



**DIRECTORATE OF INCOME TAX (SYSTEMS)**

ARA Centre, E-2 Ground Floor Extension, Jhandewalan, New Delhi-110055

F. No.: CIT(e-Verification)/2023-24/FVR/Instr./

Date: - 01.03.2024

To,

All Pr. Chief Commissioner(s)/Pr. Director General(s) of Income Tax  
All Chief Commissioner(s)/Director General(s) of Income Tax  
All Commissioner(s)/Pr. Director(s) of Income Tax  
All Commissioner(s)/Director(s) of Income Tax

Sir/ Madam,

**Sub: Instructions to the AO's for initiating proceedings u/s 147 of I.T. Act, 1961 in e-Verification cases-reg.**

Kindly refer to the CBDT's Notification No. 137/2021/F. No. 370142/57/ 2021-TPL(Part-1) dated 13.12.2021 notifying the e-Verification Scheme, 2021.

2. Vide afore mentioned Notification, the Central Government has notified the e-Verification Scheme, 2021 in accordance with the provisions of Section 135A of the Income-tax Act, 1961. Accordingly, High Risk Cases related to Assessment Year 2020-21 have been verified by the Prescribed Authority under the scheme and submitted a Preliminary Verification Report (PVR) estimating the Income Escapement. As per Clause 4(9) of the e-Verification Scheme-2021, CIT e-Verification has matched the Preliminary Verification Report with the latest Income Tax Return to prepare the Final Verification Report (FVR) wherein Value at Risk (VaR) has been arrived at.

3. Based on Value at Risk, certain High Risk Cases have been identified for reopening under section 147 of the Act. These cases are made available to the Assessing Officer under clause (iv) of Explanation 1 of section 148.

4. In view of the clause (d) to the Proviso of the Section 148A of the Act, the Assessing Officer is not required to issue Notice under section 148A of the Act in these cases. The Assessing Officer may proceed to get the approval of the Specified Authority for issuing notice u/s 148 in such cases as per 1<sup>st</sup> proviso to Sec 148 of the Income-tax Act, 1961.

5. All proceedings carried out by the Prescribed Authorities and documents submitted by the taxpayer during the e-Verification procedure have been made available to the Assessing Officer who may view the same under e-Verification module in Insight portal. The user may navigate the path Insight Portal >> Verification Module >> e-Verification (Taxpayer) >> e-Verification Scheme 2021 >> Verified >> Count

6. Value at Risk shown in the FVR is an estimated value arrived during verification under the e-Verification Scheme, 2021 formulated by the Central Government in accordance with the provisions of Section 135A of the Income-tax Act, 1961. During the course of assessment, the AO is advised to draw his own conclusion based on the material gathered in the course of e-Verification Procedure.

7. In view of the above, the respective Assessing Officers are advised to invoke provisions of section 147 of the Act and issue Notice u/s 148 of the Act accordingly in such e-Verification cases. To initiate proceedings u/s 147 of the Act, the path is as under:-Insight Portal >> Verification Module >> e-Verification (Taxpayer) >> High Risk - e-Verification Scheme >> Under Verification >> count.

8. Quick Reference Guide for 'High Risk e-Verification Scheme' Cases is available on Insight Portal for the assistance of the Users.

This issues with the prior approvable of the DGIT(Systems), New Delhi

Yours faithfully

Sd

**(Sanjay Joseph)**

CIT(e-Verification)

Directorate of Systems, New Delhi.

Copy to

1. The PPS to Chairman, Member(IT&C), Member(Admin), Member(L), Member(Inv.), Member(R&TPS), Member (A&J),CBDT and Pr. DGIT(Systems), New Delhi
2. Nodal Officer of [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in), DGIT(Systems) corner, ITBA, Insight, i-Library for uploading on website.



CIT(e-Verification)

Directorate of Systems, New Delhi.



