



**DIRECTORATE OF INCOME TAX (SYSTEMS)**  
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,  
New Delhi-110055

F.No. DGIT(S)/ADG(S)-2/HRR/2023-24/

Dated: 02.04.2024

To,

All Pr. CCsIT

Sir / Madam,

**Sub.: -Functionality for Verification of High-Risk Refund Cases for Jurisdictional Assessing Officer at Insight- reg.**

Kindly refer to the above.

2. Cases related to High-Risk refund ITRs identified based upon certain rules have been disseminated to the Jurisdictional Assessing Officer (JAO) for the purpose of verification of refund claim for timely processing of ITRs.
3. JAOs need to verify the cases and provide one of the following feedbacks on Insight Portal in a time-bound manner:
  - a) "ITR can be processed" or
  - b) "Further risk assessment required"
4. In this regard, SOP for JAO for verification of High Risk Refund cases is attached as Annexure-A. All the aspects mentioned in the SOP have to be examined in detail before providing feedback as mentioned above. Further, kindly refer to Annexure-B for Step-by-Step guidance on case view, verification, and feedback on Insight portal.
5. In case of any technical difficulty being observed, users may contact Insight help desk. (Helpdesk number- 1800-103-4216, Email id: helpdesk@insight.gov.in).

Yours faithfully,

  
(Abhishek Kumar)  
ADG(Systems)-2, New Delhi.

Copy to:

1. PPS to the Chairman, Member (S&FS), Member (TPS), Member(L), Member (A&J), Member (Adm.) & Member (IT & Rev.), CBDT and DGIT(Systems), New Delhi for information.
2. Nodal officer of ITBA, Insight i-Library, <https://www.irsofficersonline.gov.in>

  
ADG(Systems)-2, New Delhi.

Room No. 226, North Block  
New Delhi, 13.03.2024

**OFFICE MEMORANDUM**

**Sub: Standard Operating Procedure (SOP) for Jurisdictional Assessing Officer (JAO) for verification of High-Risk Refund (HRR) cases-- reg.**

It has been noticed that many return filers are claiming excess refunds through various means such as wrong claim of TDS credit, under reporting of income, over stating of deductions, claim of bogus expenses etc. Accordingly, some cases have been identified based upon approved risk rules for high-risk refund. These cases are now being sent to JAO through Insight Portal. Such cases should be dealt with as per the procedure prescribed below: -

**Guidelines for handling high risk refund cases disseminated by Pr. DGIT / DGIT (Systems) to JAO for verification:**

- 1) Details of ITRs claiming High Risk refund which are disseminated to the JAO for the purpose of verification for timely processing of ITR will be visible in Insight portal in Verification Module with a new case type- "High Risk Refund Cases-JAO".
- 2) JAO needs to refer to the relevant Insight Instruction for accessing the case type and related details in Insight Portal. In case of uneven distribution of cases (more than average) i.e., a few JAOs get more cases than average, PCIT/CIT can reassign/redistribute cases within the PCIT/CIT charge for rationalization of workload or where a PCIT/CIT charge has more than the average cases, CCIT can reassign/redistribute cases within the CCIT charge for rationalization of workload. As most of the High-Risk Refund cases will be identified during the time of peak return filing, it is suggested that MIS be regularly monitored in the months of August to October as there may be requirement of redistribution during this period for workload management.
- 3) JAO must give one of the two feedbacks, that is, "ITR can be processed" or "Further risk assessment required" after verification. The feedback must be given within 30 days from the date of receipt of the case in Insight Portal.
- 4) JAO shall provide the feedback "Further risk assessment required" only if any of the following-mentioned criteria is fulfilled. If not, JAO shall provide feedback "ITR can be processed". The criteria are as follows:
  - i. To examine if any major claim of deductions, etc. has been disallowed in any of the latest 3 assessment orders (orders including assessment orders passed u/s 143(3)/144/147/153A/153C/263 of the Income Tax Act-1961) out of last 8 years assessment order data as available in ITBA Portal. After examining the disallowance, JAO shall check the status of appellate proceedings. Only in cases where no appeal has been filed or the disallowance stands confirmed as on date, the feedback "Further risk assessment required" is required to be given.

