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Directorate of Income Tax (Systems),
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नई दिल्ली / New Delhi - 110055

Date: 12.08.2024

F. No. DGIT(S)-ADG(S)-2/CRIU-VRU High Risk PAN cases/2024-25/460

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/ DsITCsIT (Admin & TPS) CsIT (TDS)
 All Principal Director(s) of Income-tax/DsIT

Sir / Madam,

Sub: High-Risk CRIU/VRU PAN Cases - Dissemination of Cases on the 'Verification' module of Insight portal - reg.

Kindly refer to the above.

2. The Board-approved Risk Management Strategy (Cycle-4) 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 2014-15 to AY 2018-19 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

4. Navigation path for accessing these cases is Insight Portal >> Verification Module >> Taxpayer Verification>> Verification stage >> Case Type "High Risk CRIU/VRU Information" (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 work list 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, 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 disseminate potential cases.
7. 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.
8. In case of technical difficulty, users may contact:
- (i) Helpdesk number — 1800-103-4216 or
 - (ii) Write ID 'helpdesk@insight.gov.in.

Yours Faithfully,



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 Delhi for information. (Admn,) CBDT and DGIT (Systems-2) Delhi for information.
2. Nodal Officer of www.irsofficersonline.gov.in, DG Systems corner, ITBA Insight i-Library.

Addl. Director General (Systems-2)



Quick Reference Guide – High-Risk CRIU/VRU Information - PAN Cases at Insight

1. Overview

High Risk cases have been identified from Information unloaded by ITD User in CRIU/VRU available under Data Management at Insight. Accordingly High-Risk Non-Pan CRIU/VRU Information Cases were created at Insight and disseminated to JAOs and Pr CCITs.

2. Steps to Navigate to Cases

Steps to Access “High-Risk Non-Pan CRIU/VRU Information Cases at Insight are as below: -

- Login to Insight Portal (<https://insight.gov.in>)
- Cases will be available under Verification Module>>Taxpayer>>Verification.
- Click on Taxpayer Verification, the summary of High-Risk Non-Pan CRIU/VRU Information cases will be visible to the user.
- Click on count against High-Risk Non-Pan CRIU/VRU Information Cases will navigate user to Case list view of High-Risk cases.
- Click on “**View Detail**” hyperlink to navigate to Case Detail View
- Users will be able to perform Case level activities from Case Detail View.

3. Performing Activity “Initiate Proceedings u/s 148/148A

User will be able to perform case level activity “Initiate Proceedings u/s 148/148A from Case Detail Page. Accordingly, worklist pendency will be created for the user at ITBA. Refer step by step screen shot available in Annexure A. Subsequent proceedings and activities on the case can be performed on ITBA Portal in usual manner.

Annexure A - Screens

Accessing Insight Portal

- Open web browser (Internet Explorer, Google Chrome or Mozilla Firefox) and navigate to Insight Portal using URL www.insight.gov.in.
- Login into the portal using the ID and password registered with ITBA.

