

आयकर निदेशालय (पद्धति) DIRECTORATE OF INCOME TAX (SYSTEMS) ए आर ए सेन्टर , भू–तल , ई–2 , झण्डेवालान एक्सटेंशन ARA Centre, Ground Floor, E-2, Jhandewalan Extension, नई दिल्ली/New Delhi-110055

F. No. DGIT(S)-ADG(S)-2/CRIU VRU High Risk Cases/583/2024-25/1104

Date: 03.03.2025

Τo,

All Principal Chief Commissioner(s) of Income-tax/ CCsIT All Principal Director General(s) of Income-tax/ DGsIT All Principal Commissioner(s) of Income-tax/ CsIT/ CsIT (Admin & TDS)/CsIT(TDS) All Principal Director(s) of Income-tax / DsIT

Madam/Sir,

Sub: High-Risk CRIU/VRU PAN Case and Non-PAN Cases - Dissemination of Cases on the 'Verification' module of Insight portal - reg.

Kind reference is invited to the above subject.

2. The Board-approved Risk Management Strategy (Cycle-5) has been executed for the identification of potential cases for action u/s. 148/148A of the Income Tax Act, 1961.

3. In this connection, potential cases for **AY 2019-20, AY 2020-21 and AY 2021-22** have been identified out of the cases uploaded on VRU/CRIU functionalities as per the Risk Management Strategy formulated by the Board. These cases have been disseminated to field formations with the below mentioned case types on the 'Verification' module of Insight portal:

| S. No. | Case type | Case assigned to |
|--------|--|------------------|
| a) | High Risk CRIU / VRU Information | JAO |
| b) | High Risk Non-PAN CRIU/VRU Information | Pr.CCIT(CCA) |

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

5. In regard to case types- "High Risk CRIU/ VRU Information", users can initiate proceedings u/s 148/ 148A' from the activity panel on the case detail screen to create a worklist pendency of case u/s 148/148A on the 'Assessment' Module on ITBA. Subsequent proceedings/activities can be performed on 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 types 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. Further, access to the underlying information is also available under the Uploads tab on the case detail screen under Verification. Under this tab, CRIU/ VRU Uploads list page (currently available through profile views) has been made available. This tab may be used for accessing the underlying information related to disseminated potential cases.

7. Further, regarding the case types- "High-Risk Non-PAN CRIU/ VRU Information", 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 <u>helpdesk@insight.gov.in</u>

Yours faithfully,

(Nikhil Varma) Addl. Director General (Systems)-2

Copy to:

- 1. PPS to the Chairman, Member (S&FS), Member (TPS & Rev.), Member(L), Member (A&J), Member (Adm.) & Member (IT), CBDT; DGIT(Systems), Delhi and DGIT(Systems), Bengaluru for information.
- 2. Nodal officer of ITBA, Insight i-Library and irsofficersonline website.

(Nikhil Varma) Addl. Director General (Systems)-2

High-Risk CRIU/VRU PAN Case and Non-PAN Cases

1. View Case details on Insight Portal

The steps to view case details in Insight Portal are as following:

Step 1 : Login to Insight Portal (www.insight.gov.in).

Step 2 : Click on verification (Available on left panel).

| | | Insight Portal | | | | | | | Insig | ht 찾 |
|--------------------------|-------|-----------------------|---------------|--------------------|-----------|-------------------------|---|-------|-------|--------|
| 8 | Works | pace Users | Knowledge Hub | Learning Hub | Resources | i-Help | | ø | | 113 |
| Welcome, | BHAWN | A GULATI (DCIT/ACIT C | CIRCLE 1) | | | | | | | Logout |
| Modules | | Verification | | | | | | | | |
| Modules | | Taxpayer | | Deductor | | Reporting Entity | | Group | | |
| Profiles | | Actionable Insigh | nt | Actionable Insight | | Registration Monitoring | | | | |
| Q | | e-Verification (CN | MCPC) 2 | e-Verification | | Statement Monitoring | | | | |
| i-Search | | e-Verification | 1 | Verification | | Notice Generation | • | | | |
| Verification | | Verification | 2 | Proceedings | | Actionable Insight | | | | |
| Data | | Proceedings | | | | e-Verification | | | | |
| Managemer M | 11 | Faceless Referer | nce | | | Verification | | | | |
| Business Intelligence | • | | | | | Proceedings | | | | |
| Operations | | | | | | Information Requests | | | | |
| | | | | | | | | | | |

