



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEMS)
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ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली/New Delhi-110055

F. No. DGIT(S)-ADG(S)-2/Benami-FA-TDS Cases/583/2024-25/1103

Date: 03.03.2025

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

Madam/Sir,

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.

Kind reference is invited to above subject.

2. The Board-approved Risk Management Strategy (**Cycle-5**) 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 2019-20, 2020-21 and 2021-22** were identified on the basis of risk assessment of verification reports uploaded on the Insight Portal.
4. In this connection, following type of cases have been disseminated to field:

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

These cases with risk type **Suspected Benami Transaction cases** have been disseminated 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 to BPU for taking action under PBPT Act, 1988.

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

These cases with risk type **High Risk Foreign Asset/Income Information** have been disseminated 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 (Inv) for further assignment and action under BMA 2015.

4.3 TDS Compliance Issue cases to TDS wing

**Insight Instruction No-84
For Departmental Users Only**

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,



(Nikhil Varma)

Addl. Director General (Systems)-2

Copy to:

1. PPS to the Chairman, Member (S&FS), Member (TPS&Rev.), Member(L), Member (A&J), Member (Adm.) & Member (IT), CDBT; 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

Suspected Benami Transaction Cases

1. View Case details on Insight Portal

The steps to view case details in Insight Portal are as following:

- Step 1 :** Login to Insight Portal (www.insight.gov.in).
- Step 2 :** Click on verification (Available on left panel).
- Step 3 :** Click on Verification stage.

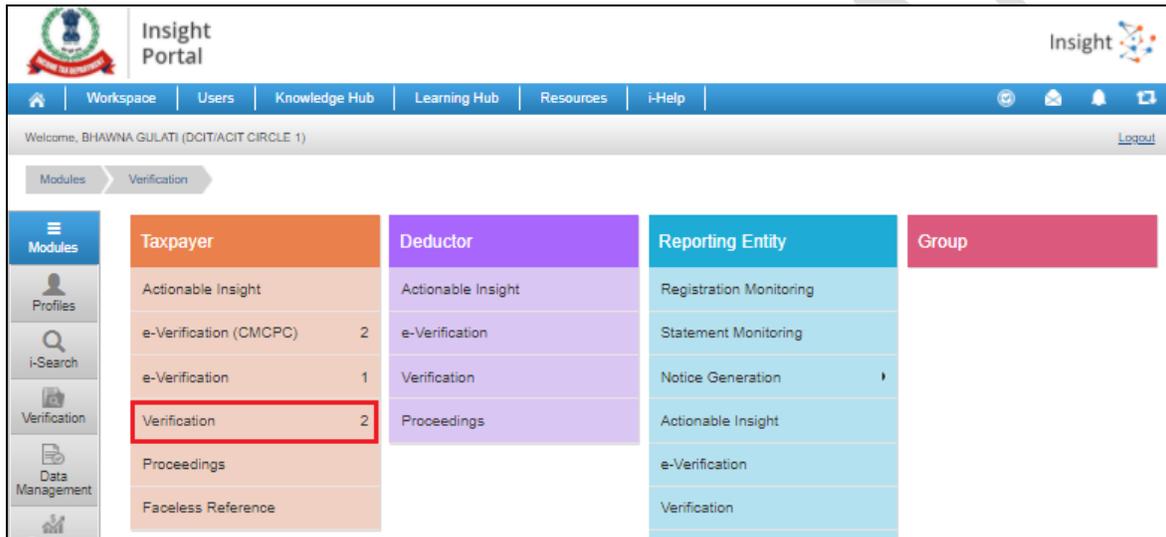


Figure 1 Verification Stage

- Step 4 :** Click on count of cases shown under ‘Under Verification’ column for ‘Suspected Benami Transaction’.

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
41	RMS - Non-Filing of Return - PAN Cases	2017-18	1	0	0	0	0	2
42	RMS - Non-Filing of Return - PAN Cases	2018-19	27	0	0	0	0	1
43	Rule Based Information Verification	2016	4	0	0	0	0	0
44	Rule Based Information Verification	2017	4	0	0	0	0	3
45	Rule Based Information Verification	2018	0	0	0	0	0	4
46	Rule Based Information Verification	2019	1	0	0	0	0	0
47	Rule Based Information Verification	2020-21	1	0	0	0	0	0
48	Suspected Benami Transaction	2020-21	87	0	0	0	0	0
49	Suspicious Transaction Report (STR)	2012-13	0	0	0	0	0	7
50	Suspicious Transaction Report (STR)	2013-14	2	0	0	0	0	4

Figure 2 Case Summary

**Annexure to Insight Instruction No-84
Suspected Benami Transaction cases
For Departmental Users Only**

Step 5 : Click on 'View Details' against a case-on-case list screen to view case detail screen.

