



आयकरनिदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
 एआरएसेंटर, भू-तल, ई-2 झंडेवालानएक्स
ARA Center, Ground Floor, E-2, Jhandewalan Extension,
 नईदिल्ली - 110055,
New Delhi - 110055

F.No. System/ITBA/Instruction/Assessment-148/148A/2021-22/27

Date: 07/02/2022

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: Enabling of selection of cases for scrutiny u/s 148 & 148A as per new provisions of Finance Act, 2021 - Assessment Module

Sir/Madam,

This is in reference to the subject mentioned above. It is informed that the functionality for selection of cases for scrutiny u/s 148 & 148A as per new provisions of Finance Act 2021 is made available in ITBA w.e.f 12.01.2022.

2. Users will be able to work on the selection of cases for scrutiny by entering the following URL in the browser: <https://itba.incometax.gov.in>

The path for the module is: **ITBA Portal → Login → Modules → Assessment → Menu → Click on Selection of cases for Scrutiny**

3. Selection of cases for Scrutiny u/s 148 (as per old/existing provisions) is already live and working in ITBA. AO may select the cases from the **ITBA Portal → Login → Modules → Assessment → Menu → Selection of Cases for Scrutiny**. Now, functionality to selection of cases for scrutiny u/s 148A as per new provisions of Finance Act 2021 is also made available in ITBA.
4. Navigate to **Assessment** module → Click on **Menu** → Click on **Selection of Cases for Scrutiny** → Choose **148** in **Notice u/s** from dropdown.
5. AO may select the case u/s 148 and 148A as per new provisions introduced by Finance Act 2021, by selecting '**Yes**' in the radio button **Whether selection is to be done as per New 148 Provisions Introduced by Finance Act 2021**. Clicking on '**No**' in the radio button **Whether selection is to be done as per New 148 Provisions Introduced by Finance Act**

2021 will enable the user to select the cases for scrutiny u/s 148 as per old provisions – This will allow user to select case through manual to system having for which notices were already generated before 1st July 2021.

6. If case is sourced from Insight, then user have to initiate the case by selecting '**Insight**' in the '**Source**' in which **PAN** and **AY** will come auto-populated, else user may proceed with selecting '**Others**' in the '**Source**' and add the case by entering **PAN** and **AY**.
7. After entering **PAN** and **AY** user have to click on **Details**, new screen will be opened, where user has to enter the basis of selection details, like select the **Category**, **Search/Requisition**(if category selected as '**Search or Requisition**'), **Escapement amount (in the form of asset) equals to or exceeds 50 lakhs** as **YES** or **NO**, **Escapement Amount (in the form of asset)**, **Date of Initiation of Search or requisition**, **Date of Last execution of Search or requisition**(if category selected as '**Search or Requisition**'), **Date of Initiation of Survey**, **Date of Last execution of Survey**(if category selected as '**Survey**' or '**Survey and Audit objection**') and click on **Proceed**. On the Basis of category and escapement amount details, **Limitation Date for Issue** will be displayed and selection details are visible to be entered by the User
8. Enter theselection details like **Approval Authority** (applicable as per provisions)and **Details of Information suggesting that income has escaped assessment**, Click on **Save**. To attach supporting documents, click **Attachment**. To go back on selection screen, click **Back**
9. In case, user has taken the approval offline (in case of 148A provisions applicable then select manual to system only if entire process of order u/s 148A is done offline), then user may select the manual to system option by ticking the **Manual to System** checkbox in selection details, and enter the **Approval remarks**, **File Reference No** (enter DIN of Order u/s 148A, if applicable), **Date of Approval**, **Date of Order u/s 148A** (if 148A provisions applicable), **Extended limitation Date** (optional), Click on **Save**.
Please Note: Attachment of order u/s 148A will be mandatory if case is eligible for 148A and manual to system is ticked
10. Click on **Save Draft** to save the case as draft Selection or click **Submit** to submit the case for creating pendency for approval of relevant approving authority selected for category 'Search/Requisition'. Steps for taking approval will remain same as in old provisions of selection process u/s 148 but approving authority will be as per new provision of Sec 151. If case is eligible for 148A proceeding (for categories other than search or requisition), pendency will be created for JAO in worklist as '**Assessment Proceeding u/s 148A**', from where user may **conduct Enquiry u/s 148A**, Issue **Show cause Notice**, can see the assessee response in the **Case Notings/History**, and pass the order u/s 148A through '**Generate Order u/s 148A**'.
11. If manual to system is ticked, then no pendency will be created for relevant approving authority or JAO, user can directly issue notice u/s 148, from **Generate Notice to Initiate Proceedings** screen.