# Quick Reference Guide for 'High Risk e-Verification Scheme' Cases (March - 24)

## 1. Overview

Under e-Verification scheme, 2021, high risk cases were identified and allocated to I&CI unit for verification for the Financial Year 2019-20. After I&CI verification on these cases, some cases have been identified by CIT, (Systems) (e-Verification) for proceeding u/s 147 of the Act. These cases have been assigned to assessing officer for initiation of proceeding u/s 148 on Insight portal and proceed further at ITBA portal. It may be noted that, for issuance of notice under section 148 of the Act, there is no requirement to process the case u/s 148A of the Act or any order under clause (d) of section 148A.

## 2. Steps to access 'High Risk - e-Verification Scheme' Cases on Insight Portal

**Step 1:** Login to Insight Portal (<https://insight.gov.in>) and click on **Verification** module from the left-hand menu.

**Step 2:** Click on the **e-Verification** tab available under Taxpayer.

**Step 3:** Summary of cases assigned will be displayed Financial Year wise.

**Step 4:** Click on **Count** displayed against '**High Risk - e-Verification scheme**' case status to navigate to list of cases.

**Step 5:** List of '**High-Risk e-Verification scheme**' cases will be displayed.

**Step 6:** Click on **View Details** hyperlink to navigate to **Case Details** Screen.

**Step 7:** On the '**Case Details**' screen, a list of 'Verification issues' flagged in the case will be displayed.

**Step 8:** On '**Case Details**' screen, click on **Select Activity** option to perform the activities. Following case activities will be visible:

1. Enter Comments. 2. Initiate Proceedings u/s 148/ 148A

**Step 9:** Click on '**Initiate Proceedings u/s 148/ 148A**' to initiate the proceedings u/s 148 of the Act.

**Note** – Relevant e-Verification cases verified by the I&CI officer can also be accessed to view the verification issues, third party information, issued notices & taxpayer's responses, preliminary verification report submitted by I&CI officer. The path to access these cases are as follows:

Insight Portal >> 'Verification' Module >> e-Verification (Taxpayer) >> 'e-Verification Scheme 2021 (F.Y. 2019-20)' case type >> 'Verified' Column >> click on 'Count' >> click 'View Details' on 'Case List' screen to access case details.

The details will be displayed as follows:

- Case Details screen – To view Verification issues. View third party Information by clicking 'View' provided for each issue.
- e-Proceedings tab – To view Issued notices, taxpayer's responses.
- e-Communication tab – To view the email and SMS details sent for notice/ letter notification.
- Activities tab - To view all the activities performed by officer in that case including Preliminary Verification Report (PVR). To view the PVR details, click on activity ID on subsequent screens.

### 3. Annexure A – Screens

#### 3.1 Accessing Insight Portal by the Verifying Officer

The first-time users to Insight Portal shall log into ITBA and then change the password. After changing the password in ITBA, users can log into the Insight Portal using the username (same as in ITBA) and new password. In exceptional cases, password can also be changed in Insight Portal.

**Step 1:** Go to Insight Portal at <https://insight.gov.in>.

**Step 2:** Use the username (same as in ITBA) and password to log in.



Figure 1: Log into Insight Portal

**Step 3:** Enter the One Time Password received on your email ID/ mobile number.

**Step 4:** If the user is mapped to multiple position descriptions, then a screen will be shown. Select the relevant position description with which to login.

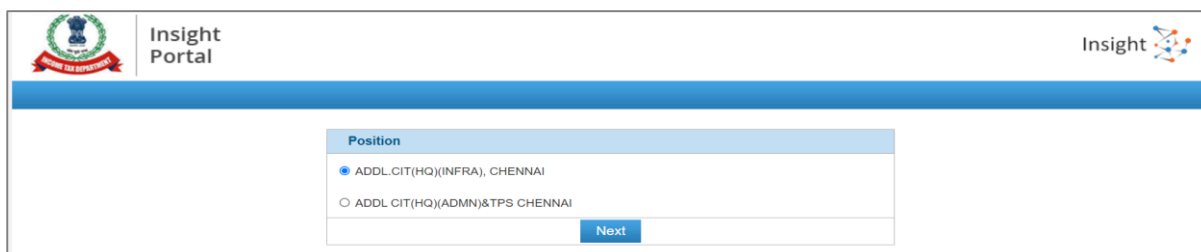


Figure 2: Select Position

**Step 5:** On successful login, user will land on Insight Portal Homepage.

#### 3.2 Accessing High-Risk e-Verification Scheme Cases on Insight Portal

After successful login, the user needs to select Verification module from menu displayed at left side and then navigate to Taxpayer >> e-Verification.

