



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 CCITs (TDS.)/ CITs(TDS)

Sir / Madam,

Sub. :- Functionality for Verification of High Risk Refund Cases for TDS charge officers at Insight - reg.

Kindly refer to the above.

2. TAN based cluster of High-Risk refund ITRs identified based upon certain rules have been disseminated to the CITs (TDS) for the purpose of verification.
3. Upon receiving the cluster, the CIT(TDS) may preferably allocate one or more cluster to a particular assessing officer (AO) i.e. DCIT/ACIT/ITO for comprehensive investigation.
4. AO's need to verify the cases and provide one of the following feedbacks in Insight Portal after verification:
 - a) "No Further Risk Assessment required" or
 - b) "Further risk assessment required"
5. In this regard, SOP for verification of High-Risk Refund (HRR) cases by TDS charge officers is attached as Annexure-A. All the aspects mentioned in the SOP have to be examined in detail before submitting the feedback as mentioned above. Further, kindly refer to Annexure-B for Step-by-Step guidance on case view, verification, and feedback on Insight portal.
6. In case of any technical difficulty being observed, users may contact OR write to Insight help desk. (Helpdesk number- 1800-103-4216, Email id: helpdesk@insight.gov.in).

Yours faithfully,

Abhishek Kumar
(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>

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

Room No. 226, North Block
New Delhi, 20.03.2024

OFFICE MEMORANDUM

Sub: Standard Operating Procedure (SOP) for CIT (TDS) for verification of High-Risk Refund (HRR) cases (TAN level clusters)- 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 refunds.

These cases consist of ITR filers, in which common employer Tax Deduction and Collection Account Number (TAN) have been reported. Details of such high-risk clusters are being sent to the respective jurisdictional CIT(TDS) for the purpose of verification of suspicion that whether false claims of refunds have been made in an organized manner or through a single key person. Such cases should be verified as per the procedure prescribed below.

Guidelines for handling high risk refund cases (TAN level clusters) disseminated by Pr. DGIT / DGIT (Systems):

- 1) Upon receiving the cluster, the jurisdictional CIT(TDS) may preferably allocate one or more cluster to a particular assessing officer of DCIT/ACIT/ITO level for integrated and comprehensive inquiries.
- 2) The Assessing Officer (AO) will get cases in Insight portal in Verification Module with a new case type- "High Risk Refund Cases-TDS".
- 3) The AO needs to refer to the relevant Insight Instruction for accessing the case type and related details in Insight Portal.
- 4) The AO must submit timely feedback in Insight Portal after verification. The AO must give feedback as "No Further Risk Assessment required" or "Further risk assessment required" after verification.
- 5) CIT(TDS) may run an outreach program with cluster TAN Deductor where the AO has given the feedback "Further risk assessment required", to sensitize the deductee with respect to the claim of deductions by the taxpayers in variance with the claim of deductions as per TDS return filed by the deductor.
- 6) While verifying the AO will take care of following aspects:
 - i. To examine if the TAN of the TAN cluster has been flagged in High-Risk Refund rules in 3 or more years out of last 8 / available years as available in Insight Portal. If yes, the feedback "Further risk assessment required" must be given.
 - ii. To examine if any penalty order has been passed or prosecution has been launched on the deductor for any TDS default in any of the latest 3 Penalty Orders /prosecution proceedings out of last 8 years as available in TRACES AO Portal. If yes, the feedback "Further risk assessment required" must be given.
 - iii. To examine if any demand u/s 201 was raised for 3 or more years out of last 8 years in TRACES AO Portal. If yes, the feedback "Further risk assessment required" must be given.

- iv. To examine if the TAN of the TAN cluster has been reported in the TDS defaulter report in TRACES AO portal. If yes, the feedback "Further risk assessment required" must be given.
- 7) This issues with the approval of Competent Authority.