12. Facility has been provided to issue letter for conduct enquiry u/s 148A to assessee, ITD or others.

Steps to Conduct Enquiry u/s 148A are as follows (if approval to be taken in system):

- a. But before issuing any letter under same, one time approval will be required. User will click on **Conduct Enquiry u/s 148A**, enter reasons in text field '**Reasons for Conducting Enquiry**' (Mandatory), click on **Save**.
- b. Once saved, user can submit the same for approval by clicking on '**Submit for Approval**'.
- c. To support attaching documents Click on **Attachments**.
- d. Once submitted, pendency for proposal workitem will be created for Range for recommendation.
- e. Range will go to **Assessment worklist** → Click on **Subject "Approval for Conduct Enquiry u/s 148A"** → View the Reason entered by AO in read only mode. Enter his recommendation in workflow notings and click **Submit**. In case any clarification is required then Range needs to click **Send Back**. On click of **Send back**, workitem will be moved from Range to AOs worklist and AO can provide clarification through workflow notings and click **Submit** again. AO can also cancel the proposal workitem through clicking **Cancel** button.
- f. On submit by Range, proposal workitem will be moved from Range to PCITs worklist. PCIT has below options:
 - i. **Approve** (only in case PCIT is approving authority as per Sec 151): Enter workflow notings and click **Approve**. On approval, proposal workitem will get closed automatically and Issue Letter to assessee/ITD/any other person link will get enabled for AO in proceeding u/s 148A for issuing letter for conducting enquiry. Steps for issue letter are same as per existing implementation. Refer common user manual or Faceless Assessment user manual for steps of Issue letter and response workflow (in case of Letter to ITD)
 - ii. **Send Back**: In case any clarification is required, PCIT can send back the case to Range for clarification on which Range will provide the clarification and submit the workitem again.
 - iii. **Submit** (in case PCIT is not the approving authority as per Sec 151): Enter workflow notings and click **Submit** to submit the workflow for CCIT pendency will be moved from PCIT to CCITs worklist.
- g. For CCIT also options as explained above for PCIT will be available and same steps to be followed by CCIT.
- h. If approving authority is PCCIT then CCIT will submit the proposal to PCCIT then PCCIT will have 2 options:

- i. **Approve:** Enter workflow notings and click **Approve**. On approval, proposal workitem will get closed automatically and Issue Letter to assessee/ITD/Any other person link will get enabled for AO in proceeding u/s 148A for issuing letter for conducting enquiry. Steps for issue letter are same as per existing implementation. Refer common user manual or Faceless Assessment user manual for steps of issue letter and response workflow (in case of Letter to ITD)
- ii. **Send Back:** In case any clarification is required, PCCIT can send back the case to CCIT for clarification on which CCIT will provide the clarification and submit the workitem again.

