



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

Dated: 28.02.2025

**F. No. DGIT(S)-2/ADG(S)-2/RMS Cycle – 5/583/2024-25/1102**

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 & TPS)/CsIT (TDS)**  
**All Principal Director(s) of Income Tax/DsIT**

Sir/Madam,

**Sub – Dissemination of certain High Risk Non-filer cases pertaining to the AY 2019-20, 2020-21 and 2021-22 on Insight Portal selected under Risk Management Strategy (RMS) Cycle 5 – reg.**

Kind reference is invited to the above subject.

2. A taxpayer who is having income above the prescribed limit or fulfils any other condition mentioned in section 139 of the Act is required to file return of income. Non-filers with potential tax liabilities are identified by analysing information received under, SFT Data, TDS/TCS Statement, Import Export Data etc. and overall taxpayer profile based on the information available in the database.
3. RMS Cycle – 5 for non-filer category of cases has been executed for **AY 2019-20, 2020-21 and 2021-22** on the basis of rules/parameters approved by the Board under RMS (Risk Management Strategy) for identifying High Risk Non-filer cases with potential tax liabilities.
4. In respect of above, High-Risk Non-filer cases for relevant assessment year(s) as approved by the Board have been made visible to the Assessing Officers (the Users) on Verification module of the Insight Portal with following case type – ‘RMS – Non filing of Return PAN cases’. The cases can be accessed on INSIGHT portal using following path –

**Insight Portal → Verification → Taxpayer → Verification → Case type → ‘RMS – Non filing of Return PAN cases’**

For detailed description of case view and underlying information, the Users may refer to the Annexure “A” enclosed.

5. Underlying information including various third-party data/information related to PAN of assigned cases may also be accessed on Profile Views of Insight Portal. Profile Views shows various information related to taxpayer including:
  - a. Comparative ITR information under **Return Profile (TRP)**
  - b. Comparative key values, financial ratios etc. under **Financial Profile (TFP)**
  - c. Details of various address, email, mobile numbers under **Master Profile (TMP)**
  - d. List of accounts, immovable assets etc under **Asset Details (TAD)**
  - e. List of key persons, shareholders etc under **Relationship (TRL)**

**Insight Instruction No. 83**  
**Only for Departmental Users**

- f. Third Party Information, Aggregated TDS Payments, Aggregated GST Transactions, and other information under **Taxpayer Annual Summary (TAS)**
6. Following activities are available on Case Detail screen which can be accessed by clicking Initiate Activity drop down button:
- a. **Mark case as untraceable:** This generic functionality allows User to mark such cases where the communications are not getting delivered to the taxpayer as untraceable for feedback purpose.
  - b. **Mark case as Non-Responsive:** The User can mark such cases where the communications are getting delivered to the taxpayer but the taxpayer is not responding to the queries sent on Compliance Portal through this functionality.
  - c. **Enter Comments:** The User can record remarks at the case level.
  - d. **Case Reassignment:** The User can select multiple cases and re-assign/ transfer them.
  - e. **No Return Required:** In Non-filing of Return (NMS)/RMS cases, the User can mark a case as 'No Return Required', if the User comes to this conclusion post assessment of response submitted by the taxpayer.
  - f. **Initiate Proceedings u/s 148A/148:** The User may use this particular functionality for initiating proceedings related to issuance of notice u/s 148A for cases under RMS.
7. Further, necessary action u/s 148A of the Income-tax Act, 1961 in respect of the above disseminated cases for AY 2019-20, 2020-21 and 2021-22 under RMS Cycle-5 shall be taken after taking into account all relevant applicable provisions of the Act.
8. The Assessing Officers may also further refer to relevant Notifications/Instructions/Circulars/S.O.Ps for cases disseminated under Risk Management System issued by the CBDT from time to time.
9. In case of any technical difficulty, the Users may immediately contact OR write to Insight helpdesk. (Helpdesk number – 1800 103 4216, Email id: 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), Member(L), Member (A&J), Member (Adm.) & Member (IT & Rev.), CBDT, DGIT(Systems), Delhi and DGIT(Systems), Bengaluru for information.
2. Nodal officer of ITBA, Insight i-Library and irsofficersonline website.

