



Extracting Data from Insight

- Log into insight with 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

U179349

Password

SIGN IN

New User | Help



 Email OTP

 SMS OTP



Insight
Portal



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

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- 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
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Business Intelligence Hub



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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



Insight Portal



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☰
Modules

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i-Search

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Verification**

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Operations

News and Events



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



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Modules Verification

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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	
Proceedings 195		e-Verification	
		Verification	
		Proceedings	
		Information Requests	

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



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Search

DC/ACIT(ReAC)(AU)-4(4)(1) - Proceeding Type - - Assessment Year - GO

Display Count for Self Cumulative

Result

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

Page 1 of 1 View 1 - 1 of 1

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




Extracting Data from Insight

- Extracting Case specific underlying information
 - Enter PAN and Go

ITBA | Port x ITBA | Port x ITBA | Port x Worklist x Initiate Pe x AACCA83 x Income T x +

← → ↻ ⚠ Not secure insight.gov.in/insight-webapp/proceedingview 🔍 ☆ 👤 🔴

**Insight Portal**

Workspace Users Knowledge Hub Learning Hub Resources I-Help

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Modules Verification Taxpayer Proceeding Summary List

Modules
Profiles
I-Search
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Business Intelligence
Operations

Search [Clear All](#)

Proceeding Type	Type	Verification Issue	Assessment Year Status	PAN	
Proceedings initiated ...			2018-19 Pending	ACVFB0277F	Go

Result


PAN	Name	Proceeding	Type	AY	Status	
AAAAAL7250Q	L PLOT UPENDRANAGAR S K U S LTD	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAAAPI1818N	PRAKASHBAPU PATIL GRAMIN BIGAR SHETI SAHAKARI PAT SANSTHA LTD.	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAAAV0246J	VEERACHARYA BABASAHEB KUC HNURE ZILHA NAGARI SAH PA SANSTHA LTD	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAAAV0837K	VASANTRAO DADA PATIL SAHAKARI SAKHAR KARKHANA LTD VITHEWADI	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAAAV8744R	VRIHTAKAR SEVA SAHAKARI SAMITI MARYADIT DHABA	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAACG4208M	GARWARE SYNTHETICS LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAACG9937D	GOWRI SPINNING MILLS (P) LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAACP1995N	GREATWHITE HARDWARE PRIVATE LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAACP7088Q	PRECISION AUTOWARES PRIVATE LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details
AAACV8208P	VITAL CARE PRIVATE LIMITED	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details

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AEBPD2236G_Sho....pdf AACCA8376L_Noti....pdf AACCA8376L_Noti....pdf Show all x





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)



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Search

Clear All

Proceeding Type Type Verification Issue Assessment Year | Status PAN

Proceedings initiated ... 2018-19 | Pending ACVPB0277F Go

Result

PAN	Name	Proceeding	Type	AY	Status	
ACVPB0277F	MANTHRAPOYIL SURESH BABU	143(2)	Computer Aided Scrutiny Selection (CASS)	2018-19	Pending	View Details

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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	View

- 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	
Back					
24-09-2020 4:10:20 PM, IP Address:					

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Modules Verification

Information Details

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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Modules

Profiles

i-Search

Verification

Data Management

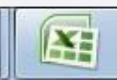
Business Intelligence

Operations

Summary

Insight Case ID: 151801943691

PAN	ACVPB0277F	Case Type	Computer Aided Scrutiny Selection (CASS)	A.Y	2018-19
Name	MANTHRAPOYIL SURESH BABU				
Nature of Scrutiny	Limited	Time Barring Date	01-01-1960	Initiation Date	17-09-2019
ITR Form		ITR Acknowledgment No.			
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



News and Events



News and Events

- 23.01.2019 - Visit of Shri Sushil Chandra, Chairman CBDT to Vaishali
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Modules Profile

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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



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Search Taxpayer Profile

Enter PAN

ADEPK7002M

Search

Search Results for "ADEPK7002M"

PAN	<u>ADEPK7002M</u>
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: Select Financial Year Amount Displayed in: Amount Displayed in Filter



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 Amount Displayed In

2017 - 2020

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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24-9-2020 4:10 PM, IP Address:

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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 AR,V,MUMBAI, MAHARASHTR A,400088		139588
2018-06-20	6879390		0314084884		ALSINA FORMWORK (INDIA) PRIVATE LIMITED	CN	CHINA	C-401,NEELKANT H BUSINESS PARK,VIDYAVI HAR RAILWAY STN,VIDYAVI AR,V,MUMBAI, MAHARASHTR A,400088		3488
2018-07-31	7448674		0314084884		ALSINA FORMWORK (INDIA) PRIVATE LIMITED	ES	SPAIN	C-401,NEELKANT H BUSINESS PARK,VIDYAVI HAR RAILWAY STN,VIDYAVI AR,V,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 AR,V,MUMBAI, MAHARASHTR A,400088		195550



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)
PAN	AARFA6466F	Name	AANCHAL FASHION
Section	143(3)	Initiation Date	28/09/2019
Pending Since	04/09/2020	AY	2018-19
TP Risk Parameter	No	Limitation Date of Order	31/03/2021
		From	RANGE - Regional e-Assessment Unit
		Status	Pending
		Limited Scrutiny Flag	Yes
		Risk flag	N
		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](#)

ITBA | Portal Home x

ITBA | Portal Home x

ITBA | Portal Home x

Assessment Procee x

AACCA8376L_Notice x

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ITBA ~ Assessment

INCOME TAX BUSINESS APPLICATION

A- A A+

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ITBA Home

Menu | Worklist | MIS Reports | Help | FAQs

Assessment Home Page x Worklist x Assessment Proceeding x Assessment Order Details x Assessment Proceeding(1) x Assessment Order Details(1) x

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

X Copy Undo Redo Bold Italic Underline Strikethrough Text Color Background Color Bulleted List Numbered List Indent Left Indent Right Quote Unquote Table

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.

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Making Addition

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



Making Addition

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

Assessment Home Page Worklist Assessment Proceeding Case History/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.		View Attached Document	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.		View Attached Document	AARFA6 Cause No Proceedir 143(3)_10 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

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Assessment Procee

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ITBA~Assessment

INCOME TAX BUSINESS APPLICATION

Assessment Proceeding

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Assessment Proceeding

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

Select

Save Response

Save

Submit for Approval of Draft Assessment Order

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Making Addition

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

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Assessment Order

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INCOME TAX BUSINESS APPLICATION

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Assessment Order Details

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

Demand Notice

Demand Payment Period from Service Date(in Days) *

Select CIT(A) User *

CIT (A), Panchkula

Challan for Depositing Tax Demand Due

Challan for Interest u/s 220(2)

Preview

Preview

Save

Send to Risk Unit

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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.

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ITBA | Portal Home

Initiate Other Actio

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Initiate Other Actions

Initiate Other Actions

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Basic Details

PAN

AEBPD2238G

Name

NITIN DHIMAN

AY

2018 - 19

Initiate Other Actions

Issue Summon u/s 131

Generate Notice u/s 142(1)

Calling for Information u/s 133

Extension of Limitation Period

Issue Letter To Assessee/ Any Other Person

Generate Show Cause Notice

Initiate Penalty

Enter Potential Penalty Details

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Rich text editor toolbar with various icons for text formatting, alignment, and editing.

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

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Assessment Proceeding

Initiate Other Actions

Generate Show Cause Notice

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

Download file here

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Generate Show Cause Notice

Attachment

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 ▼		<div>Choose File</div> No file chosen		

Delete Row

Upload

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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.

[illegible]

Assessee

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
- ✓ Demand Notice

Demand Payment Period from Service Date(in Days) *

Select CIT(A) User *

CIT (A), Panchkula

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

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ITBA | Portal Home

ITBA | Portal Home

Assessment Order

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Assessment Proceeding

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Request Details

Request ID	100000013615674	Subject	Assessment Proceeding u/s 143(3)	Initiation Date	28/09/2019
PAN	AEBPD2236G	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

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[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
- ☒ Demand Notice

[Preview](#)

Demand Payment Period from
Service Date(in Days) *

30

Select CIT(A) User *

CIT (A), Cuttack

[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.

