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DIRECTORATE OF INCOME TAX (SYSTEMS)
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ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
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F. No. DGIT(S)-ADG(S)-2/ High Risk Transaction Cases/583/2024-25/1105

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

Madam/Sir,

Sub: Dissemination of High-Risk transaction and High-Risk Non-PAN Transaction cases on the Verification module of Insight portal - reg.

Kind reference is invited to the 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, potential cases pertaining to **AY 2019-20, 2020-21 and 2021-22** identified on the **basis of risk assessment of verification reports uploaded in the STR module**, have been disseminated to field formations with below mentioned case types on the Verification module of the Insight portal.

S.No.	Case type	Case assigned to
a)	High-Risk Transaction	JAO
b)	High-Risk Transaction (Non-PAN)	Pr.CCIT(CCA)

4. Navigation path for accessing these cases is **Insight Portal >> Verification Module >> Verification stage >> "Case type" (Under verification)**.

5. For the case type "**High Risk Transaction**", users can initiate proceedings u/s 148/148A from the activity panel on the case detail screen to create a worklist pendency of cases u/s 148/148A on the Assessment module of ITBA. Subsequent proceedings/activities can be performed on the ITBA portal in the usual manner. [For Non-PAN Cases proceedings may be initiated as per instruction no.

6. Underlying Information related to the case, 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**.

7. For the case type "**High Risk Transaction (Non-PAN)**", the underlying Information and documents related to these cases can be viewed by clicking on the hyperlink under '**Non-PAN Entity Id**'.

8. 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.

9. 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), 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

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High-Risk Transaction 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.

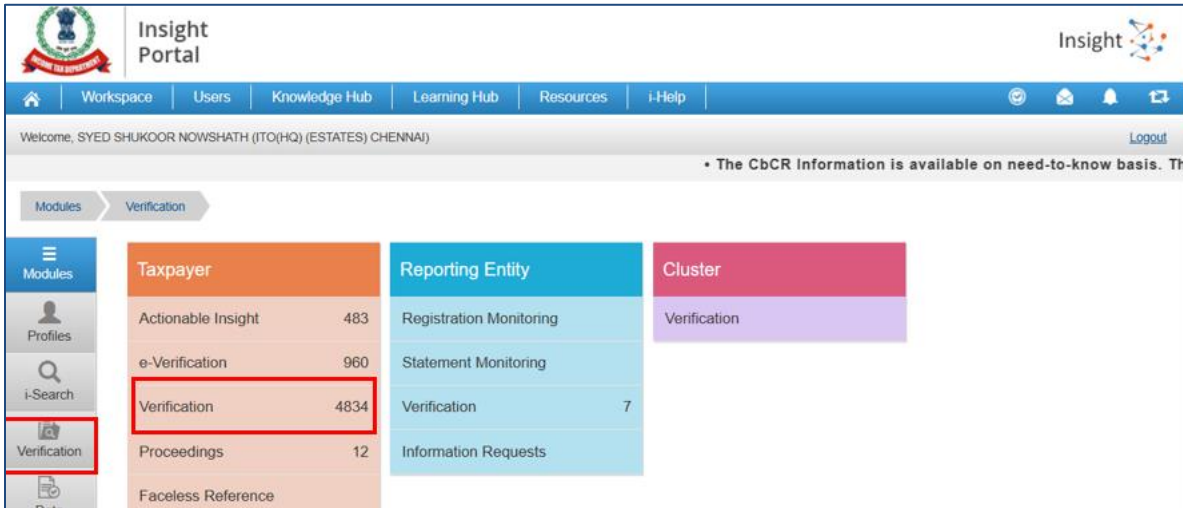


Figure 1 Select Verification Option under Taxpayer Verification

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 Transaction” cases to navigate to Case List view .

The screenshot shows the Case Summary view. The user is logged in as ITO(HQ) (ESTATES) CHENNAI. The search criteria are set to 'Self' and 'Cumulative'. The table displays the following data:

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
21	High Risk Refund Cases - INV	2022-23	119	0	0	0	0	28
22	High Risk Refund Cases - JAO	2020-21	7	0	0	0	0	4
23	High Risk Refund Cases - JAO	2021-22	0	0	0	0	0	2
24	High Risk Refund Cases - JAO	2022-23	27	0	0	0	0	2987
25	High Risk Refund Cases - TDS	2022-23	248	0	0	0	0	0
26	High Risk Transaction	2013-14	1	0	0	0	0	0
27	High Risk Transaction	2015-16	1	0	0	0	0	0
28	High Risk Transaction	2016-17	0	0	0	0	0	1
29	High Risk Transaction	2017-18	0	0	0	0	0	1

Figure 2 Select High Risk Transaction 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.

