



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

Date: 18.01.2024

F. No. DGIT(S)-ADG(S)-2/CRIU VRU High Risk Cases/2023-24

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 Cases on the 'Verification' module of Insight portal for Assessment, Investigation and TDS wings as per the Risk Management Strategy of the Board – reg.

Kindly refer to the above.

2. The Board-approved Risk Management Strategy (Cycle)-3 has been executed for the identification of potential cases for action u/s. 148/148A of the Income Tax Act, 1961.

3. In this regard, cases pertaining to AY 2017-18, 2018-19, 2019-20 & 2020-21 were identified on the basis of risk assessment of verification reports uploaded on the Insight Portal.

4. In this connection, cases have been disseminated to field formation as different case types in the following manner:

4.1 Suspected Benami Transaction cases to PDsIT(Inv.):

These cases have been disseminated with case type **Suspected Benami Transaction cases** on 'Verification' module of Insight portal. Navigation path for accessing these cases is *Insight Portal >> Verification Module >> Verification stage >> Suspected Benami Transaction cases (Under verification)*. These cases have been assigned to PDsIT (Inv.) for further assignment of BPU for taking action under PBPT Act, 1988.

4.2 Undisclosed Foreign Assets/Income Issue cases to PDsIT(Inv.):

These cases have been disseminated with case type **High Risk Foreign Asset/Income Information** on 'Verification' module of Insight portal. Navigation path for accessing these cases is *Insight Portal >> Verification Module >> Verification stage >> High Risk Foreign Asset/Income Information (Under verification)*. These cases have been assigned to respective PDsIT for further assignment and action under BMA 2015.

4.3 TDS Compliance Issue cases to TDS wing

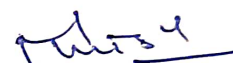
Certain high-risk TDS compliance issue-based cases have been disseminated to respective CCIT (TDS) having jurisdiction over the TAN of PAN with the largest transaction value for verification on 'Verification' module of the Insight Portal. Navigation path for accessing these cases is *Insight Portal >> Verification Module >> 'Verification' (Taxpayer)>> Select Case Type as TDS Compliance Issue >> Click on 'Under Verification' (count)*

5. Underlying Information related to these cases has been made visible in Profile Views of the Insight Portal. Navigation path for accessing the underlying information is *Insight Portal >> Taxpayer Profile View >> Taxpayer Annual Summary (TAS) >> Information >> Uploads*.

6. In case of technical difficulty, users may contact:

- (i) Helpdesk number – 1800-103-4216 or
- (ii) Write to 'helpdesk@insight.gov.in'.

Yours faithfully,



(Manish Mishra)

Addl. Director General (Systems)-2

Copy to:

1. PPS to Chairman, Member (IT & Rev), Member (S&FS), Member (L), Member (TPS), Member (A&J), Member (Admn.) CBDT and DGIT (Systems)-2, New Delhi for information.
2. Nodal Officer of www.irsofficersonline.gov.in, DG systems corner, ITBA, Insight i-Library.

Addl. Director General (Systems)-2