Steps to Conduct Enquiry u/s 148A are as follows (if approval already taken outside system):

In case user has taken approval of conduct enquiry offline, He can tick the **Manual to system** checkbox, and enter the details like: **Approval Remarks, File Reference No, Approval Authority** (It will be auto populated), **Approval Date**. Click on **Save**, and then click on **'Submit', 'Issue Letter to Assessee'** button will get enable and user may issue the letter to assessee, ITD or others. Steps for issue letter are same as per existing implementation. Refer common user manual or Faceless Assessment user manual for steps of issue letter and response workflow (in case of Letter to ITD)

13. Steps to Issue Show Cause Notice under clause (b) of Section 148A are as follows:

- a. Click on **'Show Cause Notice Details'**, enter **Compliance Date**, click on **Save**, and then click on **Proceed**. New Screen will be opened to draft the show cause notice, enter the text in free text area, click on **Save Draft**, and click on **'Submit For Approval'**, to submit the drafted SCN for approval. Once submitted, pendency will be created for approval of relevant approval authority selected at the time of selection. Steps for approval will be same as mentioned above in conduct enquiry u/s 148A.
- b. After approved, **'Generate'** button will be enabled and user may Issue the SCN to assessee. User may issue SCN multiple times, each time after taking the approval.

In case user has taken approval of SCN offline, He can tick the **Manual to system** checkbox, and enter the details like: **Approval Remarks, File Reference No, Approval Authority** (It will be auto populated), **Approval Date**. Click on **Save**, and then click on **Proceed**, new Screen will be opened to draft the show cause notice, enter the text in free text area, Click on **Save Draft**, **'Generate'** button will be enabled and user may issue the SCN to assessee. After generation, notice can be viewed from **View/Download Notice/Letter/Order Screen**. Notice will be shared on email and e-proceeding account of assessee as well. Response against the SCN filed by assessee on e-filing can be viewed from **Case History Notings** of proceeding u/s 148A.

14. Steps to Pass the Order u/s 148A are as follows:

- a. Click on '**Generate Order u/s 148A**', user has to choose the decision '**Whether case is fit for Issue of Notice u/s 148**' as **YES** or **NO**, if yes is selected, option is provided to extend the limitation date of issue of notice through '**Whether Extension of Limitation Date of Notice u/s 148 is required or not**' if yes is selected, then user enter the '**Category**', '**Extension(in days)**', '**Remarks**', '**New limitation date**' click on **Save**, to save the details. Click on **Proceed**. A new screen will be opened where user can draft the order in the Text area provided. Click **Save Draft** to save the draft order. To attach supporting documents, click **Attachment**.
- b. Once order drafted, user may submit the order for approval to relevant approval authority, through Workitem, enter **Workflow Noting** click on **Submit for approval for Final Order Generation**, workitem of proceeding u/s 148A will be transferred to Range for recommendation.
- c. All intermediate authority (Range, PCIT and CCIT) enter recommendations in **Proposal Details** screen and enter remarks in workflow notings and **Submit** to submit the case to next higher authority. Send back provision will also be available for clarification.
- d. Approval Authority (PCIT, CCIT, PCCIT – as per section 151) has 2 options:
 - i. **Approve**: Enter recommendations in **Proposal Details** screen and enter remarks in workflow notings and click **Approve**. Once approved by relevant authority, proceeding will be moved from approving authority worklist to AOS worklist and generate button will be enabled. AO may proceed with order generation. If decision of '**Yes**' is selected then notice pendency will be created in '**Generate Notice to Initiate Proceedings**' screen. If decision of '**No**' is selected then notice pendency will not be created. AO may re-initiate the process for same AY if no is selected.
 - ii. **Send Back**: In case send back is done then AO or intermediate authorities can provide clarification by entering remarks in workflow notings and Submit again. AO can also modify the decision if received back based on comments of higher authorities.

In case user has taken Approval of Order generation Offline, He can tick the **Manual to system** checkbox, and enter the details like: **Approval Remarks**, **File Reference No**, **Approval Authority** (It will be Auto populated), **Approval Date**. Click on **Save**, and then click on **Proceed**, new screen will be opened to draft the order, enter the text in free text area, click on **Save Draft**, '**Generate**' button will be enabled and user may Issue the order to assessee.

