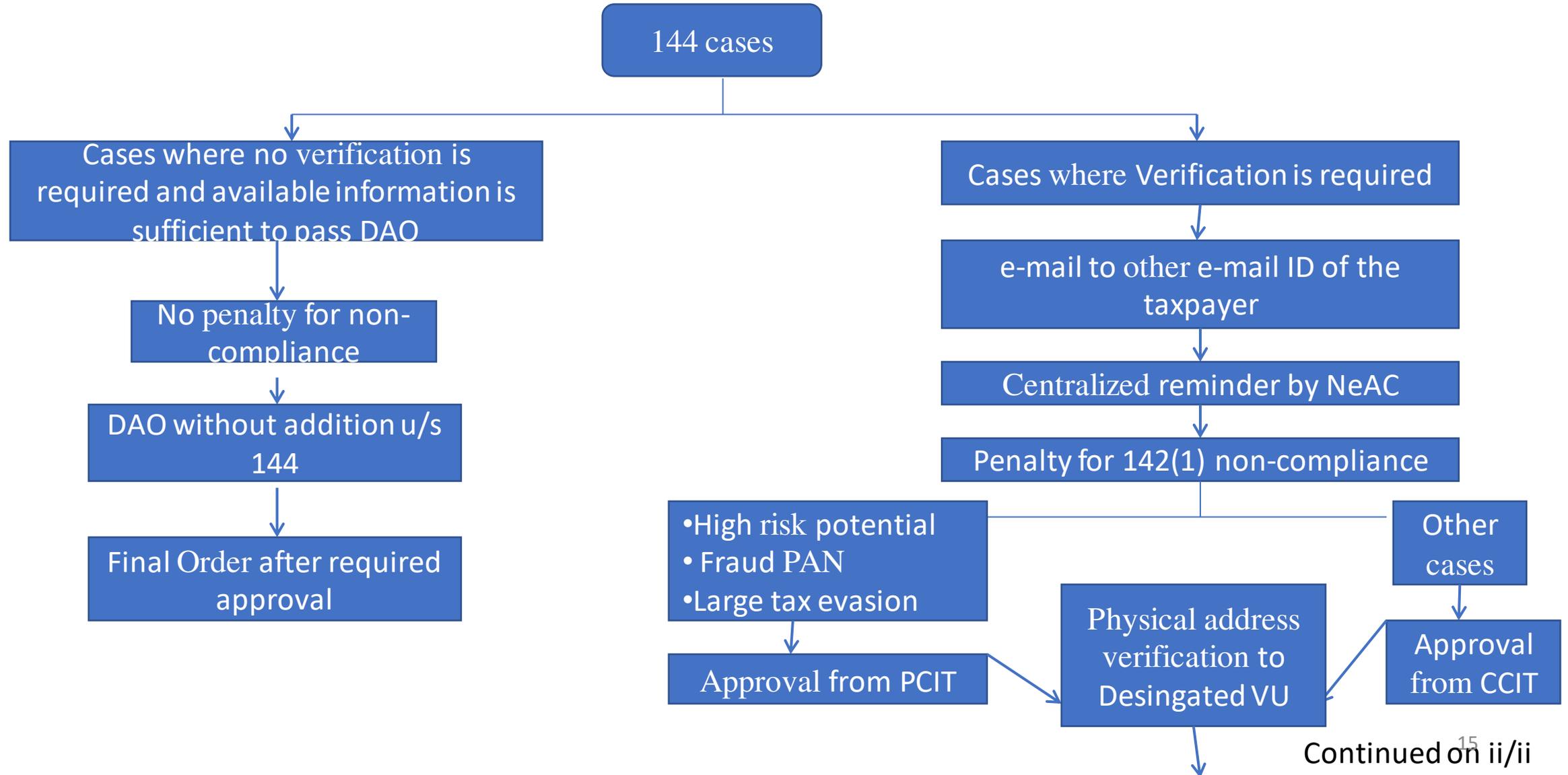


# Standing Operating Procedure (SOPs)

1/8

i/ii

## Procedure for passing Best Judgment Assessment u/s 144

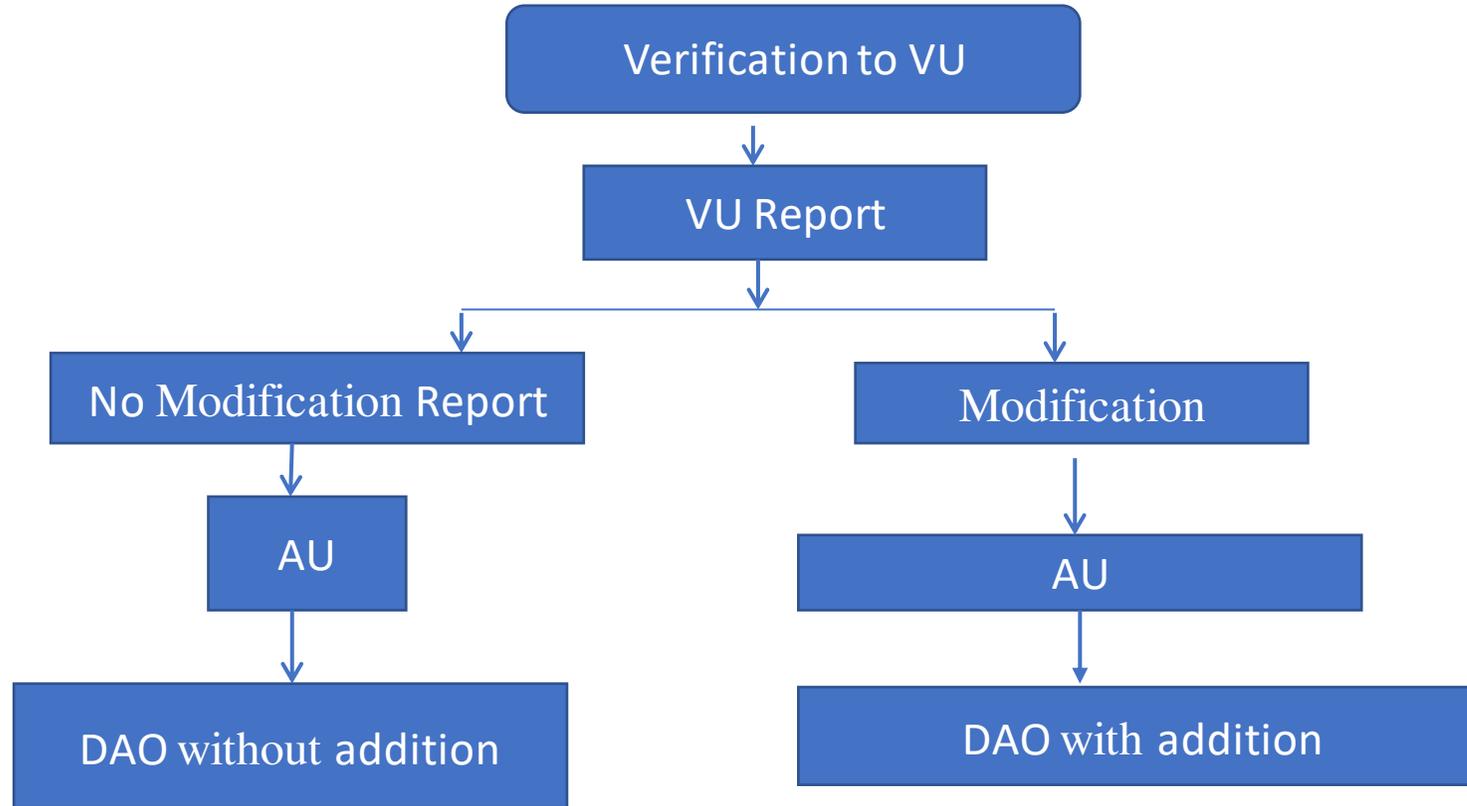


Continued on ii/ii

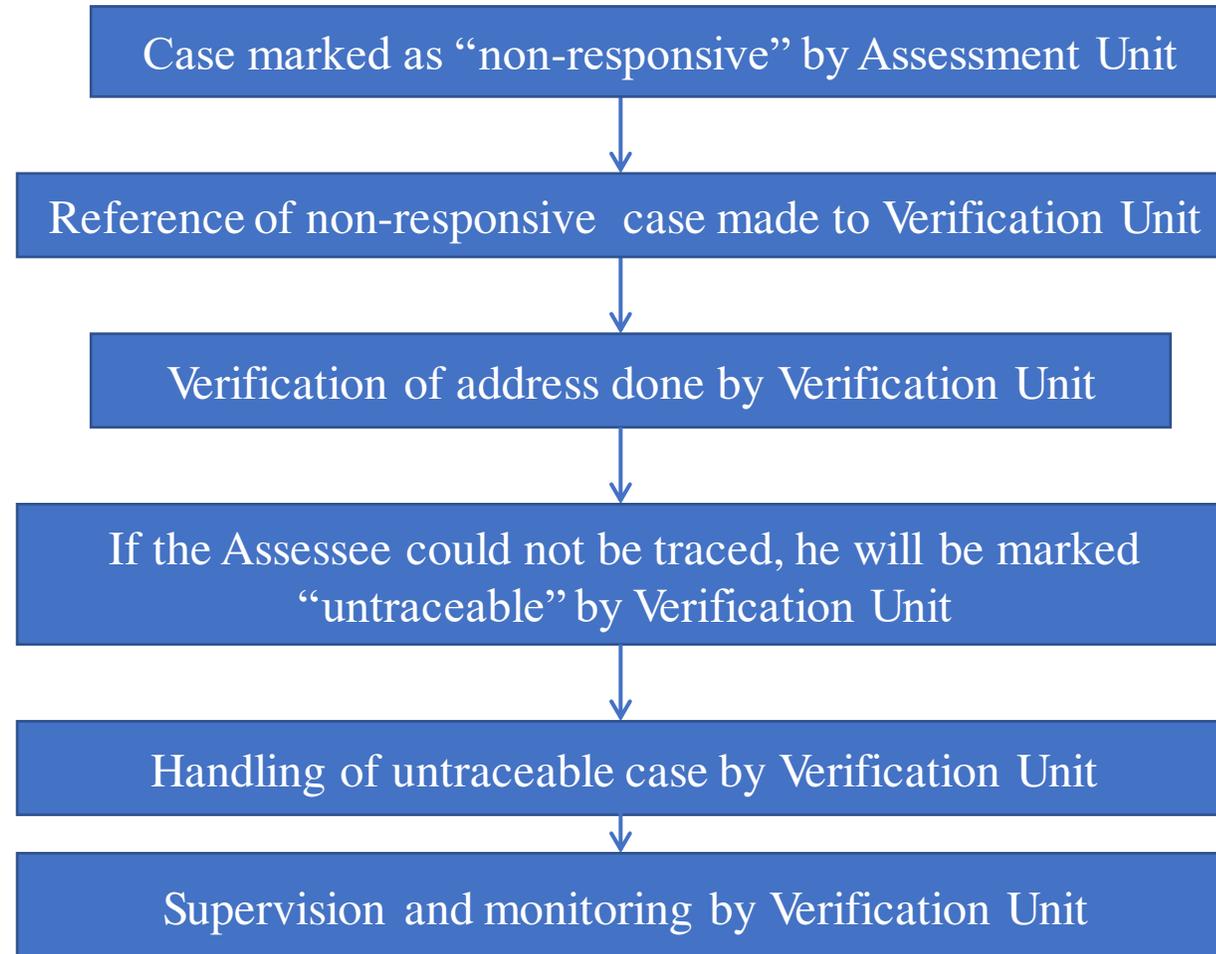
# Standing Operating Procedure (SOPs)

2/8

## Procedure for passing Best Judgment Assessment u/s 144



## Handling untraceable cases



# Issues in AU- specific questionnaire

- Insight Portal– Profile/ Verification.
- ITBA Portal– 360 degree- ITS (Provides most of the details);  
(Nearly 70% of the information is already available)
- E filing account- ITR/CPC computation.
- Other details from 3<sup>rd</sup> party can be obtained through 133(6) or letter.
- The AO can also validate the available data in Insight through 133(6).

