

**ITBA- Faceless Appeals Instruction No – 1**



**आयकरनिदेशालय (पद्धति)  
DIRECTORATE OF INCOME TAX (SYSTEM)**

**एआरएसेंटर, भू-तल, ई-2 झंडेवालानएक्स.  
ARA Center, Ground Floor, E-2, Jhandewalan Extension,  
नईदिल्ली – 110055, New Delhi – 110055**

**F.No. System/ITBA/Instruction/Appeal/160/2020-21**

**Dated: 19.10.2020**

To

**All Principal Chief Commissioners of Income-tax/ CCsIT (By Name)  
All Principal Commissioner of Income-tax/CsIT/CsIT(Admn. & TPS) (By Name)  
All Commissioner of Income Tax (Appeal) (By Name)**

**Madam/Sir,**

**Subject: Opening of Appeal module of ITBA for uploading of physical records for pending appeals which are to be allocated to Faceless Appeal Units– Reg.**

Kindly refer to the above.

2. Faceless Appeal Scheme has been implemented in ITBA and the allocation of cases to Faceless Appeal units is under progress. A number of requests have been received from the field formation for opening of the Appeal module in ITBA to enable the CIT(Appeals ) to upload the physical records and submissions made by the appellant in the system so that the faceless Appeal units don't have to request the same again from the tax payers.

3. In this regard, it may be mentioned here that the submissions of the assessee and other appeal data (which are not filed through the functionality of e-filing) could be present with the old CIT(A) charges on their departmental email IDs (designation based or name based) or in the physical form as paper books submitted in their offices by the appellant. To pre-empt the burden to the appellant to file again the already filed submissions, there is a need to transfer the said submissions to the new faceless appeal units.

4. The field formation has also informed that many notices were not dispatched through speed post and old appeals without/ defunct email address could not be served with notices. Thus, there could be actions as regards remand report, queries issued, enhancement proposed, penalty initiated which is in record or order sheet but not reflected in system in appeal module. Therefore, a request has been received that a

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functionality for incorporating details of actions initiated and comments of the jurisdictional CIT(Appeals) may be provided.

5. Therefore, in view of the above I am directed to state that it has been decided to open the Appeal module in ITBA for one week starting from 19/10/2020 to 23/10/2020 for carrying out the below functions by erstwhile CIT(Appeals) :

- i. Uploading of all the physical documents and submissions received from the taxpayer in soft copy through email or any other means through the attachment functionality option in the work item. Physical documents need to be scanned and uploaded in the system through the above option. It is advisable that that one attachment should not exceed 10 MB and multiple attachments are allowed in the work item. The above functionality is for uploading of the documents for the pending appeals only and not for the completed cases.
- ii. Updating remarks as available in case history notings in the work item to incorporate all the pending or completed actions by the CIT(Appeals) which may be present in the physical records or have been recorded in the physical order sheet but not reflected in system in the Appeal module in ITBA. Although the character limit for remarks is 4000 characters, the users can add the remarks multiple times in the case history notings. This work is to be done for pending appeals only.

6. However, it is clarified that no other functionality of the Appeal module can be used by the CIT(Appeals) like issue of notice, passing of order etc. except the above two functionalities for the cases which are to be allocated to the Faceless Appeal Units. CsIT(Appeals) are also advised/requested not to conduct fresh hearings for the such pending cases as mentioned above.

This issues with the approval of DGIT(Systems), New Delhi.

Yours faithfully,




(Ashim Kumar Modi)

Commissioner of Income Tax (ITBA),  
Directorate of Income-tax (Systems), Delhi

### **Copy to:**

1. The PPS to Chairperson, Member (Inv.), Member(L), Member (IT&R), Member (Admn.), Member (TPS&S), Member (A&J), CBDT for information.
2. The PS to DGIT(Systems), New Delhi.
3. The Web Manager with a request to upload instruction on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in).
4. ITBA Publisher with a request to upload instruction on <https://itba.incometax.gov.in>



Commissioner of Income Tax (ITBA),  
Directorate of Income-tax (Systems), Delhi.