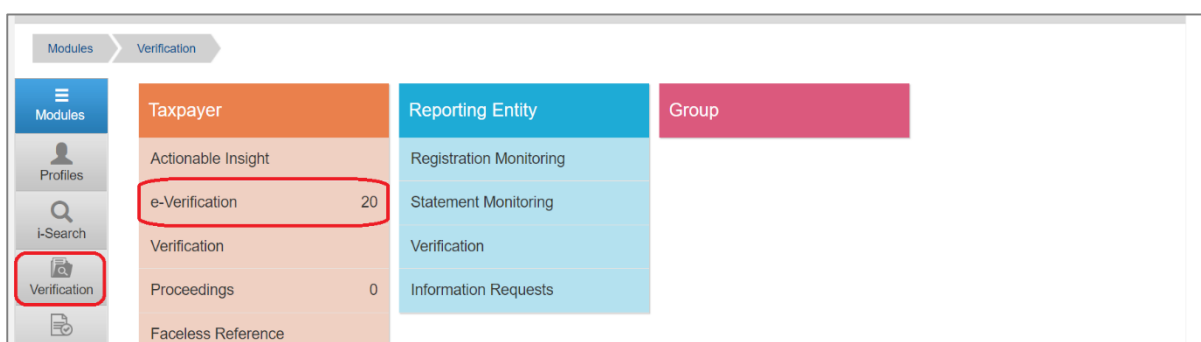


Figure 3 Navigate to Taxpayer >> e-Verification under Verification Module

### 3.2.1 Case Summary

On next screen (Summary Screen), user can apply filter of **Case Type** and **Financial Year** to view the summary of cases assigned to him for the selected case type. The user can also filter the case summary by jurisdiction and can navigate to the other jurisdictions available under him. Upon selecting a jurisdiction from the drop-down, the counts will be refreshed as per the selection. Also, user can view the counts for **Self** or **Cumulative** (i.e., consolidated count of self and for the jurisdictions under him).

User needs to click on **Count** displayed against '**High Risk - e-Verification Scheme**' cases to navigate to list of cases assigned.

#	Type	FY	Under Verification	Pending for My Action			Others	
				Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
1	High Risk - e-Verification Scheme	2019-20	20	0	0	0	0	0

Figure 4 Case Summary

### 3.2.2 Case List

Upon clicking on the count for a status from summary screen, the list of cases corresponding to that status is displayed on the screen.

The user can perform following actions on the case list screen:

- Filter the list of cases as per the available filter criteria, such as Case type, Verification Issue, Financial Year, Verification Status, Last activity, PAN, Case ID etc.
- Navigate to Case Detail screen by clicking on “**View Details**” hyperlink.
- Navigate to the taxpayer’s profile by clicking on the ‘PAN’ hyperlink.
- Initiate bulk activities (i.e., Reassign Case).

PAN/Non-PAN Entity Id	Name	Type	FY	Verification Status	Assigned To	
ABHPP5353K	RAJENDRAKUMAR NARANBHAI PATEL	High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
ABHPT3253G	RITA SANJAYKUMAR THAKKER	High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AEOPN4132L	VAKA NARAYANA	High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AEYPD8436P	SIDDARTH DAGA	High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AHZPT2410M	TAHA TAGRU	High Risk - e-Verification Scheme		Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>

Figure 5 Case List

**The verification status shown ‘Under Verification’ may be ignored.**

### **Reassign Case Activity (Bulk)**

The user can select multiple cases and assign them to other user(s) i.e. supervisor or sub-ordinates in hierarchy.

### 3.2.3 Case Details

Upon clicking on 'View Details' hyperlink in case list screen, the case detail page will appear. The case detail page displays the details of the case and the list of activities which can be initiated on the case level. This page also lists down the verification issues associated with the selected case.

The user can perform the following actions on case details screen:

- Navigate to the taxpayer profile view by clicking on 'PAN' hyperlink from 'e-Verification Details' section.
- Access case tabs (e.g., Activities, Documents etc.)
- Initiate case activities.