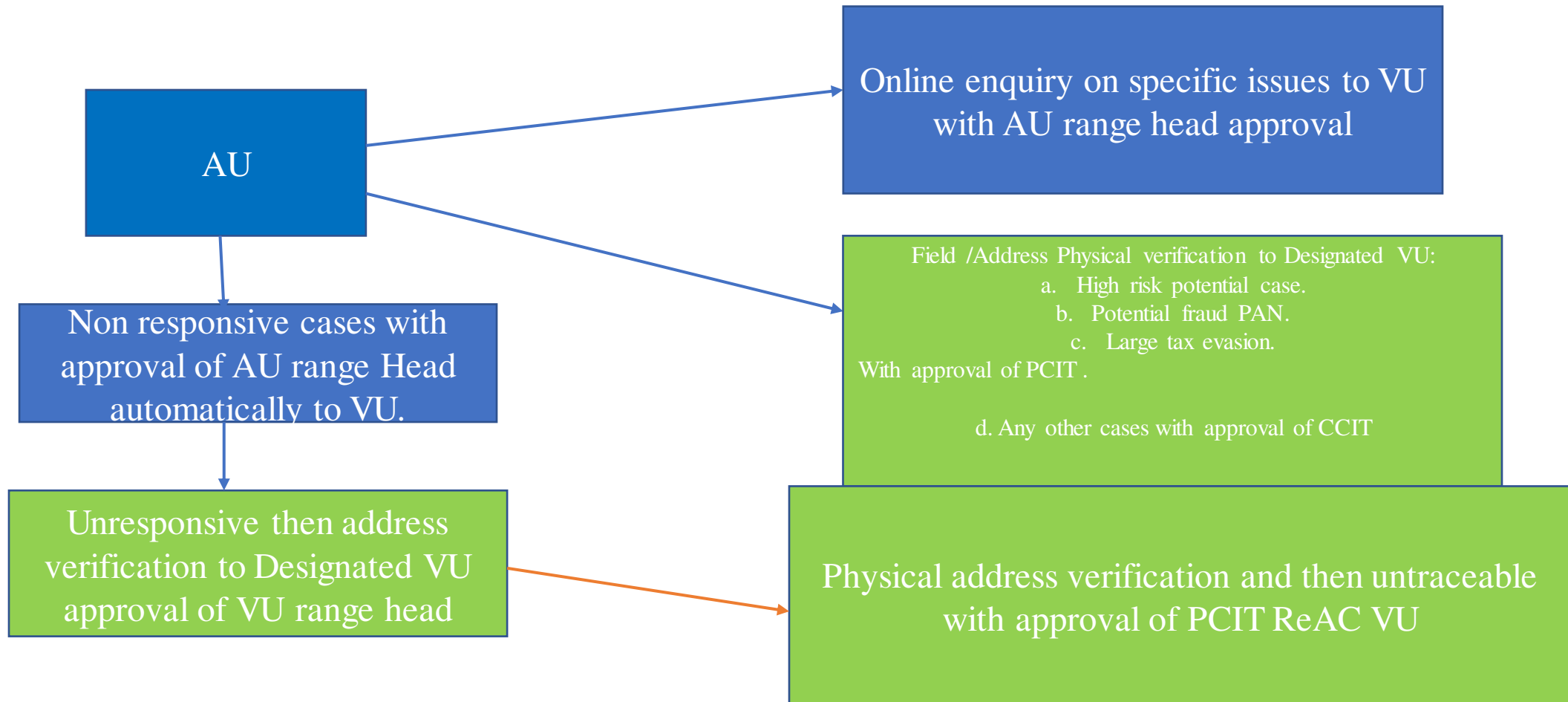
Role of AU and VU in SOP terms

- **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

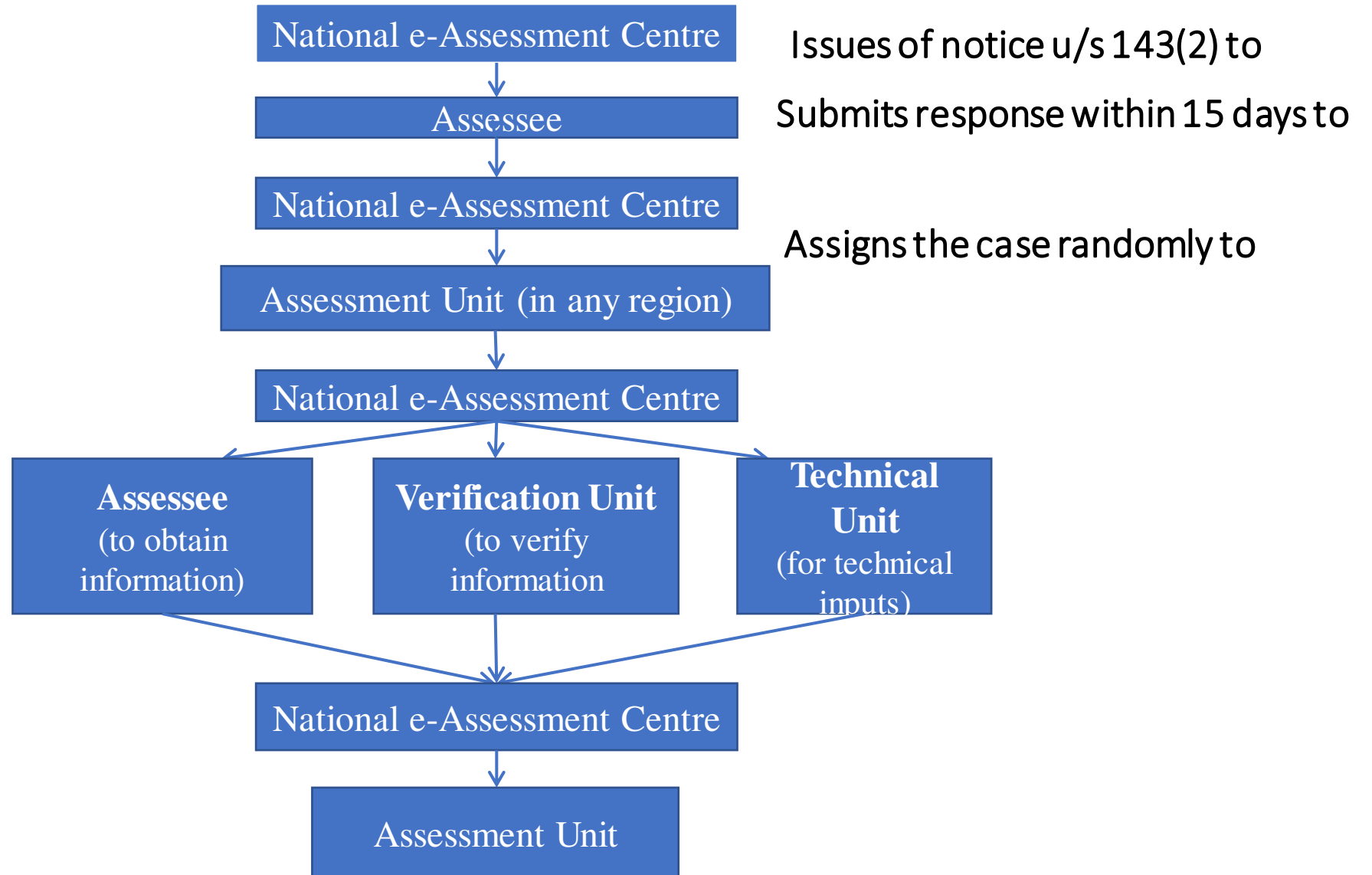
Enter Remarks

Review Unit Decision

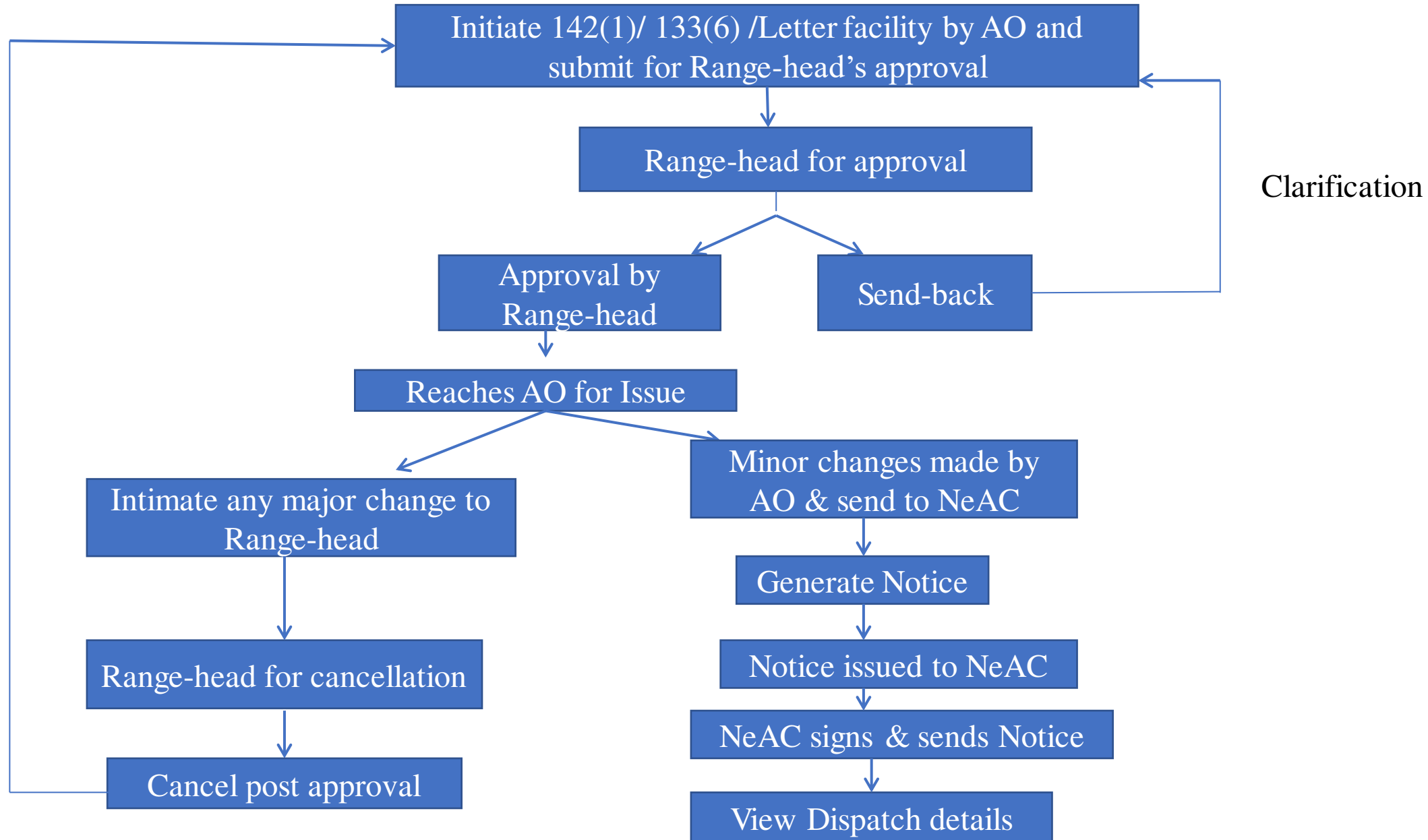
Kindly Select Decision Select [Save Response](#)

