



राष्ट्रीय पहचान विहीन निर्धारण केंद्र, दिल्ली
National Faceless Assessment Centre, Delhi
चौथी मंजिल, मयूर भवन, कनॉट लेन, कनॉट प्लेस, नई दिल्ली, दिल्ली-110001
4th Floor, Mayur Bhawan, Connaught Lane, Connaught Place, New Delhi 110001



फा.सं. NaFAC/Delhi/CIT-1/2021-22/105 /49

दिनांक: 14/06/2022

To,

All PCCIT (CCA)

Sub: Roll out of first phase of changes in ITBA functionalities for Faceless Assessment due to amendments in Section 144B by Finance Act, 2022.

I am directed to inform that the first phase of changes made in ITBA functionalities of Faceless Assessment, as per the amendments made in Section 144B of the Income-tax Act, 1961 by the Finance Act, 2022 w.e.f. 01.04.2022 have been rolled out.

2. In the first phase, the following have been executed:
 - Deployment of Digital Signatures (Institutional DSCs) of AU/VU/RU/TU as required under amended section 144B;
 - Deployment of revised templates of various notices and communications; and
 - Resetting of pending faceless assessment proceedings work-items which had moved beyond the Draft Assessment Order (DAO) stage under pre-amended provisions, to "Pre-ILDLP stage" (ILDLP refers to 'Income and Loss Determination Proposal', as per amended section 144B).
3. The second phase of roll out of the complete functionality is scheduled by the end of June, 2022.
4. With deployment of the modifications of the first phase, the AU can undertake the following actions as per revised templates in pending proceedings.
 1. Issue letter to assessee
 2. Issue Letter to ITD officers
 3. Issue Letter to others
 4. Calling for Information u/s 133(6)
 5. Notice u/s 142(1)
 6. Issue Summons u/s 131
 7. Notice u/s 143(2) for 147 proceeding (By AU)

8. Show Cause Notice (SCN)
9. Show Cause Notice u/s 144
10. VC Schedule Notice Suo Moto
11. VC Schedule Notice Assessee Request
12. Adjournment Letter Suo Moto
13. Adjournment Letter Assessee's Request
14. Cancellation and Re-scheduling Letter of VC
15. MOM of Video Conferencing
16. VU Request Letter
17. TU Request Letter
18. Inter Unit Communication Letter
19. Inter Unit Communication Report
20. Request for Valuation
21. Letter to Valuation Officer
22. Technical Assistance Report
23. Clarification Response (AU to TU)
24. Clarification Request (TU to AU)

5. Revised templates of the following initial notices/communications are in the process of deployment shortly (by 15.06.22)

1. Review Report
2. Verification Report
3. Issue Commission by VU
4. Letter in Commission by VU
5. Clarification Request (VU to AU)
6. Clarification Response (AU to VU)

Resetting of assessment work-items to 'Pre-ILDP' stage:

6. All the cases where the proceeding had moved beyond the stage of drafting of the Draft Assessment Order (DAO) under the pre-amended section 144B- have been reset to the Pre-ILDP stage under the amended section 144B. AU may undertake necessary actions such as assessment enquiries, drafting of ILDP etc. (once enabled) in these cases.

6.1 Child work-items initiated from pending proceedings:

Child work-items, such as Proposals of notices u/s 142(1), 133(6), summons u/s 131 etc. submitted by the FAOs to the Range Heads, will remain intact, even after reverting the case to Pre-ILDP stage. The FAOs and Range Heads may decide - whether to proceed with the existing (earlier created) child work-items or cancel them and initiate notices etc. afresh.

6.2 **External documents**, i.e., the notices/documents meant for assessee/external entities [i.e., meant for other than an ITD Users] generated and pending in ITBA after 31.03.2022 in old templates will not be signed now. AU may consider issue of documents afresh.

6.3 However, the following documents meant for ITD Users, i.e., **internal documents** (other than Review Reports, which have been marked as 'failed'), generated in ITBA in old templates after 31.03.2022 were signed with DSC of NaFAC. These cases have been moved to Pre-ILDP stage.

- Technical Assistance Request (AU to TU)
- Valuation Request
- Clarification Request (TU to AU)
- Clarification Report (AU to TU)
- Technical Assistance Report (TU to AU)
- Verification (AU to VU)
- Verification Report (VU to AU)

7. In case of Video Conference (VC) requested by the assessee (i.e., through e-Filing), the approval workflow earlier required from CCIT has been now removed in ITBA, and the FAO can generate the VC Schedule Notice after taking approval from Unit Head.

8. Detailed step by step process for the revised functionalities shall be issued by ITBA in due course.

Yours faithfully,



(Ashish Abrol)

Commissioner of Income-tax-1,
National Faceless Assessment Centre,
Delhi

Copy to:

1. All CCsIT.
2. All PCsIT (Assessment Unit)
3. All PCsIT (Verification Unit)
4. All PCsIT (Technical Unit)
5. All PCsIT (Review Unit)
6. All Unit heads of AU / VU / RU / TU.
7. All AO heads of AU / VU / RU / TU.
8. CIT (ITBA), New Delhi.



Commissioner of Income-tax-1,
National Faceless Assessment Centre,
Delhi