- ii. To examine if any penalty order has been passed for any incorrect submission of facts in any of the latest 3 Penalty Orders out of last 8 years as available in ITBA Portal. If yes, the feedback "Further risk assessment required" must be given.
- iii. To examine if taxpayer has revised return and increased claim of refunds in 3 or more years out of the last 8 years as available in AO Portal of e-filing. If yes, the feedback "Further risk assessment required" must be given.
- iv. To examine if a PAN has been flagged in High-Risk Refund rules in 3 or more years out of last 8 / available years as available in Insight. If yes, the feedback "Further risk assessment required" must be given.
- v. To examine if any information with respect to CRIU/VRU uploads of the latest 3 years is available (and where order taking into account the said uploads has not been passed) for taxpayer in profile views of Insight Portal, which states that the taxpayer has under reported receipt or / claimed deduction not allowable as per the Income-Tax Act, or any other information which suggests any form of tax evasion/ non-compliance on part of the assessee. If yes, the feedback "Further risk assessment required" must be given.
- 5) If during the verification, taxpayer revises the Income Tax return, the details of Income, exempted allowances, deductions claimed, refund claimed, etc. furnished, such revised return may be considered by JAO and accordingly feedback may be provided.
- 6) This issues with the approval of Competent Authority.



(Vikas Jakhar)  
DCIT (OSD) HQ cum Dy CISO, CBDT  
Mob - 9958528169

To,

**All Pr. CCsIT**

**All CCsIT (Central)**

**All DGsIT (Inv.)**

## Annexure B- Step by Step Quick Reference Guide

### Navigation Taxpayer Verification

1. After successful login to Insight, user needs to navigate to Taxpayer Verification and Select "Verification" to select High Risk Refund- JAO Cases.

The screenshot shows the Insight Portal interface. The top navigation bar includes 'Workspace', 'Users', 'Knowledge Hub', 'Learning Hub', 'Resources', and 'i-Help'. The main content area displays a 'Verification' module with a sub-menu for 'Taxpayer'. The 'Taxpayer' sub-menu is expanded, showing the following items:

Item	Count
Actionable Insight	8
e-Verification	838
<b>Verification</b>	<b>2199</b>
Proceedings	28
Faceless Reference	

The 'Verification' item is highlighted with a red border. To the right, the 'Reporting Entity' and 'Group' sub-menus are also visible.

### Navigate to HRR JAO Cases

2. User will be navigated to Case summary view to select High Risk Refund Cases- JAO and click on count as displayed below to navigate to Case List View.

The screenshot shows the 'Case Summary' view for 'High Risk Refund Cases - JAO'. The breadcrumb navigation is 'Modules > Verification > Taxpayer > Verification > Summary'. The search criteria are set to 'CHENNAI' and 'Financial Year'. The display count is set to 'Self'. The search results are as follows:

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
11	High Risk CRUI/VRU Information	2012-13	1	0	0	0	0	0
12	High Risk Refund Cases - INV	2022-23	54	0	0	0	0	0
13	High Risk Refund Cases - JAO	2022-23	<b>10</b>	0	0	0	0	2987
14	Pandora (CRS/FATCA) Verification	2019-20	1	0	0	0	0	0
15	Potential cases for Prosecution u/s 276CC	2017-18	1	0	0	0	0	0
16	Potential cases for Prosecution u/s 276CC	2018-19	1	0	0	0	0	0
17	RMS - Non-Filing of Return - PAN Cases	2015-16	11	0	0	0	0	2
18	RMS - Non-Filing of Return - PAN	2017-18	1	0	0	0	0	0

The count '10' for 'High Risk Refund Cases - JAO' is highlighted with a red border.

## Navigate to Case List View

3. In Case List view, user will be able to view List of Cases created on PANs along with certain other attributes like FY, Assigned to. User will be able to download the List of Cases in Excel available at top right corner of the screen.
4. By clicking “View Detail” hyperlink user will be navigated to Case Detail View.

## Case Detail View and Case level activities

5. At Case Detail View, user will be able to view Verification Issue of the case and perform Case Level activities.
  - a. User will be able to click on view hyperlink displayed against Verification Issue to navigate to Information detail underlying the Verification Issue.
6. Following Case level activities will be available to the user at Case Detail Page
  - a. Enter Comments
  - b. Reassign Case
  - c. Submit ITR Feedback

## Enter Comments

- The following screen will be visible to user on clicking activity “Enter Comments”. User will be able to update comments in the case which will be visible to the user and all supervisor in hierarchy (In cumulative View).

