



आयकर निदेशालय (पद्धति)
 Directorate of Income Tax (Systems),
 ए. आर. ए. सेंटर, भूतल, झण्डेवाला एक्सटेंशन
 ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
 नई दिल्ली / New Delhi - 110055

Date: 19.01.2024

F. No. DGIT(S)-ADG(S)-2/High Risk Transaction (Pan and Non-PAN) cases/2023-24

To,

All Principal Chief Commissioner(s) of Income Tax/ CCsIT
 All Principal Director Generals(s) of Income Tax / DGsIT
 All Principal Commissioner(s) of Income Tax/ CsIT/ CsIT (Admin & TPS)/
 CsIT (TDS)
 All Principal Director (s) of Income Tax / DsIT

Sir / Madam,

Sub: Dissemination of High-Risk transaction and High-Risk Non-PAN Transaction cases on the Verification module of Insight portal – reg.

Kindly refer to the above.

2. The Board approved Risk Management Strategy (Cycle-3) has been executed for the identification of potential cases for action u/s. 148/148A of the Income Tax Act, 1961.

3. In this regard, potential cases pertaining to AY 2017-18 to AY 2020-21 identified on the **basis of risk assessment of verification reports uploaded in the STR module**, have been disseminated to field formations with below mentioned case types on the Verification module of the Insight portal.

S.No.	Case type	Case assigned to
a)	High-Risk Transaction	JAO
b)	High-Risk Transaction (Non-PAN)	Pr.CCIT(CCA)

4. Navigation path for accessing these cases is *Insight Portal >> Verification Module >> Verification stage >> "Case type" (Under verification)*.

5. For the case type "**High Risk Transaction**", users can initiate proceedings u/s 148/148A from the activity panel on the case detail screen to create a worklist pendency of cases u/s 148/148A on the Assessment module of ITBA. Subsequent proceedings/activities can be performed on the ITBA portal in the usual manner. [For Non-PAN Cases proceedings may be initiated as per instruction no.

F.No.225/40/2021/ITA-II Dated 26.03.2021]

6. Underlying Information related to the case, mentioned in para 5 above, has been made visible in the Profile View of Insight Portal. Navigation path for accessing the underlying information is *Insight Portal >> Taxpayer Profile View >> Taxpayer Annual Summary (TAS) >> Information >> Uploads*.

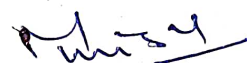
7. For the case type "**High Risk Transaction (Non-PAN)**", the underlying Information and documents related to these cases can be viewed by clicking on the hyperlink under '**Non-PAN Entity Id**'.

8. In this regard, appropriate action may be initiated in accordance with the relevant provisions u/s 148/148A of the Income-tax Act, 1961 and directions issued by the Board in this regard.

9. In case of technical difficulty, users may contact:

- (i) Helpdesk number – 1800-103-4216 or
- (ii) Write to 'helpdesk@insight.gov.in'.

Yours faithfully,



(Manish Mishra)

Addl. Director General (Systems)-2

Copy to:

1. PPS to Chairman, Member (IT & Rev), Member (S&FS), Member (L), Member (TPS), Member (A&J), Member (Admn.) CBDT and DGIT (Systems)-2, New Delhi for information.
2. Nodal Officer of www.irsofficersonline.gov.in, DG systems corner, ITBA, Insight i-Library.

Addl. Director General (Systems)-2