



आयकर निदेशालय (पद्धति)

DIRECTORATE OF INCOME TAX (SYSTEM)

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ARA Center, Ground Floor, E-2, Jhandewalan Extension,

नई दिल्ली - 110055, New Delhi - 110055

F.No. System/ITBA/Instruction/Assessment/177/2016-17/

Dated: 12/09/2019

To

All Principal Chief Commissioners of Income Tax/ CCsIT (By Name),

All Principal Director Generals of Income Tax/DGIT (By Name),

All Principal Commissioners of Income Tax/CsIT/CsIT(Admin&TPS, CO) (By Name),

All Principal Directors of Income Tax/DsIT (By Name),

Subject: Availability of Miscellaneous Functionalities related to 'Selection of Case of Search Year' and "Relevant Search Years "in Assessment module of Income Tax Business Application (ITBA)- reg.

Sir/Madam,

The functionality of selection of cases under section 153A/153C is available in ITBA and intimated to field formations vide ITBA Assessment Instruction No 7 dated 03.10.2017. Subsequently, some modifications in the processes and enablement of new processes had been made and the User Manual and FAQs were also updated accordingly. In order to provide further clarity the enhanced/ modified processes available in ITBA are detailed in following paras.

2.1 Selection of cases for Search year relevant to previous year in which search was conducted — Earlier, the selection of case for search year was available through Screen "Selection of cases under 143(2)" under Compulsory Manual Selection. In order to link the search year proceeding with other proceedings u/s 153A/153C, so that time barring date is correctly determined and approval flow as per section 153D are triggered, such selection for the Assessment Year relevant to previous year in which Search was conducted, is required to be made from the menu "Selection u/s 153A and Relevant Search Year" OR

Selection/Reference u/s 153C and Relevant Search Year. User can select the case for the purpose of issuing notice u/s 143(2), 153C or 142(1) for calling for return in Search Year (depending on availability of return and time limit for issuing notice u/s 142(1)/143(2).

Path: ITBA Portal → Assessment → Menu → Selection u/s 153A and Relevant Search Year OR Selection/Reference u/s 153C and Relevant Search Year → Select 'Search' and click Search button → Click on Select Notice Year → Selection of Section for Search Year Proceeding.

- a. **Notice under Section 143(2)** : In case, return is received for Search year then user can select 143(2) in Search year and click **"Submit button "**. Success message is displayed to user so that user can proceed to "Generate Notice to Initiate Proceedings" link on the Screen to generate the notice u/s 143(2). Once notice is generated from that screen, pendency is created in the work list of Assessing Officer (A.O.) for passing of order u/s 143(3). Approval of Range head u/s 153D will be required for passing order for this proceeding and limitation date for the same, will be as per provisions of Sec 153B.
- b. **Notice under Section 142(1)**: In case, return is not received for Search year, then user can select 142(1) in Search year and click **Submit button**. Success message is displayed to user so that user can go to "List of Non Filers/Stop Filers" link on the Screen in 'ITR Processing module' in order to generate notice u/s 142(1). If notice is not complied by filing of return, user can proceed to initiate the assessment proceeding u/s 144 from the List of Non Filers/Stop Filers Screen. Pendency is created in the work list of AO for passing of order u/s 144. Approval of Range head u/s 153D will be required for passing of order for this proceeding and limitation date for the same will be as per provisions of Sec 153B.
- c. **Notice under Section 153C as per provision of section 153C (2)**-User can select section 153C in search year for 153C cases, if the below mentioned conditions are satisfied:
 - i. In cases where return is received but notice u/s 143(2) could not be issued and the time limit to issue notice u/s 143(2) has also expired, OR
 - ii. In cases where return is not received and notice u/s 142(1) is not issued as well and the time limit for issuing notice u/s 142(1) has also expired, OR
 - iii. In cases where, assessment or re assessment has already been made for the Search year. When user selects the case u/s 153C for Search year and click **Submit button** then success message is displayed to user so that user can proceed to "Generate Notice to

Initiate Proceedings” Screen to generate the notice u/s 153C. Once notice is generated from that screen, pendency is created in the work list of A.O. for passing of order u/s 153C. Approval of Range head u/s 153D will be required for passing of order for this proceeding and limitation date for the same will be as per provisions of Sec 153B.

2.2 While selecting action under Section 143(2)/142(1), if any proceeding is already pending u/s 143(3)/144 then system will throw the warning message that “Pending Proceeding u/s 143(3)/144 exists for this PAN for search year. Do you want to link this pending proceeding with Search Case?”. When the user clicks ‘Yes’, linkage will be done between pending proceeding and search year. After linkage, approval of Range head u/s 153D will be required for passing of order for the proceedings initiated and the limitation date for the same will be as per provisions of Section 153B.

2.3 While selecting action under Section 143(2)/142(1)/153C, if any proceeding is already pending u/s 147/153A/153C then the system will show the error prompt so that any new proceeding under the same section cannot be initiated twice by the user.

3. **Initiation of proceedings u/s 153A/153C in Relevant Assessment Years.** - When search date entered is on or after 01.04.2017 then user will also be able to select cases u/s 153A/153C for relevant Assessment Years i.e. A.Ys beyond six AYs from the date of search action but not later than 10 A.Ys. Provided “Escapement Amount involved or likely to be involved in the form of assets (in Rs)” is entered Rs 50 lakhs or more and satisfaction remarks are entered by the user for the relevant assessment years.

4. In case, a notice is generated u/s 142(1) for Search year and return is received before initiation of proceeding u/s 144 then user can change the selection from 142(1) to 143(2) from 153A/153C screen. **For Path: Refer Point 2.1.**

Once user changes the selection and click **Submit button** then steps as per ‘2.1 a’ (as described above) are to be followed.

Path: ITBA Portal → Assessment → Work list → Click on Subject of relevant assessment proceeding → Initiate other actions → Generate Notice u/s 143(2)

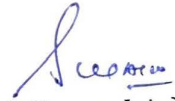
5. In case, the user has already initiated proceeding u/s 144 for search year and after that return is received then user will have the facility to issue notice u/s 143(2) and convert the assessment proceeding section from 144 to 143(3).

ITBA – Assessment Instruction No.12

6. The Assessment module of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>.
7. Training material including User Manuals help contents and frequently asked questions (FAQs) are available on the ITR Processing Home Page and on **ITBA Portal→ Online Training on ITBA**. Users can refer to these online resources in case of any problem.
8. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.
 - 8.2 URL of helpdesk - <http://itbahelpdesk.incometax.net>
 - 8.3 Help desk number – 0120-2811200
 - 8.4 E-mail ID – itba.helpdesk@incometax.gov.in
 - 8.5 Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

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

Yours faithfully,



(Suresh Kumar Jain)

Commissioner of Income Tax –ITBA
Directorate of Systems, New Delhi

Copy for information to the :

1. PPS to Chairman, PPS to Member(Inv.)/ Member(Admn)/ Member(R)/ Member(IT&CT)/ Member(Legislation)/ Member(A&J), CBDT for information.
2. Pr. DGIT (Systems), New Delhi.
3. The Web Manager, for www.irsofficersonline.gov.in website with request to upload the instruction on the website.
4. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for <https://itba.incometax.gov.in> portal with request to upload the instruction on the ITBA Portal.



(Suresh Kumar Jain)

Commissioner of Income Tax –ITBA
Directorate of Systems, New Delhi