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

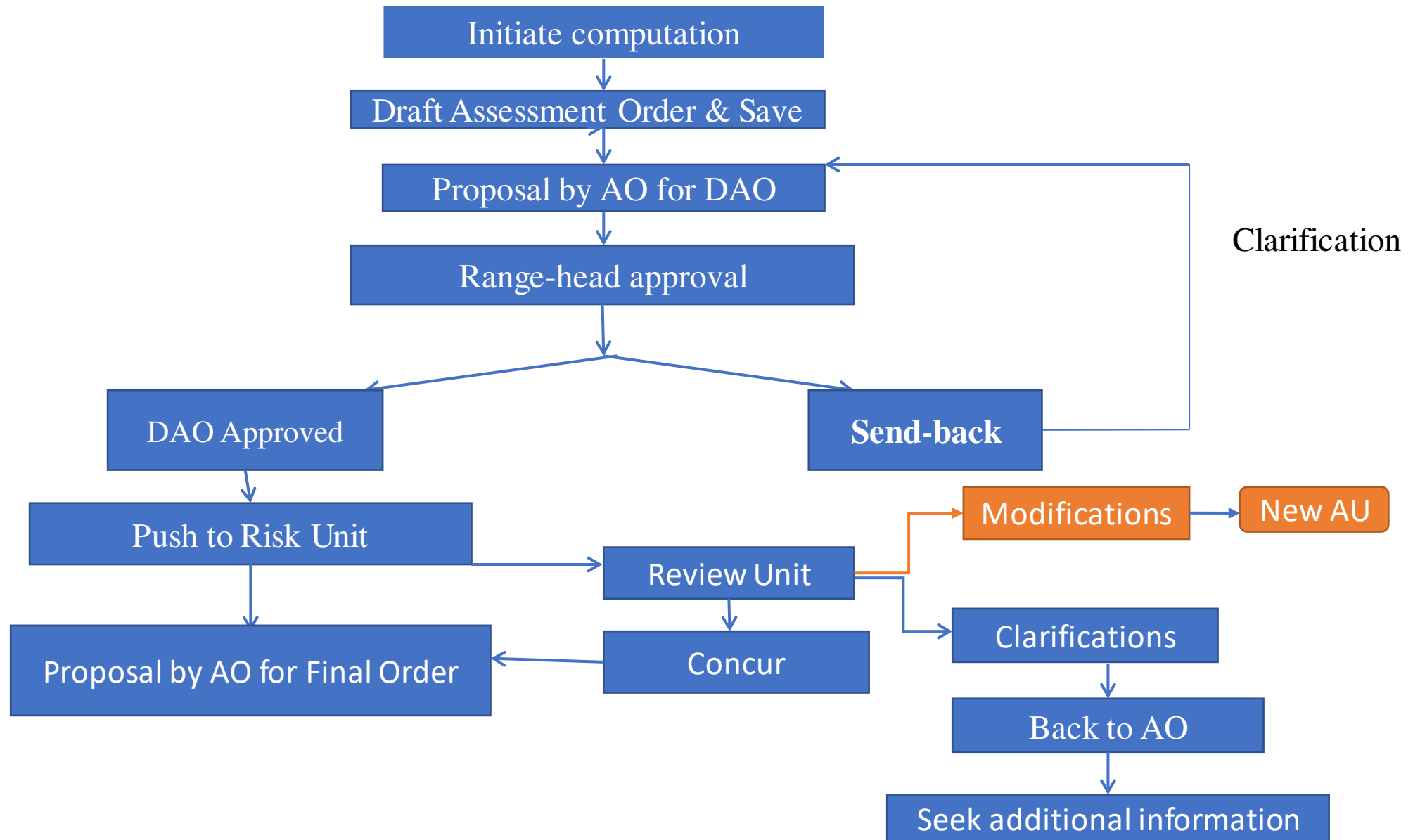
Macro Workflow



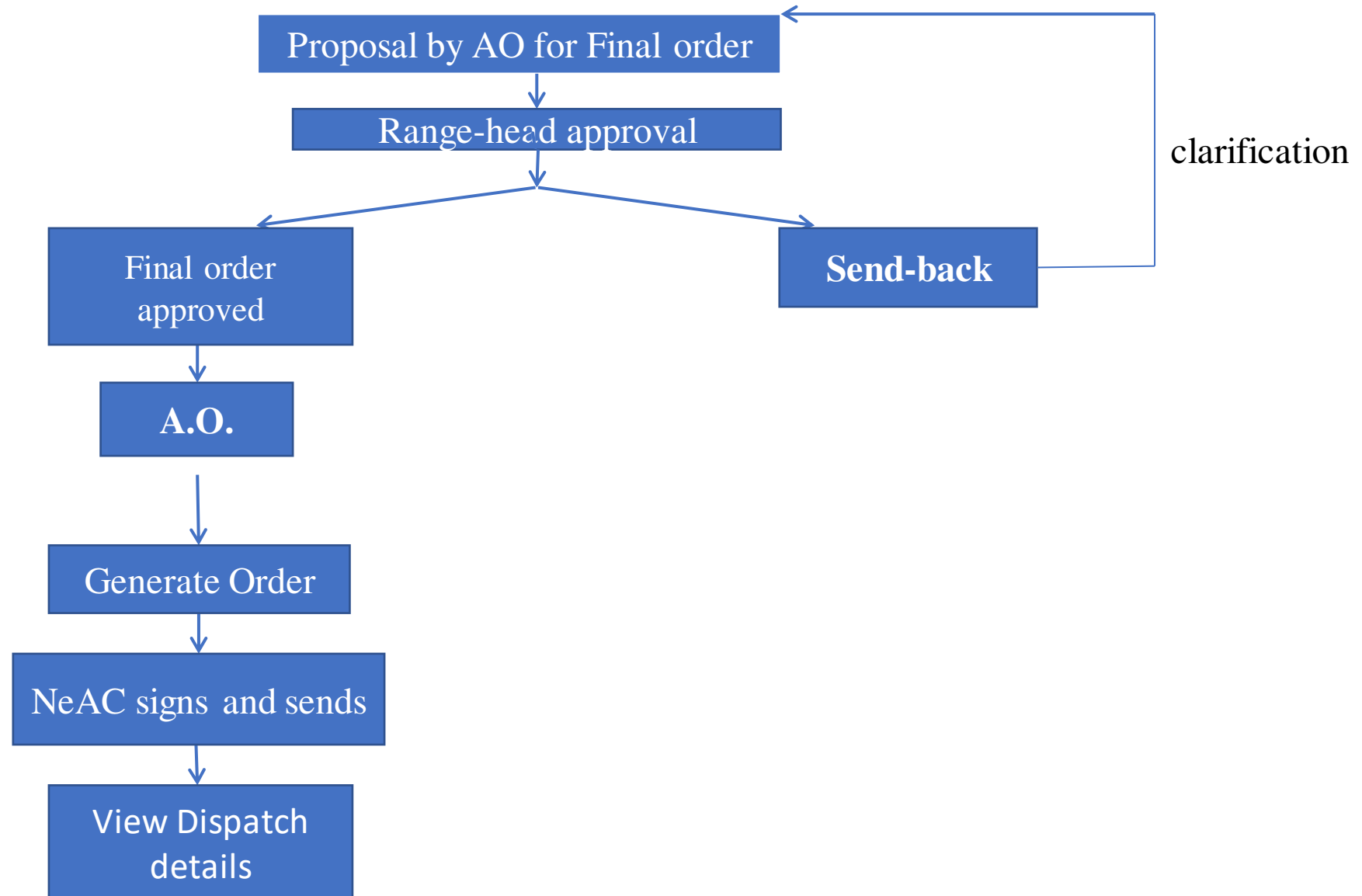
Life cycle of 142(1)/133(6)/ Letter facility