The screenshot displays the 'Case Details' page for RAJENDRAKUMAR NARANBHAI PATEL (ABHPP5353K). The page is divided into several sections:

- Key Details:** Displays the taxpayer's name and PAN (ABHPP5353K).
- e-Verification Details:** A table with the following data:
 

ID	892000038852	Assessment Year	2020-21
PAN/Non-PAN Entity Id/ITDREIN/TAN	ABHPP5353K	Priority	P1
Response Status	Not Applicable	Verification Status	Under-Verification
Verification Initiation Date	26-02-2024		
- Verification Issue(s):** A table listing three issues:
 

S. No.	Verification Issue	Source	Verification Initiation Date	Response Status	Verification Status
1	Income from Interest(OS21)	Primary	26-02-2024	Not Applicable	Under-Verification
2	Investment In Immovable Property (IN01)	Primary	26-02-2024	Not Applicable	Under-Verification
3	Capital Gains/Income on Sale of Property (CG02)	Primary	26-02-2024	Not Applicable	Under-Verification
- Actions:** A 'Select Activity' dropdown menu and buttons for 'Enter Comments', 'Reassign Case', and 'Initiate proceeding u/s 148/148A' are located at the bottom.

Figure 6 Case Details

The Assessing officer will be able to view the verification value and the Income escapement amount quantified by the Prescribed Authorities in the Preliminary Verification Report which is available on the portal [refer section 3.2.8 Viewing PVR submitted by prescribed authority](#). Other information under the tab e.g. 'source', 'verification status' may be ignored.

### 3.2.6 Case Activity – Initiate Proceedings u/s 148

The dropdown provides the user with generic technical functionality to initiate proceedings for 'High-Risk - e-Verification Scheme' cases related to issuance of notice u/s 148 of the Income Tax Act, 1961. The user may use this functionality for initiating proceedings related to issuance of notice u/s 148.

The Subsequent proceedings/ activities can be performed on the ITBA portal in the usual manner.

- Step 1:** ITD user needs to click on 'Initiate Proceedings u/s 148/ 148A' from the Select Activity option available under the case detail screen. It may be noted that, for e-Verification cases, there is no requirement to initiate proceedings under section 148A of the Act.

Figure 7 Select Activity Screen

**Step 2:** On the next screen, select/ enter required details and click on Submit.

Figure 8 Initiate Proceeding Screen

### Initiate proceeding u/s 148

- Select Issues
- Assessment Year (pre-filled based on the case A.Y.)
- Financial Year (pre-filled based on the case F.Y.)
- Section Code (pre-filled)
- Compliance Days
- Source (source of the address)
- Original Address
- Remarks (if any)

**Documents** – User can select document type, upload the document on the click of ‘Choose File’ and enter description (if any).

**Submit Button** – User can click on ‘Submit’ button to initiate proceedings to ITBA.

**Cancel Button** – User can click on ‘Cancel’ button if don’t want to proceed further.

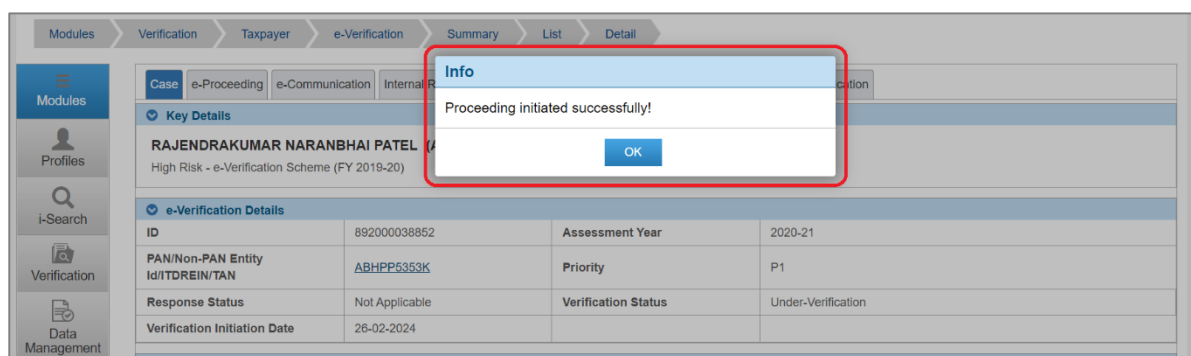


Figure 9 Success Message Screen

**Step 3:** User will be able to view the initiated activity and details of activity performed under “Activities Tab”. Further proceedings shall be undertaken in ITBA functionality.