# Data Availability

1/3

## Modules

- ITBA Portal-360 degree

## Data Set

- e-Filed Forms: e-Filed forms like Return may be viewed and downloaded from 360 degree tab
- e-Filed Non ITR forms: Audit Reports and other non ITR forms filed by the assessee may be viewed and downloaded from 360 degree tab
- Processing details: Details regarding processing result may be viewed from 360 degree
- ITS Details: ITS form providing various information available on the assessee for particular year may also be viewed and downloaded from 360 degree
- Details of Orders/Notices: Orders and Notices issued to the assessee by the department for past 3-4 years on ITBA may be viewed and downloaded

# ITBA- 360 Degree-ITS Details

ITBA | Portal Home x ITBA | Portal Home Page x Assessment Home Page x ITBA - 360 Degree x Worklist

itba.incometax.gov.in/ITBA360DegreeView/?ip=10.18.4.23&mac=NOT\_FOUND#

ITBA 360° View INCOME TAX BUSINESS APPLICATION A- A A+

Approve/Reject PAN Access Requests 0

RANGE Logout ITBA Home

Welcome RAMAKRISHNAN LAKSHMI NARAYANAN,

**Search Criteria**

PAN:\* ADCPN5955E AY From:\* 2018 - 19 AY To:\* 2020 - 21 Search Reset

**PAN Details**

PAN ADCPN5955E Name AMIT NARAIN Residential Address NARAIN HOUSE, DR MAHENDRA NARAIN PATH, RAJENDRA NAGAR, PATNA  
 Status INDIVIDUAL Present Jurisdiction ITO WARD 4(1), PATNA Office Address GULAB BHAVAN, 6 BAHADUR SHAH ZAFAR MARG, ITO, NEW DELHI

PAN Details ITR Details Processing Details Tax Payment Details TDS Details Details of order/letter/notices E-Filed Non-ITR Forms ITS Details Other Details

Click Here For Data Refresh

Download Excel Download PDF

**AIR Transaction Details**

Show 10 entries Search:

Transaction Party Name	Transaction Code	Transaction Description	Transaction Amount	Data Detail
No data available in table				

Showing 0 to 0 of 0 entries Previous Next

**CIB Transaction Details**

Show 10 entries Search:

Transaction Party Name	Transaction Code	Transaction Description	Transaction Amount	Data Detail
No data available in table				

Showing 0 to 0 of 0 entries Previous Next

**CBEC-Service Tax Return Details**

Show 10 entries Search:

Service Tax Number(STAX REG NO.)	Return Head(RET MINOR ACCOUNT HEAD)	Return Head Description	Gross Value Of Service Provided	Gross Value Of Service Received	Gross Tax Paid
No data available in table					

Showing 0 to 0 of 0 entries Previous Next

**CBEC-Export Import Summary Data**

Show 10 entries Search:

# Data Availability

2/3

## Modules

- e-Filing

## Data sets

**Returns and Forms:** All forms filed by the assessee may be downloaded from E-filing like Returns, Audit Report, Form-67, Form 3CEB, Form-10 etc.

**Replies to Notices:** Under e-proceeding tab all replies furnished by the assessee to various notices like 142(1) etc may also be viewed here apart from ITBA.

**Processing:** Intimation u/s 143(1) for an assessee may be requested here which will be emailed to Official registered E-mail ID of the officer

# Data Availability

3/3

## Module

## Data sets

### Insight

- Verification Profile.
- Taxpayer Profile.

**Macro details:** Case details that provide specific underlying information on the basis of which case has been selected.

**Micro/Granular Details:**  
Provides transaction level details of all information available on the assessee with the department for a particular year



Welcome, SAURABH MEENA (DC/ACIT(ReAC)(AU)-4(4)(1)DEL)

Logout

- Modules
- Profiles
- i-Search
- Verification**
- Data Management
- Business Intelligence
- Operations

News and Events



News and Events

- 23.01.2019 - Visit of Shri Sushil Chandra, Chairman CBDT to Vaishali
- 14.03.2019 - Jurisdiction order of Commissioner of Income-tax, (e-...
- 15.03.2019 - Roll-out of Profile views
- 15.03.2019 - Roll-out of Verification Module
- 12.03.2019 - Roll-out of Business Intelligence Hub

Resources



Resources

- Secore FileSecure Installation and Document Protection Quick Reference Guide
- Secore FileSecure Installation and Document Protection User Guide
- Insight Instruction - CASS
- Insight Online Course Catalogue
- User Guide - Learning Hub

Business Intelligence Hub



- BI Dashboard
- GIS Dashboard
- BI Forum
- Query Builder

View More

Knowledge Hub



- i - Wiki
- i - Library
- i - Forum
- i - Query

View More

Learning Hub



- Competencies
- Online Courses
- Training Courses

View More



Insight Portal



Welcome, SAURABH MEENA (DC/ACIT(ReAC)(AU)-4(4)(1)DEL)

Logout

Modules > Profile

- Modules
- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence
- Operations

Taxpayer Profile View

Deductor Profile View

Reporting Entity Profile View

Group Profile View

## Issues in AU/VU- 142(1);133(6) and letter issuance

- How to cancel approval for 142(1)/133(6)/letter facility?
  - Range head can only cancel approved notices.
  - Path for the same. ITBA- Assessment-Status Monitor-Request Type 142(1); Status Type-Approved-then Search-Hyperlink of specific case-then page for Cancel Post Approval).
  - AO can cancel clarification sought notices(no special path- simply cancel notices where Range head asked clarifications if required).
  - AO can change date of compliance even after Range head approval.
  - Replies to 142(1)- see it in case history notings- if it is in red? Not able to see-download from e-filing portal.
  - Grant of adjournment- AO can do it without range head approval.How?
    - (ITBA-Assessment-worklist-case history notings-adjournment-Hearing tab-reason( suo motto/Assessee request- then change date of compliance).
  - Avoid repetitive 142(1) instead finalize and proceed with DAO with addition or no addition.

## Issues in AU/VU- 133(6) and letter issuance- continue

- When to issue 133(6)?- PAN and email ID both are there( generally Pan there auto fetch email ID.
- When to issue letter?- only email ID certain banks or sub registrar office or third party.
- No replies from certain banks for 133(6) issued- may be NeAC can bulk procure such third party information through system support and feed it into concerned AU- especially cases where taxpayer denied third party information.
- No replies from sub registrar office for letter- may be NeAC can bulk procure such third party information through system support and feed it into concerned AU -especially cases where taxpayer denied third party information.

# Issues in AU- TU reference

- Do we need to refer all cases?
  - Not Mandatory it is discretionary in nature.
  - Use adequate amount of caution and restraint.
- How to Minimize reference- Judiciously?
  - If there are multiple cases with same reason code with similar fact pattern. Then refer only few cases.
    - ❖ For example in TU: CASS reason 56(2)(x) income from other sources- excess stamp duty on purchase of property. However taxpayer has taken date of agreement or entered into J/V which date should be considered for assigning the stamp duty value.
    - ❖ For example in TU : Interest on enhanced compensation of agricultural land acquisition- which case law to apply old land acquisition act order or new RCFILLAR Act.
- Do all cases of TU reference need PCIT approval – **NO**.
- When do we need PCIT approval for reference to TU?
  - Select TPO reference cases.
  - Special audit.
  - Valuation- Tangible/intangible assets.
  - Forensic analysis.
- Do all cases of TPO reference need PCIT approval- **YES ( it was wrongly mentioned)**. Do We need PCIT approval for TP reference in certain cases- **Yes-But when?**- where instruction number 3/2016 is planned to be invoked.
- **We need functionality for PCIT approval.**
- **Translation is the work assigned to TU- Need to identify designated TU not job of AU( Yesterday work allocation for designated TU issued).**

## Issues in AU- VU reference

- How to Minimize reference- Judiciously?
  - In case of enquiries which AU itself can conduct:
    - ❖ ALV value of HP( based on last year return; magic bricks; other sources)
    - ❖ Vacant plot or Vacant house- Electricity/water bills/approval from municipal authority.
    - ❖ Use for own business- depreciation claimed??fixed asset schedule??.
- Do all cases of VU reference need PCIT approval? – **NO-online enquiry /unresponsive cases with range head approval.**
- When do we need PCIT approval for reference to VU?
  - Physical address verification.
  - High risk/fraud PAN and large tax evasion.
- How to handle clarifications from VU?
  - AO in AU on his own can respond to any clarifications on grounds of additional information; Specific format etc there is no need for range head approval.
- Is VU report mandatory for passing orders in AU- **Not all times.**
- **We need functionality for PCIT approval/Non responsive case marking.**

## Issues in AU- SCN

- For small queries don't issue 142(1) make addition order and send SCN.
- Don't do show cause notice under section 142(1) as again SCN with DAO and computation is mandatory .
- There is confusion what stage SCN is to be issued?
  - Large number of AO are following old practices by first issuing SCN then DAO initiation. As per scheme First DAO then SCN ( **It has a logic behind it**).
- Another doubt whether SCN is to be issued in all cases of addition or only in cases where SCN flag is raised?

## Issues in AU- DAO

- Addition orders should have penalty for misreporting or underreporting under section 270A initiated either at DAO or Final assessment order stage.
- Reset Assessment Order approval functionality allows AO to cancel the approval of Range head approval for Assessment order.

# Issues in AU- Computation issues

- Whether to Initiate computation by order or return?
- When to initiate computation by order and return.
  - There is no fixed rule need to examine it case by case.
- When to retain CPC addition- if it is not in CASS reason.
- When not to retain CPC addition-If it is CASS reason and document is submitted to the satisfaction of AU.
- Appeal pending before CIT appeals for 143(1)- so how to compute?
  - If the cass reason do not pertain to CIT appeal issue – compute leaving the matter of CPC addition as it is.
  - If the case reason pertains to CIT appeal issue- Give relief provided documents are submitted (slightly orthodox).
- Rectification pending before RAO-so how to compute?
  - It wont allow AO in AU to compute- Issue letter to JAO/RAO for doing rectification.
- Unprocessed and Defective returns.
  - Bring it to attention of NeAC through PCIT on email mode.( long back there was ITA board letter dated 29.November.2019 cass cycle2018-F.No225/333/2019/ITA-II)

## Issues in AU- How to handle No reply cases

- Approximately 15 to 25% of cases in each AU.
  - 144 without addition based on available material- Pass orders.
  - 144 with addition in select few cases which do not fall under above category (such as non responsive- **even without VU report**).
  - 144 with addition only after report in high risk; potential fraud pan and large tax evasion **only after VU report-Para 3 of part D Page 4 in combined SOP for ReAC issued by PrCC NeAC.**
- AU needs to make an analysis which are the cases which are falling under mandatory VU report requirement and non VU report requirement.

## Issues in AU- How to handle complete cases

- Mandatory items:
  - What is there in CASS reasons.
  - Audit report Form 3CD disallowance column ( not reporting column).
  - Any additional information in ITBA-ITS; Insight about- New asset acquisition.
  - Old orders issues if any.
- Avoid roving /irrelevant queries/ non mandatory items.
- Know your end before you begin.

## Issues in VU- Non responsive/Untraceable case

- Trigger from AU.
- Insight profile view additional contact information such as Related party information\_ It's question of information access available( director of company, Individual- Husband/wife/father mother/son).
- Contact information of non responsive persons from reporting entity such as Banks; Sub Registrar office or other government agencies- Through issuance of 133(6).
- Then refer to address verification for designated VU.
- Designated VU in discrete manner address verification.
- If not traceable then Untraceable report.

## Issues in VU

- VU report is mandatory only in certain cases as mentioned in SOP(high risk; potential fraud and large tax evasion).
- AU can Pass orders without VU report only in few cases.
- However VU has to administratively answer why no report from VU but legally/ITBA system there is no bar from AU passing orders( system and SOP designed).
- Confusion regarding Auto VU reference based on Non responsive trigger Vs. Physical VU reference based on high risk; potential fraud and large tax evasion.
- Non availability of functionality.
- Non availability of access to third party information.
- These access to information may be considered to be provided without need for grant of approval.

# Acknowledgements

- Smt. Smitha Jhingran, Pr. DGIT, HRD.
- Mrs. Neena Singh Pandey, Pr.CIT ReAC(AU)-4, New Delhi.



# **“Familiarization of work profile of Assessment Unit (AU) and Verification Unit (VU) in ReAC”**

Presented by:

R. Lakshmi Narayanan

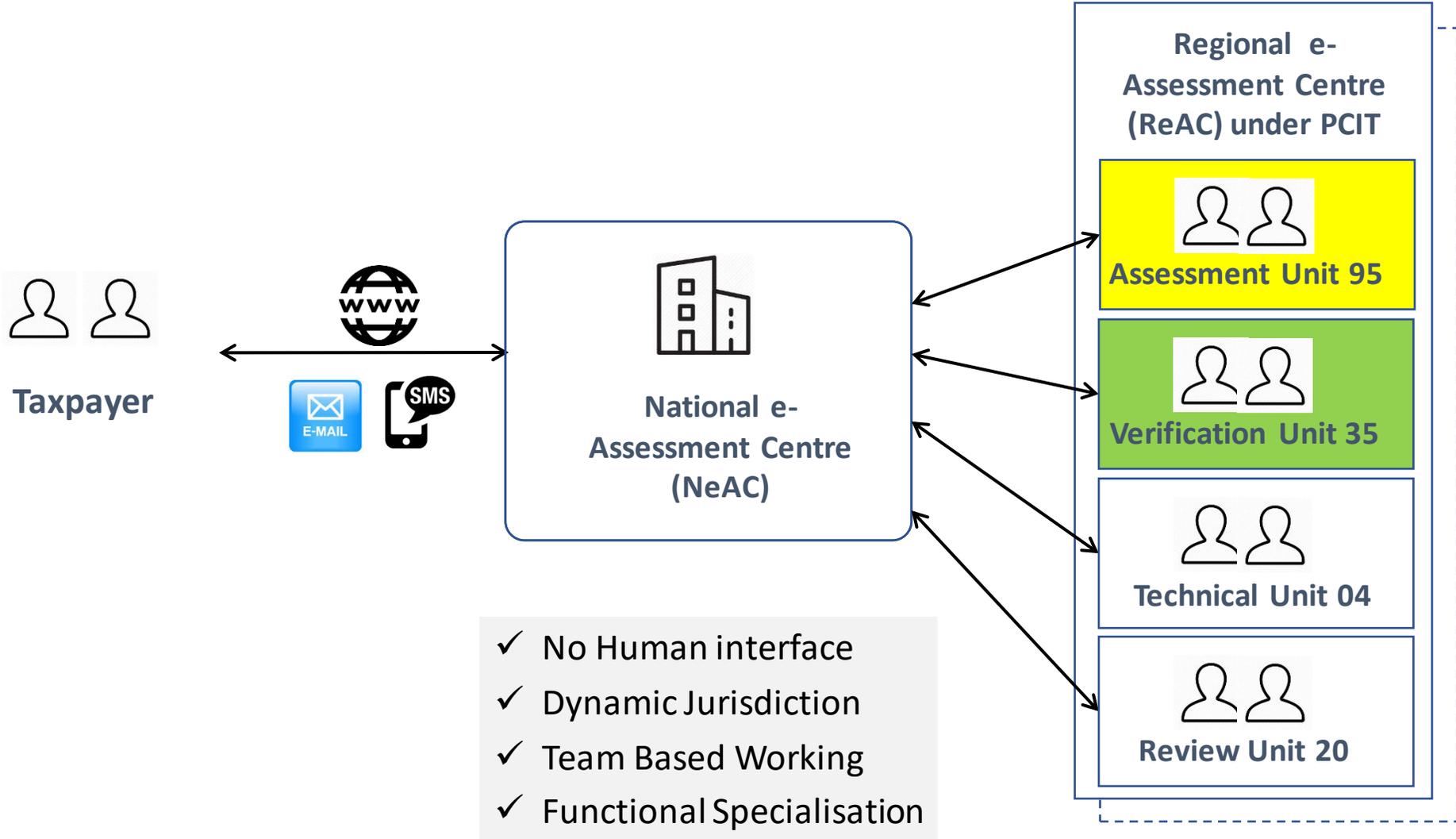
(Jt. Commissioner of Income Tax,

ReAC- AU- 4(1) & 4(4), ReAC, Delhi)

