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/ITR Processing/2019-20   **Dated: 29/08/2019**

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: Roll out of List of Non-Filers/Stop filers screen in ITR Processing module; Issuing of notice u/s 142(1)(i) and initiation of proceeding under section 144 against defaulters in Income Tax Business Application (ITBA)– Reg.

Sir/Madam,

This is in reference to the subject mentioned above. It is informed that comprehensive functionality to view List of Non-Filers/Stop filers, issue of notice under section 142(1) calling for return of income from such stop/non filers and initiation of proceedings under section 144 against persons who had not complied with 142(1) notice is now available in ITR Processing module of ITBA .

2. The Assessing Officers can generate the List of Non-filers/Stop filers based on the defined criteria for Non filers and Stop filers.

3. To view the list of non-filers/Stop filers and to generate notice u/s 142(1) for calling return of income in such cases, user needs to go to List of Non-Filers/Stop filers screen and follow the below steps:

Path: ITBA Portal →Login → ITR Processing → List of Non-Filers/Stop Filers

(i)   Select List Type as "Non filer" or "Stop filer" and enter AY.

(ii) Click **Search** to generate the list of non filers or stop filers based on the below defined criteria.

> **Criteria for generation of non filers**: Any person holding valid PAN has not filed the return for the entered AY as well as for preceding 3 A.Y.s.
>
> **Criteria for generation of stop filers:** Any person holding valid PAN has not filed the return for the entered AY but filed the return for any of the preceding 3 A.Y.s.

> **Note:** Source of Generation for that PAN is displayed as AIMS or Search or ITR. In case notice u/s 142(1) is already generated under AIMS then source is displayed as 'AIMS'. In case, case is selected for 142(1) for the search year through "Selection u/s 153A and Relevant Search Year" Screen or "Selection/Reference u/s 153C and Relevant Search Year" Screen then source is displayed as 'Search'. In this scenario, the user are required to issue notice u/s 142(1) calling for return, through list of non filer /stop filer screen as described. For remaining cases, source is displayed as 'ITR'.

(iii) List is generated as per criteria selected. By default the last communication address is displayed. To edit the communication address, click on **Edit icon**. Maintain Address details Screen is opened to select the existing address from the list or enter the new communication address. Click **Proceed**.

(iv) By default, 15 is displayed in Time allowed for compliance (in days). User can edit the same and put up any other period for compliance.

(v) Functionality has been provided for AO to generate the clarification letter (optional) instead of statutory notice u/s 142(1) on first hand. For the same, click on **Preview Letter** button to preview the draft of first selected PAN. Click **Download file here** to download the draft letter. Click on **Generate Letter** button

to generate the letter. Letter will be queued for processing. To view the status, go to **"View/Download Order/Letter/Notice"** screen. Once generated, status will be updated for that PAN as "Letter Generated".

(vi)   Click on **Preview Notice** button to preview the draft of first selected PAN. Click **Download file here** to download the draft notice u/s 142(1). Click on **Generate Notice u/s 142(1)** button to generate the notice u/s 142(1). Notice generation is queued for processing. To view the status, go to **"View/Download Order/Letter/Notice"** screen. Once generated, status will be updated for that PAN as "Notice Generated".

(vii) The Notice so generated will go to e-filing account and mail of tax payer. The assessee can respond by (i) filing return (ii) intimating the fact that filing of return is not required. Once return is filed, the proceedings u/s. 142(1) will be closed and case is removed from the list of stop filer/non filer.

(viii) If the AO is satisfied from the response of assessee that no return is required to be filed, proceeding u/s 142(1) so initiated can be closed by him/her. To initiate closure of Letter/Notice issued u/s 142(1) for any PAN and AY, click **Initiate Closure of Letter/Notice u/s 142(1).** A new screen is opened. Enter the reply of assessee, reason of closure and click **Close Letter/Notice u/s 142(1).** Notice or Letter generated will be closed successfully. Status will be updated for that PAN as "Notice/Letter closed".

(ix)   To attach supporting document(s) (if any), click Attachments.

(x)   On PANs having status as "Notice Generated" but return not filed, user has 2 options:

(a) Click on **Initiate Assessment u/s 144** button to initiate assessment u/s 144. Pendency will be created in Assessment module in the worklist of AO. The AO can proceed with assessment u/s 144 with all the functionalities available in assessment module. Status for the case in Non Filers/ Stop Filers screen will be updated as "**Proceeding initiated u/s 144**".

(b) Click on **Initiate Proposal u/s 147** button to initiate proposal u/s 147. "Selection of cases for scrutiny" screen is opened populating the PAN and AY. AO will follow the further steps of that Screen. Status will be updated for that PAN as per below stages:

> In case proposal is under approval or pending for notice generation u/s 148 then status will be "Selection of case u/s 147 – In progress."

> In case notice is generated u/s 148 then status will be "Proceeding initiated u/s 147"

> In case selection is rejected by approving authority or notice generation is cancelled by AO then status will be "Selection u/s 147 – Rejected/cancelled".

(xi) In case return is filed after due date then either AO can accept the return as valid or make the return invalid in 'Enter Return Details Screen' by following the path as under.

Path: ITBA Portal →ITR Processing → Return Receipt Register → View RRR Entries → Enter AY and click Search → Select the return and click View/Proceed to Data Entry button.

(xii) Click on **Case History/Notings** button to view the summary of all actions taken on the PAN.

4. Facility for uploading manually issued Notice u/s 142(1)(i) will be available in system. Steps for uploading the notice are as follows.

(i) **Login to ITBA Portal → ITR Processing → List of Non Filers/Stop Filers Screen.**

(ii) Select Manual to system radio button and follow the steps as explained above for system generation. Click **"Upload Letter" or " Upload Notice u/s. 142(1)",** as the case may be to upload the letter or notice u/s. 142(1), which is issued outside the system. A new screen is opened where user can attach the scanned copy of letter/notice, enter the letter/notice date and click **"Generate".** To view the status, go to **"View/Download Order/Letter/Notice"** screen.

5. The ITR Processing module of the ITBA can be accessed by entering the following URL in the browser: https://itba.incometax.gov.in.

The path for List of Non-Filers/Stop Filers screen is: **ITBA Portal →Login → ITR Processing → List of Non-Filers/Stop Filers.**

6. Training material including user manual, help content 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.

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

    (i) URL of helpdesk - http://itbahelpdesk.incometax.net
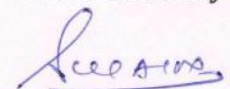
    (ii) Help desk number – 0120-2811200

    (iii)   Email ID – itba.helpdesk@incometax.gov.in

    (iv)   Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)

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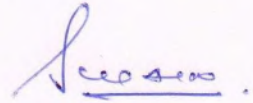
Yours faithfully

(Sukesh Kumar Jain)
Commissioner of Income Tax (ITBA)
Directorate of Income Tax (Systems), New Delhi

Copy to:

1. PPS to Chairman, PPS to Member(Inv.)/ Member(Admn)/ Member(R)/ Member(IT)/ Member(Legislation)/ Member(A&J) CBDT for information.
2. PS to 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.

(Sukesh Kumar Jain)
Commissioner of Income Tax (ITBA)
Directorate of Income Tax (Systems), New Delhi