### 3.2.4 Case Activity – Enter Comments

User can enter comments on any case. The comments added by the user will be visible to supervisors in hierarchy under “Activities” tab of the case where log of all activities done by the user in the case are visible.

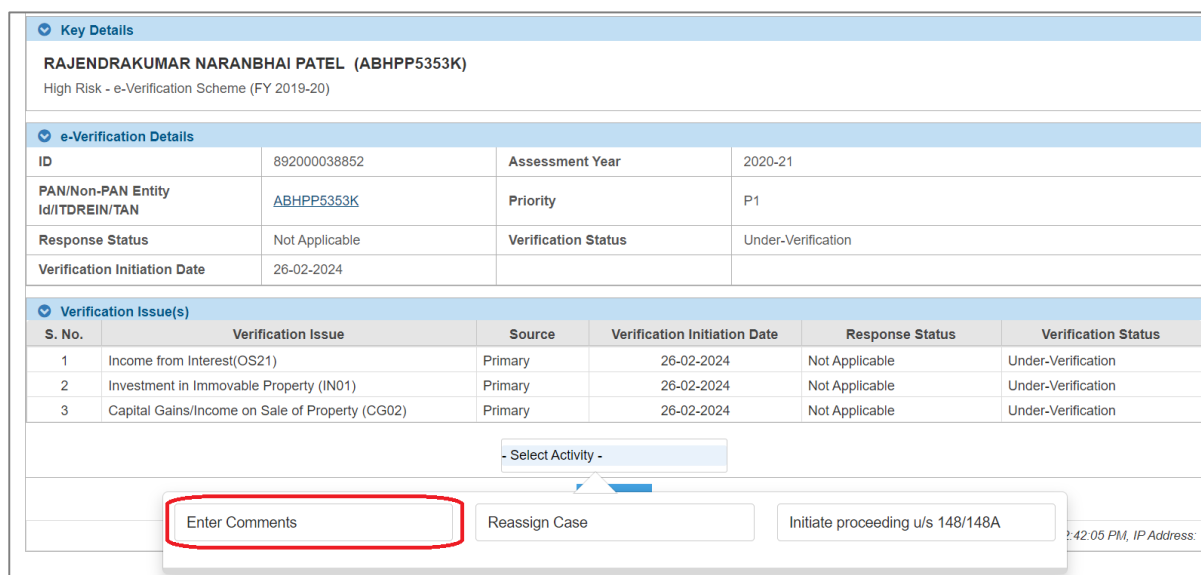


Figure 10 Case Activity – Enter Comments

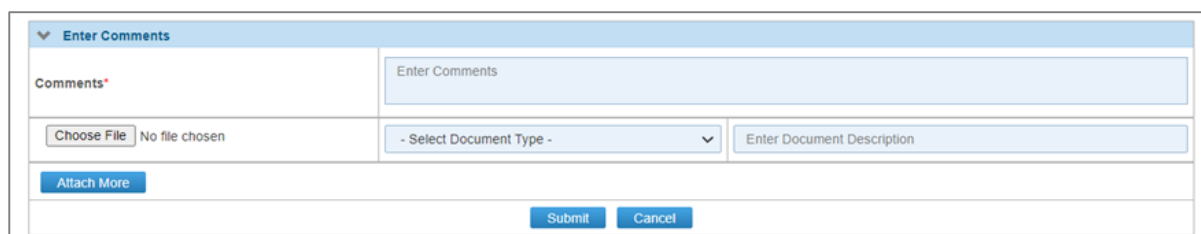


Figure 11 Enter Comments Screen

### 3.2.7 Case Tab – Activities

Once initiated, an activity will be recorded under Activities tab. User can perform below action from this screen.

