



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

F.No. DGIT(S)/ADG(S)-2/CASS 2016-17/93 /2016

Dated: 16.09.2016

**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  
Cycle 3 – reg.**

This is in reference to the subject mentioned above. The functionality for generation of notice u/s 143(2) for cases selected under CASS for Cycle-3 in respect of returns filed in FY 2015-16 for AY 2014-15 and AY 2015-16 is already available in Income Tax Business Application (ITBA). 3<sup>rd</sup> cycle of program for Computer Assisted Scrutiny Selection (CASS) for the current year has been finalized. The Board has approved the parameters for selection of cases and cases will be visible to the Assessing Officers from 19.09.2016.

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.**

**Cases Selected in CASS**

3. Assessing Officer can view the CIB, AIR and other information of cases selected under scrutiny on the ITD. (Path: **AST-> CASS-> List of cases selected for scrutiny-> View Reasons -> View ITS data**)

4. This year in CASS, two types of cases are selected for scrutiny, one is 'Limited Scrutiny' and other is 'Complete Scrutiny'. The type of case-'Limited or 'Complete' – is

displayed on the notice issued u/s 143(2), 'Scrutiny Register'. 'MIS Report' and on the screen showing details of the case.

5. This year, 'Limited Scrutiny' notices contain the issue(s) identified for examination. The description of reasons visible to the A.O. is different from description of issues printed on the notices as reason for selection visible to the A.O. contains detailed description related to the case.

6. This year the template of notice u/s. 143(2) includes a brief note regarding benefits of the scheme and procedure of assessment through email based communication. The same has to be printed on other side of the notice. This has been introduced in 7 cities of Ahmedabad, Bengaluru, Chennai, Delhi, Hyderabad, Kolkata and Mumbai.

7. It has been noticed that sometimes the returns are received by Assessing Officer who is not a jurisdictional Assessing Officer as per PAN. The returns receiving Assessing Officer in such case immediately transfers the return to PAN- Assessing Officer, as the notice u/s 143(2) can only be generated by PAN- Assessing Officer under CASS. At the time of CASS run, the data of returns selected in CASS, which are falling in category of mismatch of PAN AO Code and Bundle AO code will be auto-transferred to PAN Assessing Officer through a scheduler.

8. 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 AST/ITBA.

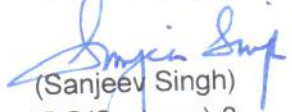
9. A new button "Deemed Dividend" is activated in ITS for providing information related to deemed dividend for the cases selected under reason "Receipt of Loan / Advance by a substantial share holder u/s 2(22)(e) (Deemed dividend) (Form 3CD of Lender)". The button "Deemed Dividend" can be accessed in ITS on following path **ITD->EFS->CIB->ITS->Query ITS-> Deemed Dividend.**

10. 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.

11. 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)

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.