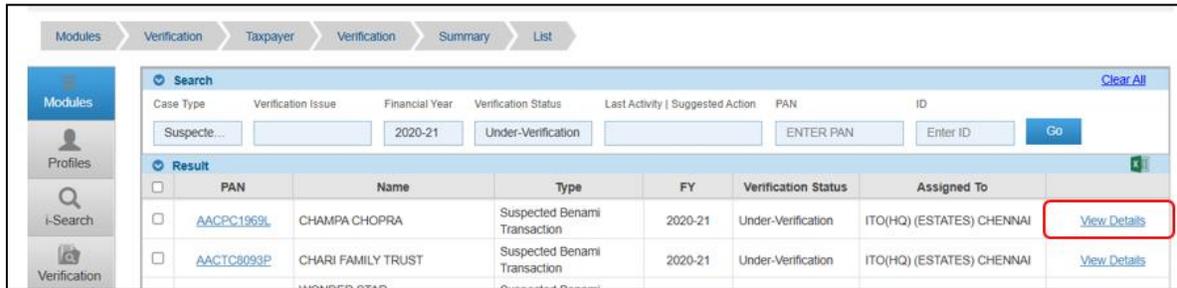


Figure 3 Case List

2. Case Detail View

The Case Detail page will be visible to the user having details of Verification Issue. The Case level activities available in the case will be visible to user by clicking on "Select Activity" option.

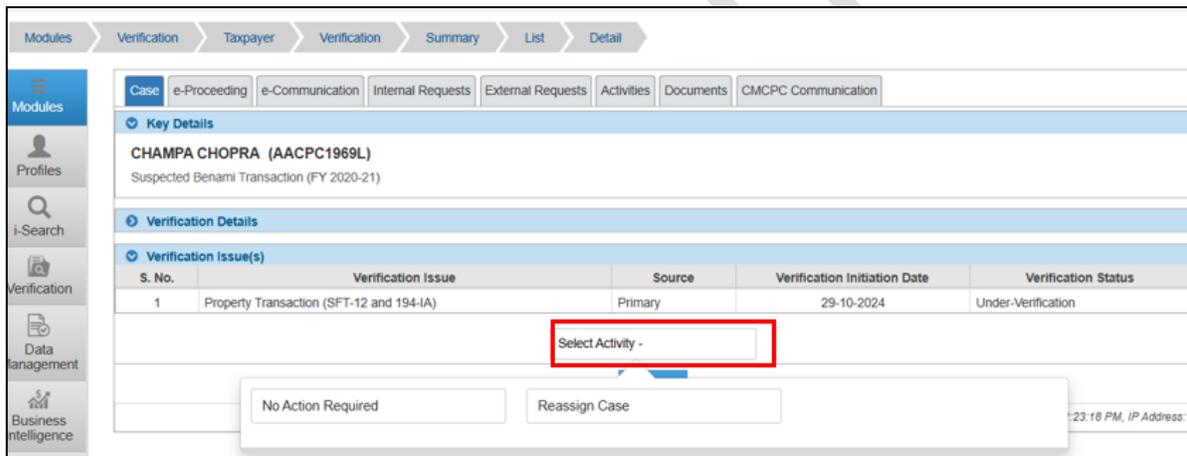


Figure 5 Case Detail View

3. Performing Case Level Activity- No Action Required

This activity can be performed if after conducting suitable investigation in the case, if the user is having view that no action is required to be undertaken in the case.

User need to enter appropriate remarks and attach document in support of his findings to complete the activity.

The screenshot shows a web application interface for the 'No Action Required' activity. At the top, a breadcrumb trail includes 'Modules', 'Verification', 'Taxpayer', 'Verification', 'Summary', 'List', 'Detail', and 'No Action Required'. On the left, a sidebar contains 'Modules', 'Profiles', 'i-Search', and 'Data Management'. The main form area is titled 'No Action Required' and contains a 'Remarks *' field with a text input box labeled 'Enter Remarks'. Below this is a file upload section with a 'Choose File' button, 'No file chosen' text, a '- Select Document Type -' dropdown menu, and an 'Enter Document Description' text input box. An 'Attach More' button is located below the file upload section. At the bottom of the form are 'Submit' and 'Cancel' buttons.

Figure 6 Case Level Activity- No Action Required

4. Performing Case Level Activity- Reassign Case

To reassign the case in hierarchy, "Reassign Case" activity can be performed by the user. User will be able to add the Remarks and supporting documents if any and select appropriate user from drop down "Reporting officer and sub ordinates".

The case will be reassigned to the person selected for reassignment.

The screenshot shows a web application interface for the 'Reassign Case' activity. At the top, a breadcrumb trail includes 'Modules', 'Verification', 'Taxpayer', 'Verification', 'Summary', 'List', 'Detail', and 'Reassign Case'. On the left, a sidebar contains 'Modules', 'Profiles', 'i-Search', 'Verification', and 'Data Management'. The main form area is titled 'Users Selection' and contains a 'Reporting Officer and Sub-ordinates' dropdown menu with '-Select-' as the selected option. Below this is a 'Remarks' field with a text input box labeled 'Enter Remarks'. Below the remarks field is a file upload section with a 'Choose File' button, 'No file chosen' text, a '- Select Document -' dropdown menu, and an 'Enter Description' text input box. An 'Attach More' button is located below the file upload section. At the bottom of the form are 'Submit' and 'Back' buttons.