- View Activity General Details e.g., Activity status, initiation date etc.
- View Activity Specific Details e.g., Case details, Addressed To etc.



## Quick Reference Guide - 'High Risk e-Verification Scheme' Cases

Modules	Verification	Taxpayer	e-Verification	Summary	List	Detail
Modules	Case	e-Proceeding	e-Communication	Internal Requests	External Requests	Activities
Profiles						Documents
i-Search						CMCPG Communication
Verification						

S. No.	Activity ID	Date	Activity	Position Description	Status
1	32044	28-02-2024	Initiate proceeding u/s 148/148A	ITQ(HQ).(ESTATES).CHENNAI	Data pushed to ITBA for Notice generation

Page 1 of 1 | View 1 - 1 of 1

Back

28-02-2024 12:34:45 PM, IP Address:

Figure 12 Activities Tab

Modules

Profiles

i-Search

Verification

Data Management

Business Intelligence

Operations

General Details

Activity Id	32044	Initiation Date	28-02-2024 12:34 PM
Activity	Initiate proceeding u/s 148/148A	User Name	SYED SHUKOOR NOWSHATH
User Designation	ITQ(HQ).(ESTATES).CHENNAI	IP Address	
Activity Status	Data pushed to ITBA for Notice generation		

Initiate proceeding u/s 148/148A

Selected Issues

Capital Gains/Income on Sale of Property (CG02)

Income from Interest(OS21)

Investment in Immovable Property (IN01)

S. No.	Assessment Year	Financial Year	Section Code	Compliance Days	Address	Selection Reason	Notice detail
1	2020-21	2019-20	148	30		test	<a href="#">View</a>

Page 1 of 1

5

View 1 - 1 of 1

Attachment

S. No.	Document Type	Document Description	Document
1	Other	test	

Page 1 of 1

5

View 1 - 1 of 1

Back

Figure 13 Activity Details

### 3.2.8 Viewing PVR Submitted by Prescribed Authority

To access the Preliminary Verification Report (PVR) submitted by prescribed authority, follow below mentioned steps:

**Step 1:** Select Verification module from menu displayed at left side and then navigate to Taxpayer >> e-Verification.

Modules	Verification
Modules	Taxpayer
Profiles	Actionable Insight
i-Search	e-Verification 20
Verification	Verification
	Proceedings 0
	Faceless Reference

Reporting Entity	Group
Registration Monitoring	
Statement Monitoring	
Verification	
Information Requests	

Figure 14 Accessing e-Verification tab

**Step 2:** Click on **Count** displayed in 'Verified' column against 'e-Verification scheme 2021 (F.Y. 2019-20)' case to navigate to list of cases.

## Quick Reference Guide - 'High Risk e-Verification Scheme' Cases

**Search**

ITO(HQ) (ESTATES) CHENNI - Select Type - Financial Year - GO

Display Count for Self Cumulative

**Result**

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
1	e-Verification Scheme 2021 (F.Y. 2019-20)	2019-20	5	0	0	0	0	10
2	High Risk - e-Verification Scheme	2019-20	10	0	0	0	0	0

Page 1 of 2 View 1 - 10 of 20

Note  
\*Financial Year mentioned above only represents the year of reporting of the STR by the Reporting Entity and may not be the Financial Year of the transaction involved. Accordingly, statutory limitation may be determined only on the basis of the contents of the STR.

04-03-2024 10:04:45 AM, IP Address:

Figure 15 Accessing e-Verification Cases

**Step 3:** On next screen (case list screen), click on 'View Details'

**Search**

Case Type Verification Issue Financial Year Verification Status Last Activity | Suggested Action PAN Case ID

e-Verification Go

**Results**

PAN/Non-PAN Entity Id/ITDREIN	Name	Type	F.Y.	Response Status	Verification Status	Assigned to	
XXXXXXX	Ajay kumar Singh	e-Verification Scheme 2021	2019-20	Not Applicable	Verified	ITO Ward 4(1), Lucknow	<a href="#">View Details</a>
XXXXXXX	Sanjay Agrawal	e-Verification Scheme 2021	2019-20	Not Applicable	Verified	ITO Ward 4(1), Lucknow	<a href="#">View Details</a>

Page 1 of 500000 View 1 - 10 of 21

Initiate Activity (Bulk) - Select Activity - Initiate

Figure 16 Case List

**Step 4:** On the next screen, access the activities tab and click on 'Activity Id' for Preliminary Verification Report.

