

**SECTION 143 OF THE INCOME-TAX ACT, 1961 - ASSESSMENT - GENERAL  
- SCRUTINY ASSESSMENT - INCOME TAX BUSINESS APPLICATION (ITBA)  
- ASSESSMENT MODULE - CASS 2020**

**CASS 2020 - INSTRUCTION NO. 1, DATED 17-5-2021**

This is in reference to the subject mentioned above. Computer Assisted Scrutiny Selection (CASS) 2020 Cycle for ITRs of A.Y. 2019-20 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

**2.** In the cases pertaining to Faceless Assessment Scheme, notice u/s 143(2) has been issued by the prescribed authority and served by National e-Assessment Centre (NeAC) as per the provisions of Faceless e-assessment scheme, 2019. Subsequently, the cases have been assigned to a specific Assessment Unit in a Regional e-Assessment Centre (ReAC) through an automated allocation system for the purpose of e-assessment.

**3.** In the cases pertaining to Central Charges & International Taxation, notice u/s 143(2) has been issued by the prescribed authority and served on the Assessee electronically. Subsequently, these cases have been directly displayed to the concerned jurisdictional Assessing Officer for carrying out further assessment proceedings.

**4.** The service of the notices u/s 143(2), in cases selected for scrutiny, has been made by transmitting the authenticated copy of the notice on the e-filing account or email id of the assessee as prescribed in Rule 127(2)(b) of the Income-tax Rules, 1962.

**5.** 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 → Modules → Assessment → Worklist. The Assessment Unit can view the delivery status of notices generated/issued in the Assessment module (Menu → View/Enter Dispatch Details) under ITBA.

**6.** Underlying information in respect of the cases of A.Y. 2019-20 selected under CASS 2020 have been made available on Verification Module of Insight Portal and the same can be accessed on following path:

- ◆ Login into the Insight Portal using the ID and password registered with ITBA
- ◆ Once logged in, on the homepage, click '**Verification**' from the left sidebar menu, hover mouse over **Taxpayer** and then select '**Proceedings**' and then click on the hyperlink given on count of **cases u/s 143(2)**.

**7. Verification Module** provides access to different type of cases that are generated on the basis of approved rules and assigned to the designated user. Details of cases selected under CASS are available under case type '**143(2)**' The AOs can download **Case Summary pdf** containing issue, scenario, rationale and information elements by clicking on **pdf** icon available on case details screen. Further, user can also provide feedback rating and submit remarks for all scenarios displayed on screen.

**8.** Access to Taxpayer Profile View of Insight Portal, to view information related to PAN of cases that are assigned, has been granted to the Assessing Officers Profile Views shows various information related to taxpayer including:

- a. Comparative ITR information under **Return Profile (TRP)**
- b. Comparative key values, financial ratios etc. under **Financial Profile (TFP)**
- c. Details of various address, email, mobile numbers under **Master Profile (TMP)**
- d. List of accounts, immovable assets etc under **Asset Details (TAD)**
- e. List of key persons, shareholders etc under Relationship (**TRL**)
- f. Third Party Information, Aggregated TDS Payments, Aggregated GST Transactions and other information under **Taxpayer Annual Summary (TAS)**

**9.** 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.

**10.** Notice u/s. 143(2) in scrutiny cases 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 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)

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

- a. URL of helpdesk - <http://itbahelDdesk.incometax.net>
- b. Help desk number-0120-2811200

*c.* Email ID - [itba.helpdesk@Sjincometax.gov.in](mailto:itba.helpdesk@Sjincometax.gov.in)

*d.* Help desk Timings - 8.30 A.M. - 8.30 P.M. (Monday to Friday)