



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

F. No. DGIT(S)-2/ADG(S)-2/Jt.DIT(S)-2(3)/RMS Cycle - 3/445/2023-24

Date: 16/11/2023

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 2017-18 on Insight Portal selected under Risk Management Strategy (RMS) Cycle 3 - reg.

Kindly refer to the above.

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, AIR/CIB data, TDS/TCS Statement etc. and overall taxpayer profile based on the information available in the database.
3. RMS Cycle - 3 for non-filer category of cases has been executed for AY 2017-18 on the basis of rules/parameters thereto 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, certain high-risk Non-filer cases for relevant assessment year(s) as approved by the Board have been made visible to the Jurisdictional Assessing Officers 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 Info, User 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)**
 - 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 taxpayers untraceable for feedback purpose.
 - b. **Mark case as Non-Responsive:** 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:** 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 dropdown provides the user a generic technical functionality to initiate proceedings for RMS cases related to issuance of notice u/s 148A or notice u/s 148 of the Income Tax Act, 1961. 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 2017-18 under RMS Cycle-3 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 being observed, users may immediately contact OR write to Insight helpdesk. (Helpdesk number - 18001034216, Email id: helpdesk@insight.gov.in).

Yours faithfully,

Sd/-

(Ankit Verma)

Jt.DIT (Systems)-2(3)

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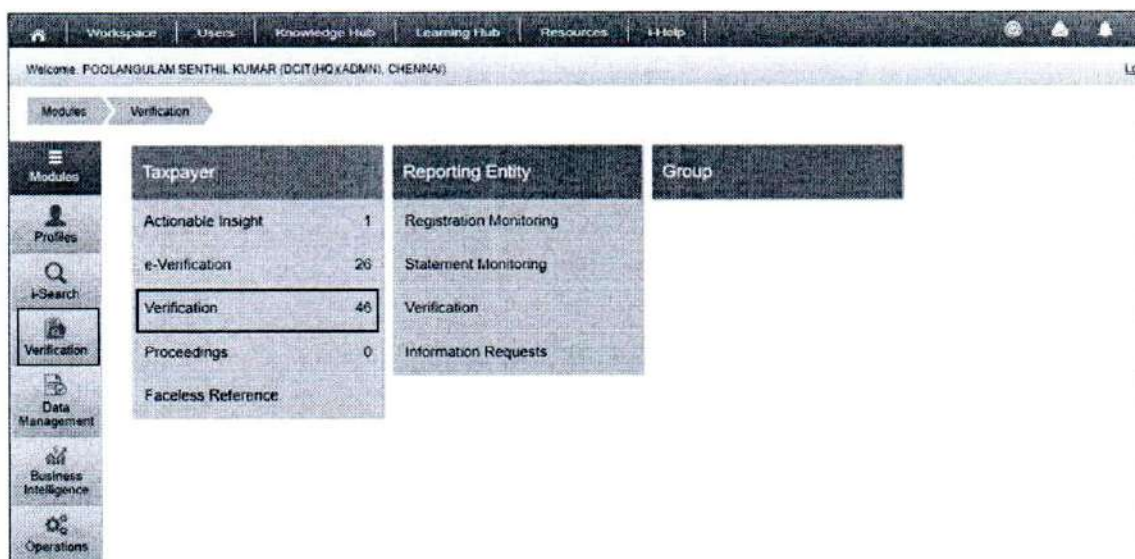
1. PPS to Chairperson, Member (Admin & Faceless Scheme(s)), Member (A&J), Member (IT & R), Member (Inv.), Member (L & S), Member (TPS), CBDT and DGIT(S), Delhi & DGIT(S)-2, Bangalore, for information.
2. Nodal officer of ITBA, Insight i-Library, <https://www.irsofficeronline.gov.in>.


Jt.DIT (Systems)-2(3)

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 top navigation bar is the same as the previous screenshot. The left sidebar is also the same. The main content area has a search bar and a table of cases. The search bar includes a dropdown for the user (DCIT (HQ) ADMIN, CHENNAI), a dropdown for the type of case, and a dropdown for the fiscal year. The table has the following columns: #, Type, FY, Under Verification, Under Re-Verification, Send Back, Pending For Approval, Submitted For Approval, and Verified. The table contains 13 rows of data. The 11th row is highlighted, showing a case with Type 'RMS - Non-Filing of Return - PAN Cases', FY '2019-20', Under Verification '15', Under Re-Verification '0', Send Back '0', Pending For Approval '0', Submitted For Approval '0', and Verified '1'.