Figure 1 Verification Module

Step 3 : Click on Verification stage.

| | 2 | Insight Portal | | | | | | | | | | Ins | ight | X, |
|--------------------------|--------|-----------------------|--------------|----|--------------------|-----------|--------|----------------------|---|-------|---|-----|------|--------|
| 8 W | orks | pace Users | Knowledge Hu | ub | Learning Hub | Resources | i-Help | | | | ۲ | | | а |
| Welcome, BH | AWN/ | A GULATI (DCIT/ACIT C | IRCLE 1) | | | | | | | | | | L | Logout |
| Modules | \geq | Verification | | | | | | | | | | | | |
| ≡ Modules | | Taxpayer | | | Deductor | | Rej | porting Entity | | Group | | | | |
| Profiles | | Actionable Insigh | t | | Actionable Insight | t | Reg | istration Monitoring | | | | | | |
| Q | | e-Verification (CN | ICPC) | 2 | e-Verification | | Stat | ement Monitoring | | | | | | |
| i-Search | | e-Verification | | 1 | Verification | | Not | ce Generation | • | | | | | |
| Verification | | Verification | : | 2 | Proceedings | | Acti | onable Insight | | | | | | |
| Data | | Proceedings | | | | | e-V | erification | | | | | | |
| Management | | Faceless Referen | nce | | | | Veri | fication | | | | | | |
| Business Intelligence | | | | | | | Pro | ceedings | | | | | | |
| Operations | | | | | | | Info | rmation Requests | | | | | | |

Figure 2 Verification Stage

Step 4 : Click on count of cases shown under 'Under Verification' column for 'High Risk CRIU/VRU Information'.

| O S | sarch | slect Type - | ▼ -Fi | inancial Year - | | | | | | | | |
|-------------------------------------|---|--------------|--------------------|---------------------------|-----------|-------------------------|---------------------------|----------|--|--|--|--|
| Display Count for Self Cumulative | | | | | | | | | | | | |
| © Result | | | | | | | | | | | | |
| Pending for My Action Others | | | | | | | | | | | | |
| # | Туре | FY | Under Verification | Under Re- Verification | Sent Back | Pending For Approval | Submitted For Approval | Verified | | | | |
| 1 | High Risk CRIU/VRU Information | 2015-16 | 1 | 0 | 0 | 0 | 0 | 0 | | | | |
| 2 | Potential Prosecution Cases(u/s 276CC) | 2017-18 | 1 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | | re ce Page | 1 of 1 => = | 10 View | 1 - 2 of 2 | | | | | | |
| | | | | | | | | | | | | |
| 23-03-2021 10:39:05 AM, IF Address: | | | | | | | | | | | | |

Figure 3 Case Summary

Step 5 : Click on 'View Details' against a case on case list screen to view case detail screen.

| _ | | | | | | | | |
|-----|-------------------|------------------------------|-----------------------------------|---------------------|---|--------------------|----|--------------|
| 0 | Search | | | | | | | Clear All |
| Cas | e Type Verificati | on Issue Financial Year Veri | fication Status Last Acti | vity Suggested Ar | Clear All IAction PAN ID ENTER PAN Enter ID Go Vertification Status Assigned To Under-Verification DCIT/ACIT CIRCLE 1 View Details 19 View 1 - 1 of 1 | | | |
| н | igh Risk | 2015-16 U | nder-Verification | | ENTER PAN | Enter ID | Go | |
| 0 | Result | | | | | | | × II |
| | PAN | Name | Туре | FY | Verification Status | Assigned To | | |
| | ACNPC3529K | DEBNATH CHATTERJEE | High Risk CRIU/VRU Information | 2015-16 | Under-Verification | DCIT/ACIT CIRCLE 1 | | View Details |
| | | | | | | | | • |
| | | | ra kar Page 1 | of 1 INS INC | 10 View 1 - 1 o | F1 | | |
| | | | Figure 4 Case | List | | | | |

2. Initiate Proceedings u/s 148 at Insight Portal

The steps to Initiate Proceedings u/s 148 at Insight Portal are as following:

Step 1 : Access 'High Risk CRIU/VRU Information' cases on Insight Portal (Refer steps mentioned above).