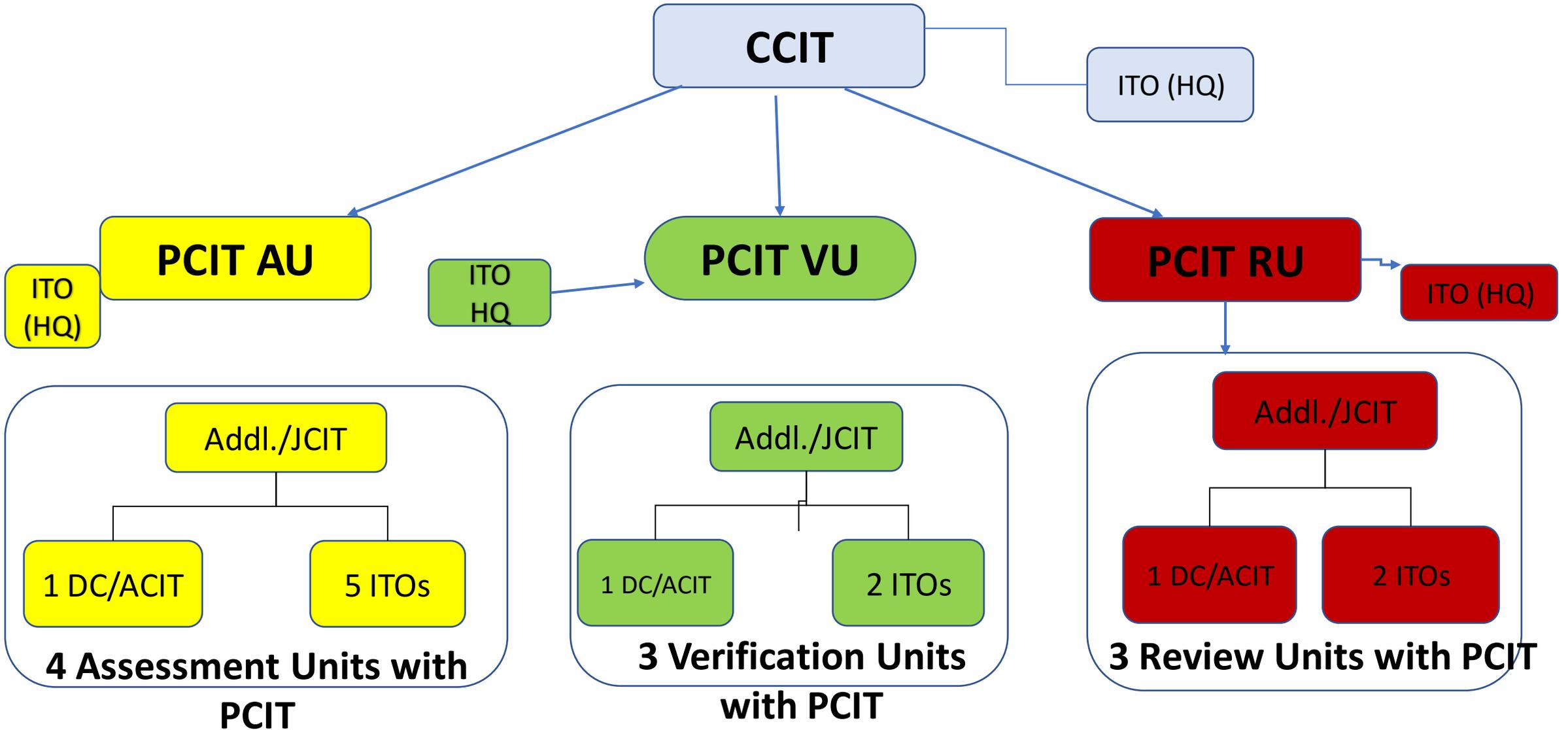
# Objectives

- Job Clarity/Job Responsibility.
- Macro Workflow
- Tools Available.
- Functions/Powers for AO.
- A Mock Run with a functionality.
- To Do List.
- Questions/ Feedback.

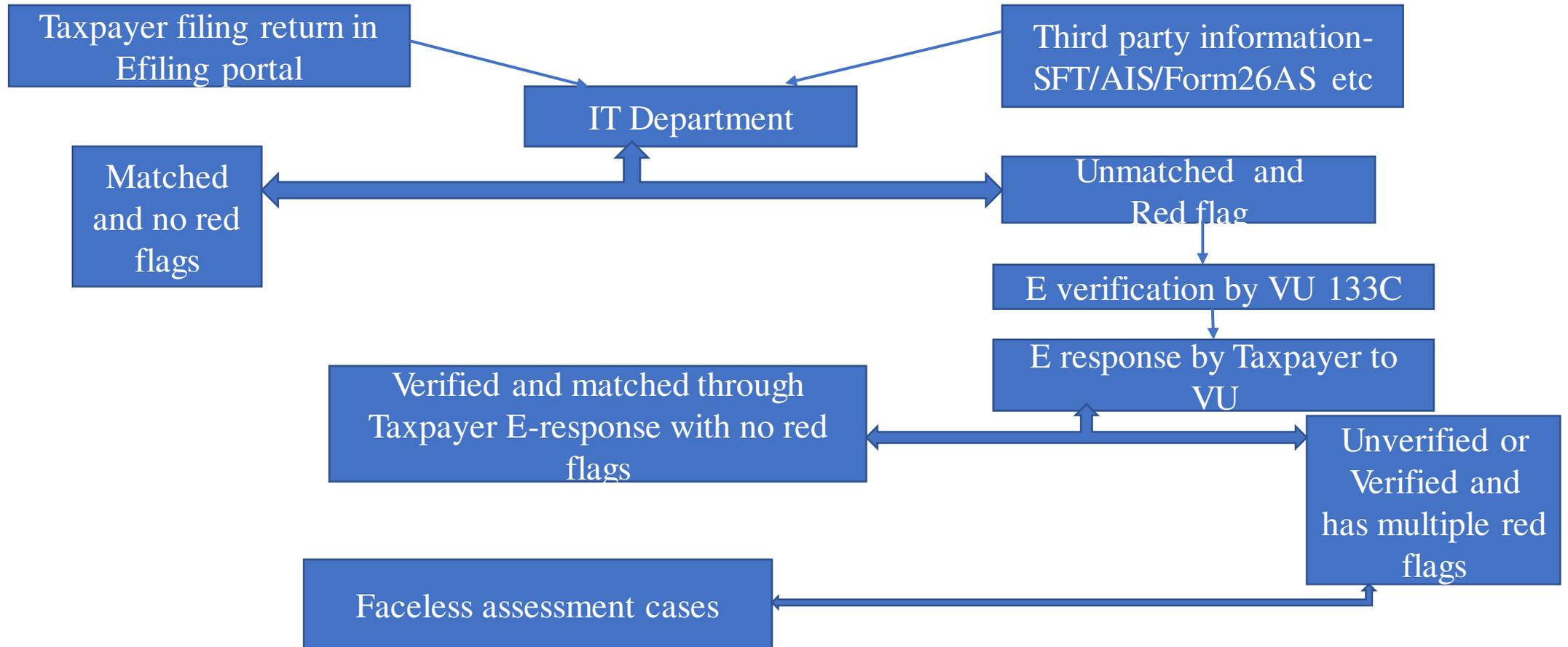
# Faceless Assessment Ecosystem



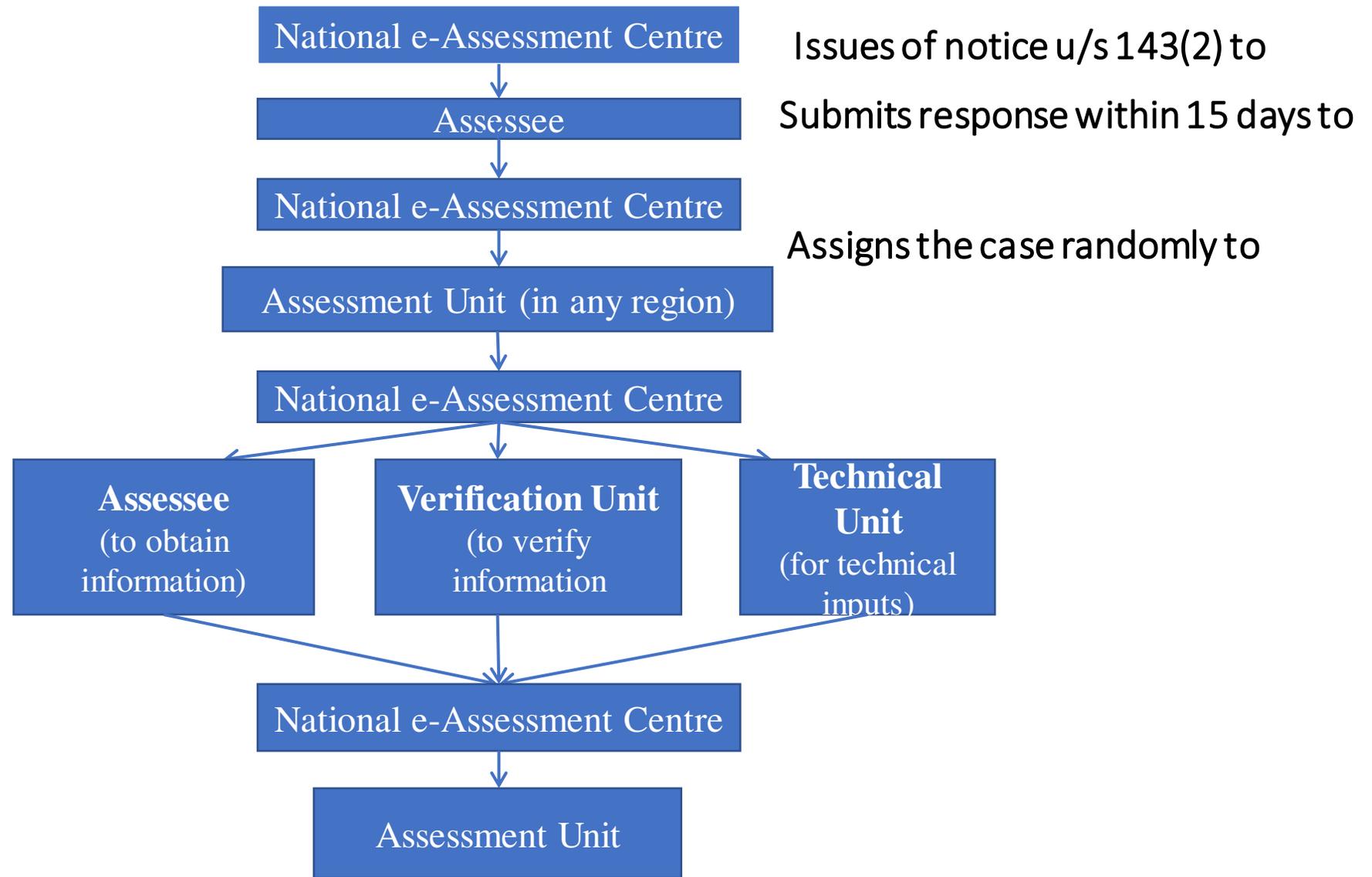
# Regional e-Assessment Centres (ReAC)- Where am I?



