



Income Tax Department

Ministry of Finance, Government of India

MIGRATION OF PANs LYING IN OLD/ORPHAN JURISDICTIONS TO JURISDICTIONAL ASSESSING OFFICERS BY NODAL OFFICERS TO BE APPOINTED UNDER CsIT(CO) – REGARDING

AIS INSTRUCTION NO. 80 [F.NO.SW/3/25/98/01-DIT(S)], DATED 30-1-2012

To,

The Chief Commissioner of Income-tax

Ahmedabad/ Allahabad/ Amritsar/ Bangalore/ Baroda/ Bhopal/ Bhubaneswar/ Coimbatore/ Cochin/Kolkata/ Chennai/ Delhi/ Hyderabad/ Jaipur/ Jodhpur/ Kanpur/ Lucknow/Mumbai/ Madurai/ Meerut/Nagpur/ Nasik/ Patna/ Pune/Rajkot/Ranchi/ Shillong/ Surat/Visakhapatnam
And

The Commissioner of Income-tax (Computer Operations)

Delhi / Mumbai/ Chennai/ Ahmedabad/ Bhubaneswar/ Pune / Jaipur/ Kanpur/ Bangalore/ Hyderabad/ Bhopal/ Chandigarh/ Patna/ Kolkata/Guwahati/Cochin

Sir/ Madam,

Subject : Migration of PANs lying in Old/Orphan Jurisdictions to Jurisdictional Assessing Officers by Nodal Officers to be appointed under CsIT(CO) – regarding.

Action : RCC/CIT(CO)/Nodal Officer/Jurisdictional CIT.

AST Instruction No. 97 on the above subject may please be referred to. The procedure for implementing the functionality of PAN transfer from 'Old/Orphan jurisdiction to Nodal Jurisdiction, to be defined under the Commissioner of Income-tax(CO) as per AST instruction no. 97, in AIS application software, is as under :

- (i) As of now, Commissioners of Income-tax(Computer Operation) are not jurisdictional officers and no hierarchy of Range and Assessing Officers is present in jurisdictional hierarchy maintained through the AIS application software. Presence of CIT(CO) in jurisdictional hierarchy is necessary to enable PAN transfer in AIS. To facilitate the PAN transfer to/by Nodal Officer to be created under the CIT(CO), as per above AST instruction, a facility to create AO with type 'NO' has been provided in AIS application software.
Action : RCC
- (ii) The respective CIT(CO), in whose jurisdiction RCC falls, should be placed in jurisdiction hierarchy and a CIT code may be allotted by the RCC. Likewise, hierarchy of Range and AO i.e. Nodal officer should be created under CIT(CO). For example First, in each RCC a new Nodal jurisdiction hierarchy will be created by the RCC by creating CIT code for the CIT(CO), Range code for Range under CIT code defined for CIT(CO), and AO code for Nodal Officer with AO Type as 'NO' and Popular Name as 'NODAL OFFICER'. Range with Range Type 'R' should only be defined. Only one Nodal Officer i.e. AO with AO Type as 'NO' may be created per RCC. For example, the format of the Nodal AO code for RCC Delhi will be 'DEL-NO-1-1'.
Action : RCC
- (iii) No user is allowed to be attached with the Range created under CIT(CO) or Range under which AO type with 'NO' is created.
Action : RCC
- (iv) When more than one RCCs fall under one CIT(CO) than a dummy CIT may be created in respect of the CIT(CO) in each RCC which are under his supervision. For example, dummy CIT may be created in RCC, Rohtak, as 'CIT(CO) Chandigarh at Rohtak'. Likewise dummy CsIT may be created in Jalandhar, Ludhiana and Amritsar for CIT(CO), Chandigarh under whose supervision these RCC work.
Action : RCC
- (v) To enable the work by a CIT(CO) in different RCCs dummy user IDs like '9XXXXX' may be created in each RCC taking the user of CIT(CO) and assigning the application role AR_CIT_CO.
Action : RCC
- (vi) The jurisdiction of all the Ranges which are marked as 'OLD' by marking Old_flg as 'Y', are to be attached/linked to CIT(CO) in AIS hierarchy by changing their CIT code to the code of the CIT(CO). Only those Range jurisdictions can be brought under CIT (CO) which are marked as 'OLD' i.e. their Old_flg is equal to 'Y'. **Before changing CIT code and attaching an old Range to CIT(CO), it is to be verified by the RCC that all the corresponding AOs defined under the Range are also marked as 'Old' i.e. Old_flg is equal to 'Y'.**
Action : RCC
- (vii) Once range/AO is brought under CIT(CO) then Old_flg should not be removed.
Action : RCC
- (viii) There may be cases where some AO under the Range are marked as 'OLD' and it is not possible to mark the Range 'OLD' and therefore attach the Range (having some 'OLD' and some Current Jurisdictional AOs defined under it) to CIT(CO) as these Ranges are defined under an existing and working CIT. In such type of cases, no change should be undertaken in the existing hierarchy and source CIT should make transfer order for the PANs belonging to old jurisdiction to transfer the PANs to Nodal Officer, using Push via Source Facility.
Action : Jurisdictional CsIT
- (ix) A new application role AR_NODAL_XFER has been created so that it can be assigned to the users attached with Nodal Jurisdiction which has been created with AO Type 'NO'. In order to enable the work by a Nodal Officer, appointed in compliance of para 6.1 of AST instruction no. 97, his user ID has to be attached with jurisdiction created with AO Type 'NO' after assigning the AR_NODAL_XFER role.
Action : RCC
- (x) Application Users having application role AR_CIT_CO and newly created role of AR_NODAL_XFER are required to be inserted and maintained in the jurisdiction hierarchy by the RCC. The user attached with the hierarchy of CIT(CO) and Nodal Officer will not have full functions of CIT/Assessing Officer but will have limited role, restricted only to work in respect of PAN transfer in AIS and Return view in AST for deciding the actual jurisdiction of the PAN.
Action : RCC/CIT(CO)/Nodal Officer
- (xi) After above actions have been performed by the RCC then the Source CIT(CO) may make the transfer order and transfer the PANs, lying under him in 'Old' Ranges/AOs to the Jurisdictional AOs directly or transfer the PANs to Nodal jurisdiction through PAN transfer functionality available to source officers i.e. Push via source CIT.
Action : CIT(CO)
- (xii) Nodal Officer can also make a request for within RCC transfer of "Individual PANs only" for PANs lying in 'Old' jurisdiction, including PANs which will become now available under the CIT(CO), through existing PAN transfer functionality i.e. Pull via Destination. Eligible PANs will be transferred to Nodal Officer via existing facility of automatic transfer in 10 days.
Action :Nodal Officer