Figure 7 Case Level Activity- Reassign Case

5. View History of Activity performed in the case

The history of activities performed in the case will be visible to user under “Activities Tab” visible at Case Detail Page.

S. No.	Activity ID	Date	Activity	Position Description	Status
1	51939	03-03-2025	No Action Required	ITO(HQ),(ESTATES),CHENNAI	Completed

Figure 8 Activities Tab has history of activities performed in the case.

The Activity ID will be hyperlink which will enable read only view of complete details of the activity along with documents attached in the activity.

General Details			
Activity Id	51942	Initiation Date	03-03-2025 02:52 PM
Activity	No Action Required	User Name	SYED SHUKOOR NOWSHATH
User Designation	ITO(HQ),(ESTATES),CHENNAI	IP Address	
Activity Status	Completed		
No Action Required			
Remarks	Testing		
Document Type	Document Description	Document	
Other	Status PPT and findings	Presentation10.pptx	

Figure 9 Activity Details in Activities Tab

Undisclosed Foreign Assets/Income Issue Cases

1. View Case details at Insight Portal

After successful login to Insight Portal. User need to select Verification Tab from left side bar and navigate to “Verification” under Taxpayer Verification to navigate to Case Summary view.

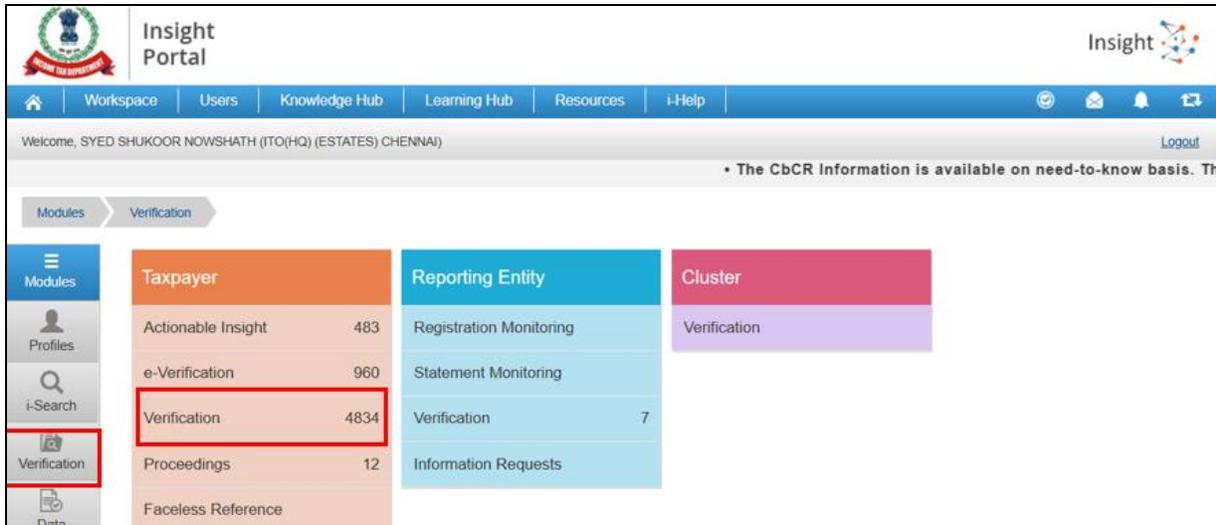


Figure 1 Select Verification Option under Taxpayer Verification

2. Case Summary View

Case summary view will display Financial Year wise Case Types assigned to the user. User needs to select Count displayed against “High Risk Foreign Asset Income Information” cases to navigate to Case List view .

#	Type	FY*	Under Verification	Pending for My Action			Others	
				Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
11	High Risk Foreign Asset/Income Information	2015-16	1	0	0	0	0	0
12	High Risk Non-PAN/Non-INTD Information	2018-19	1	0	0	0	0	0
13	High Risk Refund Cases - INV	2022-23	57	0	0	0	0	57
14	High Risk Refund Cases - JAO	2022-23	2	0	0	0	0	0
15	High Risk Transaction	2015-16	1	0	0	0	0	0
16	High Risk Transaction (Non-PAN)	2015-16	1	0	0	0	0	0
17	Information Verification	2017-18	1	0	0	0	0	0
18	Non-Filer Unregistered Reporting Entity Verification	2020-21	1	0	0	0	0	0
19	Pandora (CBS/FATCA) Verification	2017-18	1	0	0	0	0	0

Figure 2 Select High Risk Foreign Asset Income Information Cases under Case Summary view

3. Case List View

Under Case List view, the list of cases assigned to the user will be visible. Users need to select “View Detail” hyperlink against particular case to navigate to Details of the Case.