Step 2 : Select Case Activity 'Initiate Proceedings u/s 148'.

| Case e-Pr | oceeding e-Commun | ication Internal Tasks | Internal Messages | Internal Requests | External Requests | Notifications | Activities | Documents | Related Cases | | |
|--------------------------------|---|---------------------------|-------------------|-------------------|-------------------|-------------------|------------|-----------|--------------------|--|--|
| Key Deta | lla | | | | | | | | | | |
| DEBNATH High Risk Cl | CHATTERJEE (A RIU/VRU Information (F | CNPC3529K) TY 2015-16) | | | | | | | | | |
| O Verification Details | | | | | | | | | | | |
| ID | | 5516000036894 | Ass | essment Year | 2016-1 | 2016-17 | | | | | |
| PAN/Non-PA | N Entity Id/ITDREIN | ACNPC3529K | Prio | ority | P1 | P1 | | | | | |
| Verification | Status | Under-Verification | Imp | uted PAN | No | | | | | | |
| Verification | nitiation Date | 22-03-2021 | | | | | | | | | |
| Verificati | on lesue(s) | | | | | | | | | | |
| S. No. | | Verification Issue | | Sourc | e Verif | Ication Initiatio | n Date | V | erification Status | | |
| 1 | Insight Uploads | | | Primary | | 22-03-2021 | | Under-Ver | ification | | |
| | - Select Activity - | | | | | | | | | | |
| | Initiate proceeding u/s 148 | | | | | | | | | | |

Figure 5 Case Activity



| Initiate proceeding u | /8 146 | | | | | | | | | |
|-----------------------|----------------|--------------|--------------------|-----------------|------------------|--------|---------------------------------|--|--|--|
| 2 | | | | lasu | 88 | | | | | |
| 🖬 🖬 | sight Uploads | | | | | | | | | |
| Assessment Year | Financial Year | Section Code | Compliance Days | Source | Original Address | | Selection Reason | | | |
| 2016-17 | 2015-16 | 148 | 30 | | | Select | Enter | | | |
| Choose File No file o | hosen | | - Select [| Document Type - | ~ | Enter | Description | | | |
| Attach More | | | | | | | | | | |
| Submit Cancel | | | | | | | | | | |
| | | | | | | | 23-03-2021 10:42:32 AM, IF Addr | | | |

Figure 6 Activity 'Initiate Proceeding u/s 148'

Step 4 : Click on Submit. Worklist pendency will be created on ITBA.

| Modules Verification Taxpayer Verification Summary List Detail | | | | | | | | | | | | | |
|--|-------------------------------------|------------------|------------------------------|--------------------------------|--|---------------------|--------------------------|--|--|--|--|--|--|
| Modules | Case e-Proceed | ding e-Communica | tion Internal Tasks | Internal Messages Internal Req | uests External Requests Notifications Acti | vities Documents Re | lated Cases | | | | | | |
| | O Activity | | | | | | | | | | | | |
| _ | S. No. | Activity ID | Date | Activity | Position Description | Status | Related Task | | | | | | |
| Profiles | files 2 <u>7850</u> 23-03-2021 Proc | | Proceeding Initiated u/s 148 | DCIT/ACIT CIRCLE 1 | Data pushed to ITBA for Notice generation | | | | | | | | |
| Q | 1 | 7642 | 22-03-2021 | Viewed Profile | DCIT/ACIT CIRCLE 1 | Completed | | | | | | | |
| i-Search | | | | He of Page 1 c | of 1 🕪 🕫 5 🗸 View 1 - 2 of 2 | | | | | | | | |
| Verification | Back | | | | | | | | | | | | |
| Data Management | | | | | | 23-03-2021 | 10:48:47 AM, IP Address: | | | | | | |

Note: Initiated Activity can be viewed under 'Activities' tab of case module.

