

Glossary of terms

- ❑ **“Assessing Officer” (AO)** means the Income-Tax Officer or Assistant Commissioner of Income-Tax or Deputy Commissioner of Income-Tax or Joint Commissioner of Income-Tax or Additional Commissioner of Income-Tax who is authorized by the Board to exercise or perform all or any of the powers and functions conferred on, or assigned to an AO under the Income tax Act, 1961.
- ❑ **“Assessee Information Systems” (AIS):** AIS, a module of ITD applications consists of the database of Permanent Account Numbers (PAN) allocated to the assessee.
- ❑ **“Assessment Information System” (AST):** AST module is the core process of ITD applications conceptualized as an on-line, menu driven software capable of carrying out all assessment and related functions.
- ❑ **“Business Process Re-engineering” (BPR):** The BPR project of ITD is the first such project initiated (May 2007) by Government of India where a comprehensive study of ITD was undertaken in two phases – ‘As is’ study phase and ‘To be’ model stage covering 15 locations (including four metros). Based on the mapping of the existing processes in ITD; the bottlenecks and problem areas identified through ‘Gap Analysis’ and the best global practices in the area of tax administration; ‘To be’ models and recommendations were suggested for re-designing the processes. One of the main recommendations being creation of ‘Bulk Operation Division’ (BOD) for handling routine and repetitive activities and ‘Compliance Operation Division’ (COD) for carrying out specialized activities for a smaller number of taxpayers.
- ❑ **“Central Processing Centre” (CPC):** The Income Tax Department (ITD) has set up CPC at Bengaluru for processing of all e-filed returns in the country and paper returns (filed in Karnataka and Goa), rectifying the mistakes which are apparent from processing of returns under section 154, to call for information under section 133, to declare return of income filed by the assessee as invalid return for non-compliance of procedure or otherwise, to declare return of income filed by the assessee as defective return under sub-section (9) of section 139, to set-off or adjustment of refunds against outstanding tax liability of the assessee under section 245 and to issue notice of demand under section 156 of the Act.
- ❑ **“Individual Running Ledger Account System” (IRLA):** IRLA maintains ledger accounts of individual taxpayers which is regularly updated by the Tax Accounting System (TAS) and AST applications.
- ❑ **“Ombudsman”:** The Income Tax Ombudsman offices located at New Delhi, Mumbai, Chennai, Kolkata, Bangalore, Hyderabad, Ahmedabad, Pune, Kanpur, Chandigarh, Bhopal and Kochi were set up with the objective of enabling the resolution of complaints relating to public grievances against the ITD and to facilitate the satisfaction or settlement of such complaints.
- ❑ **“Online Tax Accounting System” (OLTAS):** OLTAS is ITD’s initiative to receive information and maintain records of payment of taxes through banks via online uploading of challan details. With the help of CIN (Challan Identification Number), every payment will be uniquely identified enabling online transmission of details of tax payments by banks to the ITD. The taxpayers can enquire about the status of their challans through TIN (Tax Information Network), established by NSDL (National Securities Depository Ltd.).
- ❑ **“Permanent Account Number” (PAN):** PAN is a ten-digit alphanumeric number issued in form of laminated card, by the ITD. It is also a national identification number of the taxpayer which has to be mandatorily quoted on the return of income and in all the correspondence with the Department.
- ❑ **“Tax Information Network” (TIN):** TIN, a repository of nationwide Tax related information, has been established by National Securities Depository Limited (NSDL) on behalf of ITD.
- ❑ **“Zonal Accounts Officer” (ZAO):** The 24 ZAOs, under the jurisdiction of Principal Chief Controller of Accounts (Pr.CCA) are responsible for accounting of the Expenditure and Revenue (Direct Taxes) on monthly basis at the field level. In the Post OLTAS scenario the ZAOs have become sole repository of Single Copy Challan received in their office from Nodal Branches of authorized Banks.