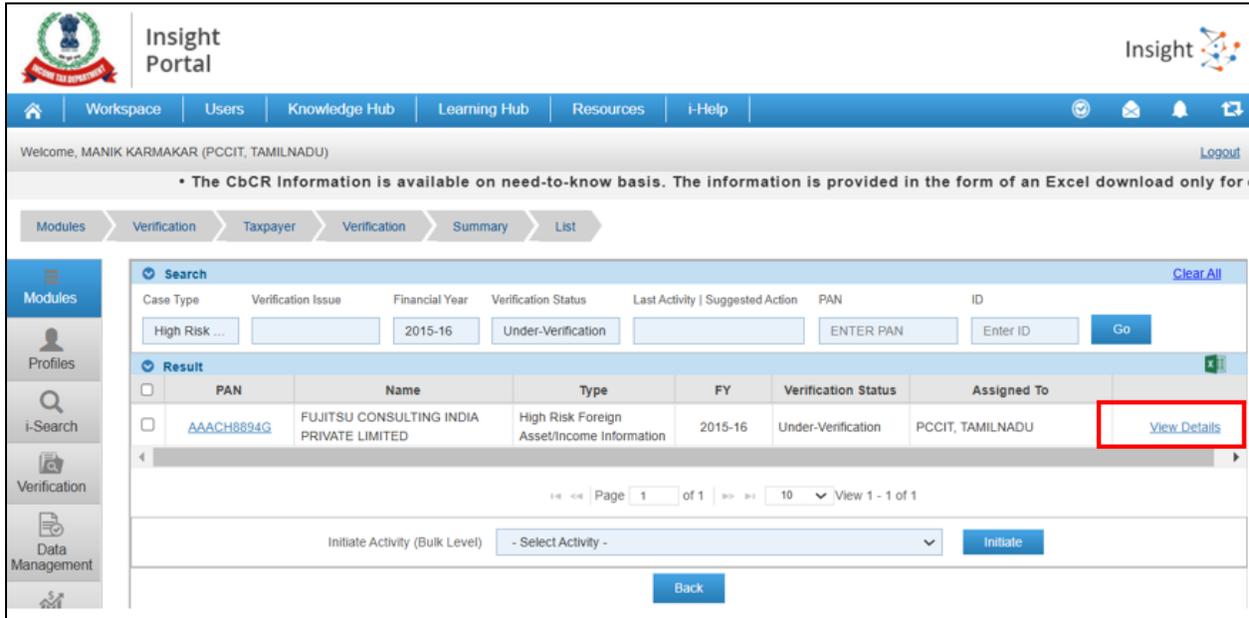


Figure 3 View Details of Case under Case List view

4. Case Detail View

The Case Detail page will be visible to the user having details of Verification Issue. The Case level activities available in the case will be visible to user by clicking on “Select Activity” option.