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

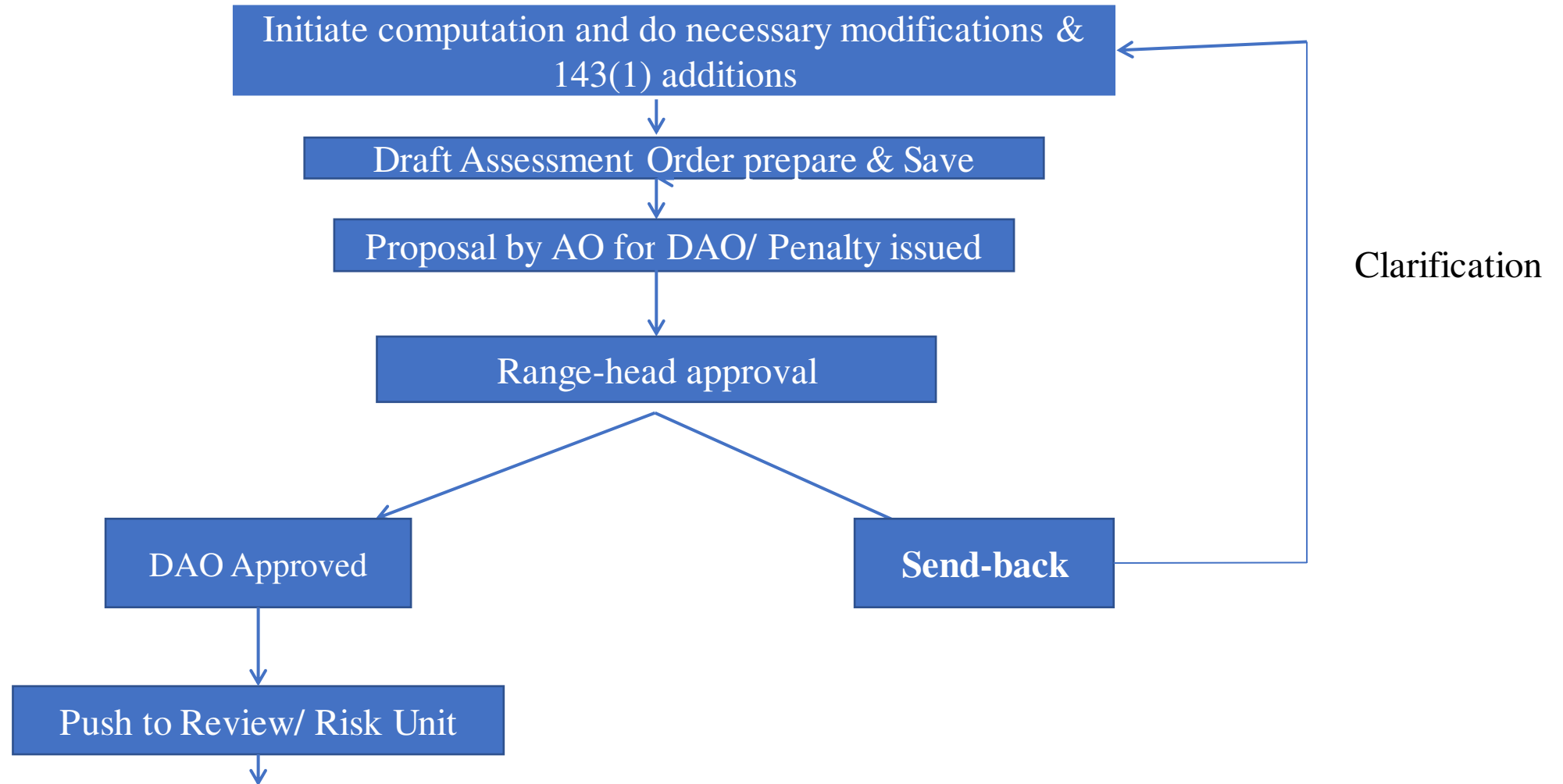


Life cycle of DAO without Addition: After Risk/ Review



Life cycle of DAO with Addition

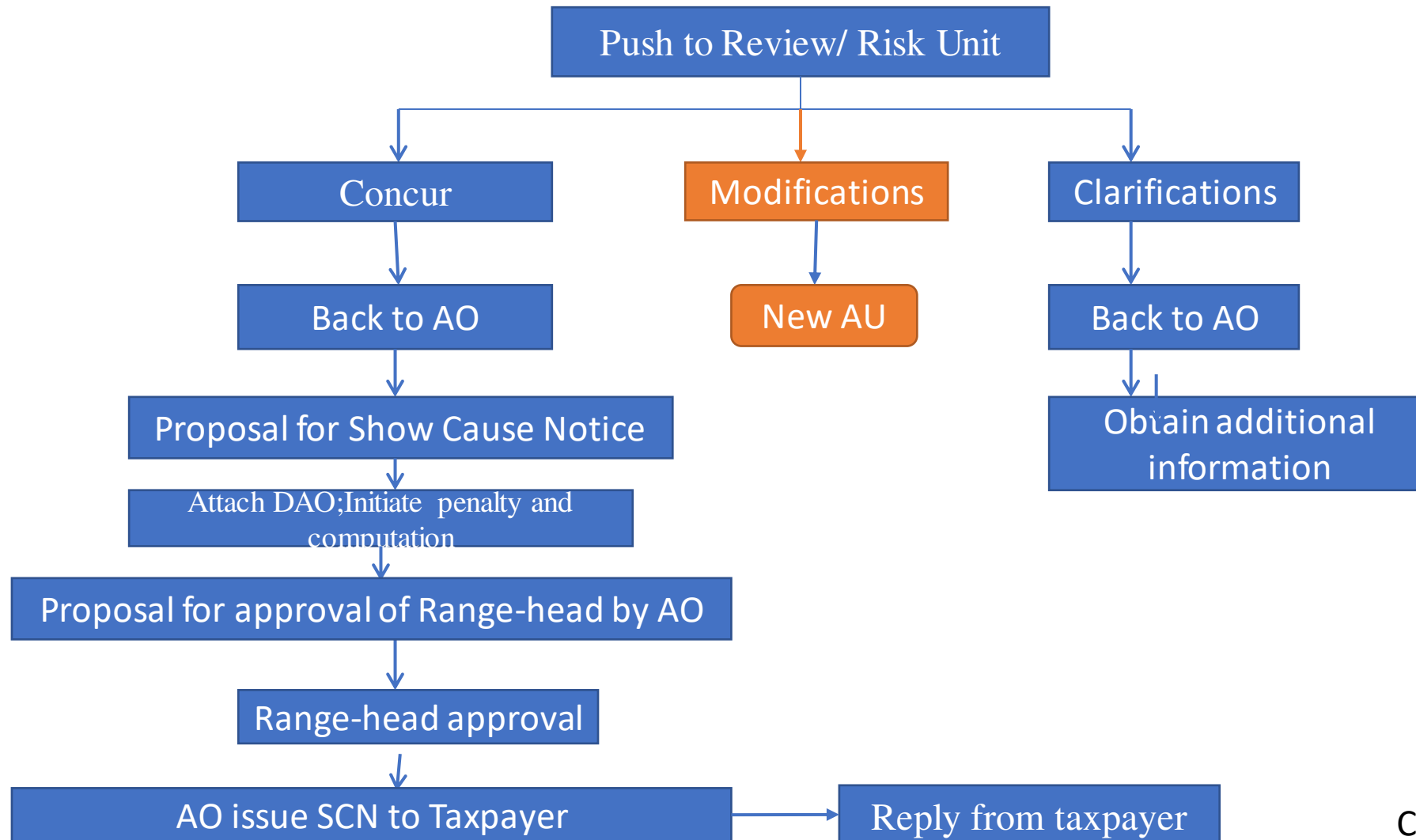
1/3



Continued on 2/3

Life cycle of DAO with Addition

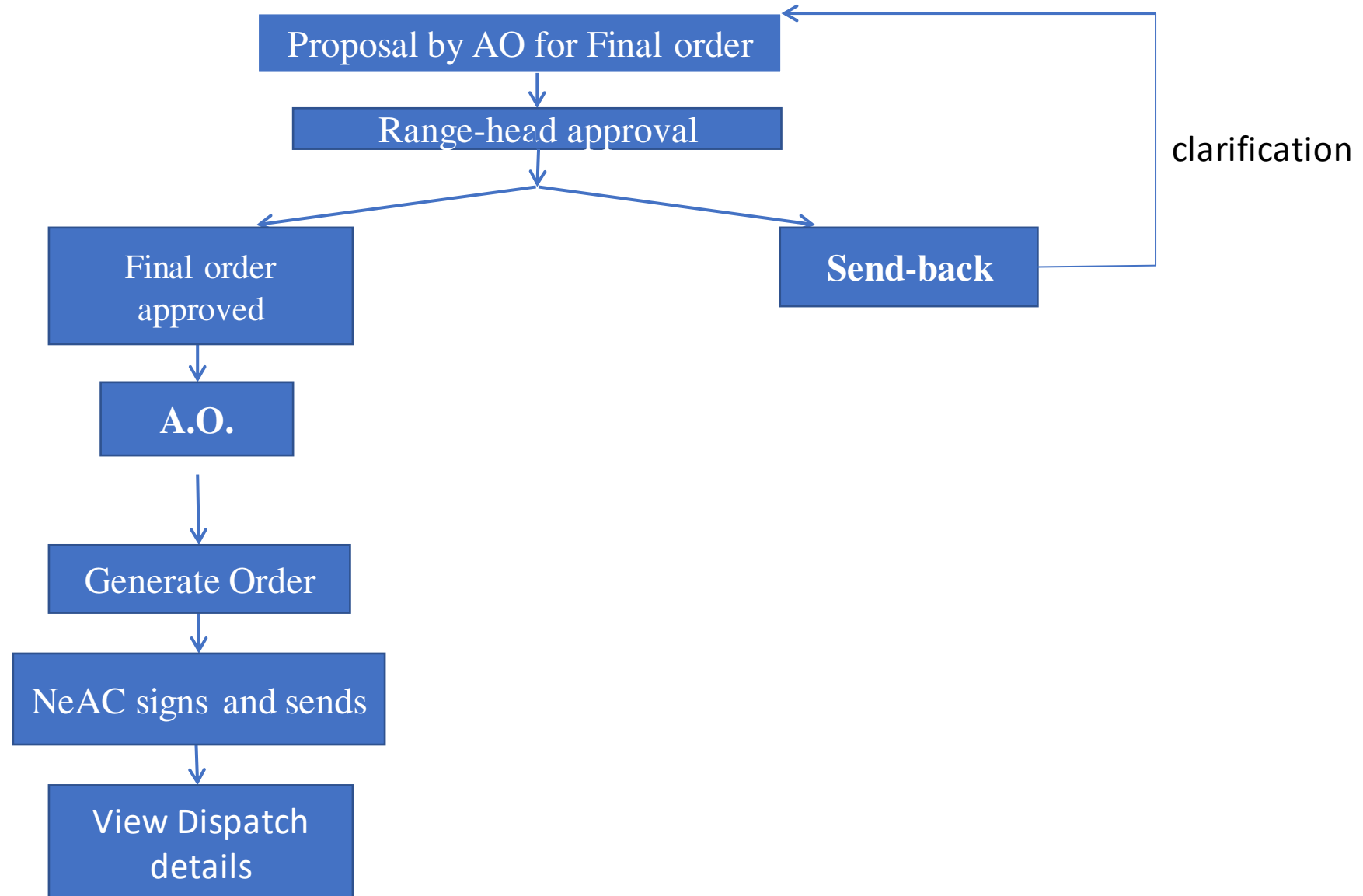
2/3



Continued on 3/3

Life cycle of DAO with Addition

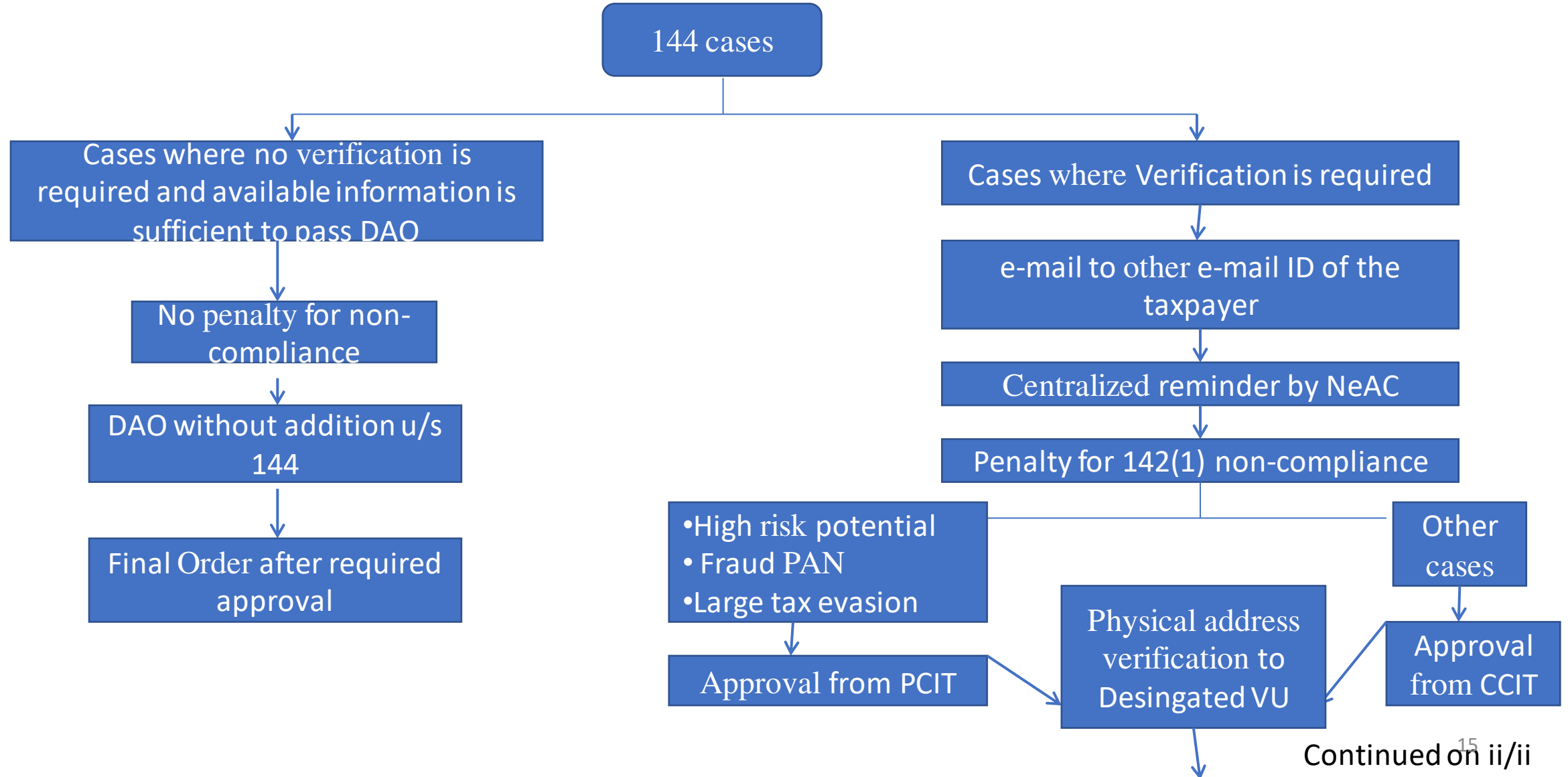
3/3



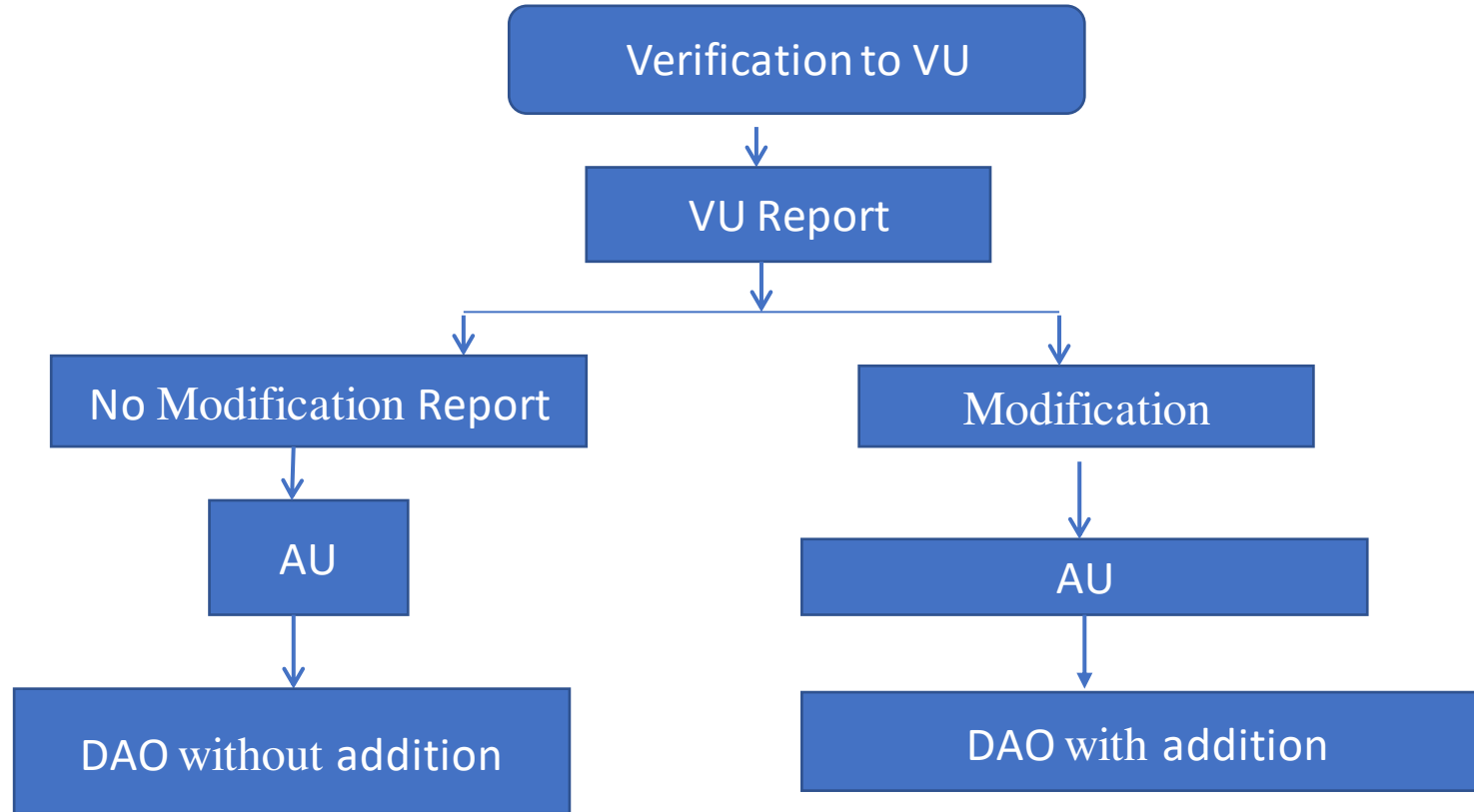
Standing Operating Procedure (SOPs)

