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DIRECTORATE OF INCOME TAX (SYSTEMS)  
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नई दिल्ली/New Delhi-110055

F. No. DGIT(S)-ADG(S)-2/ High Risk Transaction Cases/583/2025-26/1108 Date: 20.03.2026

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

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.

- The Board approved Risk Management Strategy (**Cycle-6**) has been executed for the identification of potential cases for action u/s. 148/148A of the Income Tax Act, 1961.
- In this regard, potential cases pertaining to **AY 2022-23, 2023-24 and 2024-25** 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)

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

- 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. F.No.225/40/2021/ITA-II Dated 26.03.2021**].

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](mailto: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

## 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 .

The screenshot shows the Insight Portal interface. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The main navigation bar includes Workspace, Users, Knowledge Hub, Learning Hub, Resources, and i-Help. The left sidebar has a 'Verification' tab highlighted. The main content area displays a grid of options under 'Taxpayer Verification':

Taxpayer	Reporting Entity	Cluster
Actionable Insight 483	Registration Monitoring	Verification
e-Verification 960	Statement Monitoring	
<b>Verification 4834</b>	Verification 7	
Proceedings 12	Information Requests	
Faceless Reference		

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 in the Insight Portal. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The main navigation bar includes Workspace, Users, Knowledge Hub, Learning Hub, Resources, and i-Help. The left sidebar has a 'Verification' tab highlighted. The main content area displays a search bar and a table of results:

Search: ITO(HQ) (ESTATES) CHENNAI, - Select Type -, - Financial Year -

Display Count for: Self, Cumulative

#	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	<b>High Risk Transaction</b>	2013-14	<b>1</b>	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.

