



## ITBA/Recovery / Instruction No. – 2

आयकर निदेशालय (पद्धति)

### DIRECTORATE OF INCOME TAX (SYSTEMS)

ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स

ARA Center, Ground Floor, E-2, Jhandewalan Extension,

नई दिल्ली - 110055, New Delhi – 110055

F.No. **System/ITBA/Instructions/Recovery Module/188/2017-18**

Dated: 12.02.2018

To,

- All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)
- All Principal Director General of Income Tax / DGsIT (By Name)
- All Principal Commissioner of Income-tax/CsIT/CsIT(Admin & TPS) (By Name)
- All Principal Directors of Income Tax/DsIT(By Name)

**Subject: Launch of Income Tax Business Application (ITBA) – AO & TRO Recovery Module- Drawing of TRC and Subsequent Action by TRO – Reg.**

Sir/Madam,

This is in reference to the subject mentioned above as well as ITBA Recovery Instruction no 1 dt 12.02.2018. The functionality for collection and recovery of taxes as per second schedule of the Income Act is now available in Income Tax Business Application (ITBA).

2. The Module can be accessed by logging into the ITBA Portal. The AO, Range Officer, PCIT/CIT, their HQ, TRO and staff/inspector of the respective charges are the users who can access this module in ITBA. The ITBA Portal can be accessed by entering the following URL in the browser: <https://itba.incometax.gov.in>

**The path for the accessing module is: ITBA Portal → Login → Modules → Recovery.**

3. Following functionalities relating to the recovery process for AOs & TROs are available in this module.:

**a. Initiation of TRC-**

- Initiate Reference to TRO by AO
  - Select List of Pending Demands (radio button) and click **Search**; PAN-wise list of total outstanding demand will be displayed
  - TRC can be initiated for one PAN at-a time
  - Select the PAN and click **Initiate Reference to TRO** (Initiate TRC in case TRO is initiating himself) → Draft TRC screen to enter the details will be displayed
  - By default all the demand(s) pending for the PAN are selected. User will have the facility to de-select any demand, if required
  - Enter the details of assets as per Form 57 and click **Save**

- Click **Initiate TRC**; a workitem will be created in the worklist of user initiating the request
- In case TRC reference is initiated by AO, workitem will be submitted to TRO after getting approval from Range Head.
- If TRC is initiated by TRO himself then pendency will be created in his work list.
- Acceptance by TRO
  - Click **Recovery > Worklist**, the screen is displayed
  - Click subject 'Approval for TRC'; user is navigated to the workitem screen
  - Click **View TRC Details**. Screen for TRC details is opened showing the details entered by AO/TRO at the time of submitting the case in non editable mode.
  - Click **Attachments** to view the documents already attached or attach further documents.
  - Click **Case Notings/History** to view the workflow movement history.
  - Option to accept/ reject/ send back the, reference initiated by AO is provided to TRO. The TRO should exercise the option of rejection/sent back only on appropriate reason duly recorded in remarks column..
  - After proposal is accepted by TRO, a request will be displayed in the Control register for TRC Drawn for further action

### b. Execution of TRC by TRO:

#### User: TRO

- Go to **Menu → Control Register for TRC**
- Select PAN and click **Proceed for Execution**
- Click **Generate ITCP** (by default ITCP-1 is selected); pendency will be created in the worklist of the user initiating the request for further action
- Go to **Recovery → Worklist**. Click **Subject**; workitem is opened
- Click **View TRC Details** to view the details entered while initiating the proposal for TRC
- Click **Attachments** to view the documents already attached or attach further documents
- Click **Case Notings/History** to view the workflow movement history
- Click **TRC Execution Details**, user will have the following options to work upon:
  - Generate ITCP: Functionality to generate different ITCP's as per action requirement are provided.
    - ❖ Click **Generate ITCPs**
    - ❖ Select the required ITCP number from drop down, enter the required details and click **Generate ITCP**
    - ❖ Enter other details, if required

