



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)

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F.No. System/ITBA/Instruction/Prosecution/2016-17/

Dated: 08/03/2017

To

All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)

All Principal Director Generals of Income-tax/ DGsIT (Inv.) (By Name)

All Principal Commissioners of Income-tax/CsIT/CsIT(CO) (By Name)

All Principal Directors of Income-tax/DsIT(Inv.) (By Name)

**Subject: Launch of Income Tax Business Application (ITBA) – Prosecution Module
(Phase 1) – Reg.**

Sir/Madam,

This is in reference to the subject mentioned above. The Prosecution Module (Phase 1) of ITBA has been rolled out on 03/03/2017. The Prosecution Module (Phase 1) provides the entire workflow for prosecution starting from initiation of prosecution proposal, issuing show-cause notice and authorisation u/s 279(1) of the I. T. Act, 1961 and recording details of proceedings in Court. Similar functionality is provided for offences under the W. T. Act, 1957. The process flow for compounding of offence and grant and withdrawal of immunity u/s 278AB of the I. T. Act, 1961 shall be provided in the next phase.

2. The Prosecution Module of ITBA can be accessed by entering the following URL in the browser:<http://itba.incometax.gov.in>

The path for Prosecution module is: ITBA Portal → Login → Modules → Prosecution.

3. Following functionalities have been provided in the Prosecution Module:
 - a. **Initiation of Prosecution Proposal** – A user can initiate prosecution proposal for relevant sections of the I. T. Act/ W. T. Act. The proposal can be initiated by the AO/ TRO/ Range Head/ PCIT/ CIT(Appeals)/ PDIT/Addl.DIT/JDIT/ DDIT/

ADIT/ ITO (Inv.) depending upon their powers as per law. The proposal can be initiated for relevant sections under the I. T. Act/ W. T. Act along with relevant sections of IPC or any other statute entered by the user. There is facility for further submission of the proposal by the Range Head/ Addl.DIT/JDIT (Inv.) to the PCIT/ PDIT (Inv.) along with his comments if the proposal has been initiated by a lower authority.

The facility to initiate prosecution proposals relating to TDS provisions has not been provided in ITBA and shall be provided in CPC – TDS.

- b. **Proceedings under section 279(1)** – Once a proposal reaches PCIT/ PDIT, he has facility to issue show-cause notice u/s 279(1) of the I. T. Act (or section 35-I(1) of the W. T. Act), record hearing in pursuance of notice(s) and issue authorisation u/s 279(1) of the I. T. Act. In case there are multiple accused in a case, separate notices have to be issued to each accused but a single authorisation is to be issued u/s 279(1).
- c. **Record Court Proceedings** – Once authorisation u/s 279(1) has been issued, pendency is created for the officer who initiated the proposal for recording details of complaint filed in Court. He can also record details of hearings in Court and judgement passed by the Court. There is also a facility to record details of proceedings in appellate Court in case further appeal has been filed by the Department or the accused.
- d. **MIS Reports-**
 - i. There is facility for viewing and generating various MIS in respect of Prosecution Module. The users can view various reports relating to their charge. The MIS is accessible through Prosecution Home Page.

The path for the same is Prosecution → MIS Reports

- 4. Relevant users will need their individual name based department email IDs and RSA tokens. The username and passwords have already been communicated to their respective email ID and if not, they can obtain the same through local RCCs. The log-in to the system will be through the username and password along with the RSA token over the Taxnet nodes.

5. Users on Windows XP system are advised to download the Chrome (version 43) or Firefox (version 36) browser (if unavailable) from **ITBA Portal → Download Pre-Requisites** to access the new ITBA application.
6. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Prosecution Module Home Page and on **ITBA Portal → Online Training on ITBA**. Users can refer these in case of any issues.
7. Users are advised to contact helpdesk in case of any issues in respect of the ITBA.
 - a. URL of helpdesk - <http://itbahelpdesk.incometax.net>
 - b. Help desk number – 0120-2811200
 - c. Email ID – helpdesk_messaging@incometax.gov.in
 - d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)


Yours faithfully,


(Ramesh Krishnamurthi)
Addl.DGIT(S)-III, New Delhi

For any clarifications/difficulties user may be advised to contact helpdesk of ITBA.

Copy to:

1. The P.P.S to Member(L&C),Member(Inv.),Member(IT),Member(Rev.), Member(A&J)& Member(P&V),CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. The Web Manager, for www.irsofficersonline.gov.in website.
4. The CIT (CPC TDS) with a request to develop prosecution module for TDS defaults in TRACES application


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