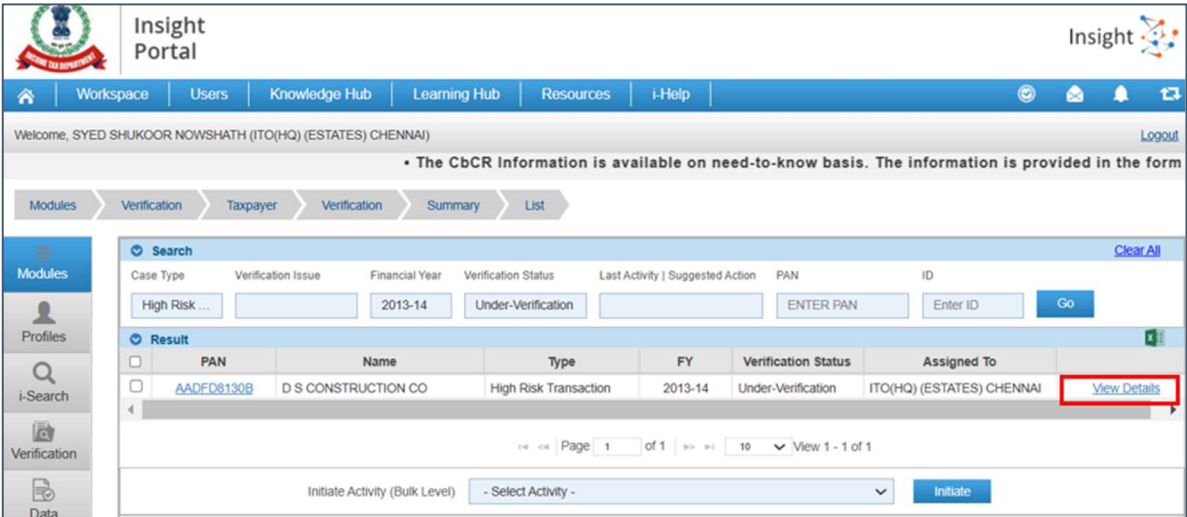


Figure 3 View Details of Case under Case List view

### 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.

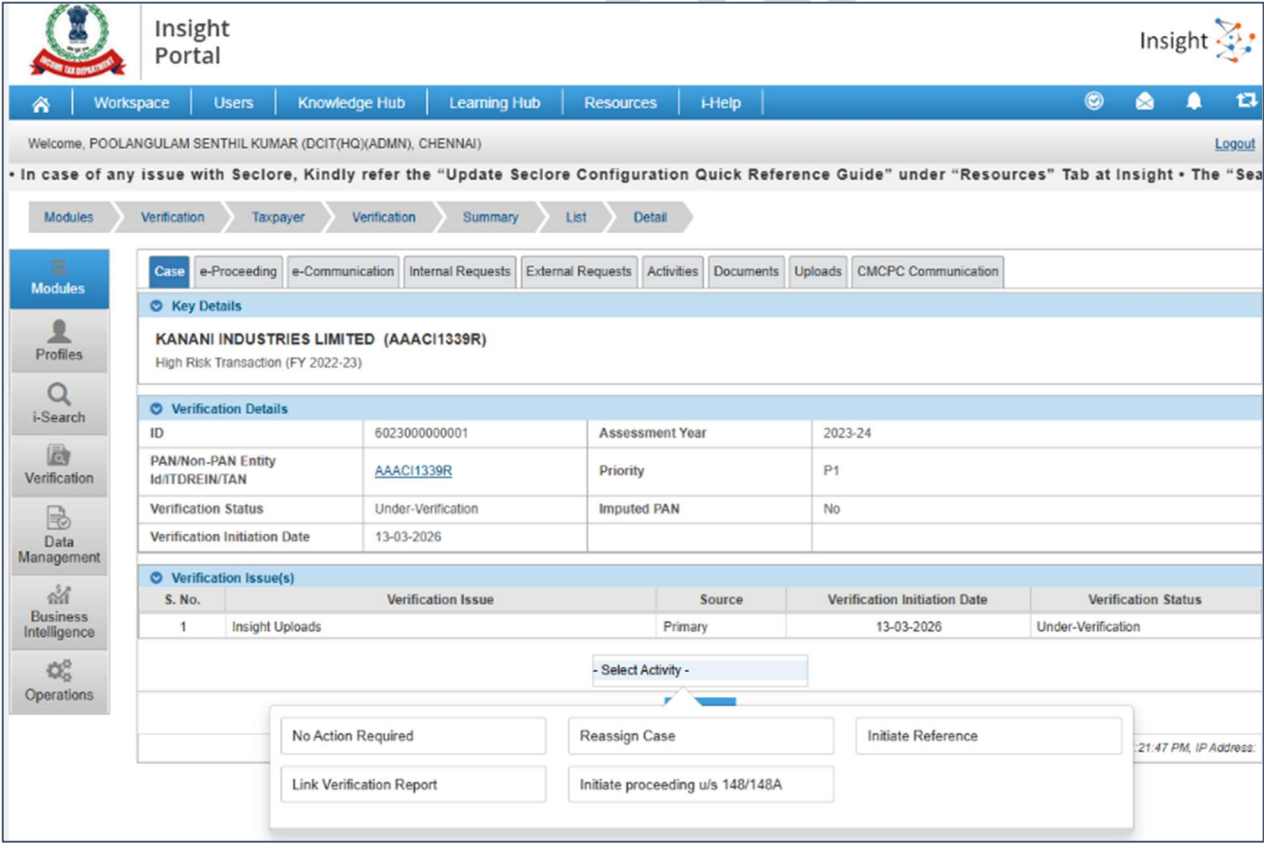


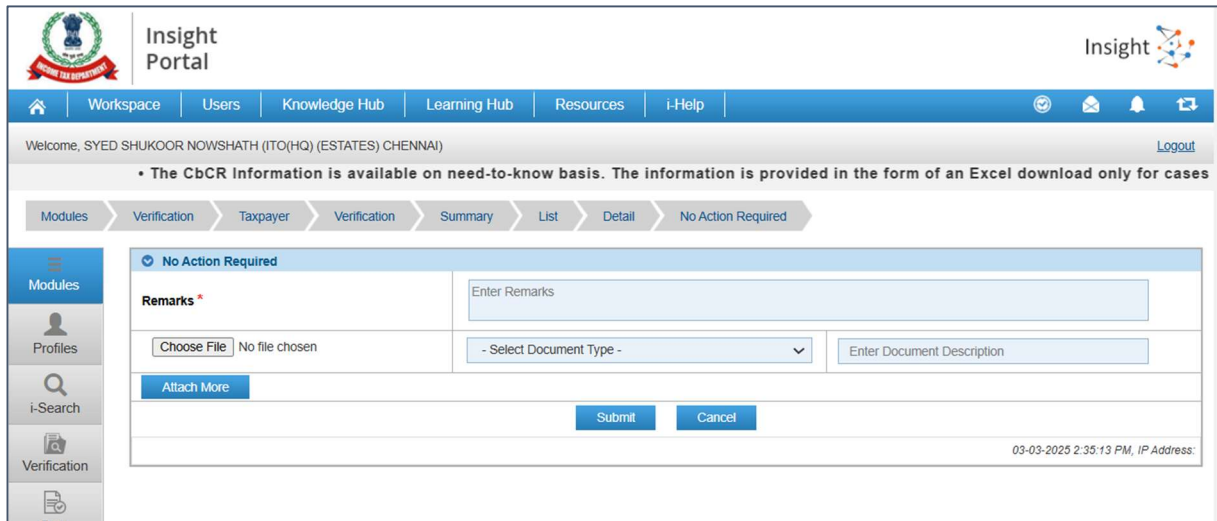
Figure 4 View Details of Case under Case Detail View