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

To,

All Pr. CCsIT

[Kind attention: CsIT(TDS)]

Annexure B- Step by Step reference guide

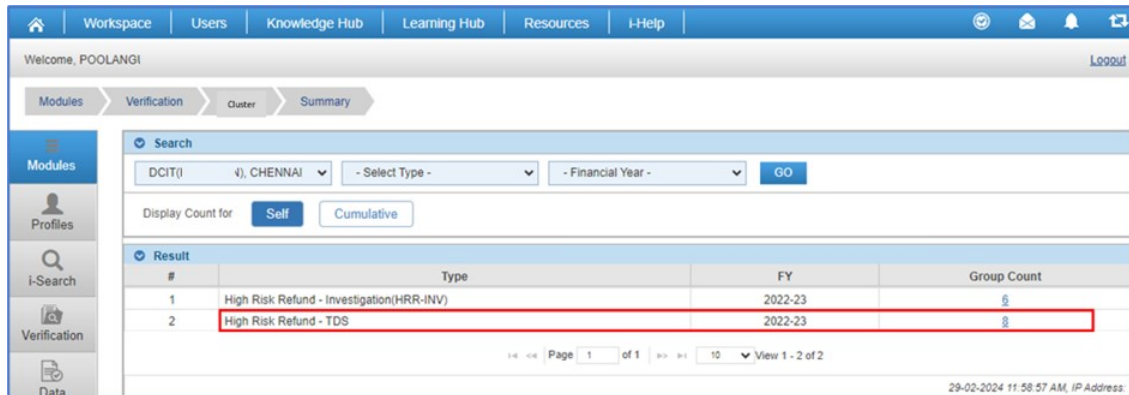
Navigation to Cluster Verification

1. After successfully login to Insight, user needs to navigate to Verification and Select “Verification” displayed under Cluster Tab to navigate to High Risk Refund- TDS Cases.



Navigate to High Risk Refund cases- TDS

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



Navigate to Group Case List View

3. In Group Case List view, user will be able to view Group cases created on Employer TAN
4. User will be able to download Group Case List excel having additional details like count of PANs in group cases, PAN name and PANs in group cases.
5. User will be able to reassign group in bulk from this view.
6. By clicking “Group ID” hyperlink user will be navigated to Group Case Detail View.

Modules > Verification > Group > Summary > List

Search

Priority | Type Financial Year PAN Group ID

High Risk Refund - ... 2022-23 Enter PAN Enter ID Go

Result

Group ID	Type	Members	Primary Person	Primary Person PAN/ Non-PAN Entity Id	FY	Priority	Assigned To	Pending
8823000000004	High Risk Refund - TDS	59	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	0
8823000000028	High Risk Refund - TDS	38	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	38
8823000000056	High Risk Refund - TDS	95	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	0
8823000000074	High Risk Refund - TDS	185	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(HENNAI	185
8823000000078	High Risk Refund - TDS	35	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	35
8823000000096	High Risk Refund - TDS	176	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	0
8823000000101	High Risk Refund - TDS	72	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	0
8823000000108	High Risk Refund - TDS	46	ABCXYZ	XXXXXXXXXX	2022-23	P1	DCIT(CHENNAI	0

Page 1 of 1 View 1 - 8 of 8

Initiate Activity (Bulk Level) - Select Activity - Initiate

Back

Group Case Detail View and Group Case level activities

7. At Group Case Detail View, user will be able to view Details of PANs available in group i.e. PANs Name, PAN, and Case id of Individual PAN.
 - a. User will be able to click on Case ID Hyperlink to navigate to Case Detail view of single PAN.
8. Following Group Case level activities will be available to the user at Group Case Detail Page
 - a. Reassign Case
 - b. Submit Feedback
 - c. Enter Comments
 - d. View Upload Case attachments.

Modules > Verification > Group > Summary > List > Detail

Group Case Activity Documents

Group Case Details

Group ID	XXXXXXXXXX	Type	High Risk Refund Cases-Inv
Members	4	Main Person	# 1@gmail.com
Main Person PAN/ Non-PAN Entity ID	-	Priority	R1
Last Updated On	10-12-2018	Financial Year	2021-22
Assigned To	ITO (It Delhi	Status	Under Verification

Group PANs

Name	PAN/ Non-PAN Entity Id	Case Id
M/S #	jXXXXXXXXXX	XXXXXXXXXX
Rajeev iad	fXXXXXXXXXX	XXXXXXXXXX
Rabeenc... .adav	XXXXXXXXXX	XXXXXXXXXX
XYZ Ltd.	EXXXXXXXXXX	XXXXXXXXXX

Initiate Activity (Bulk) - Select Activity - Initiate

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Enter Comments

9. 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).