1/8 i/ii

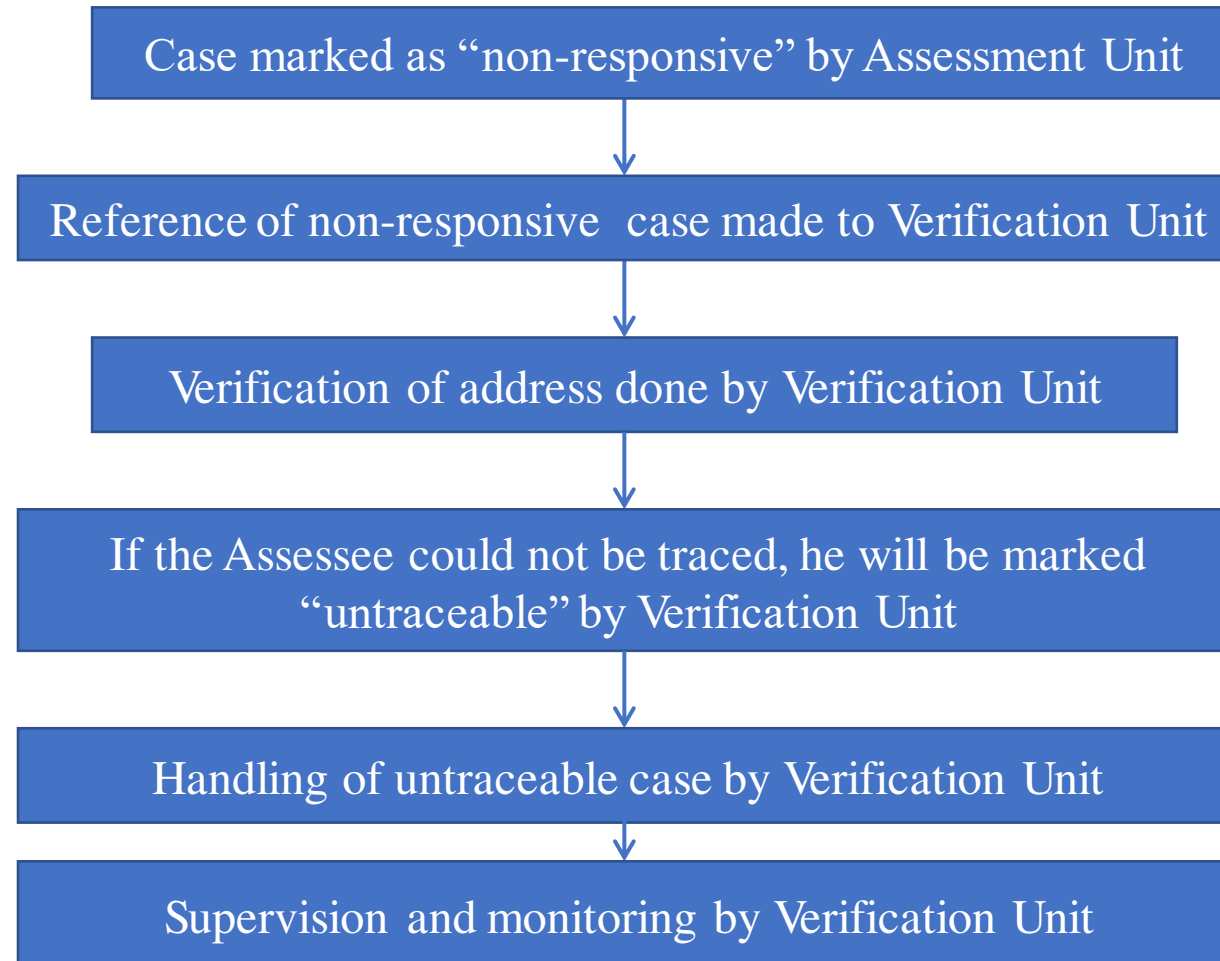
Procedure for passing Best Judgment Assessment u/s 144



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 3rd 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 x

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ITBA 360° View
INCOME TAX BUSINESS APPLICATION
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Approve/Reject PAN Access Requests 0

RANGE Logout **ITBA Home**

Welcome **RAMAKRISHNAN LAKSHMI NARAYANAN,**

Search Criteria

PAN:* AY From:* - AY To:* -

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](#)

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AIR Transaction Details

Show entries

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 entries

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 entries

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 entries

Search:

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Data Availability

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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

Insight

- Verification Profile.
- Taxpayer Profile.

Data sets

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



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

- 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

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

Insight

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:

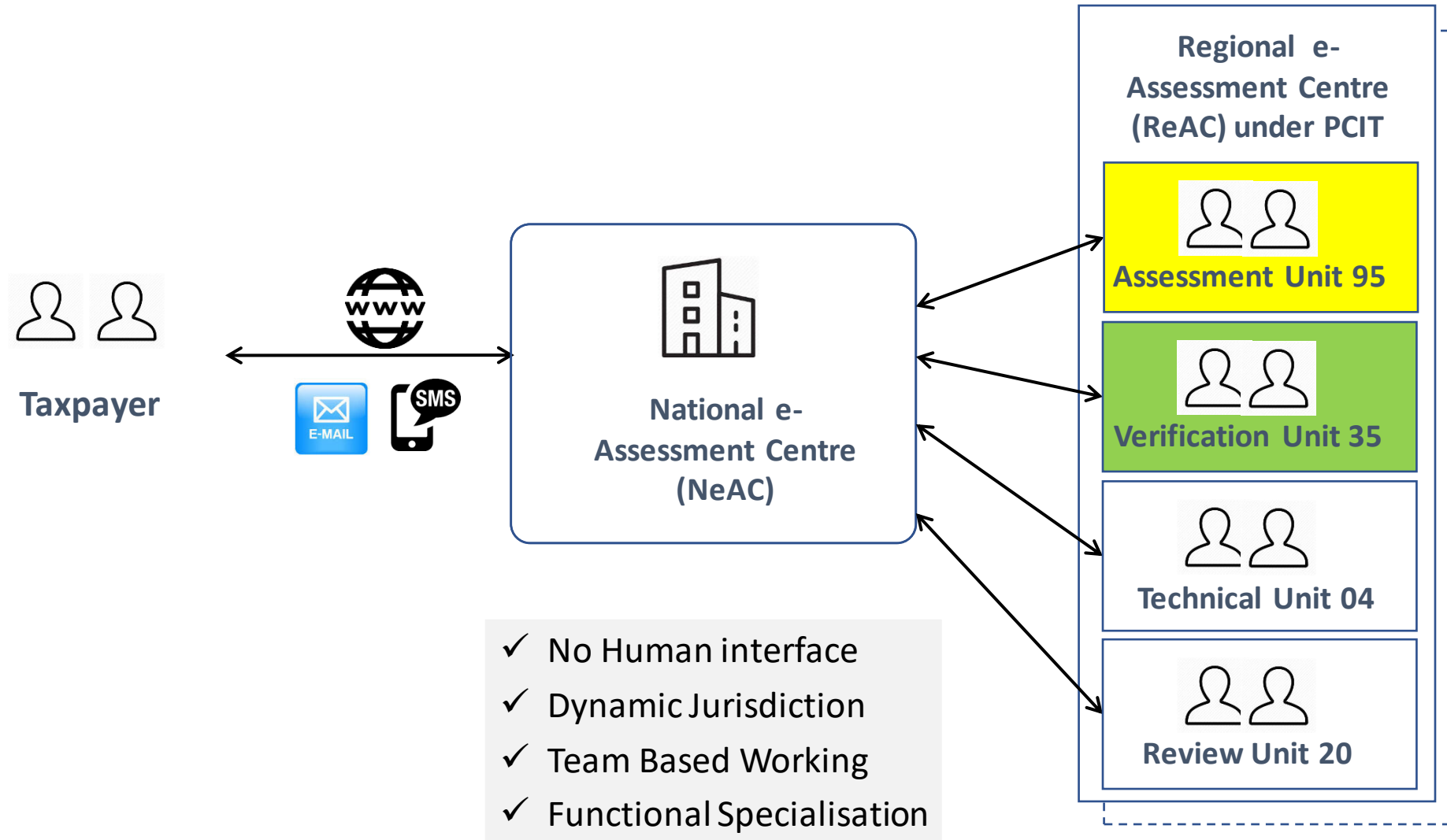
R. Lakshmi Narayanan

(Jt. Commissioner of Income Tax,
ReAC- AU- 4(1) & 4(4), ReAC, Delhi)