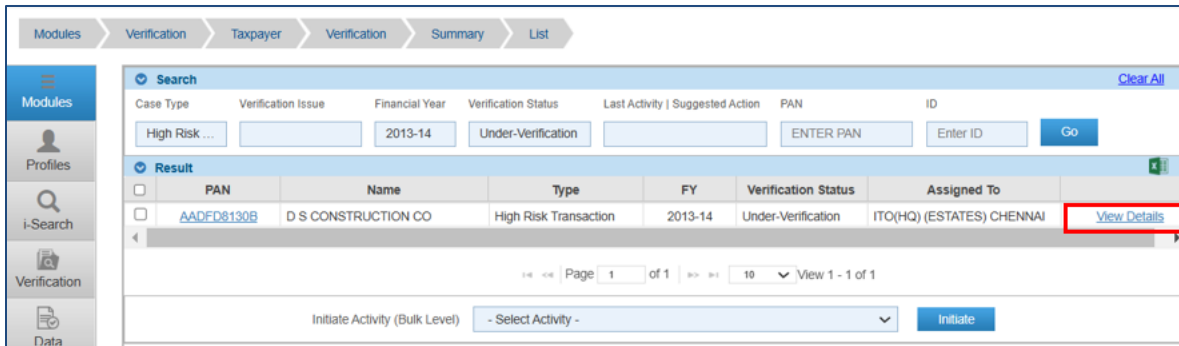


Figure 3 View Details of Case under Case List view

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.

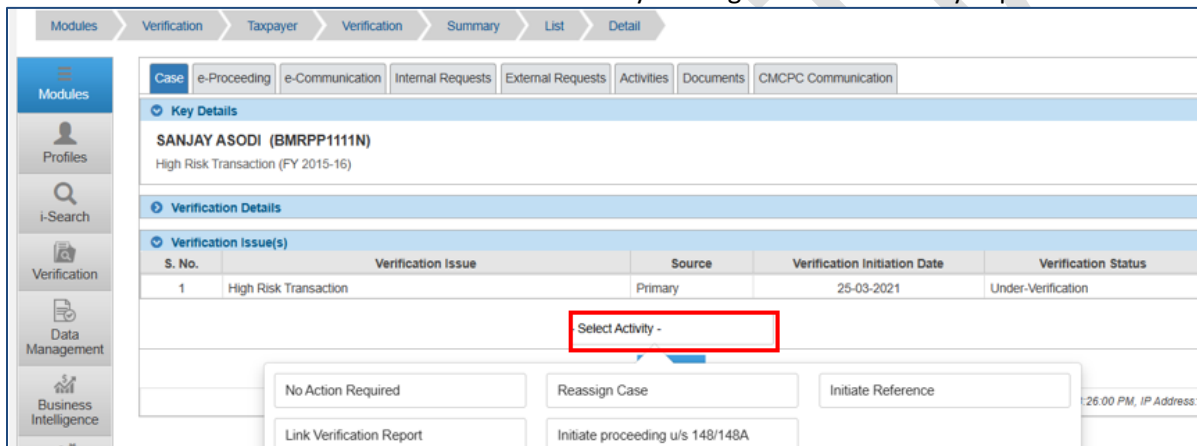


Figure 4 View Details of Case under Case Detail View

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.

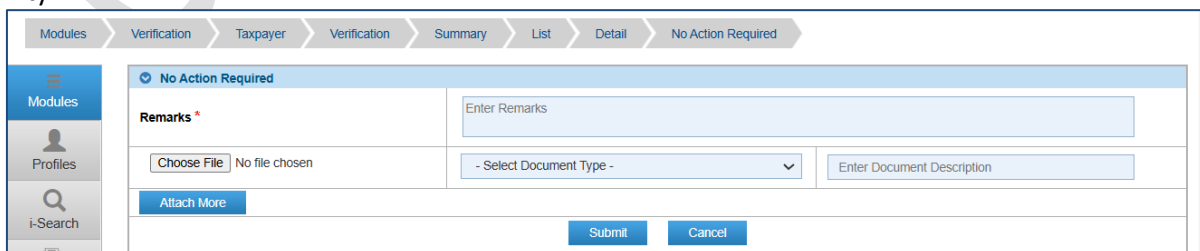


Figure 5 Case Level Activity- No Action Required

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.