## 5. Performing Case Level Activities

### 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.



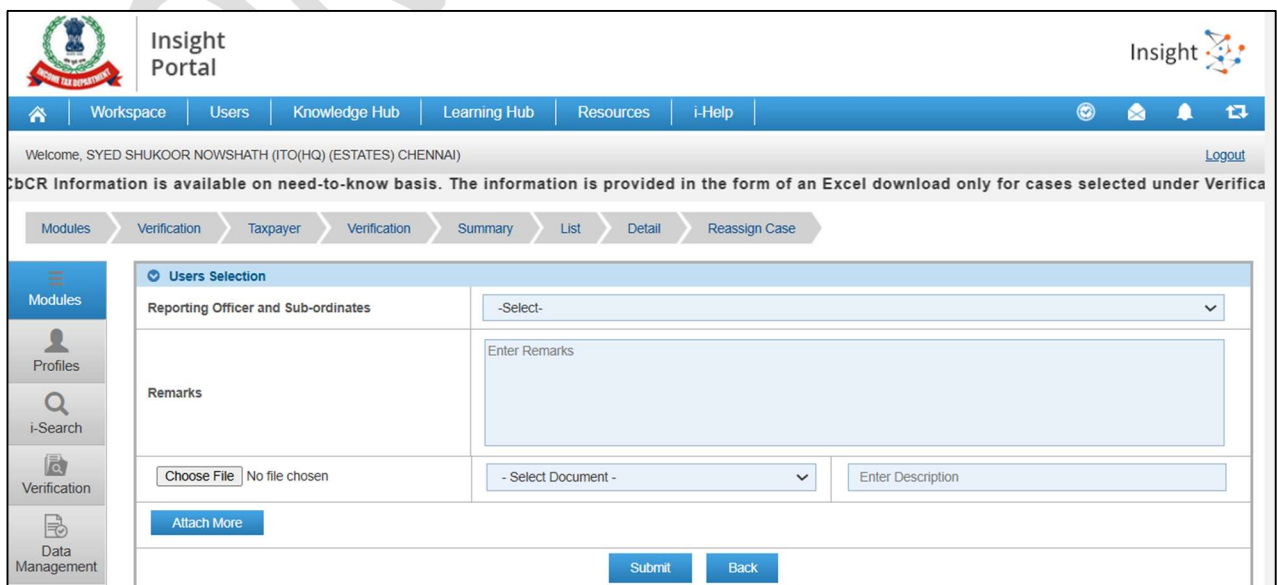
The screenshot shows the 'Insight Portal' interface. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. The form is titled 'No Action Required' and contains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