- Click **Generate**; confirmation message is displayed. Click **OK**. The ITCP generation can also be performed from various sub processes.
- Maintain Asset Details
  - ❖ Click **Maintain Asset Details**
  - ❖ Click **Add Row** and enter the required details
  - ❖ Click **Save** to save the details
  - ❖ Click **Upload Documents** to attach the documents, if any
  - ❖ ITCP can also be generated from this screen. Click **Generate ITCP**; Enter other details, if required, Click **Generate**; confirmation message is displayed. Click **OK**
- Attachment of Properties
  - ❖ Click **Attachment of Properties**; details as entered in Maintain Asset details screen will be displayed
  - ❖ Click **Save** to save the details
  - ❖ Click **Upload Documents** to attach the documents, if any
  - ❖ ITCP can also be generated from this screen Click **Generate ITCP**; Enter other details, if required, Click **Generate**; confirmation message is displayed. Click **OK**
- Appoint Receiver
  - ❖ Click **Appoint Receiver**
  - ❖ Click **Add Row** and enter the required details
  - ❖ Click **Save** to save the details
  - ❖ Click **Upload Documents** to attach the documents, if any
  - ❖ ITCP can also be generated from this screen Click **Generate ITCP**; Enter other details, if required, Click **Generate**; confirmation message is displayed. Click **OK**
- Legal/Surety Details
  - ❖ Click **Legal/Surety Details**
  - ❖ Click **Add Row** and enter the required details
  - ❖ Click **Save** to save the details
  - ❖ Click **Upload Documents** to attach the documents, if any
  - ❖ ITCP can also be generated from this screen Click **Generate ITCP**; Enter other details, if required, Click **Generate**; confirmation message is displayed. Click **OK**
- Arrest and detention
  - ❖ Click **Arrest and Detention**
  - ❖ Enter the required details
  - ❖ Click **Save** to save the details
  - ❖ Click **Upload Documents** to attach the documents, if any

- ❖ ITCP can also be generated from this screen Click **Generate ITCP**; Enter other details, if required, Click **Generate**; confirmation message is displayed. Click **OK**
  - Claim/Objection
    - ❖ Click **Claim/Objection**
    - ❖ Enter the required details
    - ❖ Click **Save** to save the details
    - ❖ Click **Upload Documents** to attach the documents, if any
    - ❖ ITCP can also be generated from this screen Click **Generate ITCP**; Enter other details, if required, Click **Generate**; confirmation message is displayed. Click **OK**
  - Police Assistance Request
    - ❖ Click **Police Assistance Request**
    - ❖ Enter the required details
    - ❖ Click **Save** to save the details
  - Liquidation/Under BIFR
    - ❖ Click **Liquidation/Under BIFR**
    - ❖ Enter the required details
    - ❖ Click **Save** to save the details
  - Cost Details
    - ❖ Click **Cost Details**
    - ❖ Click **Add Row** and enter the required details
    - ❖ Click **Save** to save the details
  - Functionality has been provided to TRO to view details of Notices issued u/s 226 of the cases in which recovery proceedings is in progress. The TRO can also view all the TRC including previously generated TRCs in its jurisdiction.
  - Once recovery proceedings are completed, enter workflow notings and click **Close Workflow**; Screen for Cancel/Close is displayed
  - Enter the required details and click **Save**. Workitem is closed
- c. Transfer of TRC from one TRO to another:** TRO can transfer the complete or part TRC to other TRO as per provisions of the second Schedule of the Act.
- Go to **Recovery** → **Worklist**. Click **Subject**; workitem is opened.
  - Click **Transfer TRC**; following options are available with the user:
    - Full Transfer: (This will transfer the complete workitem for execution of TRC to another TRO)
      - ❖ Select Full Transfer as Transfer TRC option
      - ❖ Enter the required details and click **Transfer TRC**; TRC is transferred to the destination TRO. All the further actions will be taken by the transferee TRO

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- ❖ Transferee TRO can send back the TRC to transferor TRO, if required
- Part Transfer: (a child workitem will be created in the worklist of transferee TRO. Once the workitem is closed by transferee TRO; case history/ notings of the main workitem will be updated. Main TRC workflow remains with the transferor TRO only)
  - ❖ Select Part Transfer as Transfer TRC option
  - ❖ Enter the required details and Click **Transfer TRC**; screen to generate **Form of Certificate** is displayed
  - ❖ Click **Generate**; confirmation message is displayed
  - ❖ Click **OK**; success message is displayed and TRC is transferred to the destination TRO

**Note:** Part TRC can be transferred to multiple TRO but certificate amount for part TRC cannot exceed the certificate amount of main TRC

3. Training material including user manual, help content and frequently asked questions (FAQs) are available on the Recovery Module Home Page and on ITBA Portal → Online Training on ITBA. Users can refer to these online resources in case of any problem. Users can access the online training functionality to access the User Manual, Frequently Asked Questions, and a Power Point Presentation to understand how to use the Recovery module. **The above Instruction may kindly be brought to the notice of all AOs and TROs for compliance.**

4. 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](mailto:itba.helpdesk@incometax.gov.in)
  - d. Help desk Timings – 8.30 A.M. – 7.30 P.M. (Monday to Friday)
5. This Instruction is issued with prior approval of Pr. DGIT (S).

Yours sincerely,



(Ramesh Krishnamurthi)  
Addl.DG (S)-3, CBDT, New Delhi

Copy to:

1. The PPS to Chairperson, Member(L)/Member(Inv.)/Member(IT&C)/Member(R)/Member(A&J)/Member(Admin) CBDT for information
2. Pr. DGIT(Systems), New Delhi
3. The Database Cell with request to upload instruction on [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in)
4. ITBA Publisher with request to upload instruction on <http://itba.incometax.gov.in>



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