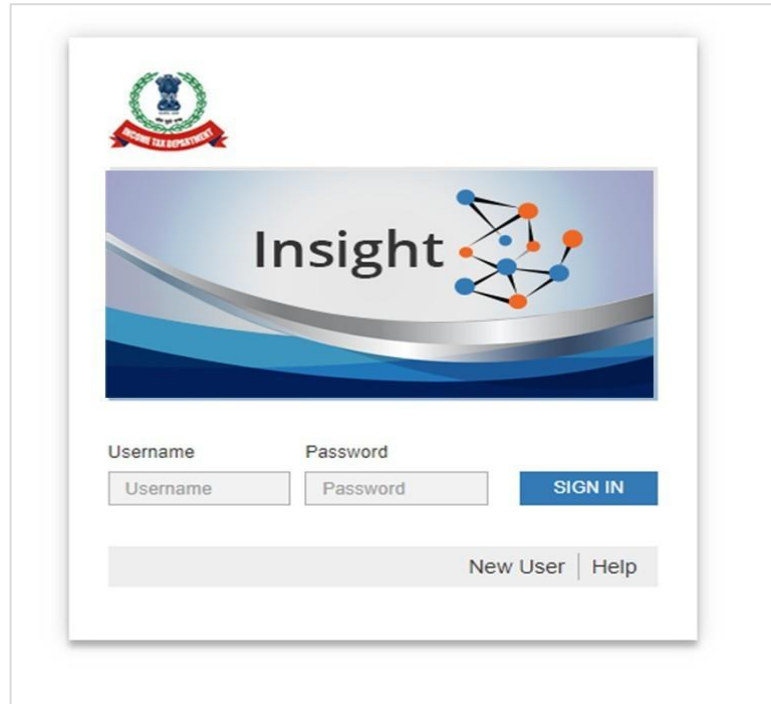


Figure:1 Log into Insight Portal

- The user will receive One Time Password on their registered email id and phone number. User needs to enter it to proceed to further pages.
- If the user is mapped to multiple position descriptions i.e. designations, the user needs to select the relevant position description to navigate to further pages.



Figure:2 Select Position

- On successful login, the user will be navigated to Insight Portal Homepage.

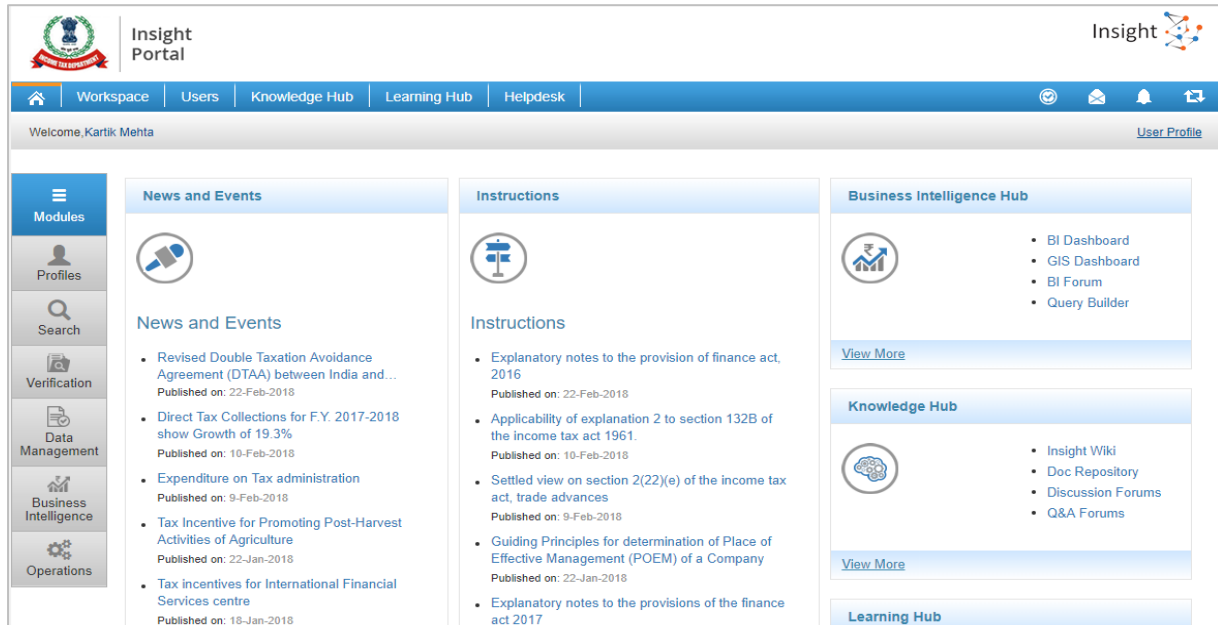


Figure:3 Insight Portal

Accessing High-Risk Non-Pan CRIU/VRU Information Cases.

- Once logged into Insight Portal, click 'Verification' from the left sidebar menu. High-Risk Non-Pan CRIU/VRU Information Cases can be accessed from "Verification" tab available under "Taxpayer Verification".