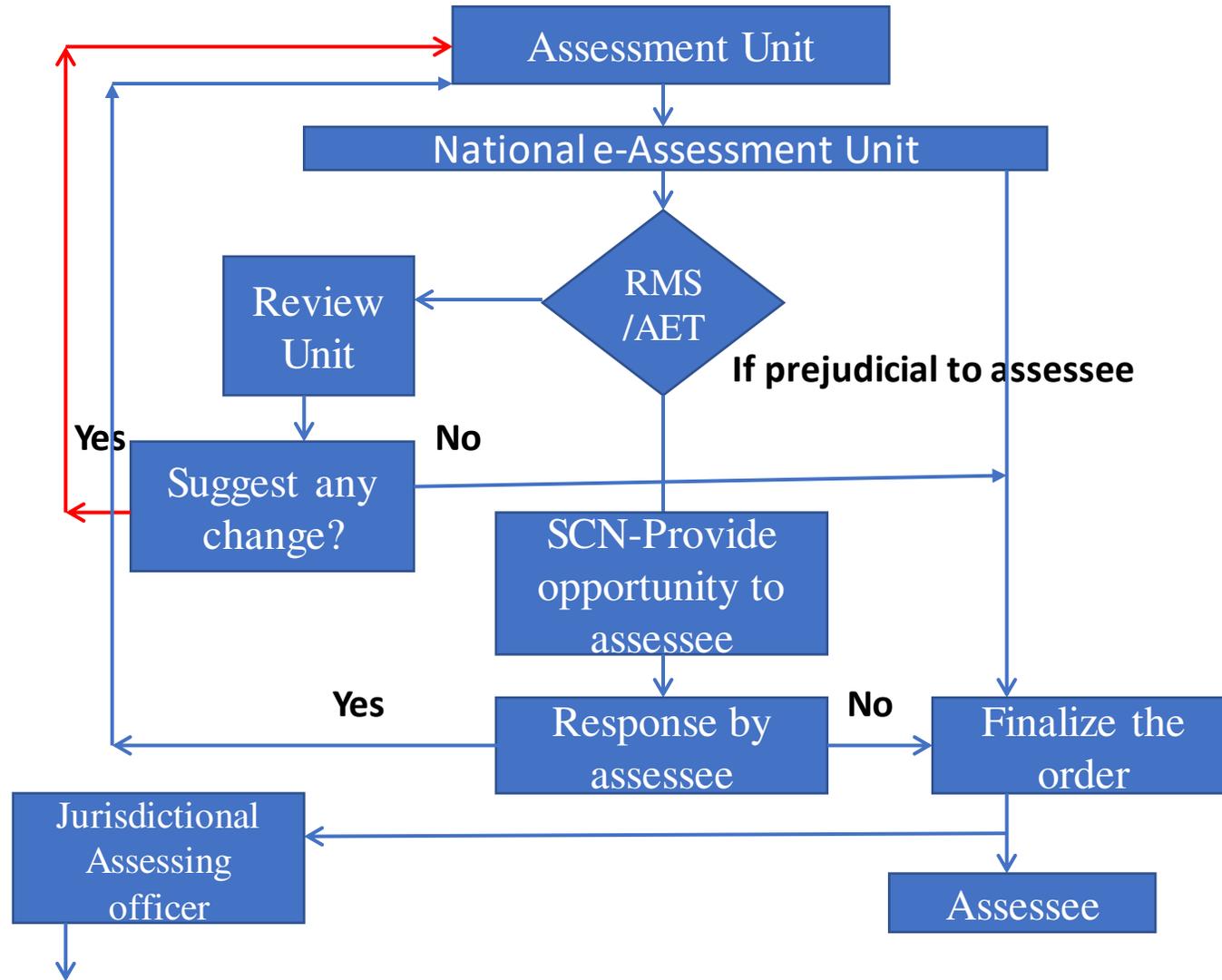
# Macro workflow before CASE Selection



# Macro Workflow: Before DAO is prepared



# Macro Workflow: After DAO is prepared



For a) Demand Management & Collection and Recovery of taxes; b) rectification proceedings; c) Grievance handling; e) Audit functions; f) custody and management of case records.

*Note: All communications with assessee/ others, between units will be through NeAC*

# Cases Covered by Faceless

- A. All existing cases where the notice under section 143(2) was issued by NeAC-Faceless Assessment 1.0.
- B. All pending as well as future cases - Faceless assessment 2.0.
- where returns of Income are filed and selected for Scrutiny under the extant guidelines by issuing notices under section 143(2).
  - where notices under section 142(1) have been issued for filing the returns and no return has been furnished.
  - where the assessee has not furnished return of income under section 148 and a notice under section 142(1) calling for information has been issued

# Functions of ReACs

- **Assessment Unit** – Identify issues, seek information and analyse material to frame draft assessment order (DAO)
- **Verification Unit** – to work in faceless eco system -
  - Conduct E-verification u/s 133C
  - Conduct enquiry, examination of books of account, examination of witnesses and recording of statement all through electronic mode.
  - Conduct Physical Enquiry only in a few instances and in a manner covered by the order of the Pr.CCIT NeACs issued under clause 12(vi) of the scheme and as approved by the Board.

# Roles of DCIT/ACIT, AU-ReAC -1/2

- Preparation of all notices under section 142(1)/133(6)/131 and non compliance penalty notices.
- Proposal of cases to be refereed for enquiry or verification to VU on established guidelines/principles.
- Proposal of cases to be refereed for physical verification to VU on established guidelines/principles as per para 12(viA).
- Proposal of cases to be refereed for Technical assistance to TU on established guidelines/principles.
- Proposal of cases for personal hearing through video conferencing facility on established guidelines/principles.
- Proposal of cases for transfer to JAO from NeAC.

# Roles of DCIT/ACIT, AU-ReAC -2/2

- Preparation of DAO, SCN.
- Proposal cases for conversion to complete scrutiny.
- Proposal of cases for reopening under section 147/148.

# Requirements at the end of Assessing Officers- DCIT/ ACIT and ITOs

- Login/ User Id/ RSA Token- ITBA and Insight Portal.
- Ease with System functionality.
- Understanding the process flow.
- Data availability and ability to locate data.
- Case type and scope of enquiry.
- Examination of facts and familiarization with law.
- “COMMON SENSE”

# Types of Cases

Type of scrutiny	Description
L-1	Limited Scrutiny- 1 issue
L-2	Limited Scrutiny- 2 issues
L-3	Limited Scrutiny- 3 issues
C-1	Complete Scrutiny- 1 issue
C-2	Complete Scrutiny- 2 issues
C-3	Complete Scrutiny- 3 issues
C-4	Complete Scrutiny- 4 issues
C-5	Complete Scrutiny- 5 issues
C-6	Complete Scrutiny- 6 issues

# Reason Code Nature

Out of a total of 207 reason codes on the basis of which cases are selected under Scrutiny, a few of them have been enlisted as under:

Reason Code	Description
BA06.01	Low income in comparison to very high investments appearing in balance sheet
BD03.02	Large deduction claimed under section 80I/80IA/80IB/80IC as compared to Turnover
BE09.01	Mismatch in expenditure of personal nature reported in Audit Report and ITR
BR01.01	Tax credit claimed in ITR is less than tax credit available in 26AS
CG02.06A	Sale consideration of property shown in ITR is less than the value as per Stamp authority (as per return) (Business ITR)
FA03.03	New foreign asset in the nature of investment (Non-business ITR)
HP01.08A	Large value of loss claimed under the head Income from House Property (Business ITR)
OS08.01	Large deduction claimed u/s 57 (Non-business ITR)
SL04.01	Large relief claimed u/s89 (Non-business ITR)
TX21.02	High value cash withdrawals reported in SFT

# Mandate of Assessment

- CASS selection criteri.
- Scenario, ISSUE on which selected for scrutiny.
- Limited Vs Complete Scrutiny.
- CBDT says restriction on 'Issue' in Limited Scrutiny cases and not mere the reason or trigger or rationale for selection .

# What is 'ISSUE' under CASS

	Reason Description	Rationale	Issue	Underlying Information Elements
BE18.03	Lower amount disallowed u/s 40(a)(i) in ITR (Part A-OI) in comparison to audit report	The assessee has reported lesser amount disallowable under section 40(a)(i) as per Part A-OI of ITR in comparison to the amount disallowable under section 40(a)(i) as reported by the tax auditor in Form 3CD.	<b>Default in TDS &amp; Disallowance for such Default</b>	<ol style="list-style-type: none"> <li>1. Amount disallowable under section 40(a)(i) on account of non-compliance with the provisions of Chapter XVII-B as per 3CD</li> <li>2. Amount disallowable under section 40(a)(i) on account of non-compliance with the provisions of Chapter XVII-B as per Part A-OI of ITR</li> </ol>
BE09.01	Mismatch in expenditure of personal nature reported in Audit Report and ITR	There is difference between the total expenditure of personal nature as per ITR (Sch. OI) and total expenditure of personal nature as per Form 3CD	<b>Expenditure of Personal Nature</b>	<ol style="list-style-type: none"> <li>1. Total expenditure of personal nature in Form 3CD</li> <li>2. Total expenditure of personal nature in Part A-OI of ITR</li> </ol>
FA03.02A	New foreign asset in the nature of financial Interest in any entity (Business ITR)	There is a new asset in the nature of financial interest in an entity and there is a substantial increase in the investment in foreign entity as per schedule FA of ITR.	<b>Foreign Financial Interest</b>	Details of Financial Interest in any Entity held in Schedule FA of ITR of current and preceding year.
DD01.01A	Deduction from Total Income (Chapter VI-A) (Business ITR)	The assessee has claimed substantial deduction under chapter VI-A (excluding deduction claimed u/s 80-1A/ 80-IAB/ 80-IAC/ 80-IB/ 80-IBA/ 80-IC/ 80-IE/ 80-ID)	<b>Deduction from Total Income under Chapter VI-A</b>	Deduction under Chapter VI-A in Schedule VI-A
BL01.02	Substantial increase in capital in a year	Assessee has introduced capital during the year which is very high as compared to the Profit after tax of the assessee.	<b>Share Capital/ Other Capital</b>	<ol style="list-style-type: none"> <li>1. Capital in Part A-Balance Sheet of ITR</li> <li>2. Profit after Tax in Part A-P&amp;L of ITR</li> </ol>
BE01.07	Large sales promotion expenses vis-a-vis gross receipts	The assessee has claimed to have incurred substantial sales promotion expenses vis-a-vis gross receipts	<b>Business Expenses</b>	<ol style="list-style-type: none"> <li>1. Sales promotion expenses as per Part A-P&amp;L of ITR</li> <li>2. Aggregate of Gross receipts from business and profession as per Part A-P&amp;L of ITR</li> </ol>

# What is 'ISSUE' of Selection

Reason Code	Reason Description	Issue	Underlying Information Elements	Rationale
BE04.01	Mismatch in amount paid to an employee as bonus or commission reported in Audit Report and ITR	B o n u s o r C o m m i s s i o n t o E m p l o y e e	1. Amount paid to an employee as bonus or commission in Form 3CD 2. Amount paid to an employee as bonus or commission in Part A-OI of ITR	T h e r e i s d i f f e r e n c e b e t w e e n a m o u n t p a i d t o a n e m p l o y e e a s b o n u s o r c o m m i s s i o n u / s 3 6 ( 1 ) ( i i ) a s p e r I T R ( S c h . O I ) a n d a m o u n t p a i d t o a n e m p l o y e e a s b o n u s o r c o m m i s s i o n u / s 3 6 ( 1 ) ( i i ) a s p e r F o r m 3 C D .

# Issue communicated to Aseeesee

**Notice under section 143(2) read with Section 143 (3A) and 143 (3B) of the Income-tax Act, 1961**

**सीमित संवीक्षा (जांच) (कंप्यूटर आधारित संवीक्षा चयन)**

**Limited Scrutiny (Computer Aided Scrutiny Selection)**

प्रिय करदाता,  
Dear Taxpayer,

आपके द्वारा निर्धारण वर्ष **2018-19** के लिए दिनांक. **29/10/2018** को पावती सं. **355492751291018** के तहत आयकर विवरणी दाखिल करने के लिए आपको धन्यवाद ।

Thank you for filing your return of income for Assessment Year **2018-19** vide Ack. no. **355492751291018** on **29/10/2018**.

2. विवरणिका को तैयार करने में आपके ध्यान एवं परिश्रम को स्वीकार करते हुए, कुछ मुद्दों पर और स्पष्टीकरण की आवश्यकता है, जिनके कारण आपकी आय विवरणिका को सीमित संवीक्षा (जांच) के लिए चुना गया है, ये मुद्दे निम्नानुसार हैं:

2. While acknowledging the care and diligence you may have taken in preparing the return, there are certain issues which need further clarification, for which your return of Income has been selected for limited scrutiny and such issues are as under:

S. No.	Issues
i.	Bonus or Commission to Employee

3. उपरोक्त तथ्यों के आधार पर आप ई-फाइलिंग वेबसाइट ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) में अपने खाते के माध्यम से 'ई-कार्यवाही' सुविधा में इलेक्ट्रॉनिक रूप से उपरोक्त मुद्दों पर अपनी सुविधानुसार अपनी आयकर रिटर्न के समर्थन के लिए किसी भी ऐसे साक्ष्य को, जिस पर निर्धारिती उस विवरणी के समर्थन में निर्भर करता है, नोटिस प्राप्त होने की तारीख से 15 (पंद्रह) दिनों में राईनिके

# Scope of Scrutiny – Limited Vs Complete

- So here the ‘Issue’ is ‘Bonus or Commission to employee’.
- Its this ‘issue’ which is communicated to assessee in 143(2).
- Wide enough to bring in its ambit the provisions relating excessiveness, mode, TDS , date of payment and genuineness.
- Limited is not so limited and Complete is not so Complete

# ITBA System for AO

## Major tools

- Work list- what's at your end
- Status Monitor –What's at other end
- MIS Reports- Macro reports

## Functionality

- ✓ Notice generated u/s 142(1)
- ✓ Calling for Information u/s 133(6)
- ✓ Letter issued to Assessee or any other person
- ✓ Show Cause Notice
- ✓ Non-compliance Penalty
- ✓ Request for Verification
- ✓ Request for Technical Assistance
- ✓ Assessment order passing
- ✓ 270A- mis-reporting/ under-reporting of income.
- ✓ Case history notings

# ITBA Portal Home page → Once You Login

The screenshot displays the ITBA Portal Home page. At the top, the header includes the ITBA logo, the text "INCOME TAX BUSINESS APPLICATION", and a user welcome message for RAMAKRISHNAN LAKSHMI NARAYANAN. A navigation bar contains links for Home, Collaboration, HRMS, Download Center, Help, FAQs, MIS, and Log Ticket. A sidebar on the left lists modules like Assessment and Penalty, and important links such as CPCAO Portal and e-Filing. The main dashboard area features a "Time Barring Case" section with a bar chart titled "Returns Pending for Processing". The chart compares E-filed Returns (blue) and Paper Returns (orange) across various CCA Regions. Below the chart, there are widgets for "My Day at a Glance" (showing no events), "My Calendar" (for September 2020), and an "Opinion Poll" asking for user satisfaction. The footer contains copyright information for the Income Tax Department, Government of India, and mentions that the portal is powered by TATA Consultancy Services.