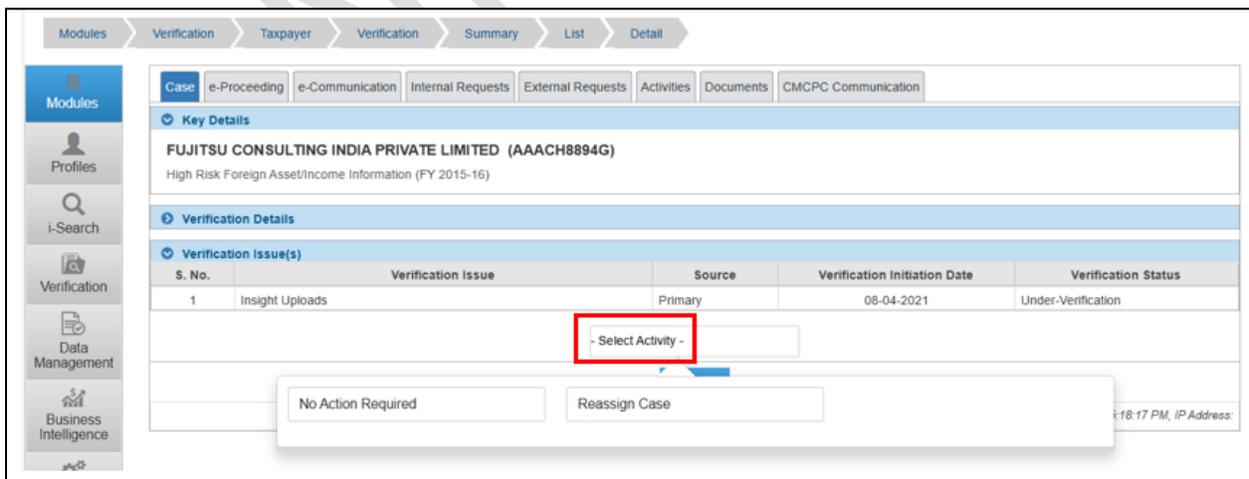


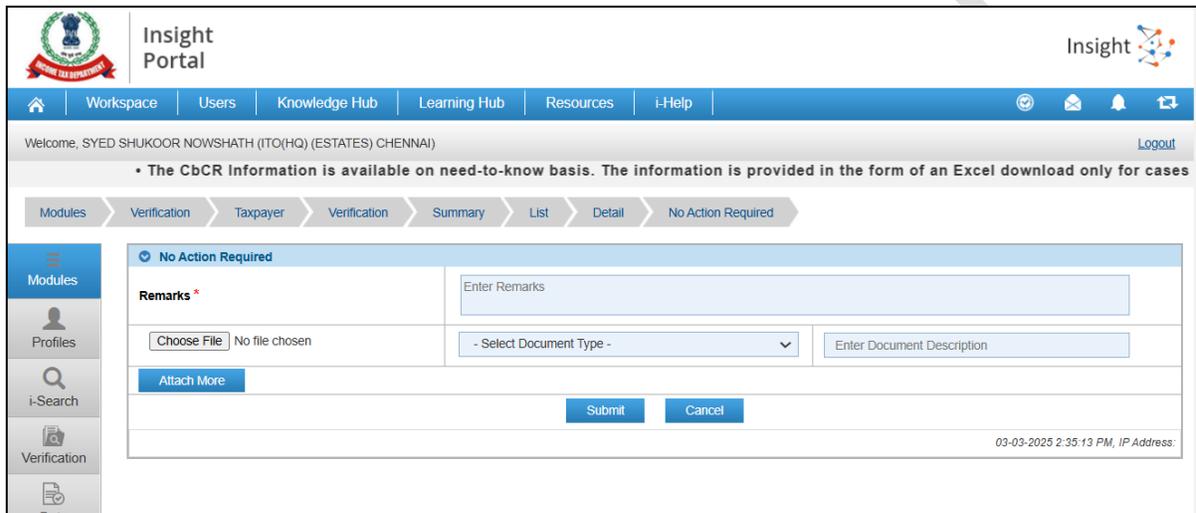
Figure 4 View Details of Case under Case Detail View

5. Performing Case Level Activities

5.1 No Action Required

This activity can be performed if after conducting suitable investigation in the case, if the user is having view that no action is required to be undertaken in the case.

User need to enter appropriate remarks and attach document in support of his findings to complete the activity.



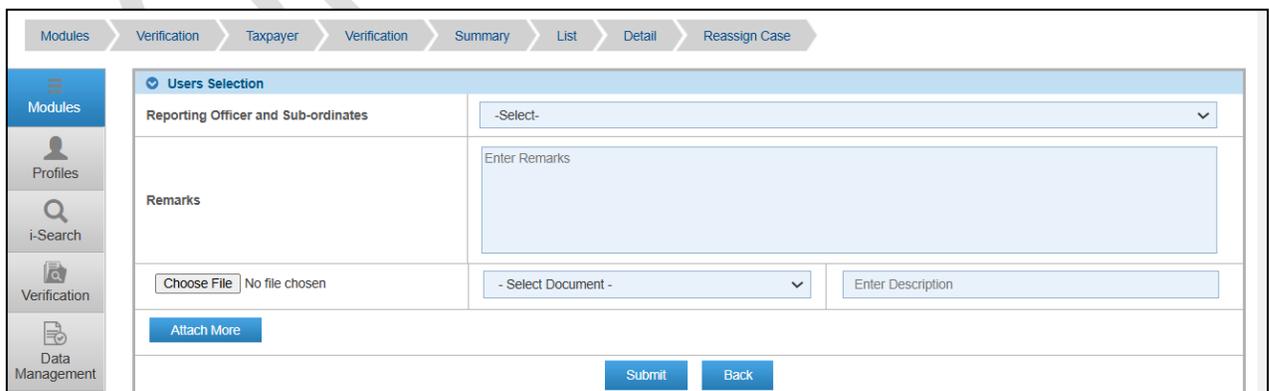
The screenshot shows the 'Insight Portal' interface. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. The form is titled 'No Action Required' and contains the following fields: 'Remarks *' (text area), 'Choose File' (button), 'No file chosen' (text), '- Select Document Type -' (dropdown), and 'Enter Document Description' (text area). There is an 'Attach More' button and 'Submit' and 'Cancel' buttons at the bottom. A timestamp '03-03-2025 2:35:13 PM, IP Address:' is visible in the bottom right corner.

Figure 5 Case Level Activity- No Action Required

5.2 Reassign Case

To reassign the case in hierarchy, “Reassign Case” activity can be performed by the user. User will be able to add the Remarks and supporting documents if any and select appropriate user from drop down “Reporting officer and sub ordinates”.

The case will be reassigned to the person selected for reassignment.