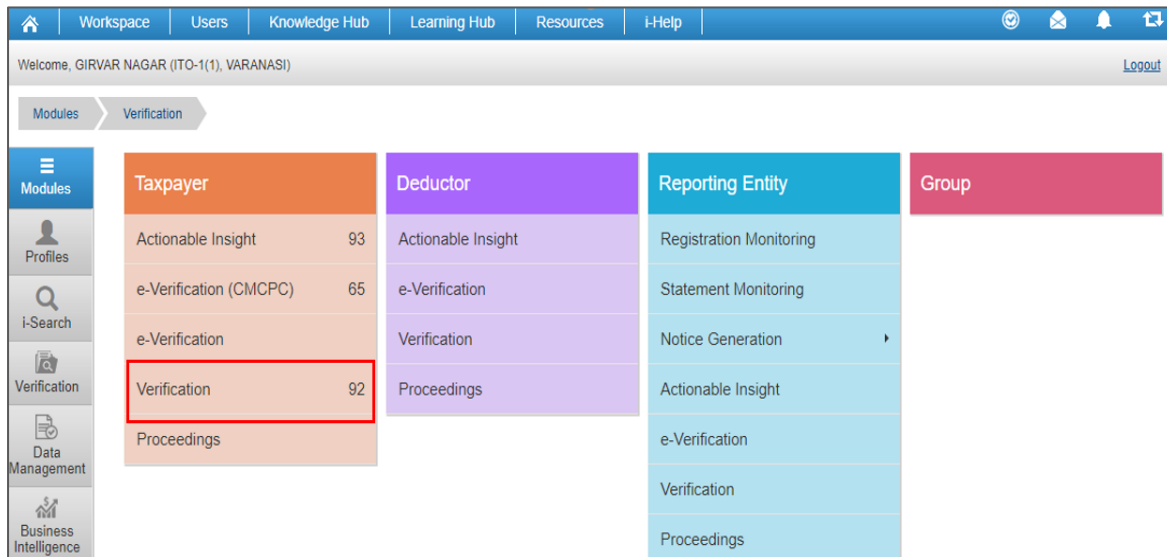


Figure:4 Accessing Verification Cases

Case Summary view

- Upon clicking Verification tab under taxpayer verification module, case summary screen will be displayed and click on count against High-Risk Non-Pan CRIU/VRU Information Cases will provide Case List view of High-Risk cases.

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
11	Foreign Remittance Verification (Form-15CC)	2021-22	27	0	0	0	0	1
12	High Risk CRIU/VRU Information	2012-13	2	0	0	0	0	0
13	High Risk CRIU/VRU Information	2013-14	1	0	0	0	0	0
14	High Risk CRIU/VRU Information	2014-15	0	0	0	0	0	2
15	High Risk CRIU/VRU Information	2015-16	1	0	0	0	0	0
16	High Risk CRIU/VRU Information	2017-18	2	0	0	0	0	0
17	High Risk Foreign Asset/Income Information	2012-13	1	0	0	0	0	0
18	High Risk Non-PAN CRIU/VRU Information	2012-13	2	0	0	0	0	0
19	High Risk Non-PAN CRIU/VRU Information	2013-14	1	0	0	0	0	0
20	High Risk Non-PAN CRIU/VRU Information	2015-16	0	0	0	0	0	1

Figure:5 Verification Summary View.

Case List View

- From Case List user needs to click on “View Detail” hyperlink to navigate to Case Detail View. Bulk Activity of Reassignment of Case can be performed from this view.

Case Type	Verification Issue	Financial Year	Verification Status	Last Activity Suggested Action	PAN	ID
High Risk ...		2012-13	Under-Verification		ENTER PAN	Enter ID

PAN	Name	Type	FY	Verification Status	Assigned To	Action
AGZNS210G	DEVENDER PARTAP MALIK	High Risk CRIU/VRU Information	2012-13	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AAWPK8923N	Harish Periyasamy %Yuvraj singh- &	High Risk CRIU/VRU Information	2012-13	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details

Bulk Reassignment of Cases

Initiate Activity (Bulk Level) **- Select Activity -** Initiate

Figure:6 Case List view

Case Details View

- From Case Detail Page user will be able to perform Case Level activities.