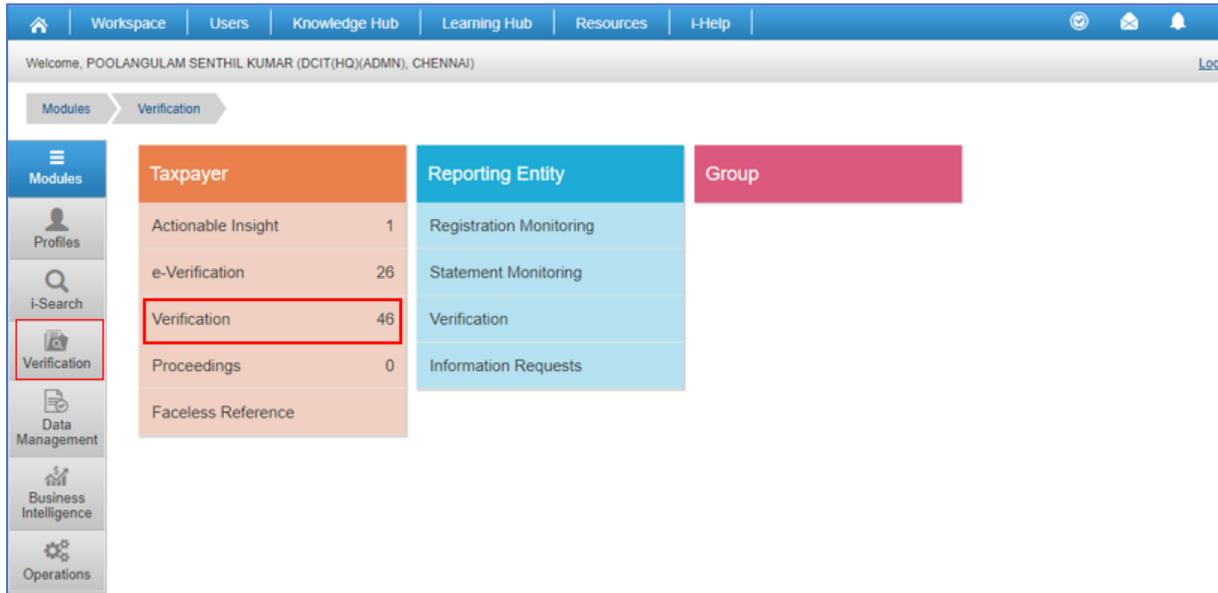


(Nikhil Varma)  
Addl. Director General (Systems)-2

Annexure – ‘A’

Step by Step Screen shots

1. The list of RMS cases assigned to the User can be accessed as under
  - a) Login to Insight Portal (<https://insight.gov.in>).
  - b) Select Verification Tab available under Taxpayer Verification.



- c) List of cases assigned to the User will be displayed to the User under Verification Summary Screen.

The screenshot shows the Verification Summary screen. The search criteria are ITO(HQ) (ESTATES) CHENNAI, - Select Type -, and - Financial Year -. The display count is set to 'Self'. The table below shows the results:

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
21	Non-CASS Scrutiny Case	2017-18	1	0	0	0	0	0
22	Pandora (CRS/FATCA) Verification	2017-18	2	0	0	0	0	0
23	Pandora (CRS/FATCA) Verification	2018-19	3	0	0	0	0	0
24	Pandora (CRS/FATCA) Verification	2019-20	1	0	0	0	0	0
25	Profile Access Request	2020-21	3	0	0	0	0	0
26	RMS - Non-Filing of Return - PAN Cases	2014-15	2	0	0	0	0	0
27	RMS - Non-Filing of Return - PAN Cases	2015-16	3	0	0	0	0	0
28	RMS - Non-Filing of Return - PAN Cases	2016-17	21	0	0	0	0	0
29	RMS - Non-Filing of Return - PAN Cases	2017-18	1	0	0	0	0	1
30	RMS - Non-Filing of Return - PAN Cases	2018-19	9	0	0	0	0	0

Page 3 of 5, View 21 - 30 of 44

2. User needs to click on count displayed under case status “Under Verification” will navigate User to Case List View.

## Insight Instruction No. 83- Annex-A Only for Departmental Users

PAN	Name	Type	FY	Verification Status	Assigned To	Action
AABFP0476G	PARM TECH INDUSTRIES	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AACCV3857B	VIRIDENT SYSTEMS PRIVATE LIMITED	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AADCJ4600R	JAI PHARMA LIMITED	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
ACUPU1774B	PAIDELA UDAYASIMHAREDDY	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AEEPL5315D	NEHA LAL	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AFMPT4924P	PRAKASHBHAI CHAKUBHAI TANK	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AJJPM7573J	MICHAEL MASSEY	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AKBPB4924D	VANDANA SANDEEP PAWAR	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
AMVPT1618E	NAWANG TSERING	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>
ATQPP0503L	ROHAN RAMESH PANDAGARE	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	<a href="#">View Details</a>

3. User needs to click on View Detail Hyperlink to navigate to Case Detail View
4. User needs to click on select activity to select Case Level activities

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status	Action
1	Business Transaction (NBR03)	Primary	31-10-2023	Under-Verification	<a href="#">View</a>

- Select Activity -

[Back](#)

5. Following Activities will be applicable to the Case
  - a. No Action Required
  - b. Mark case as untraceable
  - c. Mark case as non-responsive
  - d. Enter Comments
  - e. Initiate proceeding u/s 148A/148
  - f. Reassign Case
6. User will be able to click on “View Detail” hyperlink DISPLAYED AGAINST EACH Verification Issue to navigate to “Verification Issue Detail” screen.
7. TSN will be hyperlink which will navigate User to pop up view of Information details

# Insight Instruction No. 83- Annex-A Only for Departmental Users

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Modules
Verification
Taxpayer
Verification
Summary
List
Detail
Verification Issue Detail

Modules  
Profiles  
i-Search  
Verification  
Data Management  
Business Intelligence

**Verification Issue**

Verification ID	111700003396.001	Verification Issue	Business Transaction (NBR03)
Verification Source	Primary	Verification Initiation Date	31-10-2023
Verification Closure Date	-	Verification Status	Under-Verification

**Related Scenarios**

**Related Information**

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details		
1117032362449	EXC-003	Exports (Customs - Shipping Bill)	PARM-TECH INDUSTRIES, (Filer PAN: AABFP0476G)	82,43,890	Under-Verification	⚠️	-	Feedback

**Related Earlier Information**

**Voluntary Disclosed Information**

Back

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Modules
Verification

Modules  
Profiles  
i-Search  
Verification  
Data Management  
Business Intelligence

**Information Details**

Verification ID	111700003396.001	Verification Issue	Business Transaction (NBR03)
Information Code	EXC-003	Information Description	Exports (Customs - Shipping Bill)
Information Value	82,43,890	Information Source	PARM-TECH INDUSTRIES, (Filer PAN: AABFP0476G)
Imputed PAN	-	Verification Status	Under-Verification

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**Related Scenarios**

**Related Information**

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details		
1117032362449	EXC-003	Exports (Customs - Shipping Bill)	PARM-TECH INDUSTRIES, (Filer PAN: AABFP0476G)	82,43,890	Under-Verification	⚠️	-	Feedback

**Related Earlier Information**

**Voluntary Disclosed Information**

Back