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

Enter Comments

Remarks *

Choose File No file chosen - Select Document Type - Enter Document Description

Attach More

Submit Cancel

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Reassign Case

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

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Workspace Users Knowledge Hub Learning Hub Resources I-Help

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

Users Selection

Reporting Officer and Sub-ordinates -Select-

Submit Back

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Submit Feedback

11. This activity will be performed by ITD User to submit the Feedback on the Group Case.
12. The AO must give feedback as “No Further Risk Assessment required” or “Further risk assessment required” after verification.
13. Remarks will be mandatory.
14. User will also be able to add documents in support of the feedback.
15. On clicking submit button, Feedback will be submitted and the status of the case will be updated from “Under Verification” to “Verified”.

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Workspace Users Knowledge Hub Learning Hub Resources I-Help

Modules > Verification > Cluster > Summary > List > Detail

Case Details

Case ID	8823000000004	Financial Year	2022-23
Case Type	High Risk Refund - TDS	Name	TALUKA PRI FICER

Verification Checklist(General)

Further Risk assessment required* - Select -
- Select -
Yes
No

Remarks

Remarks *

Enter Remarks

General Documents

Choose File No file chosen - Select Document Type - Enter Description

Attach More

Back Save Submit

History of activities performed at Group Case Level

S. No.	Activity Id	Date	Activity	User Designation	Status
2	31885	23-02-2024	Group Reassigned	ITO(HQ) : HENNAI	Completed
1	31792	22-02-2024	Feedback Submitted	ITO(HQ) : :NNAI	Draft

16. History of Activities performed at Group Case Level will be visible to ITD user at Activity Tab available at Group Case Detail view.
17. The page will display Activity ID wise activities with complete details of remarks and documents uploaded by user while performing the activity.

Case Detail View

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status
1	Refund claim with large claim of deduction u/s 80G(RR37)	Primary	12-12-2023	Verified

18. The Case Detail page will display details of case available on individual PAN in the group.
19. The Case Detail page will provide detail of Verification Issue on the PAN
20. View hyperlink will navigate the user to Information Detail view.

Information Detail View

21. 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.

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Modules > Verification > Group > Summary > List > Group Detail > Case Detail > Verification Issue Detail

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details
8823000012106	ITR-Sch-VIA-021	Deduction for interest on Higher Education loan u/s 80E claimed in ITR (ITR: Schedule VI-A)	PRAMOD KUMAR BARIK (Filer PAN: AQV... 56P)	87,654	Under-Verification	Feedback
8823000012107	ITR-TTI-014	Refund claimed (Part B-TTI)	PRAMOD KUMAR BARIK (Filer PAN: AQV... 56P)	98,440	Under-Verification	Feedback

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TSN Pop up view

Insight Portal

Workspace

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Modules > Verification

Information Details

Verification ID	882300005935.001	Verification Issue	Refund claim with large claim of deduction u/s 80E(RR35)
Information Code	ITR-Sch-VIA-021	Information Description	Deduction for interest on Higher Education loan u/s 80E claimed in ITR (ITR: Schedule VI-A)
Information Value	87,654	Information Source	PRAMOD JK (Filer PAN: AQV... 56P)
Acknowledgement Number	332700290010723	Date of Filing	01-07-2023
Form Type	ITR 1	Filing Type	Original

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TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details
8823000012106	ITR-Sch-VIA-021	Deduction for interest on Higher Education loan u/s 80E claimed in ITR (ITR: Schedule VI-A)	PRAMOD KUMAR BARIK (Filer PAN: AQV... 56P)	87,654	Under-Verification	Feedback
8823000012107	ITR-TTI-014	Refund claimed (Part B-TTI)	PRAMOD KUMAR BARIK (Filer PAN: AQV... 56P)	98,440	Under-Verification	Feedback

Back

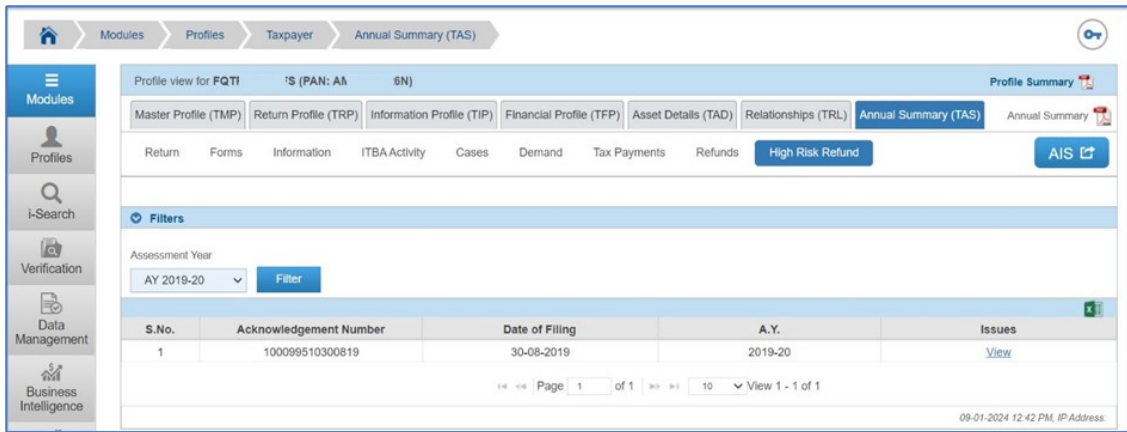
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Case Level activities available on Individual PAN Case