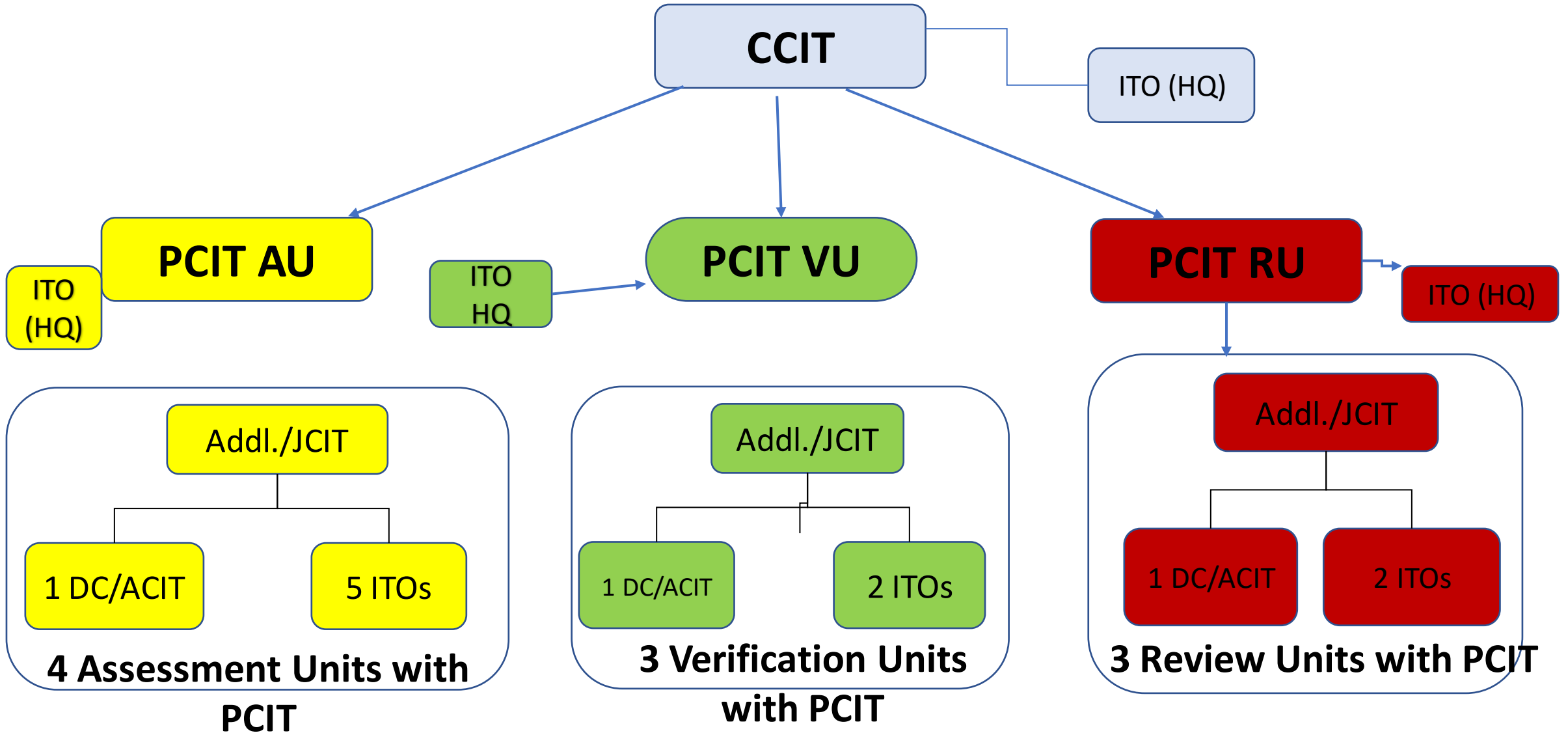
Objectives

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

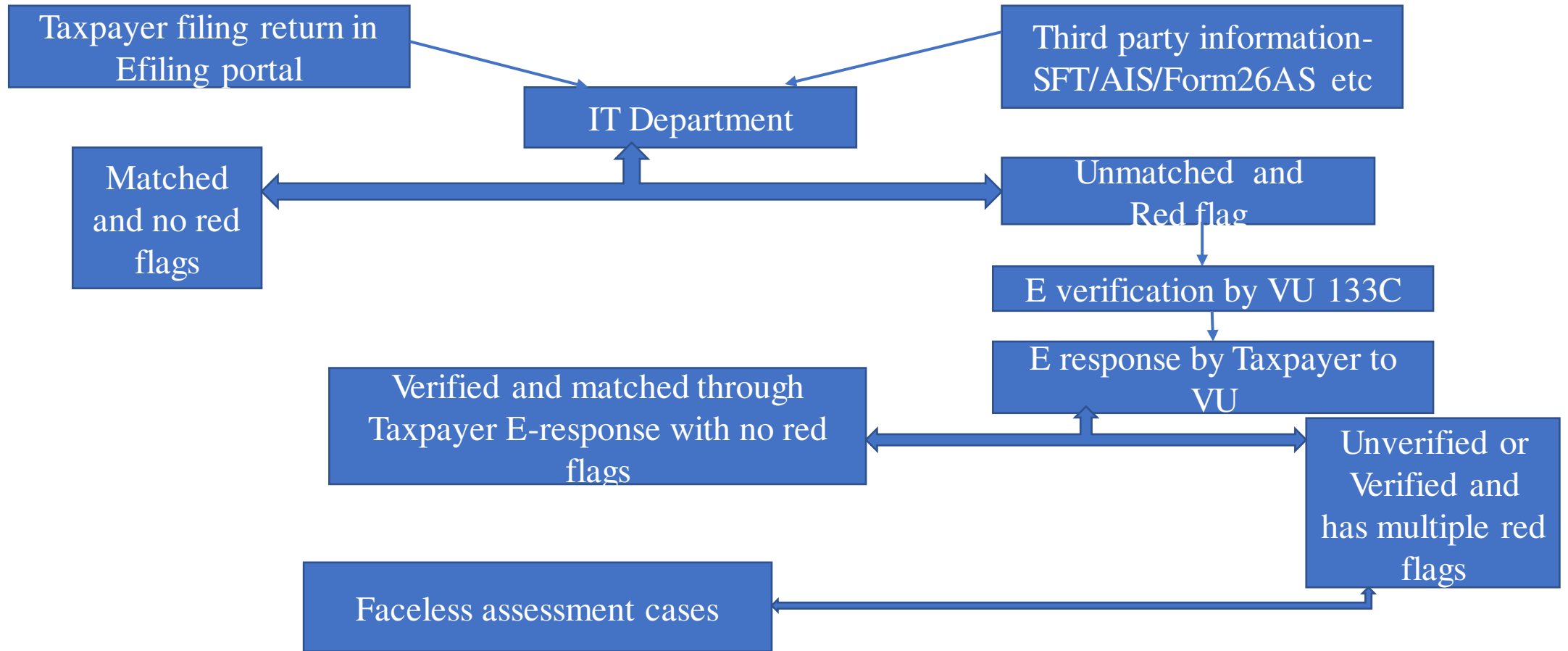
Faceless Assessment Ecosystem



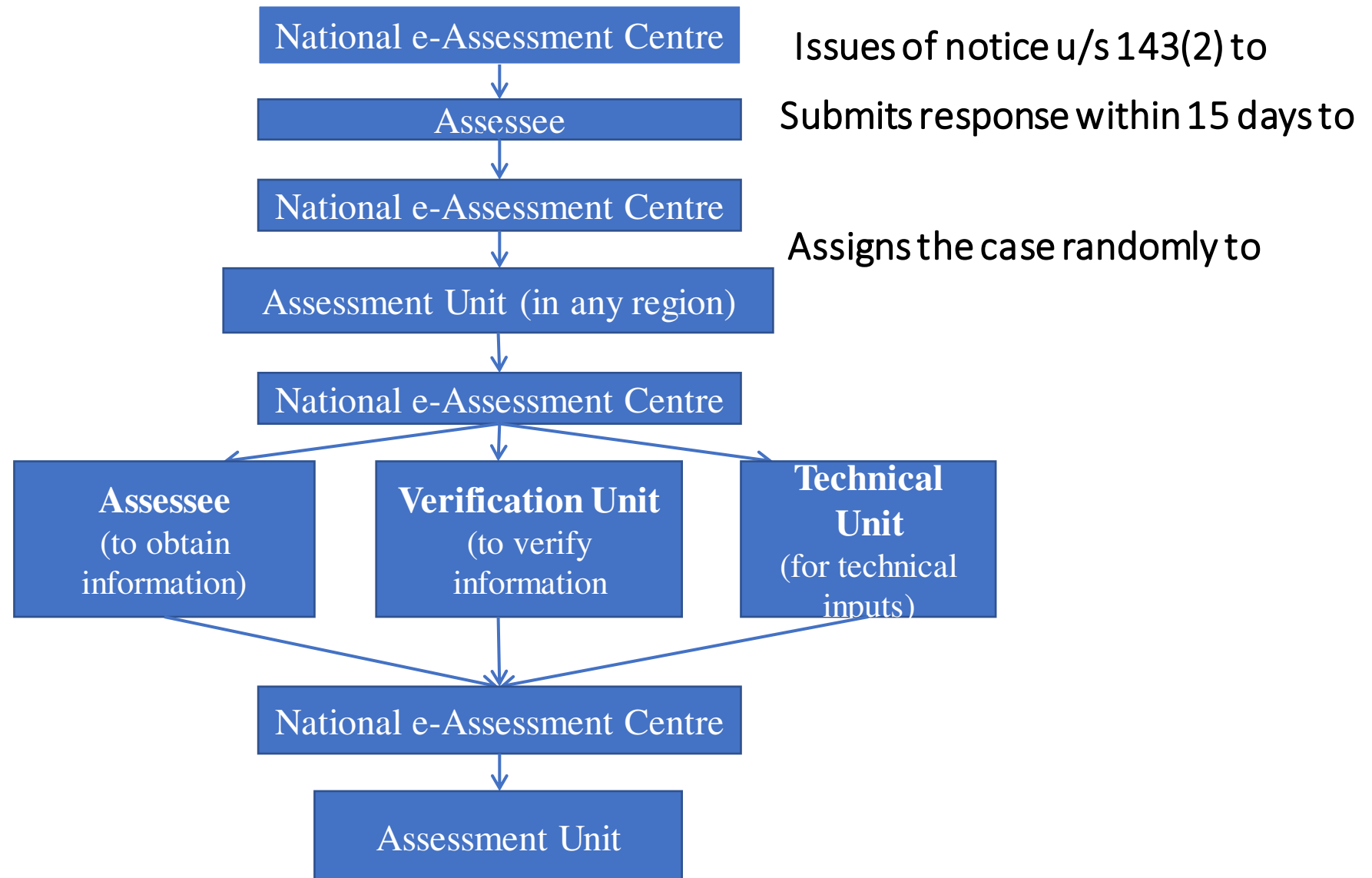
Regional e-Assessment Centres (ReAC)- Where am I?



