



आयकर निदेशालय (पद्धति)  
DIRECTORATE OF INCOME TAX (SYSTEMS)

ए आर ए सेंटर, भू-तल, ई-2 जंड़ेवालान एक्स  
ARA Center, Ground Floor, E-2, Jhandewalan Extension,  
नई दिल्ली - 110055, New Delhi – 110055

F.No. System /ITBA/Instruction/Exemption/2018-19

Dated: 02.07.2018

To,

**The Chief Commissioner of Income-tax (Exemption) (By Name)**  
**All the Principal Commissioners of Income-tax/CsIT (Exemption) (By Name)**

Sir/Madam,

**Subject: Launch of Integrated Solution between E-Filing of Form 10A and Exemption Module in Income Tax Business Application (ITBA) – Reg.**

This is with reference to the subject mentioned above. The CBDT has prescribed a revised form 10A for applications under section 12A of the Income Tax Act, 1961 vide Notification no. 10/2018 dated 19<sup>th</sup> February, 2018 which is to be filed electronically. A facility has been provided for seamless transmission of form 10A from the e-filing portal to the concerned Principal Commissioner of Income Tax (Exemption) in the Exemption Module of ITBA w.e.f. 28.06.2018.

2. The e-filed forms 10A filed on or after 1<sup>st</sup> April, 2018 are available in the Work list of the respective PCIT (Exemption) in the Exemption Module of ITBA for further processing. The attachments as submitted by the taxpayer would be available for download seamlessly from the E-filing portal through ITBA. In order to facilitate this seamless interface between ITBA and E-filing, the user should ensure that the below mentioned entry is present in hosts file of their PC (for this user should take the assistance of the IBM-FMS engineer at that location) –

- **10.10.1.120 incometaxindiaefiling.gov.in.**

3. The processing of the e-filed Form 10A can be done in ITBA as per the existing functionality in the Exemption module. The applicants while filing the form 10A electronically, have the option to select their jurisdictional PCIT (Exemption) and accordingly, such application is made available in the Work list of the PCIT (Exemption) selected by the applicants. **The users are advised to ensure that they have jurisdiction over the applicant before processing the application or passing the order u/s 12AA of the I.T. Act, 1961.** In case it is felt that the jurisdiction over an applicant does not lie with the concerned PCIT (Exemption), they are advised to transfer the application to the PCIT (Exemption) having jurisdiction over the case.

4. The following functionalities have been provided for this purpose in ITBA-

- Work list** – Application transferred from e-filing portal is available in the work list of the PCIT (Exemption). Users can select an application for processing which would take them to the relevant Work item.
- Work item** –
  - View Form 10A and attachments - After the pendency for processing of application is created, there is facility to view/download the Form 10A (as filed by applicant on e-filing portal) and relevant attachments (as uploaded by applicant)

- b. Checklist and Questionnaire – A facility for checklist for each application as per standard checks is provided. User is required to verify the application as per the checklist provided and further checks which they may like to add. The user can also generate a questionnaire to the applicant which will serve the purpose of hearing notice as well
- c. Other Facilities – Functionality to record the details of hearing, upload attachments is also available in the work item
- d. Generate Order – Facility to generate order is available with PCIT(Exemption). A template has been provided for orders for approval of applications filed u/s 12A. User can edit/update the Trust Type and Activity/ Sector for e-filed applications while drafting the order. User is required to select the decision to be taken and enter effective AY (if applicable). Once order is generated, work item will be closed in ITBA.

**Note: With Roll-out of Integrated Solution between E-Filing of Form 10A and Exemption Module in Income Tax Business Application; the user will not be allowed to enter applications in Form 10A through "Enter Application Details" screen in respect of applications filed after 31<sup>st</sup> March, 2018. All orders should be passed in Exemption Module of ITBA only.**

**5. Completion of pending Exemption applications -**

All PCIT/CIT (E) are requested to enter paper or electronic Form 10A (sent by email with attachment in PDF format) filed prior to April 1<sup>st</sup> 2018 in ITBA and issue the necessary certificate / complete proceedings on system only. For this purpose all E-filed applications in Old format have been already sent to designation email of the CIT (E).

6. 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. E-mail 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)

The above Instruction may kindly be brought to the notice of all officers and staff working under you.

**7. This issues with the prior approval of Pr DGIT (Systems), New Delhi.**

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 Web Manager, for [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in) website with request to upload the instruction on the website.
4. ITBA publisher for [https // itba.incometax.gov.in](https://itba.incometax.gov.in) portal with request to upload the instruction on the ITBA Portal.



**Ramesh Krishnamurthi  
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