

ASSESSMENT PROCEDURE (GENERAL)

The Income Tax Department switched over to a computerised mode of processing of returns and the related actions using AST software at stations which are already on the network. At stations which are not yet on the network Tax Management System (TMS) software on stand alone computers is to be used till such time as they are brought on the network. For computerised processing of returns etc., it is necessary to understand the scheme and the basic operation of the customised application software developed by the department for this purpose.

SECTION - 1 : USING DEPARTMENTAL APPLICATION SOFTWARE

1.1 Application software : In order to ensure uniformity of application software, and consistency and integrity of data as well as the software, the following customised application software have been developed which are relevant for discharging assessment functions in a fully computerised environment :-

- i. Manpower Management System (MMS)
- ii. Initial PAN Allotment System (IPAN)
- iii. Assessee Information System (AIS)
- iv. Tax Accounting System (TAS)
- v. Assessment Information System (AST)
- vi. Individual Running Ledger Account System (IRLA)
- vii. Judicial Reference System (JRS).

These are integrated application systems (except JRS, which is an off-line system) which can be accessed through any computer which is on the network.

1.2 Of these, the Tax Accounting System (TAS) relating to processing of challans, is implemented centrally in the Computer Centres. The Judicial Reference System, containing judicial decisions of high Courts, Supreme Court, CBDT Circulars and Instructions etc. is supplied to all users on CDs called TAEXPERT every Quarter.

1.3 The Manpower Management System is used to identify each employee of the Department by a uniquely generated employee number, before he is permitted to work on the Departmental Application Software. Details of MMS are given in the chapter relating to Office Management.

SECTION - 2 : PERMANENT ACCOUNT NUMBER

2.1 Permanent Account Number is basically a method of identifying a taxpayer on the computer system through a unique All-India number so that all information relating to that taxpayer, e.g. taxes paid, refunds issued, outstanding arrears, income disclosed, transactions entered etc. can be linked to him through the computer system. Processing of return of an assessee or other actions on AST software is not possible unless PAN has been allotted to him

Sample Office Procedures Manual

Roman Wölfel



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Simple Maintenance Office Procedures Manual Susan Welt, 1981 *N.R.O.T.C. Office Procedures Manual* United States. Bureau of Naval Personnel, 1958 *The Ophthalmic Office Procedures Handbook* Leonid Skorin, Nathan R Lighthizer, Richard Castillo, Selina McGee, Karl Stonecipher, 2023-11-29 Offering practical guidance to those who are learning or already performing office based ophthalmic procedures The Ophthalmic Office Procedures Handbook reviews all current procedural and surgical techniques routinely performed in an office or minor surgery suite Written by Leonid Skorin Nate Lighthizer Selina McGee Richard Castillo and Karl Stonecipher this unique handbook is an excellent resource for all eye care providers both those performing the procedures as well as those who are co managing pre and post operative visits

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