



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/RMS Cycle – 6/583/2025-26/1109

Date: 23.03.2026

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 2022-23 on Insight Portal selected under Risk Management Strategy (RMS) Cycle 6 – 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, SFT Data, TDS/TCS Statement, Import Export Data etc. and overall taxpayer profile based on the information available in the database.
3. RMS Cycle – 6 for non-filer category of cases has been executed for **AY 2022-23** on the basis of rules/parameters 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, High-Risk Non-filer cases for relevant assessment year(s) as approved by the Board have been made visible to the Assessing Officers (the Users) 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 information, the Users 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)**

**Insight Instruction No. 90
Only for Departmental Users**

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 taxpayer as untraceable for feedback purpose.
 - b. **Mark case as Non-Responsive:** The 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:** The 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 User may use this particular functionality for initiating proceedings related to issuance of notice u/s 148A for cases under RMS.
 - g. **Initiate Reference:** The user may utilize this functionality to initiate a reference to the Verification unit after obtaining the necessary approval.
7. Further, necessary action u/s 148A of the Income-tax Act, 1961 in respect of the above disseminated cases for AY 2022-23 under RMS Cycle-6 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, the Users may immediately contact OR write to Insight helpdesk. (Helpdesk number – 1800 103 4216, Email id: helpdesk@insight.gov.in).


Yours faithfully,


23.3.2026

(Nikhil Varma)
Addl. Director General (Systems)-2

Copy to:

1. PPS to the Chairman, Member (S&FS), Member (TPS), 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.


23.3.2026

Addl. Director General (Systems)-2

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. It includes a search bar with filters for 'ITO(HQ) (ESTATES) CHENNAI', '- Select Type -', and '- Financial Year -'. The 'Display Count for' is set to 'Self'. The table below shows 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	Non-CASS Scrutiny Case	2017-18	1	0	0	0	0	0
22	Pandora (CRS/FATCA) Verification	2017-18	2	0	0	0	0	0
23	Pandora (CRS/FATCA) Verification	2018-19	3	0	0	0	0	0
24	Pandora (CRS/FATCA) Verification	2019-20	1	0	0	0	0	0
25	Profile Access Request	2020-21	3	0	0	0	0	0
26	RMS - Non-Filing of Return - PAN Cases	2014-15	2	0	0	0	0	0
27	RMS - Non-Filing of Return - PAN Cases	2015-16	3	0	0	0	0	0
28	RMS - Non-Filing of Return - PAN Cases	2016-17	21	0	0	0	0	0
29	RMS - Non-Filing of Return - PAN Cases	2017-18	1	0	0	0	0	1
30	RMS - Non-Filing of Return - PAN Cases	2018-19	9	0	0	0	0	0

The row for 'RMS - Non-Filing of Return - PAN Cases' for FY 2017-18 is highlighted with a red box. The page footer shows 'Page 3 of 5' and 'View 21 - 30 of 44'.

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

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PAN	Name	Type	FY	Verification Status	Assigned To	Action
AABFP0476G	PARM TECH INDUSTRIES	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AACCV3857B	VIRIDENT SYSTEMS PRIVATE LIMITED	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AADCJ4600R	JAI PHARMA LIMITED	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
ACUPU1774B	PAIDELA UDAYASIMHAREDDY	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AEPL5315D	NEHA LAL	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AFMPT4924P	PRAKASHBHAI CHAKUBHAI TANK	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AJJPM7573J	MICHAEL MASSEY	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AKBPB4924D	VANDANA SANDEEP PAWAR	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
AMVPT1618E	NAWANG TSERING	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details
ATQPP0503L	ROHAN RAMESH PANDAGARE	RMS - Non-Filing of Return - PAN Cases	2016-17	Under-Verification	ITO(HQ) (ESTATES) CHENNAI	View Details

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

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status	Action
1	Business Transaction (NBR03)	Primary	31-10-2023	Under-Verification	View

- Select Activity -

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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
 - g. Initiate Reference
6. User will be able to click on “View Detail” hyperlink DISPLAYED AGAINST EACH Verification Issue to navigate to “Verification Issue Detail” screen.
7. TSN will be hyperlink which will navigate User to pop up view of Information details

Insight Instruction No. 90- Annex-A Only for Departmental Users

Welcome, SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI) Logout

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Verification Issue Detail

Verification Issue

Verification ID	111700003396.001	Verification Issue	Business Transaction (NBR03)
Verification Source	Primary	Verification Initiation Date	31-10-2023
Verification Closure Date	-	Verification Status	Under-Verification

Related Scenarios

Related Information

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details		
1117032362449	EXC-003	Exports (Customs - Shipping Bill)	PARM-TECH INDUSTRIES, (Filer PAN: AABFP0476G)	82,43,890	Under-Verification	⚠	-	Feedback

Related Earlier Information

Voluntary Disclosed Information

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Welcome, SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI) Logout

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Verification Issue Detail

Information Details ✕

Verification ID	111700003396.001	Verification Issue	Business Transaction (NBR03)
Information Code	EXC-003	Information Description	Exports (Customs - Shipping Bill)
Information Value	82,43,890	Information Source	PARM-TECH INDUSTRIES, (Filer PAN: AABFP0476G)
Imputed PAN	-	Verification Status	Under-Verification

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Related Scenarios

Related Information

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details		
1117032362449	EXC-003	Exports (Customs - Shipping Bill)	PARM-TECH INDUSTRIES, (Filer PAN: AABFP0476G)	82,43,890	Under-Verification	⚠	-	Feedback

Related Earlier Information

Voluntary Disclosed Information

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8. Case Level Activity- 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.

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The screenshot shows the Insight Portal interface. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The breadcrumb path is: Verification Module >> Taxpayer Verification >> Proceeding's Case Type >> TP References >> Information Details (IT). The navigation menu includes: Modules, Verification, Taxpayer, Verification, Summary, List, Detail, and Initiate Reference. The left sidebar contains: Modules, Profiles, i-Search, Verification, Data Management, Business Intelligence, and Operations.

Case Details

Case ID	6018000008625	Case Type	High Risk Transaction
Financial Year	2015-16	Assessment Year	2016-17
Name (PAN)	SANJAY ASODI (BMRFP1111N)		

Reference Details

Reference Type*
Note - 'No Digital Footprint Reference' is to be selected as per para J-1 of SOP.

Entity ID* Person Name*

Pincode*

Address*

Relevant FY

Expected Response Date

Request (Issue)

Other Details

Remarks

Documents

No file chosen

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Case Level Activity- 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).

The screenshot shows the 'Initiate proceeding u/s 148' form. The 'Issue' section is active. Below it is the 'Insight Uploads' table.

Assessment Year	Financial Year	Section Code	Compliance Days	Source	Original Address	Selection Reason
2016-17	2015-16	148	<input type="text" value="30"/>		<input type="text" value="Select"/>	<input type="text" value="Enter"/>

No file chosen

23-03-2021 10:42:32 AM, IP Address:

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

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

Welcome, BHAWNA GULATI (DCIT/ACIT CIRCLE 1) Logout

Modules > Verification > Taxpayer > Verification > Summary > List > Detail

Case | e-Proceeding | e-Communication | Internal Tasks | Internal Messages | Internal Requests | External Requests | Notifications | **Activities** | Documents | Related Cases

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

Page 1 of 1 | View 1 - 2 of 2

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23-03-2021 10:48:47 AM, IP Address:

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	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	View
Document Type		Document Description			Document	
Other		XXXX YYYY XXXX				
Other		XXXX YYYY XXXX				
Other		XXXX YYYY XXXX				

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

[OK](#)