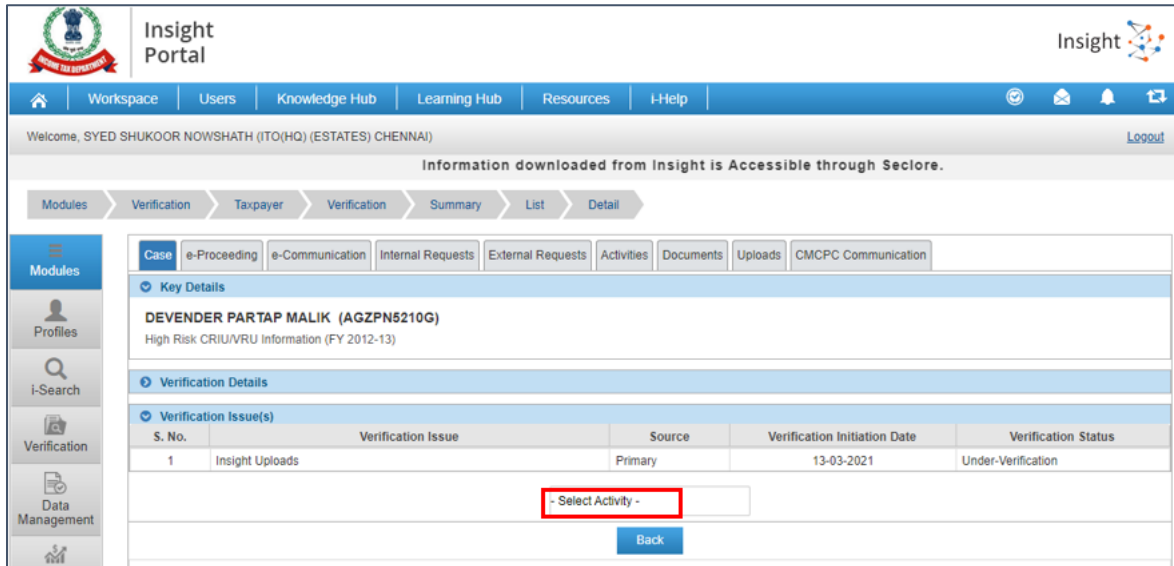


Figure:7 Case Detail view

Case Level Activities available

Following Case Level Activities are available at Case Detail Page

- Reassign Case
- No Action Required
- Initiate proceeding u/s 148/148A
- Initiate Reference

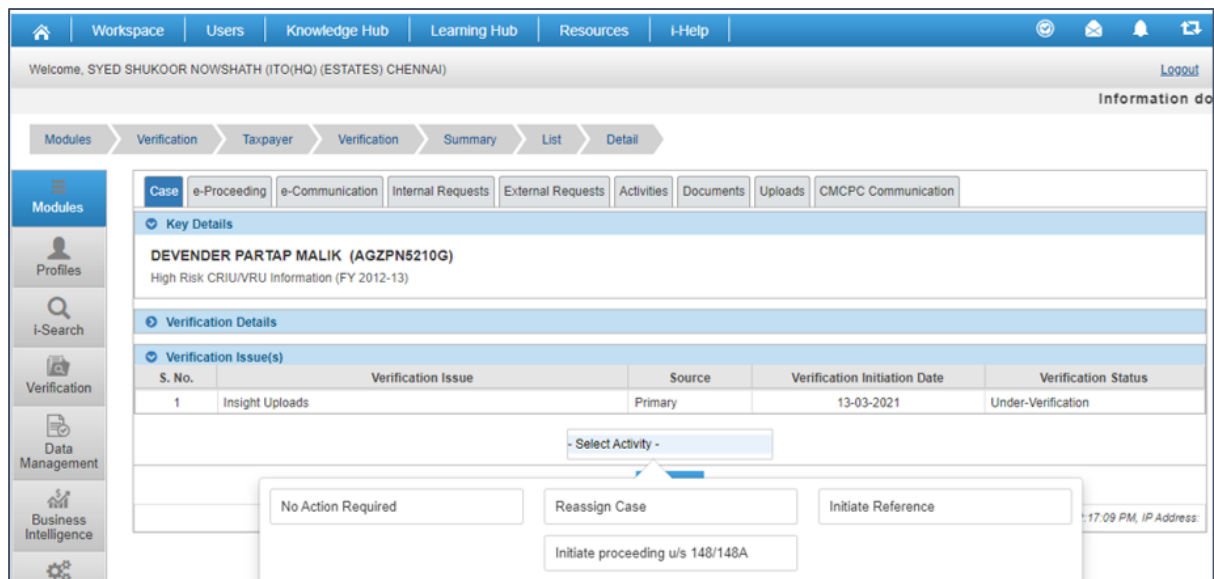


Figure:8 Case Activities

Performing Case Level Activity- Reassign Case

- This activity will be performed by the user to Reassign the case in hierarchy. Reporting officer in hierarchy and all subordinates available in hierarchy will be available for reassignment. User will be able to add Documents and Remarks.