Figure 7 Case Activities

| ✓ General Deta | ails | | | | | | | | | |
|---------------------------|------------------|---------------|--------------------|---------------------------|-------------------|-----|--------------------|---------------|--|--|
| Activity Id | | 7650 | | | Date | 23 | !3-03-2021 | | | |
| Activity | | Proceeding in | nitiated u/s 148 | | User Name | BI | Bhawna Gulati | | | |
| User Designation | 1 | DCIT/ACIT C | IRCLE 1 | | Timestamp 23-03-2 | | 3-03-2021 10:10 AM | | | |
| IP Address | | 10.8.1.53 | | | | | | | | |
| Activity Specific Details | | | | | | | | | | |
| Selected Issues | | | | | | | | | | |
| Insight Uploads | Insinht Unioarts | | | | | | | | | |
| Assessment Year | Financial Year | Section Code | Complaince Days | mplaince Address Days | | Sel | lection Reason | Notice detail | | |
| 2016-17 | 2015-16 | 148 | 30 | xxxxxxxxxxxxxxx xxxxxxxxx | | | xxx | View | | |
| | Document Type |) | | Document Desccription | | | |)ocument | | |
| Other | | | XXXX YYYY X | xxx | | | | 1 | | |
| Other | | | XXXX YYYY X | XXXX YYYY XXXX | | | | ×II | | |
| Other | | | XXXX YYYY X | XXXX YYYY XXXX | | | | E | | |
| | Back | | | | | | | | | |

Figure 8 Initiated Activity

| Notice Detail | | | | | | | | | |
|----------------------|---------------------------|---------------|------------------|--|--|--|--|--|--|
| Notice/Letter Number | Date of Notice Generation | Notice Status | Last Update Date | | | | | | |
| | DD-MM-YYYY | | DD-MM-YYYY | | | | | | |
| | ОК | | | | | | | | |

Figure 9 Notice/ Letter details Issued at ITBA

3. View Case details on ITBA Portal

The steps to view cases on ITBA portal are as following:

Step 1 : Login to ITBA Portal (<u>www.itba.incometax.gov.in</u>).

- Step 2 : Go to Assessment module.
- **Step 3** : Go to Selection of Cases for Scrutiny.

Step 4 : Select notice u/s as '148' and source as 'Insight'.

| ion (| of Cases for equests can be s | or Sci | rutiny | | | | | | | | | | | |
|--|--|--------------------------------|---|--|------------|----------------------------|----------------------------------|--|---|---|---|--|--|--|
| nly 20 r | equests can be s | election of Cases for Scrutiny | | | | | | | | | | | | |
| elect the | 1. Only 20 requests can be submitted at a time | | | | | | | | | | | | | |
| 2. Select the row to save/submit | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Notice U/s * 148 Y Source Insight Y | | | | | | | | | | | | | | |
| List o | f Selected Scru | tiny Ca | ases | | | | | | | | | | | |
| | PAN * | AY | * | Name | Limitation | n Date for | Order Section (Proposed to be | Order Date (Proposed to be | Assessed Income (in Rs.) | Manual to System | Record Reason * 🚖 | | | |
| | | _ | | | | | reopened) | reopened) | | | | | | |
| | | | - | | | | | | | | Reason | | | |
| | | | | | | | | | | | Reason | | | |
| | | | | | | | | | | | Reason | | | |
| | | | | | | | | | | | Reason | | | |
| | | | | | | | | | | | Reason | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | Add Ro | w Delete Row | | | |
| Detail | 8 | | | | | | | | | | | | | |
| roposa | l History | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | Save Dr | aft s | iubmit | | | | | | | |
| | List o Detail roposa | | the row to save submit 148 List of Selected Scrutiny C PAN * AY AY Details roposal History | List of Selected Scrutiny Cases PAN* AY* Image: Selected Scrutiny Cases Image: Selected Scrutiny Cases | | eee the row to save-submit | | event the row to savesubmit Idd Source List of Selected Scrutiny Cases PAN* AY* Name Limitation Date for Order Section PAN* AY* Name Limitation Date for Order Section Order AY* Name Limitation Date for Order Section PAN* AY* Name Limitation Date for Order Section PAN* AY* Name Limitation Date for Order Section PAN* AY* Name Limitation Date for Order Section Proposed to be PAN* AY* Name Limitation Date for Order Section Proposed to be </th <th>• It is up to save submit It is of Sclected Scrutiny Cases PAN* AY* Name Limitation Date for Order Date POPoposed to be Proposed to be PAN* PAN* AY* Name Limitation Date for Order Date PAN* PAN* AY* Name Limitation Date for Order Date Proposed to be Proposed to be Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* P</th> <th>Ida Source List of Selected Scrutiny Cases PAN* AY* Name Limitation Date for Order Section Proposed to be Proposed to be Proposed to be Proposed to be</th> <th>eee the roor to savesuched Ido Source Ido Source Ido Insight Ido Insight <!--</th--></th> | • It is up to save submit It is of Sclected Scrutiny Cases PAN* AY* Name Limitation Date for Order Date POPoposed to be Proposed to be PAN* PAN* AY* Name Limitation Date for Order Date PAN* PAN* AY* Name Limitation Date for Order Date Proposed to be Proposed to be Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* Pan* P | Ida Source List of Selected Scrutiny Cases PAN* AY* Name Limitation Date for Order Section Proposed to be Proposed to be Proposed to be Proposed to be | eee the roor to savesuched Ido Source Ido Source Ido Insight Ido Insight </th | | | |