22. User will be able to below mention activities at Individual PAN Case level.
 - a. Enter Comments- This activity will allow ITD user to enter case level comments. The history of activity performed by ITD User will be visible to all supervisors in hierarchy (in cumulative view).
 - b. View upload Case attachments – This activity will allow ITD User to upload documents relevant to the case. The history of activity performed along with the documents uploaded by the ITD User will be visible to all supervisors in hierarchy (in cumulative view).

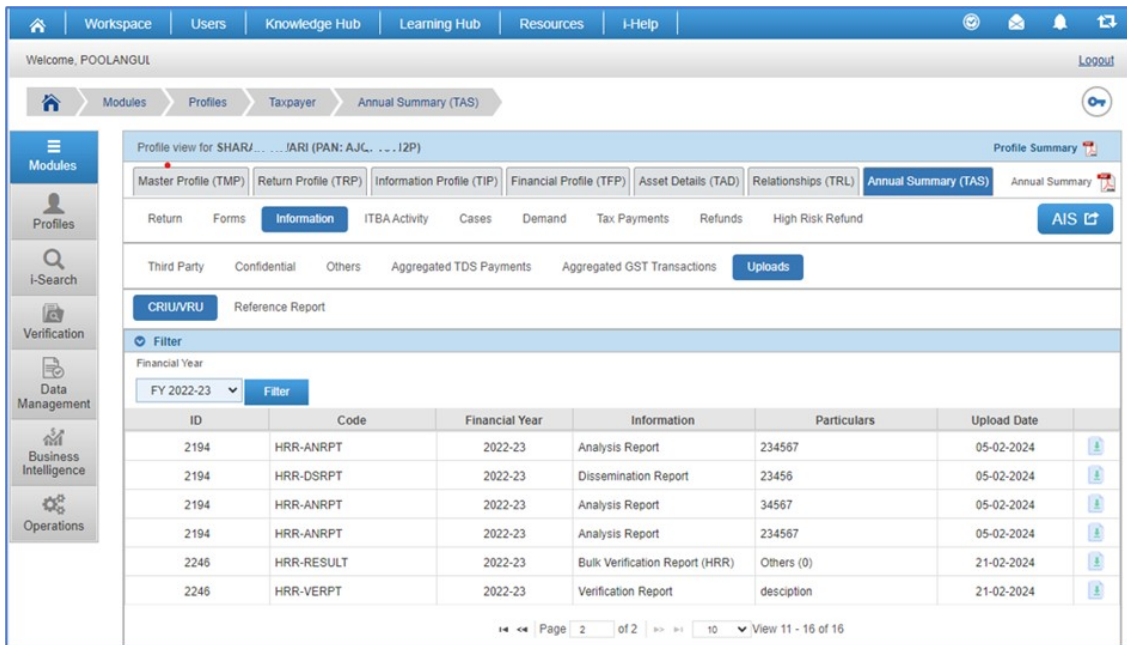
View Previous Years HRR Issue in Taxpayer Profile views

23. 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).
24. User needs to select the relevant Assessment Year filter.
25. User will be able to click on view hyperlink and view the Verification issues of previous year acknowledgement Number wise.



Viewing the Feedback submitted in Respective PAN in Profile views

26. The Feedback submitted in bulk in the case by TDS user will be visible in Taxpayer Profile views of Respective PANs.
27. Any ITD User having level 2 access over PAN will be able to view the Feedback submitted by TDS Function Code user in HRR- TDS case under Taxpayer Annual Summary (TAS)>>Information>>uploads.
28. User will be able to view complete details of the Feedback submitted along with documents uploaded.



-----End of Report-----