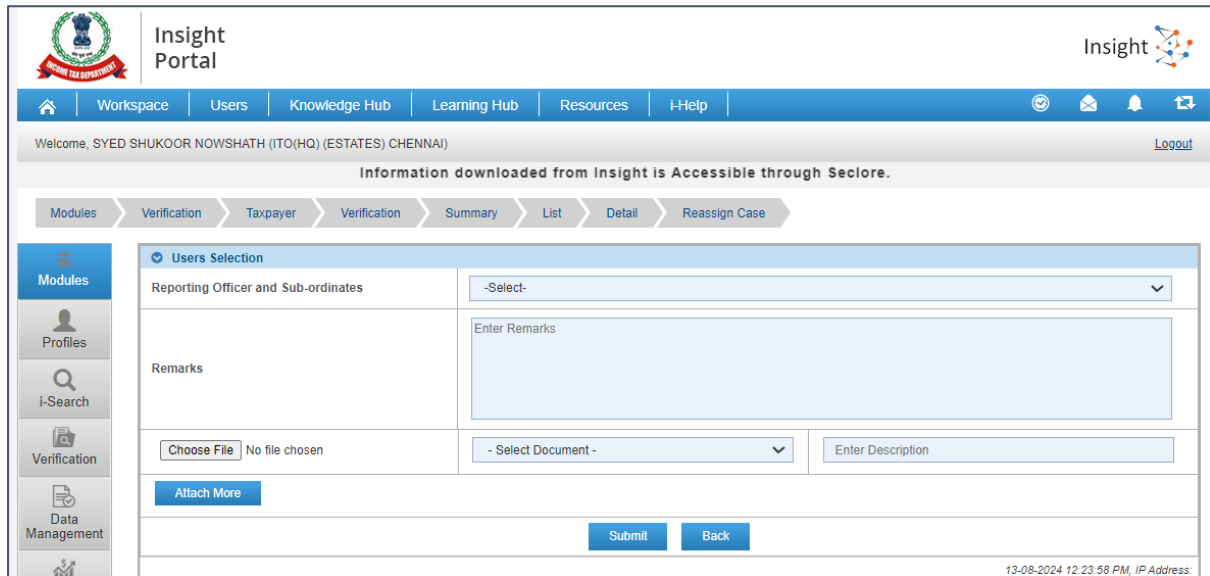


Figure:9 Case Level activity: Reassign Case

Performing Case Level Activity- No Action Required

- At any stage of Investigation of Case, if the user is of opinion that no action is required to be taken on the case, the activity “no Action Required” can be performed. User will be able to add Documents and Remarks. The status of the case will remain “Under Verification” on performance of this activity.