25 September 2020 10:57 AM

Welcome RAMAKRISHNAN LAKSHMI NARAYANAN  
RANGE - Regional e-Assessment Unit

Home | Collaboration | HRMS | Download Center | Help | FAQs | MIS | Log Ticket

Logout if idle in 34:08

**MODULES**

- Assessment
- Penalty

**IMPORTANT LINKS**

- CPCAO Portal
- i-Taxnet
- e-Filing
- ITBA Helpdesk

**ITBA Help Guide**

**Online Training Video**

**Helpdesk Support**  
Call Now 0120-2811200

**Download Prerequisites**

**Time Barring Case**

Returns Pending for Processing

Pending Returns

CCA Region

Last Updated on 24/Sep/2020 11:55 PM (IST)

Details can be viewed at : Modules → ITR → MIS Reports → Dashboards → ITR Time Barring Dashboard

**My Day at a Glance**

- No event(s) for the day.

**My Calendar**

September 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Show Current Date

**Opinion Poll**

Are you satisfied with the performance of ITBA.

Yes

No

Cant Say

Vote

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Portal Policy

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HRMS Application will be unavailable on

# Login → Assessment → MIS Reports

The screenshot displays the Oracle Business Intelligence (BI) web interface. The browser's address bar shows the URL: `itba.incometax.gov.in/analytics/saw.dll?bipublisherEntry&Action=open&itemType=.xdo&bipPath=%2FITBA_MIS%2FCASS%2FDASHBOARD%2FTime%20Barring%20...`. The page title is "Time Barring Pending cases Range\_Faceless".

The interface includes a navigation bar with "Home", "Catalog", "Favorites", "Dashboards", "New", and "Open" options. The user is signed in as "RAMAKRISHNAN LAKSHMI NARAYANAN".

The main content area features a filter panel with the following settings:

Filter	Value
View Report As	RANGE
Role	Add/JCIT(ReAC)AU-4(4)Del
Time Barring Date	All
142(1) Cancelled	All
142(1) Approved	All
142(1) Pending on AO for Clarification	All
142(1) Pending on Range for Appr	All
Order Status	All
Addition Amount Slab	All
Quality Case	All
Scrutiny	All
Pending with NeAc	All
Transferred to Jurisdictional AO	All
Transferred Reason	All

An "Apply" button is located to the right of the filter panel. Below the filters, there are tabs for "Summary of 143(3) Pendi...", "Detail Report", and "Details of Reason Code". The "Details of Reason Code" tab is currently selected, but the content area below it is empty.

The Windows taskbar at the bottom shows the system clock as 11:25 AM on 9/25/2020.

# MIS Report Contents

- Macro reports- Downloadable Excel; PDF and other format.
- Summary report; Detailed report and Details of reason code.
- How many cases in Unit.
- Type of cases, 142(1) issued or not
- Reply received or not.
- No action taken for last 30 days.
- How many DAO cases completed.

**NO HANDING OVER NOTE IN CASE OF CHARGE TRANSFER.**

# Login → Assessment → Work list

The screenshot shows the ITBA Assessment Worklist application interface. The browser tabs include 'ITBA | Portal Home', 'ITBA | Portal Home Page', and 'Worklist'. The address bar shows 'itba.incometax.gov.in/Itba/home#'. The page header includes the ITBA logo, 'Assessment INCOME TAX BUSINESS APPLICATION', and a welcome message for 'RAMAKRISHNAN LAKSHMI NARAYANAN, RANGE - Regional e-Assessment Unit'. The navigation menu includes 'Menu', 'Worklist', 'MIS Reports', 'Help', and 'FAQs'. The main content area features a message: 'COM1210003: No Data Found For the User' with a sub-message 'Click on Subject to take action on Worklist'. Below this is a 'Search Criteria' section with various filters: 'View' (Worklist selected), 'Subject' (dropdown), 'AY' (range), 'Last Assessee Response Date' (range), 'Display worklist based on' (All selected), 'From' (text), 'Pending Since' (calendar), 'Assessee Response Status' (dropdown), 'Request Type' (dropdown), 'PAN/TAN' (text), and 'Priority Flag' (dropdown). There are 'Search' and 'Reset' buttons. Below the search criteria are 'Delegate' and 'Mark As Priority' buttons. The 'Select Proceedings' section contains a table with columns: S.No, Request Type, Subject, From, PAN/TAN, Name, AY, Limitation Date/Compliance Date, Pending Since, and Action Required. The table is currently empty. The footer includes copyright information for the Income Tax Department, Government of India, and a note about the application being powered by TATA Consultancy Services. The Windows taskbar at the bottom shows the system tray with the date and time: 11:24 AM, 9/25/2020.

# Login → Assessment → Work list → Status Monitor

ITBA | Portal Home x ITBA | Portal Home Page x Worklist x +

itba.incometax.gov.in/Itba/home#

ITBA Assessment INCOME TAX BUSINESS APPLICATION A- A A+ Welcome RAMAKRISHNAN LAKSHMI NARAYANAN , RANGE - Regional e-Assessment Unit , RANGE Logout ITBA Home

Menu | Worklist | MIS Reports | Help | FAQs

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:

Proceeding Status:

PCCIT/PDGIT:

CCIT/DGIT:

PCIT/PDIT:

RANGE:

AO:

Last Assessee Response Date: From  To

Assessee Response Status:

**Search** **Reset**

**Pull Back** **Send Reminder**

**Select Proceedings**

S.No	<input type="checkbox"/>	Request Type	Subject	From	Pending With	PAN/TAN	Name	AY	Limitation Date/Compliance Date	Pending Since	Action Required
1	<input type="checkbox"/>	Assessment Proceeding	<a href="#">Assessment Proceeding u/s 143(3)</a>	AO - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	AAHCC3316M	CEMTREX TECHNOLOGIES PRIVATE LIMITED	2018-19	31/03/2021	25/09/2020	Pending for Income Computation
2	<input type="checkbox"/>	Assessment Proceeding	<a href="#">Assessment Proceeding u/s 143(3)</a>	AO - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	AAEHD3438H	DANTULURI KUMARA VARAPRASADA VENKATA SATYANARAYANA RAJU	2018-19	31/03/2021	25/09/2020	Pending for Income Computation
3	<input type="checkbox"/>	Assessment Proceeding	<a href="#">Assessment Proceeding u/s 143(3)</a>	AO - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	BDWPS7337E	DIPEN CHANDRAKANT SHAH	2018-19	31/03/2021	24/09/2020	Computation Results Received
4	<input type="checkbox"/>	Proposal for Issue Letter To Assessee/ Any Other Person	<a href="#">Proposal for Issue Letter To Assessee/ Any Other Person</a>	RANGE - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	AFEPB9365E	RAVI KUMAR REDDY BARAKAM	2018-19	01/01/1940	24/09/2020	Clarification sought for Proposal for Issue Letter To Assessee/ Any Other Person
5	<input type="checkbox"/>	Assessment Proceeding	<a href="#">Assessment Proceeding u/s 143(3)</a>	AO - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	BCHPB2196Q	HETALBEN ASHOKBHAI BERA	2018-19	31/03/2021	24/09/2020	Pending for Income Computation
6	<input type="checkbox"/>	Assessment Proceeding	<a href="#">Assessment Proceeding u/s 143(3)</a>	AO - Regional e-Assessment Unit	AO - Regional e-Assessment Unit	AAAAC5506C	CHAUKUL SAHAKARI PATSANSTHA MARYADIT	2018-19	31/03/2021	24/09/2020	Pending for Income Computation

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11:25 AM 9/25/2020

# Sources to obtain Data/Information for AU/ VU

- Insight Portal– Profile/ Verification.
- ITBA Portal– 360 degree- ITS (Provides most of the details);  
(Nearly 70% of the information is already available)
- E filing account- ITR/CPC computation.
- Other details from 3<sup>rd</sup> party can be obtained through 133(6) or letter.
- The AO can also validate the available data in Insight through 133(6).

# ITBA- 360 Degree-ITS Details

ITBA | Portal Home | ITBA | Portal Home Page | Assessment Home Page | ITBA - 360 Degree | Worklist

itba.incometax.gov.in/ITBA360DegreeView/?ip=10.18.4.23&mac=NOT\_FOUND#

ITBA 360° View INCOME TAX BUSINESS APPLICATION

Approve/Reject PAN Access Requests 0 RANGE Logout [ITBA Home](#)

Welcome RAMAKRISHNAN LAKSHMI NARAYANAN,

**Search Criteria**

PAN: ADCPN5955E AY From: 2018 - 19 AY To: 2020 - 21 [Search](#) [Reset](#)

**PAN Details**

<b>PAN</b>	ADCPN5955E	<b>Name</b>	AMIT NARAIN	<b>Residential Address</b>	NARAIN HOUSE, DR MAHENDRA NARAIN PATH, RAJENDRA NAGAR, PATNA
<b>Status</b>	INDIVIDUAL	<b>Present Jurisdiction</b>	ITO WARD 4(1), PATNA	<b>Office Address</b>	GULAB BHAVAN, 6 BAHADUR SHAH ZAFAR MARG, ITO, NEW DELHI

[PAN Details](#) [ITR Details](#) [Processing Details](#) [Tax Payment Details](#) [TDS Details](#) [Details of order/letter/notices](#) [E-Filed Non-ITR Forms](#) [ITS Details](#) [Other Details](#)

[Download Excel](#) [Download PDF](#) [Click Here For Data Refresh](#)

**AIR Transaction Details**

Show 10 entries Search:

Transaction Party Name	Transaction Code	Transaction Description	Transaction Amount	Data Detail
No data available in table				

Showing 0 to 0 of 0 entries Previous Next

**CIB Transaction Details**

Show 10 entries Search:

Transaction Party Name	Transaction Code	Transaction Description	Transaction Amount	Data Detail
No data available in table				

Showing 0 to 0 of 0 entries Previous Next

**CBEC-Service Tax Return Details**

Show 10 entries Search:

Service Tax Number(STAX REG NO.)	Return Head(RET MINOR ACCOUNT HEAD)	Return Head Description	Gross Value Of Service Provided	Gross Value Of Service Received	Gross Tax Paid
No data available in table					

Showing 0 to 0 of 0 entries Previous Next

**CBEC-Export Import Summary Data**

Show 10 entries Search:

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# Extracting Data from Insight

- Log into insight with [insight.gov.in](http://insight.gov.in)
  - If not opening IP modification may be required. For this network staff may be contacted
  - Login credentials: ITBA Username and Password
  - OTP received on registered mobile number as per HRMS or name based E-mail ID
  - For Data download Seclore app/tool needs to be installed.



Username Password

[New User](#) | [Help](#)



**Insight**

 Email OTP

 SMS OTP



**Modules**

- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence
- Operations

**News and Events**



**News and Events**

- 23.01.2019 - Visit of Shri Sushil Chandra, Chairman CBDT to Vaishali
- 14.03.2019 - Jurisdiction order of Commissioner of Income-tax,(e-...
- 15.03.2019 - Roll-out of Profile views
- 15.03.2019 - Roll-out of Verification Module
- 12.03.2019 - Roll-out of Business Intelligence Hub

[View More](#)

**Resources**



**Resources**

- Seclore FileSecure Installation and Document Protection Quick Reference Guide
- Seclore FileSecure Installation and Document Protection User Guide
- Insight Instruction - CASS
- Insight Online Course Catalogue
- User Guide - Learning Hub

[View More](#)

**Business Intelligence Hub**



- BI Dashboard
- GIS Dashboard
- BI Forum
- Query Builder

[View More](#)

**Knowledge Hub**



- i - Wiki
- i - Library
- i - Forum
- i - Query

[View More](#)

**Learning Hub**



- Competencies
- Online Courses
- Training Courses

[View More](#)

- Brain icon
- Network icon
- Folder icon
- Search icon
- Help icon
- Lightbulb icon

# Level of Access in Insight Portal-Future

- a) Basic Information
- b) Restricted Information
- c) Confidential Information

Request by AO to higher authorities:

DCIT/ACIT → Addl./Jt.CIT → Pr.CIT → CCIT → Pr. CCIT → Board.

Depending upon the level of access- approval needs to be sought.