The screenshot shows the 'Insight Portal' interface for the 'Reassign Case' activity. The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case. The form is titled 'Users Selection' and contains the following fields: 'Reporting Officer and Sub-ordinates' (dropdown menu), 'Remarks' (text area), 'Choose File' (button), 'No file chosen' (text), '- Select Document -' (dropdown), and 'Enter Description' (text area). There is an 'Attach More' button and 'Submit' and 'Back' buttons at the bottom.

Figure 6 Case Level Activity- Reassign Case

6. View History of Activity performed in the case

The history of activities performed in the case will be visible to user under “Activities Tab” visible at Case Detail Page.

The screenshot shows the Insight Portal interface. The breadcrumb navigation path is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail. The 'Activities' tab is highlighted in red. Below the breadcrumb, there are several tabs: Case, e-Proceeding, e-Communication, Internal Requests, External Requests, **Activities**, Documents, and CMCP Communication. The 'Activities' tab is active, displaying a table with the following data:

S. No.	Activity ID	Date	Activity	Position Description	Status
1	51939	03-03-2025	No Action Required	ITO(HQ),(ESTATES),CHENNAI	Completed

At the bottom of the table, there is a pagination control: Page 1 of 1, View 1 - 1 of 1. A 'Back' button is located below the table.

The Activity ID will be hyperlink which will enable read only view of complete details of the activity along with documents attached in the activity.

The screenshot shows the detailed view of an activity. The breadcrumb navigation path is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. The 'No Action Required' tab is active. The main content area is divided into two sections:

General Details

Activity Id	51942	Initiation Date	03-03-2025 02:52 PM
Activity	No Action Required	User Name	SYED SHUKOOR NOWSHATH
User Designation	ITO(HQ),(ESTATES),CHENNAI	IP Address	
Activity Status	Completed		

No Action Required

Remarks: Testing

Document Type	Document Description	Document
Other	Status PPT and findings	Presentation10.pptx

At the bottom of the table, there is a pagination control: Page 1 of 1, View 1 - 1 of 1. A 'Back' button is located below the table.

Figure 7 View Activity History

TDS Compliance Issue Cases

1. View Case details at Insight Portal

After successful login to Insight Portal. User need to select Verification Tab from left side bar and navigate to “Verification” under Taxpayer Verification to navigate to Case Summary view.



Figure 1 Select Verification Option under Taxpayer Verification

2. Case Summary View

Case summary view will display Financial Year wise Case Types assigned to the user. User needs to select Count displayed against “TDS Compliance Issue” cases to navigate to Case List view .

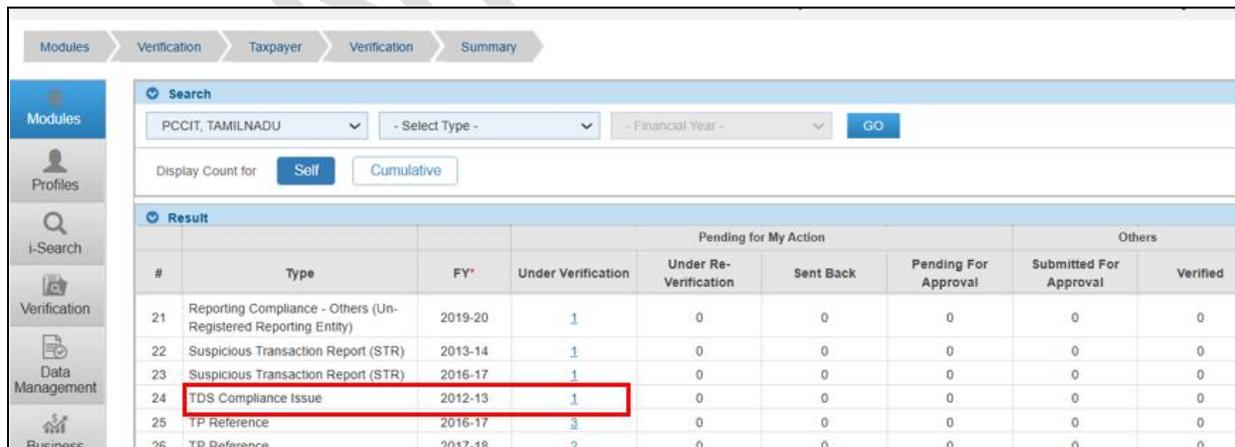


Figure 2 Select TDS Compliance Issue Cases under Case Summary view

3. Case List View

Under Case List view, the list of cases assigned to the user will be visible. Users need to select “View Detail” hyperlink against particular case to navigate to Details of the Case.

