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

Date: 03.03.2025

To,

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 helpdesk@insight.gov.in

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).

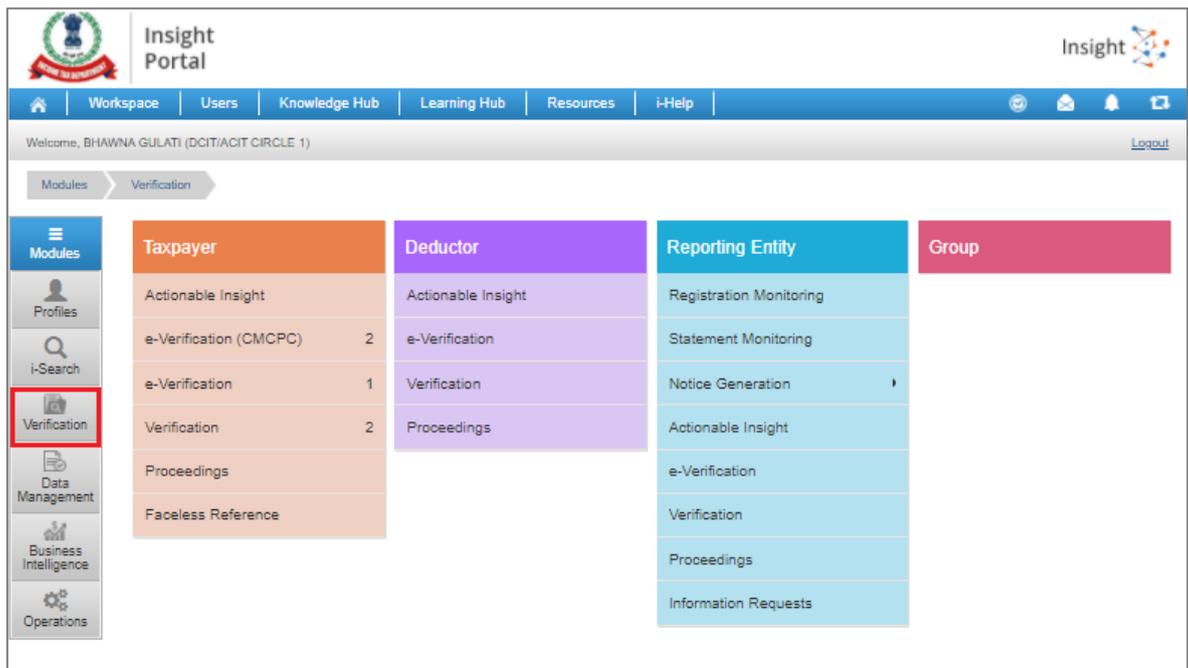


Figure 1 Verification Module

Step 3 : Click on Verification stage.