# Assessment Unit

- Quasi-judicial function.
- Majorly used Tools: 142(1), 133, 131, 142, (133- to a limited extent).
- Internal information/ External Information.
- Application (majorly fact finding and application of law).
- Final result Order.

# Mock run with 133(6) functionality

Screenshots for the process of initiating 133 (6) have been illustrated in the following slides for your reference:



# Information u/s 133(6)

- Can be issued in cases where PAN of parties available and the party has an active E-filing Account.
- In case PAN is not available, intimation u/s 133(6) can be still be sent through “Issue Letter Functionality” as a letter. However, E-mail ID of the party is required.
- Path: Initiate Other Actions -> Calling for information u/s 133(6)

### Initiate Other Actions

[Return To Workitem](#)

**Basic Details**

PAN	<input type="text" value="ACIPP3688M"/>	Name	<input type="text" value="MUKESHBHAI NAGJIBHAI PATEL"/>	AY	<input type="text" value="2018"/> - <input type="text" value="19"/>
-----	---	------	---	----	---

- Initiate Other Actions**
- |  |  |   |
|--|--|---|
| <a href="#">Issue Summon u/s 131</a>           | <a href="#">Generate Notice u/s 142(1)</a>                 | <a href="#">Calling for Information u/s 133</a> |
| <a href="#">Extension of Limitation Period</a> | <a href="#">Issue Letter To Assessee/ Any Other Person</a> | <a href="#">Generate Show Cause Notice</a>      |
| <a href="#">Initiate Penalty</a>               | <a href="#">Enter Potential Penalty Details</a>            |   |

### Calling for Information u/s 133

PAN	ACIPP3688M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
Section	143(3)	Initiation Date	28/09/2019	Date Of Limitation	31/03/2021

#### Section for Calling Information

Section \*

#### Enter Notice Details

<input type="checkbox"/>	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input checked="" type="checkbox"/>	<input type="text" value="ACIPP3688M"/>	MUKESHBHAI NAG	FLAT NO.901-902, BUILDING NO.7,,RIP	<input type="button" value="Enter"/>	<input type="text" value="30/09/2020"/>

### Calling for Information u/s 133

PAN	ACIPP3686M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
Section	143(3)	Initiation Date	28/09/2019	Date Of Limitation	31/03/2021

#### Section for Calling Information

Section \*

#### Enter Notice Details

<input type="checkbox"/>	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input checked="" type="checkbox"/>	AAAPD4894B	RASILA TALAKCHAND DEDHIA	320,KEWAL INDUSTRIAL ESTATE, SEI	<b>Enter</b>	29/09/2020

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

[Save](#) [Submit for Approval](#) [Issue Notice u/s 133](#)

Calling for Information u/s

PAN: ADIPP368

Section: 143(3)

Section for Calling Information

Section \*

Enter Notice Details

Addressee PAN \*

AAAPD4694E

Remarks

The present case pertains to the issue of "Export/import" with the reason for selection that the assessee has declared lower purchase than imports made. Vide notices u/s 142(1) the assessee was asked to furnish details of imports made, purchases as well as provide reconciliation between imports as per import bills and imports included in purchases. The assessee has in his replies furnished the imports bills, purchase ledger, P&L, Balance sheet as well as reconciliation between purchase amount and import invoice value. The amount of imports reported by the assessee in his reconciliation (including freight and insurance) matches the value available on insight i.e. Rs 53.93 Lakhs and the same has been included by the assessee in his purchase while computing his income for the year. The mismatch has arisen because the assessee has not disclosed the purchase in the usual P&L

OK Cancel

Compliance Date \*

29/09/2020

Add Row Delete Row

Activate Windows now The activation period has expired. Click this message to start activation.



# Information u/s 133(6)

- 133(6) can be sent to multiple parties by clicking “Add Row”

### Calling for Information u/s 133

PAN	ACIPP3686M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
Section	143(3)	Initiation Date	28/09/2019	Date Of Limitation	31/03/2021

#### Section for Calling Information

Section \*

#### Enter Notice Details

<input type="checkbox"/>	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input type="checkbox"/>	AAAPD4694B	RASILA TALAKCHAND DEDHIA	320,KEWAL INDUSTRIAL ESTATE, SENAPATI BAPAT MARG,LOWER PAREL, MUMBAI, Maharashtra India 400013	<input type="button" value="Enter"/>	29/09/2020
<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="button" value="Enter"/>	<input type="text"/>



# Information u/s 133(6)

- Once details for all parties have been entered, save and submit for approval.

# Verification

## **Stages**

- Pre-scrutiny/ Assessment Selection– 133C
- Post-scrutiny/ Assessment Selection– when referred by AU for specific verification
- Post-scrutiny/ Assessment Completion– Remand Reports

## **Tools**

- 133(6), 131 (majorly)

# Roles of DCIT/ACIT, VU-ReAC

- Preparation of all notices under section 133(6)/131 and non compliance penalty notices.
- conduction of enquiry/ examination of books of accounts/witness and recording of statements under section 131.
- preparation for issuance of commission in necessary cases under section 131(1)(d)
- Seeking clarification from AU.
- Defending verification report in case of challenge by Taxpayer-personal hearing
- Preparation of Remand reports in case of CIT Appeals reference

# Case allocation to Verification Unit

- **AU makes a request** for conducting any enquiry or verification by the verification unit . Such request is **assigned by NeAC to any of the VU** in any **ReAC through a computerized allocation system** in a specified manner.
- Every **PINCODE** of the country would be **mapped** to one of the ReAC. Cases of a particular PINCODE would be assigned to one of the VUs of that ReAC for verification.
- **Exclusion Rule :-**
  - (1)VU under the **PCIT of AU that had sought verification.**
  - (2)VU that has more than threshold pendency of **work load .**

# Where do you need verification?

## Business income

- 3<sup>rd</sup> party verifications-  
Debtors/creditors/  
sales/Purchases/commission payments  
/unsecured loans/share capital/Service  
agreements/Plant and machinery-  
purchase/ installation/commissioning

## Exemptions and Deductions

- Exemption claims like u/s 10AA,
- Agricultural Income claims
- Deduction claims like u/s 80IA etc
- (assembly or manf ?)  
( spilt business or new undertaking?)
- Usually claims made in first year need  
detailed verification for eligibility and  
compliance to conditions laid.
- Claims U/s 35 (contribution to R & D  
units)

# Where do you need verification ?

## Capital gains

- Sec 50( dep assets)
- Sec 54,sec 54F
- Sec 50C- prior agreement, sub registrar.
- Sale Agreements being in regional languages.
- Cost of acquisition/ improvement/ transfer charges/costs

## Income from other sources

- Sec 56(v), 56(vi), 56(vii),56(viia), 56(viib) 56(ix),56(x)
- Chapter V ( income of other persons to be included with assesses income )

# Where do you need verification?

## **Salary**

- Whether receipts fall under Sec 17 terms like perquisite and profit in lieu of salary
- Deduction claims esp reg medical expenditure
- Deduction u/s 80R/RRA

## **House Property**

- Costing
- Vacant land/house claims
- Interest expenditure claims
- Interest borrowed on capital that is diverted to other business/loan top ups....

# Certain Specific Requirements

- The trigger for verification comes from AU with specific request. Each item for verification has a definite and unique reference/tag number – UVRN
- Scope of enquiry is set by AU reference . Depth can be there but widening of scope is not encouraged.
- You have to give your report after verification.

# Certain Specific Requirements

- All communications between AU, VU, Assessee, any other person with respect to information /documents /evidence /details as may be necessary for doing assessment, would be only through NeAC.
- The VU will not know which AU has sent the request for verification, even though it is given the digital case record of assessment proceedings and tax return of assessee
- Exchange of communication is exclusively by electronic mode. Exception carved out in subsequent notification.
- A person will not be required to appear personally or through his AR before any NeAC/ReAC authority/unit Only Video conferencing mode for any examination / recording of statement of assessee or any other person.

# To Do List

1/2

- A Dedicated online training course for 'Scrutiny Assessment related Information Access' has been prepared and hosted on Insight Learning Hub. In order to access the course, login at URL <https://lms.insight.gov.in/>
- Final Report on the Format, Mode, Procedure and Processes (FMPP) for implementation of e-Assessment Scheme 2019 dated 20.12.2019
- Article- Group & Faceless Assessment: The e-Assessment Scheme, 2019, by Mr Krishna Mohan Prasad, Pr.CCIT, NeAC, Delhi, published in Taxalogue, Vol. 1, Issue- 2.
- Notifications issued by the Central Government
  - S.O 3264 (E) and S.O 3265 (E), under subsection 3A and 3B of section 143 of the Act respectively, on 12.09.2019. These have put in place the legal framework necessary to implement the Scheme.
  - S.O. 2745 (E) and 2746 (E), on 13.08.2020, vide which the Scheme was renamed as Faceless Assessment Scheme and procedure for Faceless Assessment was laid out.

Continued on next slide

# To Do List

2/2

- Question Bank for Issue of Questionnaires –[Scenario-wise](#);
- [Guidance Notes](#) for each Issue Code;
- Taxpayers' own Record in ITRs past history such as appeal, rectification, prosecution, penalty, search & survey;
- Updated Compilations on 'Techniques of Investigation' Volumes-I to IV – Trade/Business wise
  - 360 degree profile – complete view of taxpayer across all AY since 2009-10
  - Insight Portal
  - e-filing Portal
- RoC MCA Website ;
- Websites for Corporate and LLP data ([tofler.in](http://tofler.in) , [zaubacorp.com](http://zaubacorp.com), [connect2india.com](http://connect2india.com))

# Acknowledgements

- Mrs. Neena Singh Pandey, PCIT ReAC(AU)-4, New Delhi.
- Shri. DK Chabblani, PCIT ReAC, Mumbai.
- Shri. M Ravindra Sai, PCIT ReAC, Mumbai.
- Smt. Ranu Mukherjee, Addl Director (trg)DTRTI, New Delhi.
- Shri. Sourabh Meena ACIT 2016 Batch, AU 4(4)(1).

Thank You!





# Initiating penalty for non compliance

- Step 1
- Initiate Other Actions -> Initiate Penalty

### Initiate Other Actions

[Return To Workitem](#)

**Basic Details**

PAN	<input type="text" value="AEBPD2236G"/>	Name	<input type="text" value="NITIN DHIMAN"/>	AY	<input type="text" value="2018"/> - <input type="text" value="19"/>
-----	---	------	---	----	---

**Initiate Other Actions**

<a href="#">Issue Summon u/s 131</a>	<a href="#">Generate Notice u/s 142(1)</a>	<a href="#">Calling for Information u/s 133</a>
<a href="#">Extension of Limitation Period</a>	<a href="#">Issue Letter To Assessee/ Any Other Person</a>	<a href="#">Generate Show Cause Notice</a>
<b><a href="#">Initiate Penalty</a></b>	<a href="#">Enter Potential Penalty Details</a>	



# Initiating penalty for non compliance

- Step 2
- Select Penalty Section and Enter Remarks

### Initiate Penalty

#### Assessee Details

PAN *	AEBPD2236G	Name	NITIN DHIMAN	Address	PROPRIETOR M/S NEXT PAGE I.T. SOLUTIONS, PLOT NO. 595, PHASE-9, INDUSTRIAL AREA, SAS NAGAR, MOHALA
AO	WARD-2, AMBALA	AY *	2018 - 19		

#### Penalty Section

Penalty Section *	Description	Remarks *
1 <input checked="" type="checkbox"/> 272A(1)(d) ▼	Penalty for failure to comply with notice(s) u/s 142(1)/ 143(2) or a direction issued u/s 142(2A)	

Base order/notice on the basis of which Penalty is to be initiated

Select Base Order/Notice

#### Enter Remarks

Remarks (not to be printed on notice, only for record)

Additional Remarks for SCN (to be printed on the notice)

Attachment Save Submit For approval



# Initiating penalty for non compliance

- Step 3
- Select Notice

### Initiate Penalty

**Assessee Details**

PAN \*  Name  Address

AO

**Penalty Section**

Penalty Section *	Description
1 <input checked="" type="checkbox"/> 272A(1)(d) v	Penalty for failure to comply with notice

Base order/notice on the basis of which Penalty is to be initiated

Select Base Order/Notice

#### Notice Details

**Search Criteria**

PAN \*  Section

AY  -

**Search Result**

	PAN	Name	AY	Notice u/s	Notice No.	Notice Date	Service D
1	AEBPD2238G	NITIN DHIMAN	2018-19	142(1)	ITBA/AST/F/142(1)/2020-21/1027989818(1)	17/09/2020	
2	AEBPD2238G	NITIN DHIMAN	2018-19	142(1)	ITBA/AST/F/142(1)/2020-21/1027819245(1)	31/07/2020	
3	AEBPD2238G	NITIN DHIMAN	2018-19	142(1)	ITBA/AST/F/142(1)/2020-		

**Notice Details**

Section \*  Section(Others)

**Enter Remarks**

Remarks (not to be printed on notice, only for record)

Additional Remarks for SCN (to be printed on the notice)



# Initiating penalty for non compliance

- Step 4
- Save and Submit



# Initiating penalty for non compliance

- Step 5
- After Approval Generate Show Cause Notice.  
No text input required. Select Compliance date and generate.



# Initiating penalty for non compliance

- Step 6
- A work Item gets created under the Penalty Module.