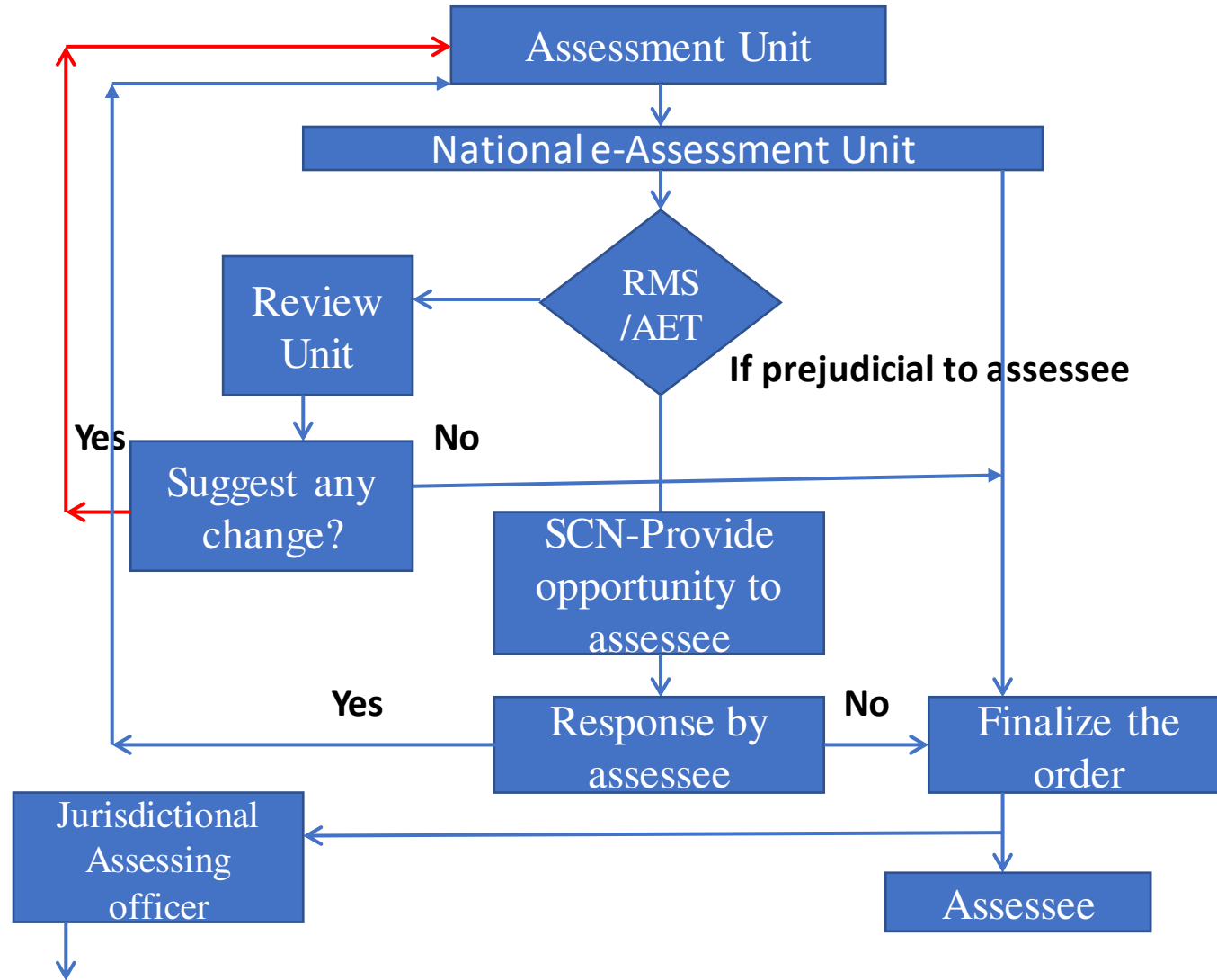
Macro workflow before CASE Selection



Macro Workflow: Before DAO is prepared



MacroWorkflow: 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/s 89 (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.	Default in TDS & Disallowance for such Default	1. Amount disallowable under section 40(a)(i) on account of non-compliance with the provisions of Chapter XVII-B as per 3CD 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
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	Expenditure of Personal Nature	1. Total expenditure of personal nature in Form 3CD 2. Total expenditure of personal nature in Part A-OI of ITR
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.	Foreign Financial Interest	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)	Deduction from Total Income under Chapter VI-A	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.	Share Capital/ Other Capital	1. Capital in Part A-Balance Sheet of ITR 2. Profit after Tax in Part A-P&L of ITR
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	Business Expenses	1. Sales promotion expenses as per Part A-P&L of ITR 2. Aggregate of Gross receipts from business and profession as per Part A-P&L of ITR

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 b o n u s o r commission in Form 3CD 2. Amount paid to an employee as b o n u s o r commission in Part A-OI of ITR	T h e r e i s difference between amount paid to an employee as bonus or commission u/s 36(1)(ii) as per ITR (Sch. OI) and amount paid to an employee as bonus or commission u/s 36(1)(ii) as per Form 3CD.

Issue communicated to Aseessee

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) 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 निर्धारित 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

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

itba.incometax.gov.in/ItbaPortal/faces/pages_home?end_url=http%3A%2F%2Fitba.incometax.gov.in%2FitbaPortal%2Ffaces%2Fpages_home&_afLoop=3210325326...

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

CCA Region	E-filed Returns	Paper Returns
ANDHRA PRADESH AND TELANGANA	1,000	100
BIHAR AND JHARKHAND	200	50
DELHI	2,000	800
GUJARAT	1,800	200
KARNATAKA AND GOA	1,200	600
KERALA	200	50
MADHYA PRADESH AND CHHATTISGARH	400	100
MUMBAI	1,600	300
NAGPUR	100	20
NORTH EAST REGION	100	20
NORTH WEST REGION	1,400	400
ODISHA	300	100
PUNE	1,600	1,200
RAJASTHAN	200	50
TAMILNADU AND PUDUCHERRY	1,200	100
UTTAR PRADESH (EAST)	400	100
UTTAR PRADESH (WEST)	200	50
WEST BENGAL AND SIKKIM	800	800
PCIT INTL TAX	200	50
DELHI	500	100
Central	500	100
Exemption	400	100

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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11:22 AM
9/25/2020

Login → Assessment → MIS Reports

The screenshot displays the Oracle Business Intelligence (BI) Publisher interface. The browser 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 Oracle BI Publisher header is visible, along with a search bar and navigation links like Home, Catalog, Favorites, and Dashboards. The user is signed in as RAMAKRISHNAN LAKSHMI NARAYANAN.

The report title is "Time Barring Pending cases Range_Faceless". Below the title, there are several filters for the report:

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

There is an "Apply" button next to the filters. 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 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

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

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

Welcome RAMAKRISHNAN LAKSHMI NARAYANAN , RANGE - Regional e-Assessment Unit , RANGE Logout ITBA Home

Menu | Worklist | MIS Reports | Help | FAQs

Assessment Home Page x Worklist x

COM12I0003: No Data Found For the User
Click on Subject to take action on Worklist

Search Criteria

View ☒ Worklist ☐ Status Monitor

Subject

AY -

Last Assessee Response Date From To

Display worklist based on ☒ All ☐ PAN ☐ TAN

From

Pending Since

Assessee Response Status

Request Type

PAN/TAN

Priority Flag

Select Proceedings

S.No	<input type="checkbox"/>	Request Type	Subject	From	PAN/TAN	Name	AY	Limitation Date/Compliance Date	Pending Since	Action Required
------	--------------------------	--------------	---------	------	---------	------	----	---------------------------------	---------------	-----------------

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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#

Welcome RAMAKRISHNAN LAKSHMI NARAYANAN , RANGE - Regional e-Assessment Unit , RANGE Logout ITBA Home

Menu | Worklist | MIS Reports | Help | FAQs

Assessment Home Page 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

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	Assessment Proceeding u/s 143(3)	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	Assessment Proceeding u/s 143(3)	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	Assessment Proceeding u/s 143(3)	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	Proposal for Issue Letter To Assessee/ Any Other Person	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	Assessment Proceeding u/s 143(3)	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	Assessment Proceeding u/s 143(3)	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 3rd 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 x ITBA | Portal Home Page x Assessment Home Page x ITBA - 360 Degree x Worklist x

itba.incometax.gov.in/ITBA360DegreeView/?ip=10.18.4.23&mac=NOT_FOUND#

ITBA ~ 360° View
INCOME TAX BUSINESS APPLICATION
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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**

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

AIR **CIB** **CBEC-Service Tax Data** **CBEC-Export Import Data** **Penny Stock** **FIU** **STR** **STT** **CTT** **Form 26QB** **26QA** **Deemed Dividend** **Cash Deposit during demonetisation period** **Trustee/Trust Founder Details** **FCRA Cancellation Data** **Cash Transaction during Demonetisation Period (142(1) Notice)** **Statement Of Financial Transactions(SFT)** **Deductee(s) against TAN mapping** **MCA Data-Struck Off Company** **CIT(CPC-TDS) Data**

AIR Transaction Details

Show 10 entries

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

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

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

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Extracting Data from Insight


- Log into insight with 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.

ITBA | Port xITBA | Port xITBA | Port xWorklist xInitiate Pe xAACCA83 xInsight Po x


←→↻

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INSIGHT TAX DEPARTMENT



Insight

Username

U179349

Password

SIGN IN

New User











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Email OTP



SMS OTP

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Insight
Portal

Insight 

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Welcome, SAURABH MEENA (DC/ACIT(ReAC)(AU)-4(4)(1)DEL) [Logout](#)

☰
Modules

👤
Profiles

🔍
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📁
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

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

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- Competencies
- Online Courses
- Training Courses

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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)

Insight Portal

Insight Portal

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ITBA

Assessment

INCOME TAX

BUSINESS APPLICATION

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Basic Details

PAN

ACIPP3888M

Name

MUKESHBHAI NAGJIBHAI PATEL

AY

2018 - 19

Initiate Other Actions

[Issue Summon u/s 131](#)[Generate Notice u/s 142\(1\)](#)[Calling for Information u/s 133](#)

[Extension of Limitation Period](#)[Issue Letter To Assessee/ Any Other Person](#)[Generate Show Cause Notice](#)

[Initiate Penalty](#)[Enter Potential Penalty Details](#)



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25/09/20

Calling for Information u/s 133

PAN	ACIPP3886M	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 * 133(6) ▼

Enter Notice Details

	Addressee PAN *	Addressee Name *	Address *	Information Sought *	Compliance Date *
<input checked="" type="checkbox"/>	ACIPP3686M	MUKESHBHAI NAG	FLAT NO.901-902, BUILDING NO.7,,R ^o	<input type="button" value="Enter"/>	30/09/2020

Add Row

Delete Row

Save

Submit for Approval

Issue Notice w/s 133

Calling for Information u/s

FAN	ACIPP38
-----	---------

Section	143(3)
---------	--------

Section for Calling Information

Section *

Enter Notice Details

Remarks



Styles ▾ | Normal ▾ | Font ▾ | Size ▾ | A ▾ | **A** ▾

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



Information u/s 133(6)

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

Insight Portal

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Assessment Home Page | Worklist | Assessment Proceeding | Initiate Other Actions | **Calling for Information u/s 133**

Calling for Information u/s 133

PANACIPP3888M

NameMUKESHBHAI NAGJIBHAI PATEL

AY2018 - 19

Section143(3)



Initiation Date28/09/2019

Date Of Limitation31/03/2021

Section for Calling Information

Section *133(8)

Enter Notice Details

	Addressee PAN *	Addressee Name *	Address *		Information Sought *	Compliance Date *
<input type="checkbox"/>	AAAPD4894B	RASILA TALAKCHAND DEDHIA	320,KEWAL INDUSTRIAL ESTATE, SENAPATI BAPAT MARG,LOWER PAREL, MUMBAI, Maharashtra India 400013		<div>Enter</div>	29/09/2020
<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<div>Enter</div>	<input type="text"/>

Add Row

Delete Row


Save

Submit for Approval

Issue Notice u/s 133

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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

- 3rd 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 , zaubacorp.com, 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

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Initiate Other Actio

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Basic Details

PAN

AEBPD2236G

Name

NITIN DHIMAN

AY

2018 - 19

Initiate Other Actions

Issue Summon u/s 131

Generate Notice u/s 142(1)