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(xiii) Once PANs are identified and brought under Nodal jurisdiction, Nodal Officer or CIT(CO) may now transfer those PANs to jurisdictional AO depending on the actual jurisdiction of PAN. Nodal officer can transfer the PANs across CIT which is not available to AOs in normal course.

Action : CIT(CO)/Nodal Officer

(xiv) Required screen used in AIS PAN transfer have been made available to the Nodal officer and CIT(CO) to transfer the PANs to the jurisdictional AO.

Action : CIT(CO)/Nodal Officer

xv) **RCC should not grant any other role(s) to the users having application role as AR_CIT_CO or AR_NODAL_XFER and attached to Nodal hierarchy.**

Action : RCC

(xvi) User who is assigned the work of CIT(CO)/Nodal Officer may be allowed to work in the Nodal Jurisdiction by creating additional users for them, like '9XXXXX', for their regular user IDs and application role AR_CIT_CO and AR_NODAL_XFER may be assigned to these additional users. No other application role is to be assigned to these additional users when attached to the nodal hierarchy and having AR_CIT_CO or AR_NODAL_XFER roles.

Action : RCC

xvii) Changes in Transfer Order Details Screen (AMXORDER) have also been made. On this screen, issuing authority will have two more new options i.e. CIT(CO) and NODAL OFFICER along with existing options. User having either of these roles can make transfer order of PANs (both within and across RCC) lying in nodal jurisdiction depending on their requirement and therefore user should select appropriate issuing authority.

Action : CIT(CO)/Nodal Officer

2. Respective RCCs, Nodal officers, CsIT(CO) and Jurisdictional CsIT are requested to please complete the above work of transfer of PANs to correct jurisdictional AOs in a time bound manner so that PANs lying in old/orphan/defunct jurisdictions are transferred to correct territorial jurisdictions.

3. In case of any clarification or assistance in the matter, RCCs may contact Sh. Ravi Dutt Sharma, Assistant Director (Systems) on Tel No. 0120-2770404 at Directorate of Income Tax (Systems).

Yours faithfully,

(Rajeev Mehrotra)

Director of Income-Tax (Systems)-I

New Delhi.

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