Please Note: If Decision is **NO**, then user has to option whether to share the order with assessee or not, user can tick the '**Copy to Assessee**' checkbox to share the Order and untick to not share the order, with the Assessee. If decision is selected as **Yes**, then **copy to assessee** should be by default ticked in view only mode and copy will be shared with assessee mandatorily through e-proceedings and on email (if available).

15. Steps for adding up the case of "Other Assessee" in case of Search/Requisition (i.e. like 153C cases)

- a. Navigate to **Assessment** module→Click on **Menu**→Click on "**Selection/Reference of Search Cases for Any Other Assessee**"→Select **Add case**. Non jurisdictional AO or JAO can add the case by selecting radio button **Add case**, enter **Search ID, Group Name, PAN, AY, Date of initiation of search, Date of seizure Name**(It will be auto populated), **Jurisdictional AO**(It will be auto populated), click on **Save** then click on **Reason for Selection/Reference**, new Screen will be open, enter '**Reason for Selection**' in the Text box, Click on **Save** and close the screen, to attach any supporting document click on **Attachment** (optional) and click **Submit**.
- b. Such submitted cases will start reflecting to JAOs under radio button '**List of Added cases**'. List will have search parameters – **PAN, AY, Search ID, Group Name Date of initiation of search, Date of Seizure** and **Status**. List will have following fields in grid **Search ID, Group Name, PAN, AY, Date of initiation of search, Date of seizure Name, Jurisdictional AO, Status** and **Proceed**. After selecting one record, JAO clicks on **Proceed** button, a screen will get opened where **Reason for Selection** will be displayed in non editable mode entered by AO and enter "**Recording of satisfaction for considering case under clause (iii)/(iv) of Explanation 2 of Section 148**" in the text box provided, click on **Save**, to attach any documents click on **Attachments**(optional). After saving, click on **Submit for approval**, once submitted, pendency will be created for Range for recommendation. Range will enter workflow notings and submit for approval of PCIT/CIT.
- c. If case is approved by PCIT/CIT, status will get updated as '**Approved**' in '**List of Added cases**', AO will be able to view details in non editable mode and button '**Initiate action u/s 148**' will get enabled. After clicking on it, user can navigate to '**Selection of Cases for Scrutiny**' screen with PAN and AY populated automatically under '**Others**' source. AO can proceed by clicking on '**Details**' hyperlink. Category will be by default selected in non editable mode as "**Search or Requisition**", additional fields will come to enter '**Pertains to valuables/Documents etc**' having drop down values as '**Money/ bullion/jewellery/other valuable article or thing**', '**Books of accounts/documents**' and '**Both**', and "**Name of Searched/Requisitioned person**" name of person on which search is conducted to be entered in text box. Rest of the process will remain same as per Point 7, 8, 9 and 10 mentioned above for search/requisition category cases.
- d. If case is **rejected** by PCIT/CIT or if case is **cancelled** by AO (when sent back by Range/PCIT), status will get updated accordingly in '**List of Added cases**' and user may select the case again.

16. Notice u/s 148 can be generated from **Generate Notice to Initiate Proceedings** screen as per existing steps (refer Assessment User Manual for detailed steps). Just attachment of Order u/s 148A will be mandatory along with notice u/s 148 (if provisions of 148A are applicable).

17. The various modules of the ITBA can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>.
18. Training material including user manual, help content and frequently asked questions (FAQs) for assessment module are available on the ITBA Portal Online Training on ITBA. Users can refer to these documents in case of any issues.
19. 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 - itba.helpdesk@incometax.gov.in
 - d. Help desk Timings - 8.30 A.M. - 7.30 P.M. (Monday to Friday)

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

Yours faithfully,



(Ashim Kumar Modi)
CIT (ITBA)

Copy to:

1. PPS to Chairman, PPS to Member (Investigation)/ Member (Administration and Faceless Schemes(s)/ Member (Income Tax and Revenue)/ Member (Audit and Judicial)/ Member(Legislation and Systems)/ Member (Tax Payer Services) CBDT for information.
2. P.S. to 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.



(Ashim Kumar Modi)
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