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DIRECTORATE OF INCOME TAX (SYSTEMS)
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F.No. Systems/ITBA/Audit Module/2018-19

Dated: 16.10.2018

To

All the Principal Chief Commissioners of Income-tax (By Name)
All the Commissioners of Income Tax (Audit)

Subject:– Request for completion of audit manually for TROs for the F.Y. 2018-19 - Reg.

Sir/Madam,

Kind reference is invited to the CBDT's Instruction no. 6/2017 dated 21.07.2017 regarding revised instruction on internal audit.

2. Para 5.1 of the aforesaid Instruction prescribes the formula for computation of Audit Potential Index (API) for cases of assessment units. Para 5.9 of the Instruction states that, *"The Pr. CCIT shall put in place a system of audit of one TRO by another TRO. The audit objections raised shall be followed up by CIT (Audit) similar to other objections."*

3. Para 5.9 of the Instruction states that, *"However, the Board may prescribe different criteria for generation of list of auditable cases in respect of the orders for which it is not possible to apply API, like Transfer Pricing, TDS, TRO, etc. based upon information available in ITBA, in addition to or in supersession of the API based criteria, depending upon the requirement from time to time."*

The list of auditable cases is being generated with API in descending order for assessment units as per the Board's prescribed formula. However, the list of auditable cases for TROs cannot be generated at present because no criteria for generation of list of auditable cases for TROs has been finalised. In view of these facts, it is requested that internal audit for TRO may be completed manually for TROs for the financial year 2018-19.

This may kindly be brought to the notice of all officers and staff for necessary information.

This is issued with the prior approval of the Pr. DGIT (Systems).

Yours sincerely,

(Ramesh Krishnamurthi)
 Addl.DG (S)-3, CBDT, New Delhi

Copy to:

1. The PPS to Chairperson, Member(L)/Member(Inv.)/Member(IT&C)/Member(R)/Member(A&J)/Member(Admin) CBDT for information
2. Pr. DGIT(Systems), New Delhi
3. The Database Cell with request to upload instruction on www.irsofficersonline.gov.in
4. ITBA Publisher with request to upload instruction on <http://itba.incometax.gov.in>

(Ramesh Krishnamurthi)