



**DIRECTORATE OF INCOME TAX (SYSTEMS)**  
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,  
New Delhi-110055

F.No. DGIT(S)/ADG(S)-2/CASS 2018/232/2018-19

Dated: 20.09.2018

**The Principal Chief Commissioner of Income-Tax/ CCsIT (By Name)**

Ahmadabad / Allahabad / Amritsar / Bangalore / Baroda / Bhopal / Bhubaneswar / Bareilly / Chandigarh / Chennai / Cochin / Coimbatore / Dehradun / Delhi / Durgapur / Guwahati / Hubli / Hyderabad / Indore / Jaipur / Jalpaiguri / Jodhpur / Kanpur / Kolkatta / Lucknow/ Ludhiana / Madurai /Meerut / Mumbai / Nagpur / Nashik / Panaji / Panchkula / Patna / Pune / Raipur / Rajkot / Ranchi / Shimla / Shillong / Surat /Thane /Trichy / Trivandrum / Udaipur / Vishakhapatnam, and

**The Principal Commissioner of Income-Tax / CsIT / CsIT (CO) (By Name)**

Agra / Bikaner / Calicut / Dhanbad / Gandhinagar / Gwalior / Jabalpur /Jalandhar / Kolhapur / Muzzaffarpur / Mysore / Patiala / Rohtak / Sambalpur / Varanasi / Vijaywada / Delhi (CO) / Mumbai (CO) / Chennai (CO) / Ahmedabad (CO) / Bangalore (CO) / Bhopal (CO) / Bhubaneswar (CO) / Kolkata (CO) / Cochin (CO) / Chandigarh (CO) / Hyderabad (CO) / Jaipur (CO) / Kanpur (CO) / Nagpur (CO) / Patna (CO) / Pune (CO) / Guhawati (CO)

Sir / Madam,

**Sub.:- Income Tax Business Application (ITBA) – Assessment Module – CASS  
2018 Cycle 2 – reg. -**

This is in reference to the subject mentioned above. 2<sup>nd</sup> cycle of Computer Assisted Scrutiny Selection (CASS) for the current year has been finalized. The Board has approved the parameters for selection of cases and cases are visible to the Assessing Officers from today i.e. 20.09.2018

2. The Assessment Module under ITBA can be accessed by entering the following URL in the browser: <http://itba.incometax.gov.in/>. The path for Assessment Module is: ITBA Portal → Login→ Modules → Assessment →Generate Notice to Initiate Proceedings.

**Cases Selected in CASS**

3. Assessing Officer can view the information related to a case selected under scrutiny in 360 Degree View in ITBA (ITBA Portal--> Login--> Modules--> Assessment--> 360 Degree View and ITBA Portal--> Login--> Modules--> Common--> 360 Degree View). The 360° Degree View comprises of following 7 tabs:

- PAN Details
- ITR Details

- **Processing Details**
- **Tax Payment Details** Corresponding to OLTAS of ITD
- **TDS Details** For details of 15CA certificate, 197 certificate and 26AS
- **E-Filed Non-ITR Forms:** For details of non-ITR forms like Form 3CD etc.
- **ITS Details** Information other than above like information received from third parties, SFT, FIU, CBEC, Penny Stock information etc.

4. The CBDT has mandated online passing of all scrutiny assessments orders. The online CASS feedback after the completion of assessment has been made mandatory in ITBA.

5. 'Limited Scrutiny' notices contain the issue(s) identified for examination. The description of reasons for scrutiny visible to the AO may be different from the issues printed on the notices as the reason for selection visible to the AO contains detailed description related to the case. The screen for display of reasons for scrutiny have been modified to display issue for examination printed on notice (visible to assessee), corresponding reason for scrutiny selection (visible to AO), underlying information element (visible to AO) and hyperlink for rationale for scenario (visible to AO).

6. For cases already selected in 1st Cycle of CASS 2018, additional/fresh scenarios flagged in 2nd Cycle have been updated in ITBA scenario/ underlying information element /rationale description screen, wherever applicable. It is pertinent to mention that the same may lead to change in the scope of scrutiny in line with the approved criterion by the Board in this regard.

7. If reason description for scrutiny for a case contains clause 'TP Risk Parameter' then such case should necessarily be referred to the TPO by the AO as per Instruction No. 3/2016 dated 10.03.2016 of CBDT. For such cases, column "TP Risk Parameter" in screen 'Assessment Proceedings Work Item' at path "ITBA Portal Post Login Page -> Modules -> Assessment -> Worklist -> Assessment Proceedings Work item" has been flagged as 'Yes'. For reference of cases to the TPO for cases selected in CASS under other reasons (not having clause 'TP Risk Parameter'), the AO may take decision on the basis of facts of case, provisions of law and the guidelines issued by CBDT in Instruction No. 3/2016 dated 10.03.2016.

8. Instances have been reported from field formations wherein for certain cases of A.Y. 2016-17 selected for scrutiny in CASS 2017, revised return has also been selected for scrutiny in Cycle 1 of CASS 2018. As far as selection of such cases for scrutiny in CASS 2018 is concerned, the selection is correct as per the parameters for selection for scrutiny approved by Board.

9. In this regard the instances reported by the Assessing Officers may be classified under following two broad categories:

- a. Where the assessment proceedings u/s 143(3) are still pending for A.Y. 2016-17 against the original return selected in CASS 2017 and revised return has also been selected for scrutiny in CASS 2018 which has created duplicity of assessment proceedings in ITBA Assessment Worklist for same PAN. A functionality has been created in ITBA wherein AO will be able to pass

Assessment order for any of the proceedings and the other pendency will be automatically deleted from ITBA worklist after passing of assessment order.

- b. Where the assessment proceedings u/s 143(3) has been completed for A.Y. 2016-17 against the original return selected in CASS 2017 and revised return has been selected for scrutiny in CASS 2018. In this scenario, pendency of assessment proceedings for revised return has been deleted from ITBA Assessment Worklist.
- c. Reasons for selection and other information in such cases will be visible in the status monitor tab in ITBA for the aid of the Assessing Officer.

10. For detailed instructions and other relevant information, the users are advised to refer **CASS 2018 - Instruction No. 1** in F. No. DGIT(S)/ADG(S)-2/CASS 2018/232/2018-19 dated 09.08.2018.


11. Users are requested to refer ITBA-CASS Instruction No.1 in F. NO. Systems/ITBA/Instruction/Assessment/< >2015-16 dated 15.03.2016 for details on overview of functionality, updating office information and accessing ITBA.

12. Users are advised to contact helpdesk in case of any issues in ITBA.


- a) URL of helpdesk – <http://itbahelpdesk.incometax.net>.
- b) Help desk number – 0120-2772828-42
- c) Email ID – [helpdesk\\_messaging@incometax.gov.in](mailto:helpdesk_messaging@incometax.gov.in)
- d) Help desk Timings -8.30 A.M. -7.30 P.M. (Monday to Friday)

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

Yours faithfully,

  
(Sanjeev Singh)  
ADG(Systems)-2  
New Delhi.

Copy to: PPS to Member (L&C), Member (IT), Member (Inv.) & Member (Rev.), CBDT and Pr. DGIT(Systems), New Delhi for information.  
Web Manager for hosting this letter on the [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in)

  
ADG(Systems)-2,  
New Delhi.