Figure 5 Case Level Activity- No Action Required

### 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. The user is logged in as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). 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' (file upload button), 'No file chosen' (text), '- Select Document -' (dropdown menu), and 'Enter Description' (text area). There are 'Attach More', 'Submit', and 'Back' buttons. The footer shows the date and time: 03-03-2025 2:35:13 PM, IP Address: [redacted].

Figure 6 Case Level Activity- Reassign Case

### 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.

Insight Portal

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

be accessed through following path: Verification Module >> Taxpayer Verification >> Proceeding's Case Type >> TP References >> Information Details (I

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Initiate Reference

**Case Details**

Case ID	8018000008625	Case Type	High Risk Transaction
Financial Year	2015-16	Assessment Year	2016-17
Name (PAN)	SANJAY ASODI (BMRPP1111N)		

**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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Figure 7 Case Level Activity- Initiate Reference

### Link Verification Report

User will be navigated to Activity detail screen where user will be prompted to search Upload ID. On clicking Search hyperlink, the Pop up to enter Upload ID will appear.

The screenshot shows the 'Link Verification Report' form. At the top, there is a breadcrumb trail: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Link Verification Report. The form has a sidebar with 'Modules', 'Profiles', 'i-Search', 'Verification', and 'Data Management'. The main form area contains: 'Verification Report(Upload ID\_VSN)\*' with a 'Search' link; a 'Remarks' field with 'Enter Remarks' placeholder; a 'Choose File' button showing 'No file chosen' and an 'Attach More' button; a '- Select Document Type -' dropdown; an 'Enter Description' field; and 'Submit' and 'Cancel' buttons. A red rectangular box highlights the 'Search', 'Remarks', and document type/description area.

Figure 8 Case Level Activity- Link Verification Report

Upload ID will be mandatory. Information ID will be optional.

This screenshot shows the same 'Link Verification Report' form as Figure 8, but with a search modal open. The modal has a title 'Search' and contains an 'Enter Upload ID' input field, a '- Select Information F.Y. -' dropdown, and 'Search' and 'Reset' buttons. Below the modal are 'Submit' and 'Back' buttons. The background form is dimmed, showing the same fields as in Figure 8.

Figure 9 Case Level Activity- Link Verification Report

The Result will display VSN ID, PAN and PAN Name for selection. User will be able to select the relevant Verification Report by clicking on check box displayed against each VSN. By clicking the submit button, the Selected VSN(s) will be populated on the screen. User will be able to add multiple VSNs to Link Verification Report. User will be able to add Remarks and Documents. 15. On confirming the submission, the Verification Report will be linked with the case and status of Case will be updated to Verified.