#	Type	FY	Under Verification	Under Re-Verification	Send Back	Pending For Approval	Submitted For Approval	Verified
1	CRS (Non-PAN) Verification	2017-18	2	0	0	0	0	0
2	CRS (Non-PAN) Verification	2018-19	1	0	0	0	0	0
3	CRS (PAN) Verification	2017-18	2	0	0	0	0	0
4	CRS (PAN) Verification	2018-19	1	0	0	0	0	0
5	FATCA (Non-PAN) Verification	2019-20	1	0	0	0	0	0
6	FATCA (PAN) Verification	2019-20	3	0	0	0	0	0
7	Foreign Remittance Verification (Form 15CC)	2017-18	2	0	0	0	0	0
8	High Risk Non-PAN CRU/VRL information	2012-13	1	0	0	0	0	0
9	Potential cases for Prosecution w/o 276CC	2017-18	1	0	0	0	0	0
10	Potential cases for Prosecution w/o 276CC	2018-19	1	0	0	0	0	0
11	RMS - Non-Filing of Return - PAN Cases	2019-20	15	0	0	0	0	1
12	Suspicious Transaction Report (STR)	2012-13	2	0	0	0	0	0
13	Suspicious Transaction Report (STR)	2014-15	2	0	0	0	0	0

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

Modules Verification Taxpayer Verification Summary List

Search Clear All

Case Type Financial Year Verification Status Non-PAN Entity ID

Go

Results

Non-PAN Entity ID	Name	Type	F.Y.	Verification Status	Assigned to	
XXXXXXXXXX	Arun	RMS- Non-Filing of Return PAN Cases	2018-19	Under Verification	CIRCLE 1(1): DELHI	View Details
XXXXXXXXXX	Raj Kumar Singh	RMS- Non-Filing of Return PAN Cases	2018-19	Under Verification	CIRCLE 1(1): DELHI	View Details
XXXXXXXXXX	Mukesh Kumar Yadav	RMS- Non-Filing of Return PAN Cases	2018-19	Under Verification	CIRCLE 1(1): DELHI	View Details

Page 1 of 10 View 1 - 2 of 2

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

Modules Verification Taxpayer Verification Summary List Detail

Case

Key Details

Arun (XXXXXXXXXX)

RMS- Non-Filing of Return PAN Cases (FY-2018-19)

Verification Details

Verification Issue(s)

S.N	Verification Issue	Source	Verification Initiation Date	Verification Status	
1	Cash Deposit (Business)	Primary	20-01-2021	Under Verification	View

Select Activity

Back

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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.
 - a. To identify Imputed Information i.e. Non PAN Information on which PAN has been imputed based on the Board approved rules, the Information Code will have words "IP" and Information Description will have words "Imputed Information" in beginning.
7. TSN will be hyperlink which will navigate user to pop up view of Information details

Insight Portal

Welcome, SYED SHUKOOR NOWSHATH (TONG) (ESTATES) CHENNAI

Modules: Verification Taxpayer Verification Summary List Detail Verification Issue Detail

Verification Issue

Related Scenarios

Related Information

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Other Details
1110034564122	FB1-01(P)	Imputed Information - Sale of immovable property (Form 6061)	SANKAR (Filer TAN)	45,72,350	

Related Earlier Information

Voluntary Disclosed Information

[Back](#)

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8. TSN hyperlink available in case of imputed information will display additional fields to provide complete information received from source.

Verification ID	111904721178.001	Verification Issue	Cash Deposit (Non-Business) (NTX02)
Information Code	SFT-003	Information Description	Cash deposits or cash withdrawals (including through bearer's cheque) in current account.
Information Value	86,53,804	Information Source	INDIAN BANK (Filer PAN)
Imputed PAN	No	Verification Status	Under-Verification
Account Type	Current Account	Account Number	
Account Holder Name		Account Status	A
IFSC Code-Branch	194	Branch Address	No.4 700 Thiru Erumbeeswarar Nagar Thanjavur Main Road TIRUVARUR 620013
Aggregate gross amount credited to the account in cash(₹)	86,53,804	Aggregate gross amount debited to the account in cash(₹)	0
Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016(₹)	0	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016(₹)	0
Account Relationship	-	Person Type	SP
Person Name		Aadhaar Number (for individuals)	-
Customer Identity		Pincode	620013
Identification Type	Z	Identification Number	

Other Details

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