24 September 2020 14:59 PM

A- A+ Sitemap My Settings Logout




Welcome SAURABH - MEENA  
AO - Regional e-Assessment Unit

Home | Collaboration | HRMS | Download Center | Help | FAQs | MIS | Log Ticket

Logout if idle in 5:29

**MODULES**

- Assessment
- Penalty**

**IMPORTANT LINKS**

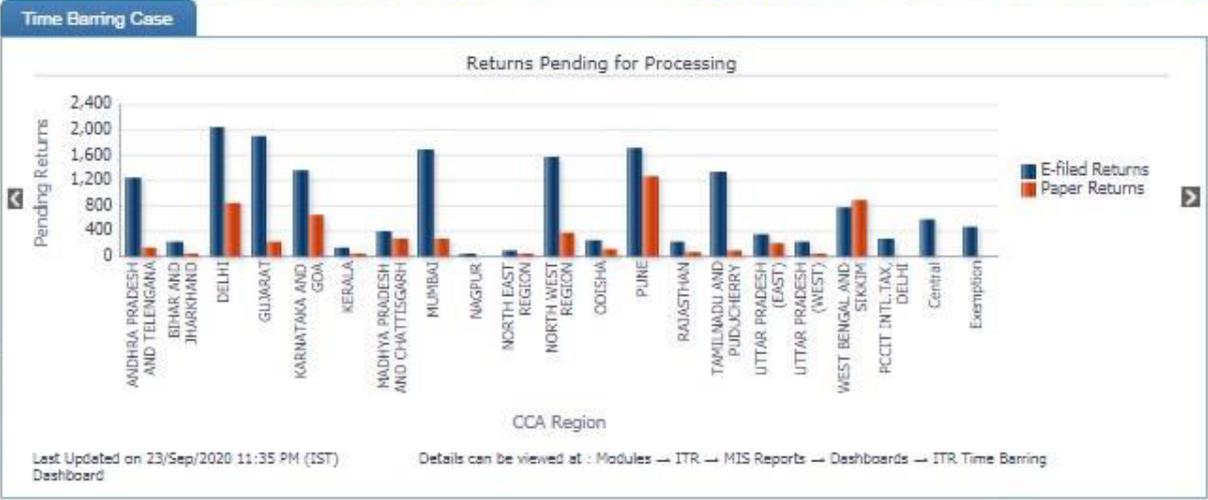
- CPC AO Portal
- i-Taxnet
- e-Filing
- ITBA Helpdesk

**ITBA Help Guide**

**Online Training Video**

**Helpdesk Support**  
Call Now 0120-2811200

**Download Prerequisites**



HRMS Application will be un

**My Day at a Glance**

- No event(s) for the day.

**My Calendar**

September 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Show Current Date

**Opinion Poll**

No Available Polls

Pending Since:  
 Action Required: 
 Section:

SCN Generation Date:  
 Priority Flag: 
 Last Assessee Response Date: From  To

Assessee Response Status:

**Search** **Reset**

**Delegate** **Mark As Priority**

**Select Proceedings**

S.No	<input type="checkbox"/>	Request Type	Subject	From	PAN/TAN	Name	SCN Generation Date	Section	AY	Date of Limitation	Pending Since	Action Required
1	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	AACCA8376L	ARGUS COSMETICS LIMITED	27/08/2020	272A(1)(d)	2018-19	31/03/2021	31/08/2020	Hearing
2	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	AMUPM7791 G	TARUNBHAI MADHABHAI MODI	03/09/2020	272A(1)(d)	2018-19	31/03/2021	03/09/2020	Hearing
3	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	AAIFP4693P	PLASTIC LINKS	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing
4	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	AGSPM2978 B	PADTE KEDARNATH MANOHAR	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing
5	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	ABBFA0918P	AVDHOOT ENTERPRISES	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing
6	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	AZBPS4643A	CHITHIRAI SATHISHKUMAR	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing
7	<input type="checkbox"/>	Penalty Proceedings	<a href="#">Penalty Proceeding</a>	AO - Regional e-Assessment Unit	AAIPN2935P	SATYA NARAIN	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing

Page 1 of 1 (1-7)



# Information u/s 133(6)

- Can be issued in cases where PAN of parties available and the party has an active E-filing Account.
- In case PAN is not available, intimation u/s 133(6) can be still be sent through “Issue Letter Functionality” as a letter. However, E-mail ID of the party is required.
- Path: Initiate Other Actions -> Calling for information u/s 133(6)

## Initiate Other Actions

[Return To Workitem](#)

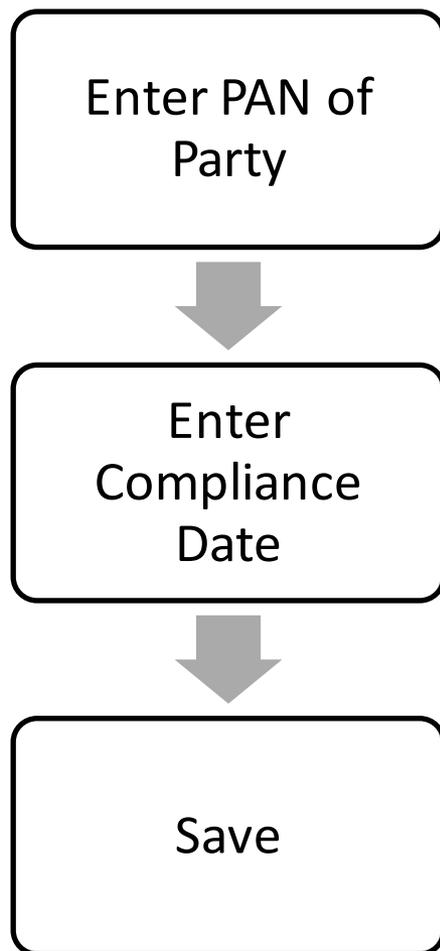
**Basic Details**

PAN	<input type="text" value="ACIPP3688M"/>	Name	<input type="text" value="MUKESHBHAI NAGJIBHAI PATEL"/>	AY	<input type="text" value="2018"/> - <input type="text" value="19"/>
-----	---	------	---	----	---

- Initiate Other Actions**
- |  |  |   |
|--|--|---|
| <a href="#">Issue Summon u/s 131</a>           | <a href="#">Generate Notice u/s 142(1)</a>                 | <a href="#">Calling for Information u/s 133</a> |
| <a href="#">Extension of Limitation Period</a> | <a href="#">Issue Letter To Assessee/ Any Other Person</a> | <a href="#">Generate Show Cause Notice</a>      |
| <a href="#">Initiate Penalty</a>               | <a href="#">Enter Potential Penalty Details</a>            |   |



# Information u/s 133(6)



### Calling for Information u/s 133

PAN	ACIPP3688M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
Section	143(3)	Initiation Date	28/09/2019	Date Of Limitation	31/03/2021

#### Section for Calling Information

Section \*

#### Enter Notice Details

<input type="checkbox"/>	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input checked="" type="checkbox"/>	<input type="text" value="ACIPP3688M"/>	<input type="text" value="MUKESHBHAI NAG"/>	<input type="text" value="FLAT NO.901-902, BUILDING NO.7,,RIP"/>	<input type="button" value="Enter"/>	<input type="text" value="30/09/2020"/>

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

[Save](#) [Submit for Approval](#) [Issue Notice u/s 133](#)



# Information u/s 133(6)

Click Enter to  
enter text of  
notice u/s 133(6)



Enter text



Save

### Calling for Information u/s 133

PAN	ACIPP3888M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
Section	143(3)	Initiation Date	28/09/2019	Date Of Limitation	31/03/2021

#### Section for Calling Information

Section \*

#### Enter Notice Details

<input type="checkbox"/>	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input checked="" type="checkbox"/>	AAAPD4894B	RASILA TALAKCHAND DEDHIA	320,KEWAL INDUSTRIAL ESTATE, SEI	<input type="text" value="Enter"/>	29/09/2020

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

[Save](#) [Submit for Approval](#) [Issue Notice u/s 133](#)

**Calling for Information u/s**

PAN: ADIPP368

Section: 143(3)

Section for Calling Information

Section \*

Enter Notice Details

Addressee PAN \*

AAAPD4894E

Remarks

The present case pertains to the issue of "Export/import" with the reason for selection that the assessee has declared lower purchase than imports made. Vide notices u/s 142(1) the assessee was asked to furnish details of imports made, purchases as well as provide reconciliation between imports as per import bills and imports included in purchases. The assessee has in his replies furnished the imports bills, purchase ledger, P&L, Balance sheet as well as reconciliation between purchase amount and import invoice value. The amount of imports reported by the assessee in his reconciliation (including freight and insurance) matches the value available on insight i.e. Rs 53.93 Lakhs and the same has been included by the assessee in his purchase while computing his income for the year. The mismatch has arisen because the assessee has not disclosed the purchase in the usual P&L

**OK** Cancel

5 - 19

03/2021

Compliance Date \*

29/09/2020

Add Row Delete Row

**Activate Windows now**

The activation period has expired.  
Click this message to start activation.



# Information u/s 133(6)

- 133(6) can be sent to multiple parties by clicking “Add Row”

### Calling for Information u/s 133

PAN	ACIPP3686M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
Section	143(3)	Initiation Date	28/09/2019	Date Of Limitation	31/03/2021

#### Section for Calling Information

Section \*

#### Enter Notice Details

<input type="checkbox"/>	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input type="checkbox"/>	AAAPD4694B	RASILA TALAKCHAND DEDHIA	320,KEWAL INDUSTRIAL ESTATE, SENAPATI BAPAT MARG,LOWER PAREL, MUMBAI, Maharashtra India 400013	<input type="button" value="Enter"/>	29/09/2020
<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Enter"/>	<input type="text"/>



# Information u/s 133(6)

- Once details for all parties have been entered, save and submit for approval.



# Information u/s 133(6) through Letter

- Initiate Other Actions -> Issue Letter to assessee/ any other person

## Initiate Other Actions [Return To Workitem](#)

**Basic Details**

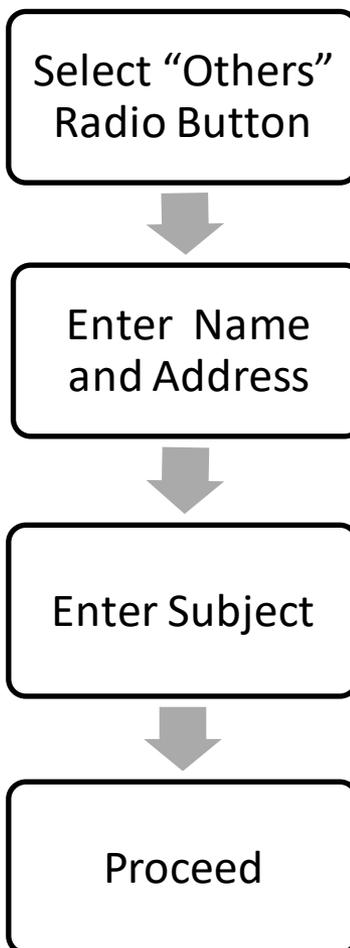
PAN	ACIPP3886M	Name	MUKESHBHAI NAGJIBHAI PATEL	AY	2018 - 19
-----	------------	------	----------------------------	----	-----------

**Initiate Other Actions**

Issue Summon u/s 131	<a href="#">Generate Notice u/s 142(1)</a>	<a href="#">Calling for Information u/s 133</a>
Extension of Limitation Period	<a href="#">Issue Letter To Assessee/ Any Other Person</a>	<a href="#">Generate Show Cause Notice</a>
Initiate Penalty	<a href="#">Enter Potential Penalty Details</a>	



# Information u/s 133(6) through Letter



### Issue Letter

Select User \*  
 Assessee / Applicant  To ITD User  **Others**

**Others**

PAN/TAN	<input type="text"/>	Assessee Name	<input type="text"/>	Addressee Name *	DGFT
Flat/Door/Block No. *	25/C-602	Road/Street/Lane/PO	<input type="text"/>	Premise/Building/Village	<input type="text"/>
Area/Location/Taluka/SD *	GOREGAON EAST	City *	MUMBAI	Pincode	<input type="text"/>
State *	Maharashtra	Country *	91-India		

**Enter Subject**

Information u/s 133(6)

**Proceed**



# Information u/s 133(6) through Letter

Enter E-mail ID  
of the Party



Enter Text of  
133(6)



Save and Submit  
for Approval

1 day under View/Enter Dispatch Detail and Case History/Notings History > Sent Email.

### Letter Preview

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

Send Email **Primary Email**   Send CC **Email Copy To**

Rich text editor toolbar with options for Bold, Italic, Underline, Text Color, Background Color, Bulleted List, Numbered List, Indent, Outdent, Undo, Redo, and others.

The present case pertains to the issue of "Export/import" with the reason for selection that the assessee has declared lower purchase than imports made. Vide notices u/s 142(1) the assessee was asked to furnish details of imports made, purchases as well as provide reconciliation between imports as per import bills and imports included in purchases. The assessee has in his replies furnished the imports bills, purchase ledger, P&L, Balance sheet as well as reconciliation between purchase amount and import invoice value. The amount of imports reported by the assessee in his reconciliation (including freight and insurance) matches the value available on insight i.e. Rs 53.93 Lakhs and the same has been included by the assessee in his purchase while computing his income for the year. The mismatch has arisen because the assessee has not disclosed the purchase in the usual P&L field in the return but has filled the no accounts field in the return as the assessee claims to be not required to maintain books of account u/s 44AA. As the value of import reported by the assessee in his reply matched the information available on insight and the same has been included in the purchase for the year, no addition is proposed hereby.