Welcome, [Name] [Logout](#)

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Enter Comments

**Enter Comments**

Remarks\*

No file chosen

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## Reassign Case

- User will be able to Reassign case to the Reporting Officer and Subordinates in hierarchy.

Welcome, [Name] [Logout](#)

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case

**Users Selection**

Reporting Officer and Sub-ordinates

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## Submit ITR Feedback

- This activity will be performed by ITD User to submit the Feedback on the Case.
  - Options available for Feedback will be – “ITR can be processed” or “Further Risk Assessment Required”.
  - In case user selects Further Risk Assessment Required, User will be prompted to enter the Amount.
    - Amount to be entered will be of Refund at Risk.
- Remarks will be mandatory and adding of documents will be optional.
- On clicking submit button, ITR Feedback will be submitted and status of the case will be updated from “Under Verification” to “Verified”.

Welcome, [Name] [Logout](#)

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Submit ITR Feedback

**Submit ITR Feedback**

Feedback\*

Refund at Risk

Remarks\*

No file chosen

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## Information Detail View

- Information Detail view will provide detail of Information underlying the Verification Issue. TSN will be hyperlink which will provide detail of Information like Acknowledgement Number, Date of Filing, Form Type and Filing Type.

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Other Details
<a href="#">8523008147417</a>	24Q-Ann.II-005	Deduction under chapter VIA reported by Deductor (24Q Annexure II)	ZF I LIMITED (Filer TAN: XXXXXXXX)	XXXXXXXX	⚠
<a href="#">8523008147418</a>	ITR-TTI-014	Refund claimed (Part B-TTI)	GAVVA (Filer PAN: XXXXXXXX)	XXXXXXXX	⚠

## TSN Pop up view

Field	Value
Verification ID	8523002601843.001
Verification Issue	Refund claim with Deduction claimed under Chapter VIA more than the amount as shown in TDS Annexure
Information Code	24Q-Ann.II-005
Information Description	Deduction under chapter VIA reported by Deductor (24Q Annexure II)
Information Value	XXXXXXXX
Information Source	2 (Filer TAN: XXXXXXXX)
Acknowledgement Number	337141450010723
Date of Filing	01-01-1960
Form Type	ITR 3
Filing Type	Original

## Cases where Revised Return is filed by Taxpayer- No further activity can be performed

- The flag to indicate the fact that revised return has been filed by the Taxpayer for the relevant AY, will be displayed in existing case at Case Detail page to the User. User will not be able to perform any further activities in the case.

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status
1	Refund claim with Deduction claimed under Chapter VIA more than the amount as shown in TDS Annexure II of employer(RR04)	Primary	01-09-2023	Under-Verification <a href="#">View</a>
2	Refund claim with large claim of deduction u/s 80E(RR10)	Primary	01-09-2023	Under-Verification <a href="#">View</a>

## View Previous Years HRR Issue in Taxpayer Profile views

14. The user will be able to view the Details of the High-Risk Refund issues flagged on PAN of the Taxpayer in Previous years, if any, in Taxpayer Profile Views under Taxpayer Annual Summary (TAS).
15. User needs to select the relevant Assessment Year filter.
16. User will be able to click on view hyperlink and view the Verification issues of previous year acknowledgement Number wise.

The screenshot displays the 'Annual Summary (TAS)' view for a taxpayer profile. The interface includes a navigation menu on the left with options like Modules, Profiles, i-Search, Verification, Data Management, and Business Intelligence. The main content area shows the 'Profile view for' section with a PAN field containing 'XXXXXXXX'. Below this, there are tabs for various profile types, with 'Annual Summary (TAS)' selected. A 'High Risk Refund' button is visible. A 'Filters' section allows selecting the 'Assessment Year' as 'AY 2019-20'. A table lists the issues, with one entry for S.No. 1, Acknowledgement Number 100099510300819, Date of Filing 30-08-2019, and A.Y. 2019-20. The 'Issues' column contains a 'View' link. The footer shows the date '09-01-2024 12:42 PM, IP Address:'.

Profile view for (PAN: XXXXXXXX) Profile Summary

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 ITBA Activity Cases Demand Tax Payments Refunds High Risk Refund AIS

**Filters**

Assessment Year  
AY 2019-20 Filter

S.No.	Acknowledgement Number	Date of Filing	A.Y.	Issues
1	100099510300819	30-08-2019	2019-20	<a href="#">View</a>

Page 1 of 1 View 1 - 1 of 1

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