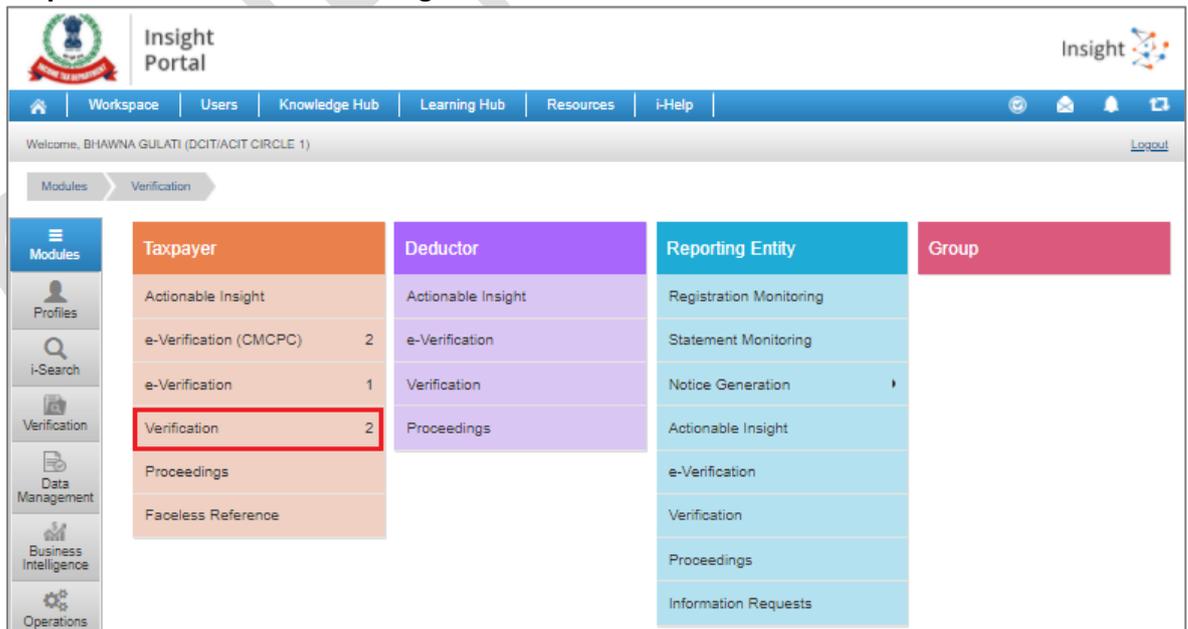


Figure 2 Verification Stage

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

#	Type	FY	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
1	High Risk CRUI/VRU Information	2015-16	1	0	0	0	0	0
2	Potential Prosecution Cases(u/s 276C.C)	2017-18	1	0	0	0	0	0

Figure 3 Case Summary

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

PAN	Name	Type	FY	Verification Status	Assigned To	
ACNPC3529K	DEBNATH CHATTERJEE	High Risk CRUI/VRU Information	2015-16	Under-Verification	DCIT/ACIT CIRCLE 1	View Details

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 CRUI/VRU Information’ cases on Insight Portal (Refer steps mentioned above).

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

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status
1	Insight Uploads	Primary	22-03-2021	Under-Verification

Select Activity -
Initiate proceeding u/s 148

Figure 5 Case Activity

Step 3 : Enter required details on next screen (i.e. Compliance Days, Address, Selection Reason).

Figure 6 Activity 'Initiate Proceeding u/s 148'

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

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

Figure 7 Case Activities

Figure 8 Initiated Activity

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 (www.itba.incometax.gov.in).
- 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'.

S.No	PAN *	AY *	Name	Limitation Date for Issue	Order Section (Proposed to be reopened)	Order Date (Proposed to be reopened)	Assessed Income (in Rs.)	Manual to System	Record Reason *
1								<input type="checkbox"/>	Reason
2								<input type="checkbox"/>	Reason
3								<input type="checkbox"/>	Reason
4								<input type="checkbox"/>	Reason
5								<input type="checkbox"/>	Reason

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.

Master Profile (TMP)	Return Profile (TRP)	Information Profile (TIP)	Financial Profile (TFP)	Asset Details (TAD)	Relationships (TRL)	Annual Summary (TAS)	Annual Summary	
Return	Forms	Information	Documents	Insight Activity	ITBA Activity	CPC Activity	Tax Payments	Refunds
TDS information	SFT information	Data Exchange Partner	Confidential	Others	Aggregated TDS Payments	Aggregated GST Transactions	Uploads	Documents
Filters								
Financial Year		Information Code						
FY 2019-20		All <input type="button" value="Filter"/>						
ID	Code	Financial Year	Information	Particulars	Upload Date			
NNNNNN	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			
NNNNNN	VRU-ANRPT	2015	Analysis Report	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	VRU-VERPT	2015	Verification Report	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	VRU-VERPT	2015	Verification Report	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	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			
NNNNNN	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			
NNNNNN	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			
NNNNNN	CRIU-NOTIC	2015	Served Notice (specific)	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	CRIU-ORDER	2015	Investigation report (General)	XXXXXXXXXXXXXXXXXXXX	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:								
The above is uploaded using Case Related Information upload (CRIU)/ Verification Result Upload (VRU).								

Figure 11 Accessing case information on Insight Portal

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