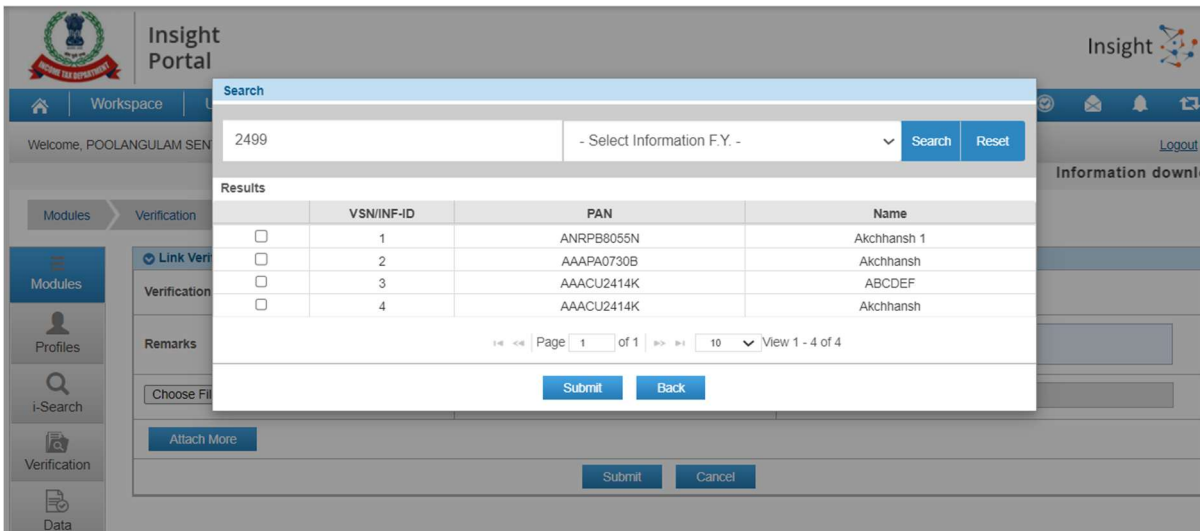


Figure 10 Case Level Activity- Link Verification Report

### 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).

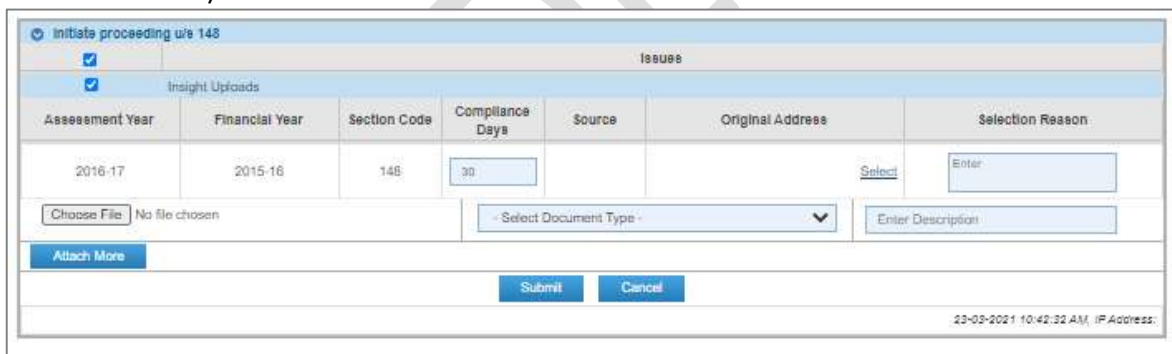


Figure 11 Activity 'Initiate Proceeding u/s 148'

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

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

Figure 12 Case Activities

Figure 13 Initiated Activity

Figure 14 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](http://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'.

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									Reason
2									Reason
3									Reason
4									Reason
5									Reason

Figure 15 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.

S. No.	Activity ID	Date	Activity	Position Description	Status
1	<a href="#">51939</a>	03-03-2025	No Action Required	<a href="#">ITO(HQ) (ESTATES) CHENNAI</a>	Completed

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 displays the Insight Portal interface. At the top left is the logo of the Income Tax Department. The main header includes navigation links: Workspace, Users, Knowledge Hub, Learning Hub, Resources, and i-Help. A welcome message for SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI) is shown, along with a Logout link. A notification banner states: "Bank Account details from the Profile of Taxpayer at e-Filing has been added in the Tab 'Taxpayer Asset Details' in Taxpayer Profile Views at Insight." Below this is a breadcrumb trail: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. The left sidebar contains icons for Modules, Profiles, i-Search, Verification, and Data Management. The main content area is divided into two sections: "General Details" and "No Action Required".

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	

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Back

03-03-2025 2:52:26 PM, IP Address:

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