Case e-Proceedings e-Communication Internal Messages Internal Requests External Requests Notifications **Activities** Documents Related Cases

**Activity**

S. No.	Activity Id	Date	Activity	User Designation	Status	Related Task
33	2362	06-01-2018	Case Marked as Non-responsive	ITO Ward 4(1), Lucknow	Completed	
32	5573	05-04-2022	Preliminary Verification Report	ITO Ward 4(1), Lucknow	Generated	
30	5571	05-04-2022	Notice u/s 133(6)	ITO Ward 4(1), Lucknow	Draft	
29	2271	05-04-2022	Notice u/s 133(6)	ITO Ward 4(1), Lucknow	Generated	

Page 1 of 3 View 1 - 5 of 12

Figure 17 Activities

**Step 5:** On activity details screen, click on 'Activity ID' to access the PVR details.

## Quick Reference Guide - 'High Risk e-Verification Scheme' Cases

General Details			
Activity Id	5573	Initiation Date	05-04-2022
Activity	Preliminary Verification Report	Activity Status	Generated
Activity Initiated by (Name)	Ajay Verma	Activity Initiated by (Designation)	ITO Ward 4(1), Lucknow
Timestamp	05-04-2022 10:10 AM	IP Address	10.8.1.53
Activity Specific Details			
Case Details			
Case ID	XXXX	Financial Year	2018-19
Case Type	e-Verification Scheme 2021	Name (PAN)	Ajay kumar Singh (BOEPS8229E)
Addressed To	Ajay kumar Singh (BOEPS8229E)	Recipient Category	Taxpayer
Verification Initiation Date	01-04-2022	Verification Status	Under Verification
<a href="#">Back</a>			

Figure 18 Activity Details

Case Details						
Case ID	111800001322	Financial Year	2019-20			
Case Type	e-Verification Scheme 2021 (F.Y. 2019-20)					
Person Details						
PAN/ITDREIN	AAAAA9873G	DoB/ Incorporation	01-01-1971			
Name	CSI MATRICULATION HR SEC SCHOOL					
Address	PUDIYAKANDAM MULIYAR, MULIYAR, KASARAGOD, KASARAGOD, 671542, KERALA					
State	KL - Kerala	Pincode	201010			
Email	test@gmail.com	Mobile	980765432111111			
Information Details						
Verification Issue	Reported Value (Source)	(+/-)	Changes to be made to the reported value	True value of information	Income escaping assessment	Remarks
Income from House Property (HP01)	12,34,567	-	6,54,321	5,80,246	5,67,890	sanity testing
Cash Withdrawal (TX21)	90,00,00,34,567	+	1,23,45,678	90,01,23,80,245	1,23,45,67,890	sanity testing
Salary Income (SL01)	1,23,45,67,890	-	1,23,45,678	1,23,45,67,890	1,23,45,678	12345678
<b>Total</b>	<b>91,23,92,57,372</b>			<b>91,25,09,49,772</b>		
<div> <div>Whether the assessee has filed updated ROI*</div> <div>Yes</div> </div>						
<div> <div>Remarks</div> <div>The Preliminary Verification Report submitted as per the latest information available and verified.</div> </div>						
Documents						
S. No.	Document Type	Document Description	Document			
1	Other	sanity testing	AAAAG8680K_NoResponseLetter_1049116006(1)_25012023.pdf			
2	Other	sanity testing 1	XXXXX0252X_INSIGHT_VER_02_133(6)_2023-24_8121000005460001_18052023.pdf			
3	Other	twS	bugs-2023-07-03 (1).csv			
4	Other	twS	bugs-2023-07-03 (1).csv			
<a href="#">Back</a>						
04-03-2024 10:15:32 AM, IP Address:						

Figure 19 PVR Details