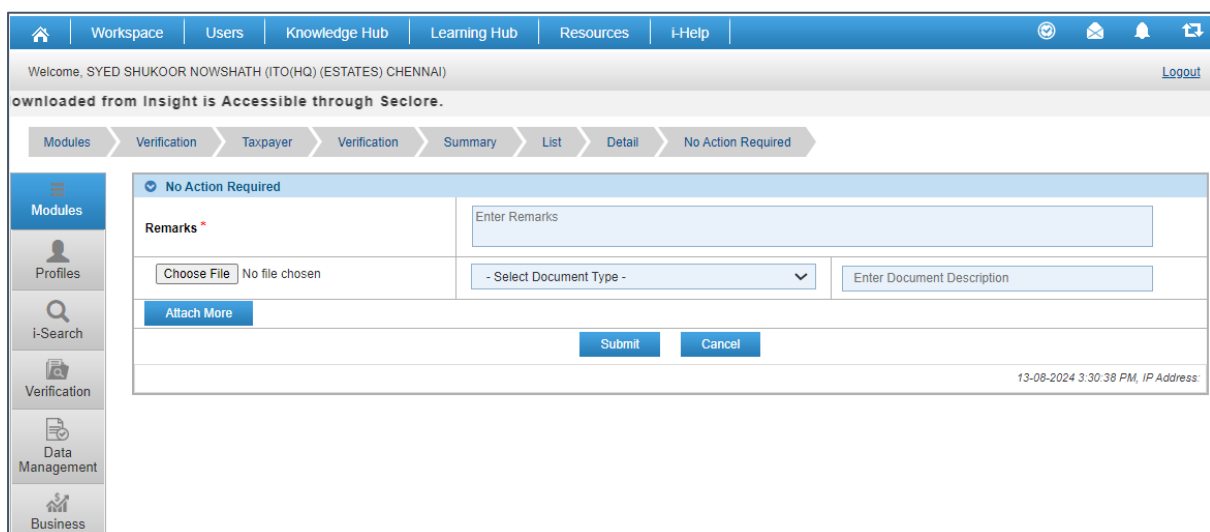
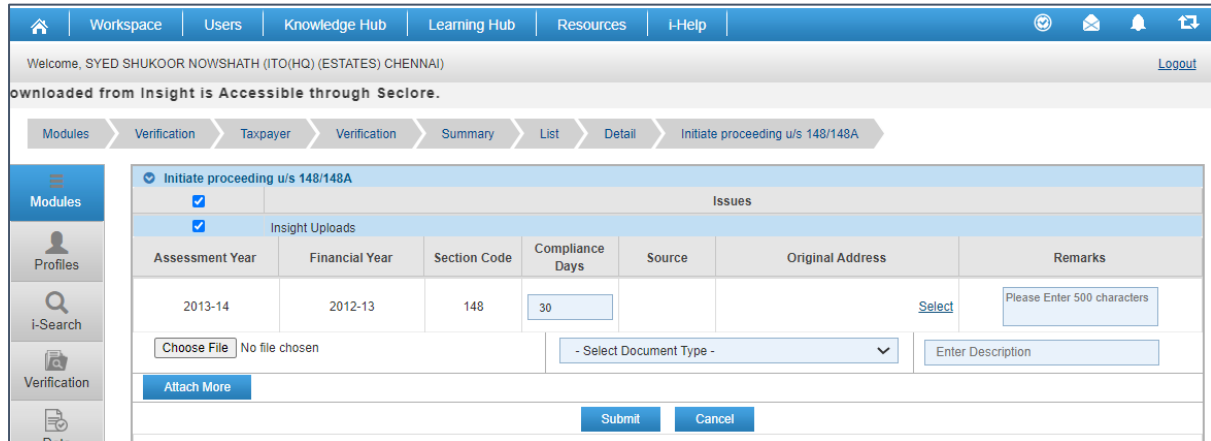


Figure:10 Case Level activity: No Action Required

Performing Case Level Activity- Initiate proceedings u/s 148/148A

- User can perform this activity to initiate proceedings on the PAN of the case u/s 148/148A. User will be able to select address, update compliance days and add remarks and Document. On clicking submit button, the proceedings initiation flag will be shared with ITBA, and corresponding work item will be created in worklist of the same user at ITBA. User will be able to create Proceedings at ITBA as usual. The status of the case will remain “Under Verification” on performance of this activity.



Assessment Year	Financial Year	Section Code	Compliance Days	Source	Original Address	Remarks
2013-14	2012-13	148	30		Select	Please Enter 500 characters

Figure:11 Case Level activity: Initiate Proceedings u/s 148/148A

Performing Case Level Activity- Initiate Reference

- User can perform this activity to initiate Reference to Verification Unit by selecting the type of Reference from drop down and providing other details like PAN, Address, Issue to be verified. The Reference created will be submitted for approval to approving authority. Upon approval by approving authority, the child case will be created and visible to VU User in e Verification. Refer QRG - Verification Reference available at Insight Portal under resources for detailed guidance on Reference creation and Approval.

Figure:12 Case Level activity: Initiate Reference

Viewing the underlying Information at Insight in Profile Views

- The underlying Information of the case can be viewed by the user in Taxpayer Profile Views under TAS>>Uploads.
- By clicking the hyperlink available under “Code” column, user will be able to view complete details of the information uploaded along with documents uploaded.

ID	Code	Financial Year	Information	Particulars	Upload Date
100000537	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000538	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000539	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000550	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000551	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000552	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000553	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021
100000583	VRU-RESULT	2017-18	Verification Report (LIN)	Fictitious Transaction (153088), Inadmissible claim of Deduction (215080)	25-02-2021

Figure:13 CRUI VRU Information in Uploads ----- End of the Document-----