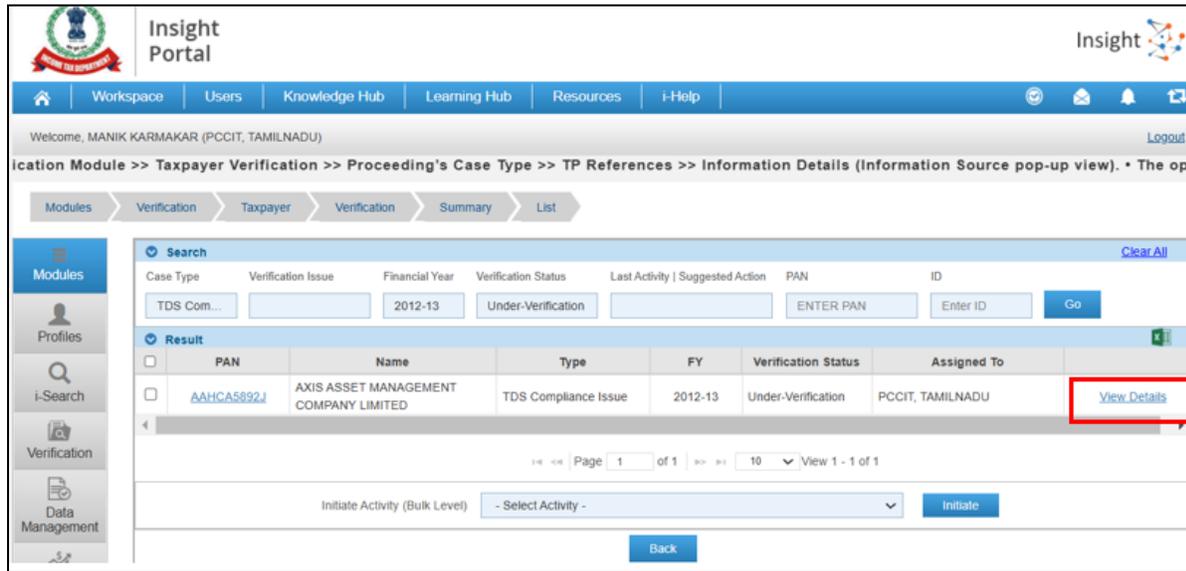


Figure 3 View Details of Case under Case List view

4. Case Detail View

The Case Detail page will be visible to the user having details of Verification Issue. The Case level activities available in the case will be visible to user by clicking on “Select Activity” option.

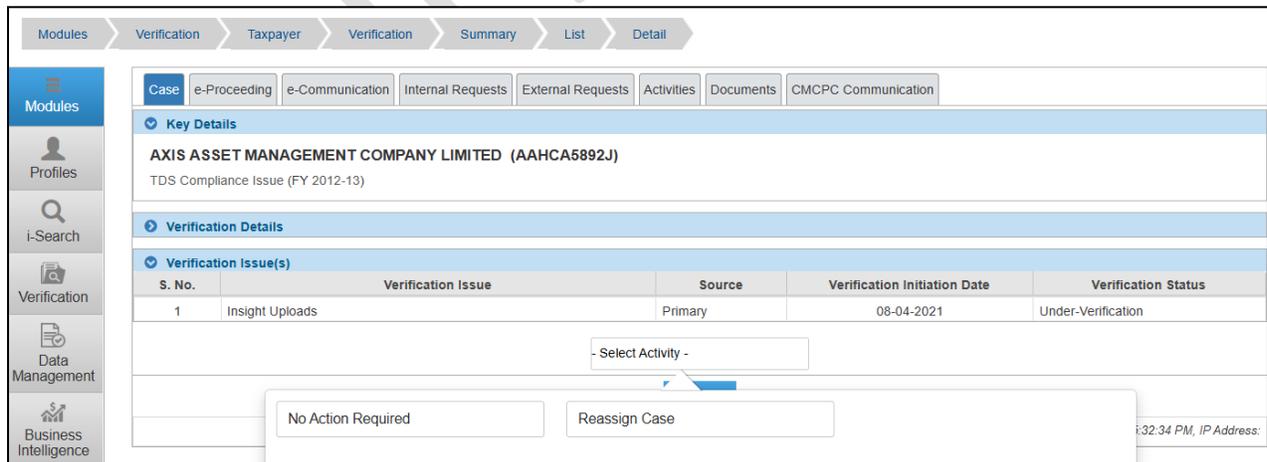


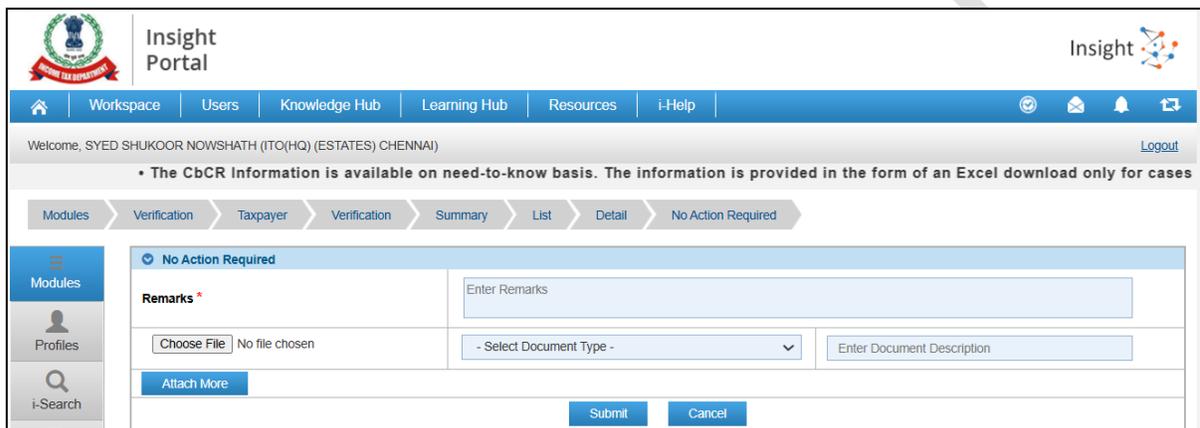
Figure 4 View Details of Case under Case Detail View