Figure 10 Accessing case on ITBA Portal

4. View case details under Taxpayer Profile on Insight Portal

The steps to view underlying information available in Taxpayer Profile views are as following:

- **Step 1** : Select Profile views from left side Pane and navigate to Taxpayer Profile views.
- Step 2 : Search for relevant PAN and click on PAN hyperlink in displayed result to navigate to further tabs. (Alternatively, user can click on PAN hyperlink

appearing on the View Details page mentioned in Step 5 of (2) above.

Step 3 : Navigate to Taxpayer Annual Summary (TAS) tab and click on 'Information'.

Step 4 : Click on 'Uploads' under 'Information' to view the details.

Insight Instruction No. 85-Annexure Only for Departmental Users

| Master Profile (TM | IP) Return Profile (TRP) | nformation Profile (TIF | P) Financial Profile (TFP) Asset Details | s (TAD) Relationships (TRL) Annual Summary (TAS) | Annual Summary 📆 | | | | | |
|--|--------------------------|-------------------------|--|--|------------------|--|--|--|--|--|
| Return For | ns Information Doo | cuments Insight / | Activity ITBA Activity CPC Acti | vity Tax Payments Refunds | | | | | | |
| TDS information | n SFT information D | ata Exchange Partner | Confidential Others Aggregate | ed TDS Payments Aggregated GST Transactions Up | loads Documents | | | | | |
| Filters | | | | | | | | | | |
| Financial Year | Information Code | | | | | | | | | |
| FY 2019-20 Y All Filter | | | | | | | | | | |
| ID | Code | Financial Year | Information | Particulars | Upload Date | | | | | |
| NNNNN | VRU-RESULT | 2015 | Verification Report (STR) | Benami Transaction (75,00,000), Deemed Income (5,00,000), Fictitious Transaction (15,00,000) | DD-MM-YYYY | | | | | |
| NNNNNN VRU-RESULT 2015 Verification Report (CRS) Unexplained Credit (25,00,000), Benami Transaction (15,00,000), Deemed Income (10,00,000), Fictitious Transaction (5,00,000) DD-MM-YYYY | | | | | | | | | | |
| NNNNN | VRU-ANRPT | 2015 | Analysis Report | XXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX | DD-MM-YYYY | | | | | |
| NNNNN | VRU-VERPT | 2015 | Verification Report | XXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX | DD-MM-YYYY | | | | | |
| NNNNN | VRU-VERPT | 2015 | Verification Report | XXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX | DD-MM-YYYY | | | | | |
| NNNNN | CRIU-INFO | 2015 | Case Related Information (Enquiry) | Cash Donation Given (10,00,000), Cash Gift Given (50,00,000) , Cash Sale (15,00,000) | DD-MM-YYYY | | | | | |
| NNNNN | CRIU-INFO | 2015 | Case Related Information (Enquiry) | Cash Donation Given (55,00,000), Cash Gift Given (20,00,000), Cash Sale (10,00,000) | DD-MM-YYYY | | | | | |
| NNNNN | CRIU-INFO | 2015 | Case Related Information (Survey) | Unaccounted Expenditure (75,00,000), Cash Donation Given (25,00,000), Cash Gift Given (30,00,000), Cash Sale (10,00,000) | DD-MM-YYYY | | | | | |
| NNNNN | CRIU-NOTIC | 2015 | Served Notice (specific) | XXXXXXXXX XXXXXXXXX XXXXXXXXX | DD-MM-YYYY | | | | | |
| NNNNN | CRIU-ORDER | 2015 | Investigation report (General) | XXXXXXXXX XXXXXXXXX XXXXXXXXX | DD-MM-YYYY | | | | | |
| (≪(Page 1 of 5 →)) 10 View 1 - 10 of 50 22-11-2018 10:10 AM, IP Address: 10.8.1.53 | | | | | | | | | | |
| Note: | | | | | | | | | | |

Figure 11 Accessing case information on Insight Portal