# **HOW TO INITIATE COMPUTATION**

# U/s 143(1)(a)

(a) the total income or loss shall be computed after making the following adjustments, namely:—

- (i) any arithmetical error in the return; [\*\*\*]
- (ii) an incorrect claim, if such incorrect claim is apparent from any information in the return;
- [(iii) disallowance of loss claimed, if return of the previous year for which set off of loss is claimed was furnished beyond the due date specified under sub-section (1) of [section 139](#);
- (iv) **disallowance of expenditure indicated in the audit report but not taken into account in computing the total income in the return;**
- (v) disallowance of deduction claimed under [sections 10AA](#), [80-IA](#), [80-IAB](#), [80-IB](#), [80-IC](#), [80-ID](#) or [section 80-IE](#), if the return is furnished beyond the due date specified under sub-section (1) of [section 139](#); or
- (vi) addition of income appearing in Form 26AS or Form 16A or Form 16 which has not been included in computing the total income in the return:

**Provided** that no such adjustments shall be made unless an intimation is given to the assessee of such adjustments either in writing or in electronic mode:

**Provided further** that the response received from the assessee, if any, shall be considered before making any adjustment, and in a case where no response is received within thirty days of the issue of such intimation, such adjustments shall be made:]

<sup>84</sup>**[Provided also** that no adjustment shall be made under sub-clause (vi) in relation to a return furnished for the assessment year commencing on or after the 1st day of April, 2018;]

# **CASS REASON (Example)**

**1. Expenditure of Personal Nature**

**2. Disallowance u/s 40A(7)**

**3. Bonus or Commission paid to  
Employees**

**4. Default in TDS disallowance u/s  
40(a)(i)/40(a)(ia)**

TO CHECK WHETHER ADDITION WAS DONE BY CPC  
 CHECK: (1)360 DEGREE----- PROCESSING DETAILS

ITBA | Portal Home | ITBA | Portal Home Page | Case History/Notings | ITBA - 360 Degree

itba.incometax.gov.in/ITBA360DegreeView/?ip=10.18.4.200&mac=NOT\_FOUND#

ITBA ~ 360° View  
 INCOME TAX BUSINESS APPLICATION

Initiate PAN Access Request

Welcome SANJULA HALDER, AO Logout ITBA Home

Search Criteria

PAN: AAACK729 AY From: 2018 - 19 AY To: 2020 - 21 Search Reset

PAN Details

PAN [REDACTED] Name [REDACTED] Residential Address [REDACTED]  
 Status COMPANY Present Jurisdiction [REDACTED] Office Address [REDACTED]

PAN Details ITR Details Processing Details TDS Details Details of order/returns/dues e-filed non-ITR Forms ITS Details  
 Other Details Click Here For Data Refresh

Last Updated on

Processing Details

Show 10 entries Search:

Assessment Year	Section	Date	Processing Output	Amount	DIN
2018-19	1431a	15/05/2019	Demand	5,17,870	
2019-20	1431a	10/04/2020	No Demand No Refund	0	

Showing 1 to 2 of 2 entries Previous 1 Next

Brought Forward Losses for Income Tax

Show 10 entries Search:

S.No	Assessment Year	Head/Source of Income	Income after set off of current year's losses		Brought forward loss set off		Brought forward Depreciation set off		Brought forward allowance under section 35(4) set off		Current year's income remaining after set off	
			As per Assessee	As per System	As per Assessee	As per System	As per Assessee	As per System	As per Assessee	As per System	As per Assessee	As per System
1	2018-19	House Property	0	0	0	0	0	0	0	0	0	0
1	2018-19	Business(excluding speculation income and income from specified business)	0	0	0	0	0	0	0	0	0	0
1	2018-19	Speculation income	0	0	0	0	0	0	0	0	0	0
1	2018-19	Specified business	0	0	0	0	0	0	0	0	0	0

12:28 PM 12-Oct-20

**(2) COMPARE**

**DRAFT ORDER---- RETURN INCOME**

**AND**

**COMPUTATION BY LATEST ORDER ----**

**TOTAL INCOME**

**(3) CHECK RESPECTIVE (BP) SCHEDULE, WHETHER  
ADDITION WAS DONE UNDER CASS REASON OR ANY  
OTHER SECTION.**

**1.No Addition u/s 143(1)(a) done by CPC in respect of CASS reason or addition in respect of non-CASS reason**



**Modify computation normally (Addition/No addition after examination of reply)**

## **2. Addition u/s 143(1)(a) done by CPC in respect of CASS reason**



**If after examination of reply of the assessee, AO assessed that there should be**



**NO ADDITION**

**Then remove the addition/modify the computation in respective section of CASS reason.**



**ADDITION**

**Compute normally no need to modify the computation.**

### **3. Addition u/s 143(1)(a) done by CPC in respect of CASS reason and other sections**



**If after examination of reply of the assessee, AO assessed that there should be**



#### **NO ADDITION**

**Then remove the addition/modify the computation in respective section of CASS reason only.**



#### **ADDITION**

**Compute normally no need to modify the computation.**

# EXAMPLE

## DISALLOWANCE U/S 40A(7)

### MISMATCH OF AMOUNT REFLECTED FOR DISALLOWANCE U/S 40A(7) IN ITR (SCHEDULE-A-OI) AND AUDIT REPORT

The screenshot displays the ITBA Assessment Proceeding interface. The browser address bar shows the URL [itba.incometax.gov.in/Itba/home#](http://itba.incometax.gov.in/Itba/home#). The page header includes the ITBA logo and the text "Assessment INCOME TAX BUSINESS APPLICATION". The user is identified as "SANJULA HALDER, AO - Regional e-Assessment Unit".

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

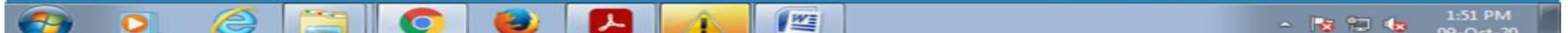
Request ID	100000013814823	Subject	Assessment Proceeding u/s 143(3)	Initiation Date	28/09/2019
PAN	[REDACTED]	Name	[REDACTED]	AY	2018-19
Section	143(3)	Limitation Date of Order	31/03/2021	From	AO - Regional e-Assessment Unit
Pending Since	02/09/2020	Status	Pending	Limited Scrutiny Flag	Yes
TP Risk Parameter	No	Risk flag		SCN Flag	

Below the request details, there are several action buttons: Selection Reason, Hearing, Initiate Other Actions, Case History/Notings, Attachments, Feedback, Verification Request to VU, and Technical Assistance by TU. A secondary row of buttons includes Generate Draft Order u/s 144C, Income Computation, Tax Computation, Manual Order Upload, and Assessment Order Details.

The "Workflow Notings" section contains a text area for "Enter Remarks".

The "Review Unit Decision" section includes a dropdown menu for "Kindly Select Decision" (currently set to "Select"), a "Save Response" button, and a "Submit for Approval of Draft Assessment Order" button.

The footer contains the copyright notice: "© 2018-2019 Income Tax Department, Government of India. All Rights Reserved." and the text: "Powered By TATA Consultancy Services. Best Viewed in 1366 x 768 Resolution with Google Chrome (version 43)".



	member[40(b)]		
i	Any other disallowance	Ai	0
j	Total amount disallowable under section 40(total of Aa to Ai)	Aj	0
B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B	0
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A		
a	Amounts paid to persons specified in section 40A(2)(b)	9a	0
b	Amount paid in excess of twenty thousand rupees, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, disallowable under section 40A(3)	9b	0
c	Provision for payment of gratuity [40A(7)]	9c	0
d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	0

(ix) tax paid by employer for perquisites under sub-clause (v)							0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;							
	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
(d) Disallowance/deemed income under section 40A(3):							
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)							Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	
(e) Provision for payment of gratuity not allowable under section 40A(7)							384414
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)							0
(g) Particulars of any liability of a contingent nature							

**INITIATE COMPUTATION BY LATEST ORDER**

**OR**

**INITIATE COMPUTATION BY LATEST RETURN**

The screenshot displays the ITBA (Income Tax Business Application) portal interface. The browser's address bar shows the URL `itba.incometax.gov.in/Itba/home#`. The page header includes the ITBA logo, the text "Assessment INCOME TAX BUSINESS APPLICATION", and a user greeting: "Welcome SANJULA HALDER, AO - Regional e-Assessment Unit, AO". Navigation tabs include "Menu", "Worklist", "MIS Reports", "Help", and "FAQs". The main content area is titled "Income Computation" and contains a form with fields for "PAN", "Name", and "AY" (set to "2018-19"). Below the form, there is a section labeled "Initiate Computation" with two radio buttons: "Latest Order" and "Latest Return". A blue "Initiate Computation" button is positioned to the right of these options. A checkbox for "Section conversion to u/s 144" is also present, with "Yes" and "No" radio buttons. The footer of the page contains copyright information: "© 2018-2019 Income Tax Department, Government of India All Rights Reserved" and "Powered By TATA Consultancy Services Best Viewed in 1366 x 768 Resolution with Google Chrome (version 43)". The Windows taskbar at the bottom shows the system clock as 1:53 PM on 09-Oct-20.

Income Computation

PAN [Redacted] Name [Redacted] AY 2018-19

[Return to Workitem](#)

Initiate Computation

Order/Return  Latest Order  Latest Return  Section conversion to u/s 144  Yes  No

**Income computation initiated successfully for PAN** [Redacted]

PAN [Redacted] AY 2018-19

[Return to Workitem](#)

**Initiate Computation**

Order/Return:  Latest Order  Latest Return

Section conversion to u/s 144:  Yes  No

Heads Of Income		As per Latest Return/Order	Modifications	Computed Income as per AO	System Computed Income
Income From House Property	<b>Sch - HP</b>	0	0	0	0
<b>Profit and gains from business or profession</b>					
i. Profit and gains from business other than speculative business and specified business		0	0	0	0
ii. Profit and gains from speculative business	<b>SCH-BP</b>	0	0	0	0
iii. Profit and gains from specified business		0	0	0	0
iv. Income from patent u/s 115BBF		0	0	0	0
v. Income from Transfer of Carbon Credits u/s 115 BBG		0	0	0	0

# FOR THE ABOVE CASS REASON----BP SCHEDULE--- OI SCHEDULE----- RESPECTIVE SECTION

ITBA | Portal Home x | ITBA | Portal Home Page x | Schedule BP x

itba.incometax.gov.in/Itba/home#

Welcome SANJULA HALDER, AO - Regional e-Assessment Unit, AO [Logout](#) [ITBA Home](#)

Menu | Worklist | MIS Reports | Help | FAQs

Assessment Home Page x | Worklist x | Assessment Proceeding x | Income Computation x | **Schedule BP** x

Depreciation allowable under Income-tax Act

i. Depreciation allowable under section 32(1)(ii) and 32(1)(iia)	1061280	0
ii. Depreciation allowable under section 32(1)(i) (Make your own computation and enter) (Refer Appendix-IA of IT Rules)	0	0
iii. Total	1061280	0
Profit or loss after adjustment for depreciation	-7800581	0
Amounts debited to the profit and loss account, to the extent disallowable under section 36	1002932	0
Amounts debited to the profit and loss account, to the extent disallowable under section 37	38146	0
Amounts debited to the profit and loss account, to the extent disallowable under section 40	0	0
Amount debited to the profit and loss account, to the extent disallowable under section 40A	384414	0
Any amount debited to the profit and loss account of the previous year but disallowable under section 43B	1052782	0
Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	0	0
Deemed income under section 41	0	0
Deemed income under section 32AC/32AD/33AB/33ABA/35ABA/35ABB/35AC/40A(3A)/33AC/72A/80HHD/80-IA	0	0
32AC	0	0
32AD	0	0
33AB	0	0
33ABA	0	0

Sch OI



ITBA | Portal Home | ITBA | Portal Home Page | Schedule OI

itba.incometax.gov.in/Itba/home#

ITBA Assessment INCOME TAX BUSINESS APPLICATION A- A A+

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Menu | Worklist | MIS Reports | Help | FAQs

Assessment Home Page | Worklist | Assessment Proceeding | Income Computation | Schedule BP | Schedule OI

c. Provision for payment of gratuity [40A(7)]	384414	
d. any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution[40A(9)]	0	
e. Any other disallowance	0	
f. Total amount disallowable under section 40A	384414	
<b>10. Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year</b>		
a. Any sum in the nature of tax, duty, cess or fee under any law	188140	
b. Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	1924988	
c. Any sum payable to an employee as bonus or commission for services rendered	2746	
d. Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	0	
e. Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	0	
f. Any sum payable towards leave encashment	428646	
g. Any sum payable to the Indian Railways for the use of railway assets	0	
h. Total amount allowable under section 43B	2544520	
<b>11. Any amount debited to profit and loss account of the previous year but disallowable under section 43B:-</b>		
a. Any sum in the nature of tax, duty, cess or fee under any law	21777	
b. Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	0	
c. Any sum payable to an employee as bonus or commission for services rendered	0	

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Windows Taskbar: 12:52 PM 12-Oct-20

Save the changes on each page and send the computation to CPC

# **Common Technical Problems arise while computing income:**

- 1. Error message that information in PART A -General Information with asterisk sign is not filled.**
- 2. There is no addition reflected when computation results received even modification was made for addition.**
- 3. If during the assessment proceedings month has been changed then you must send computation again to CPC.**
- 4. Error message that you cannot initiate computation by latest order. (RARE)**