5. Performing Case Level Activities

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This activity can be performed if after conducting suitable investigation in the case, if the user is having view that no action is required to be undertaken in the case.

User need to enter appropriate remarks and attach document in support of his findings to complete the activity.



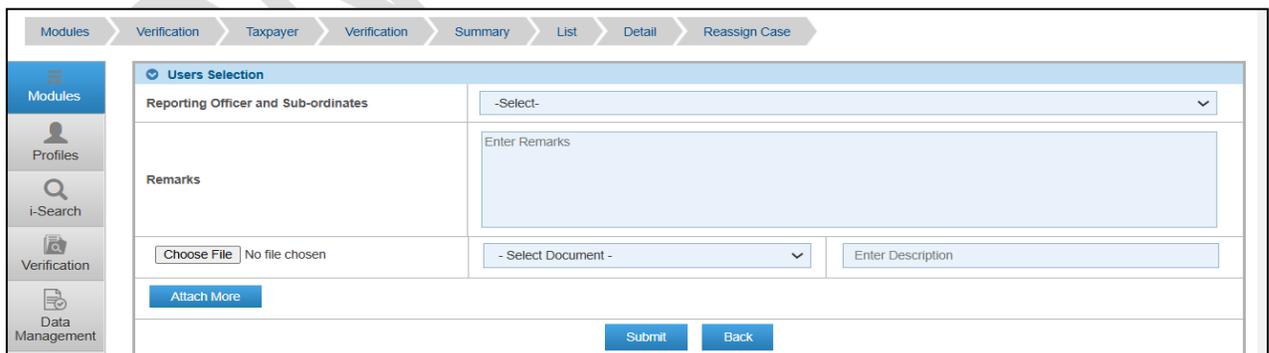
The screenshot shows the 'Insight Portal' interface. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. The form title is 'No Action Required'. It contains a 'Remarks' text area, a 'Choose File' button, a '- Select Document Type -' dropdown, and an 'Enter Document Description' text area. There is an 'Attach More' button and 'Submit' and 'Cancel' buttons at the bottom.

Figure 5 Case Level Activity- No Action Required

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To reassign the case in hierarchy, "Reassign Case" activity can be performed by the user. User will be able to add the Remarks and supporting documents if any and select appropriate user from drop down "Reporting officer and sub ordinates".

The case will be reassigned to the person selected for reassignment.



The screenshot shows the 'Insight Portal' interface for the 'Reassign Case' activity. The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case. The form title is 'Users Selection'. It contains a 'Reporting Officer and Sub-ordinates' dropdown menu, a 'Remarks' text area, a 'Choose File' button, a '- Select Document -' dropdown, and an 'Enter Description' text area. There is an 'Attach More' button and 'Submit' and 'Back' buttons at the bottom.

Figure 6 Case Level Activity- Reassign Case

6. View History of Activity performed in the case

The history of activities performed in the case will be visible to user under “Activities Tab” visible at Case Detail Page.

The screenshot shows the Insight Portal interface. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The navigation menu includes Case, e-Proceeding, e-Communication, Internal Requests, External Requests, **Activities** (highlighted with a red box), Documents, and CMCPC Communication. The 'Activities' tab is active, showing a table with the following data:

S. No.	Activity ID	Date	Activity	Position Description	Status
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Page 1 of 1, View 1 - 1 of 1. A 'Back' button is visible below the table.

The Activity ID will be hyperlink which will enable read only view of complete details of the activity along with documents attached in the activity.

The screenshot shows the detailed view of the activity. The navigation menu includes Modules, Verification, Taxpayer, Verification, Summary, List, Detail, and No Action Required. The 'No Action Required' tab is active, showing the following details:

General Details			
Activity Id	51942	Initiation Date	03-03-2025 02:52 PM
Activity	No Action Required	User Name	SYED SHUKOOR NOWSHATH
User Designation	ITO(HQ).(ESTATES).CHENNAI	IP Address	
Activity Status	Completed		

No Action Required

Document Type	Document Description	Document
Other	Status PPT and findings	Presentation10.pptx

Page 1 of 1, View 1 - 1 of 1. A 'Back' button is visible below the table.

Figure 7 View Activity History