Figure 6 Case Level Activity- Reassign Case

5.3 Initiate Reference

If User want to initiate Reference from the case for Verification Unit, this activity can be performed. After providing the necessary details the activity can be submitted for approval to appropriate authority. After Approval the reference will be visible for necessary action to Verification Unit.

Figure 7 Case Level Activity- Initiate Reference

5.4 Initiate Proceedings u/s 148/148A

The steps to Initiate Proceedings u/s 148 at Insight Portal are as following:

- Step 1 :** Access 'High Risk CRIU/VRU Information' cases on Insight Portal (Refer steps mentioned above).
- Step 2 :** Select Case Activity 'Initiate Proceedings u/s 148'.
- Step 3 :** Enter required details on next screen (i.e. Compliance Days, Address, Selection Reason).

Assessment Year	Financial Year	Section Code	Compliance Days	Source	Original Address	Selection Reason
2016-17	2015-16	148	30			Enter

Figure 8 Activity 'Initiate Proceeding u/s 148'

- Step 4 :** Click on Submit. Worklist pendency will be created on ITBA.

Note: Initiated Activity can be viewed under 'Activities' tab of case module.

S. No.	Activity ID	Date	Activity	Position Description	Status	Related Task
2	7650	23-03-2021	Proceeding Initiated u/s 148	DCIT/AQIT CIRCLE 1	Data pushed to ITBA for Notice generation	
1	7642	22-03-2021	Viewed Profile	DCIT/AQIT CIRCLE 1	Completed	

Figure 9 Case Activities

General Details						
Activity Id	7650	Date	23-03-2021			
Activity	Proceeding initiated u/s 148	User Name	Bhawna Gulati			
User Designation	DCIT/ACIT CIRCLE 1	Timestamp	23-03-2021 10:10 AM			
IP Address	10.8.1.53					
Activity Specific Details						
Selected Issues						
Insight Uploads						
Assessment Year	Financial Year	Section Code	Compliance Days	Address	Selection Reason	Notice detail
2016-17	2015-16	148	30	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	View
Document Type			Document Description			Document
Other			XXXX YYYY XXXX			
Other			XXXX YYYY XXXX			
Other			XXXX YYYY XXXX			

[Back](#)

Figure 10 Initiated Activity

Notice Detail			
Notice/Letter Number	Date of Notice Generation	Notice Status	Last Update Date
	DD-MM-YYYY		DD-MM-YYYY

[OK](#)

Figure 11 Notice/ Letter details Issued at ITBA

6. View Case details on ITBA Portal

The steps to view cases on ITBA portal are as following:

- Step 1 :** Login to ITBA Portal (www.itba.incometax.gov.in).
- Step 2 :** Go to Assessment module.
- Step 3 :** Go to Selection of Cases for Scrutiny.
- Step 4 :** Select notice u/s as '148' and source as 'Insight'.

Assessment Home Page | Selection of Cases for Scrutiny

Selection of Cases for Scrutiny

1. Only 20 requests can be submitted at a time

2. Select the row to save/submit

Notice U/s * Source

S.No	PAN *	AY *	Name	Limitation Date for Issue	Order Section (Proposed to be reopened)	Order Date (Proposed to be reopened)	Assessed Income (in Rs.)	Manual to System	Record Reason *
1	<input type="text"/>	<input type="text"/>						<input type="checkbox"/>	Reason
2	<input type="text"/>	<input type="text"/>						<input type="checkbox"/>	Reason
3	<input type="text"/>	<input type="text"/>						<input type="checkbox"/>	Reason
4	<input type="text"/>	<input type="text"/>						<input type="checkbox"/>	Reason
5	<input type="text"/>	<input type="text"/>						<input type="checkbox"/>	Reason

[Add Row](#) [Delete Row](#)

[View Details](#)

Previous Proposal History

[Save Draft](#) [Submit](#)

Figure 12 Accessing case on ITBA Portal

7. 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 Workspace, Users, Knowledge Hub, Learning Hub, Resources, and i-Help. The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail. The 'Activities' tab is highlighted in the navigation menu. The main content area displays 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

Page 1 of 1, View 1 - 1 of 1. A 'Back' button is visible at the bottom of 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 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 main content area displays 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

Remarks: Testing

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 at the bottom of the table.