Calling for Information u/s 133

Extension of Limitation Period

Issue Letter To Assessee/ Any Other Person

Generate Show Cause Notice

Initiate Penalty

Enter Potential Penalty Details

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Word

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Calendar

System Tray



Initiating penalty for non compliance

- Step 2
- Select Penalty Section and Enter Remarks

Initiate Penalty

▼ Assessee Details

PAN *	AEBPD2238G	Name	NITIN DHIMAN	Address	PROPRIETOR M/S NEXT PAGE I.T. SOLUTIONS.PLOT NO. 595, PHASE-9, INDUSTRIAL AREA, SAS NAGAR, MOHALI
AO	WARD-2, AMBALA	AY *	2018 - 19		

▼ **Penalty Section**

	<input type="checkbox"/> 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 Select ▼

▼ 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

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Initiate Penalty

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Initiate Penalty

Initiate Penalty

Assessee Details

PAN *

AEBPD2236G

Name

NITIN DHIMAN

Address

PROPRIETOR M/S NEXT PAGE I.T. SOLUTIONS PLOT NO. 554, PHASE-4 INDUSTRIAL AREA, SAS NAGAR, MOHALI

AO

WARD-2, AMBALA

Penalty Section

Penalty Section *

272A(1)(d)

Description

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

Notice Details

Section *

Select

Section(Others)

Add Row

Delete Row

Enter Remarks

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

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

Notice Details

Search Criteria

PAN *

AEBPD2236G

Section

Select

AY

2018 - 19

Search

Reset

Search Result

	PAN	Name	AY	Notice u/s	Notice No.	Notice Date	Service D
1	AEBPD2236G	NITIN DHIMAN	2018-19	142(1)	ITBA/AST/F/142(1)/2020-21/1027989818(1)	17/09/2020	
2	AEBPD2236G	NITIN DHIMAN	2018-19	142(1)	ITBA/AST/F/142(1)/2020-21/1027819245(1)	31/07/2020	
3	AEBPD2236G	NITIN DHIMAN	2018-19	142(1)	ITBA/AST/F/142(1)/2020-	31/07/2020	

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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

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MODULES

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Penalty

IMPORTANT LINKS

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i-Taxnet

e-Filing

ITBA Helpdesk

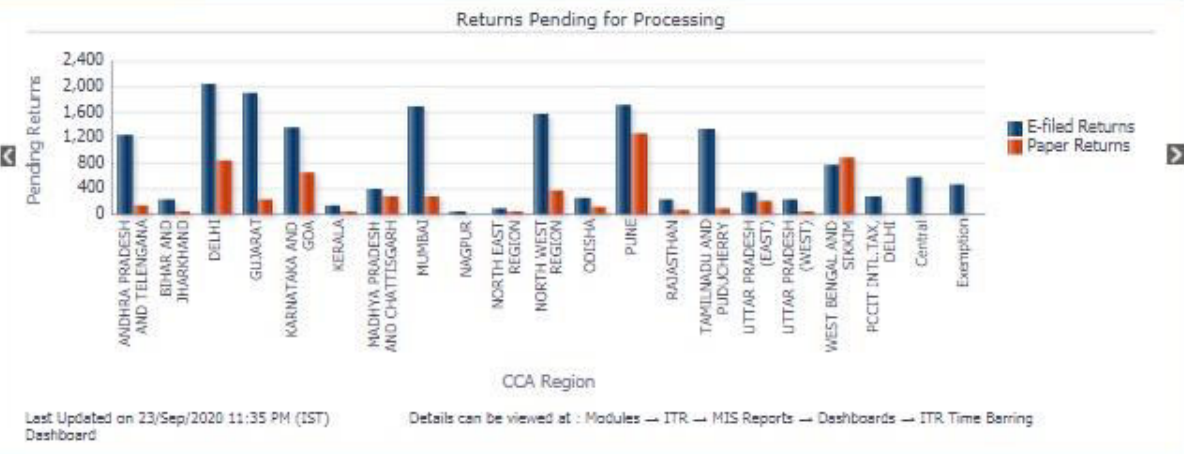
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Online Training Video

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Download Prerequisites

Time Barring Case



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

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Show all x

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		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	Penalty Proceeding	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	Penalty Proceeding	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	Penalty Proceeding	AO - Regional e-Assessment Unit	AAIFP4663P	PLASTIC LINKS	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing
4	<input type="checkbox"/>	Penalty Proceedings	Penalty Proceeding	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	Penalty Proceeding	AO - Regional e-Assessment Unit	ABBFA0918P	AVDHOT ENTERPRISES	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing
6	<input type="checkbox"/>	Penalty Proceedings	Penalty Proceeding	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	Penalty Proceeding	AO - Regional e-Assessment Unit	AAIPN2965P	SATYA NARAIN	17/09/2020	272A(1)(d)	2018-19	31/03/2021	17/09/2020	Hearing



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)

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PAN

ACIPP3888M

Name

MUKESHBHAI NAGJIBHAI PATEL

AY

2018 - 19

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[Generate Notice u/s 142\(1\)](#)

[Calling for Information u/s 133](#)

[Extension of Limitation Period](#)

[Issue Letter To Assessee/ Any Other Person](#)

[Generate Show Cause Notice](#)

[Initiate Penalty](#)

[Enter Potential Penalty Details](#)

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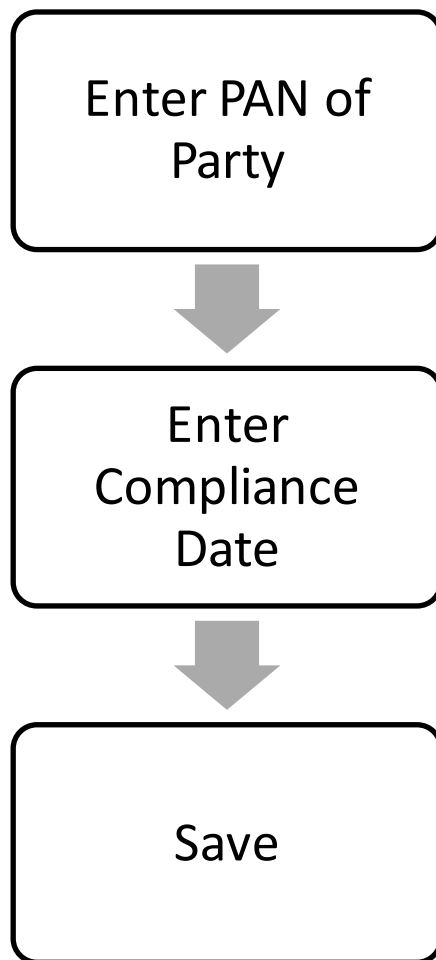
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Information u/s 133(6)



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Calling for Information u/s 133

Calling for Information u/s 133

PANACIPP3688M

NameMUKESHBHAI NAGJIBHAI PATEL

AY2018 - 19

Section143(3)

Initiation Date28/09/2019

Date Of Limitation31/03/2021

Section for Calling Information

Section *133(8)

Enter Notice Details

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

Add Row

Delete Row


Save

Submit for Approval

Issue Notice u/s 133

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Information u/s 133(6)

Click Enter to
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notice u/s 133(6)



Enter text



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Calling for Information u/s 133

PANACIPP3888MNameMUKESHBHAI NAGJIBHAI PATELAY2018 - 19

Section143(3)Initiation Date28/09/2019Date Of Limitation31/03/2021

Section for Calling Information

Section *133(8)

Enter Notice Details

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

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Information u/s 133(6)

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

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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 *

133(8)

Enter Notice Details

	Addressee PAN *	Addressee Name *	Address *		Information Sought *	Compliance Date *
<input type="checkbox"/>	AAAPD4894B	RASILA TALAKCHAND DEDHIA	320,KEWAL INDUSTRIAL ESTATE, SENAPATI BAPAT MARG,LOWER PAREL, MUMBAI, Maharashtra India 400013		<div>Enter</div>	29/09/2020
<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<div>Enter</div>	<input type="text"/>

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Issue Notice u/s 133

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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

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Basic Details

PAN

ACIPP3888M

Name

MUKESHBHAI NAGJIBHAI PATEL

AY

2018 - 19

Initiate Other Actions

Issue Summon u/s 131

Generate Notice u/s 142(1)

Calling for Information u/s 133

Extension of Limitation Period

Issue Letter To Assessee/ Any Other Person

Generate Show Cause Notice

Initiate Penalty

Enter Potential Penalty Details

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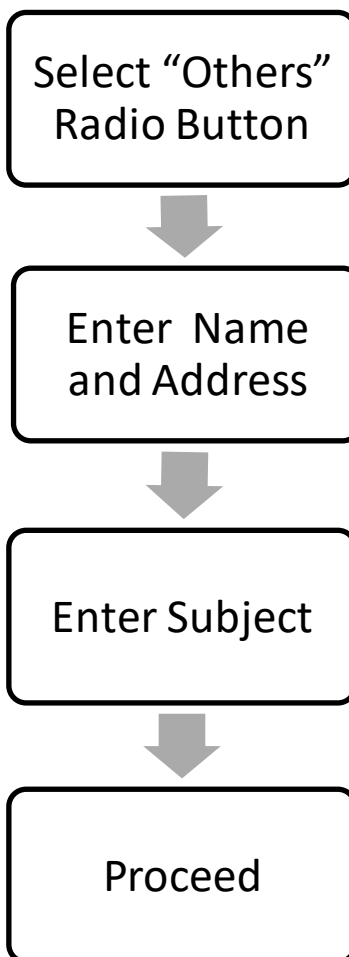
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Information u/s 133(6) through Letter



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Initiate Other Actions

Issue Letter to Assessee or Any Other Person

Issue Letter

Select User *
☐ Assessee / Applicant ☐ To ITD User ☒ Others

Others

PAN/TAN

Assessee Name

Addressee Name *

DGFT

Flat/Door/Block No. *

25/C-602

Road/Street/Lane/PO

Premise/Building/Village

Area/Location/Taluka/SD *

GOREGAON EAST

City *

MUMBAI

Pincode

State *

Maharashtra

Country *

91-India

Enter Subject

Information u/s 133(6)

Proceed

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Information u/s 133(6) through Letter

Enter E-mail ID
of the Party



Enter Text of
133(6)



Save and Submit
for Approval

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Issue Letter to Assessee or Any Other Person

Generate Letter

at 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

Styles

Normal

Font

Size

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.

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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:]

⁸⁴**[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

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Initiate PAN Access Request

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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 Tax Payment Details TDS Details Details of order/invoices 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

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(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.

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

	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 Number of the payee, if available	Account
	(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 Number of the payee, if available	Account
(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

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Income Computation

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

[Return to Workitem](#)

Initiate Computation

Order/Return ☐ Latest Order ☐ Latest Return **Initiate Computation** Section conversion to u/s 144 ☐ Yes ☐ No

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2018-19

☒ Latest Order ☐ Latest Return

Initiate Computation

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 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
Income From House Property	Sch - HP	0	0	0	0
Profit and gains from business or profession					
i. Profit and gains from business other than speculative business and specified business	SCH-BP	0	0	0	0
ii. Profit and gains from speculative business		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	
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

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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 -7660581 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 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

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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	
10. Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
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	
11. Any amount debited to profit and loss account of the previous year but disallowable under section 43B:-		
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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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)**