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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/Benami-FA-TDS Cases/583/2025-26/1106

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 & 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-6) 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 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25** 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.):

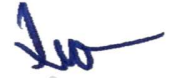
These cases with risk type High Risk Foreign Asset/Income Information have been disseminated on 'Verification' module of Insight portal, Navigation path for accessing these cases is **Insight Portal >> Verification Module >> Verification stage >> High Risk Foreign Asset/Income Information (Under verification)**. 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

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), 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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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.

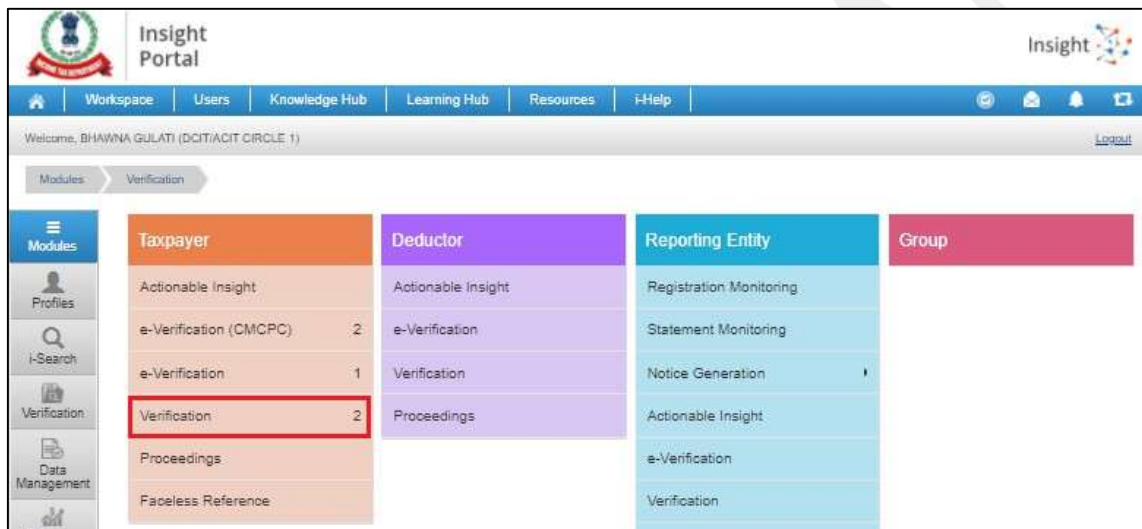


Figure 1 Verification Stage

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	2021-22	1	0	0	0	0	0
48	Suspected Benami Transaction	2020-21	97	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-89
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.

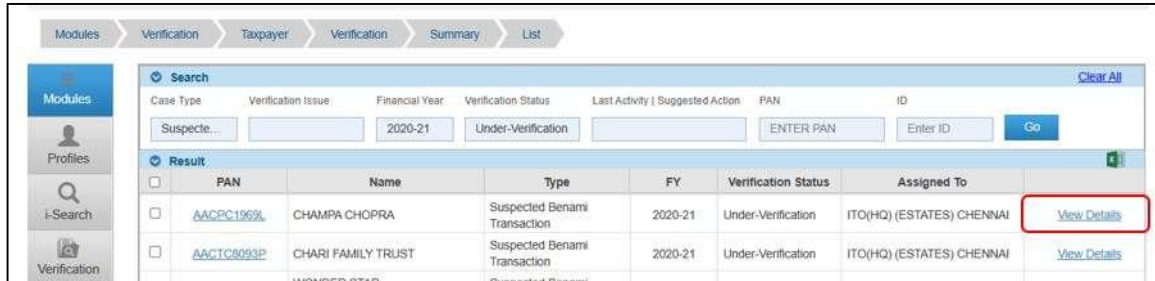


Figure 3 Case List

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.

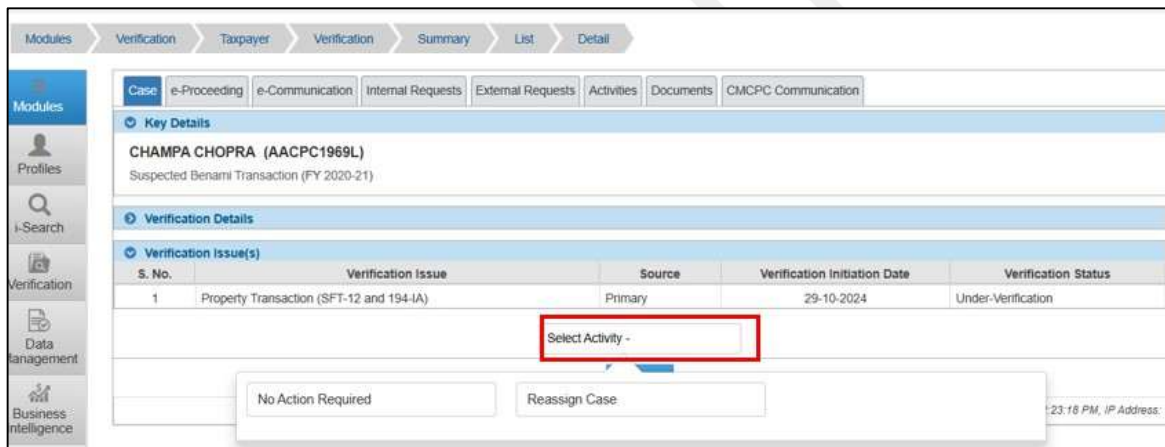
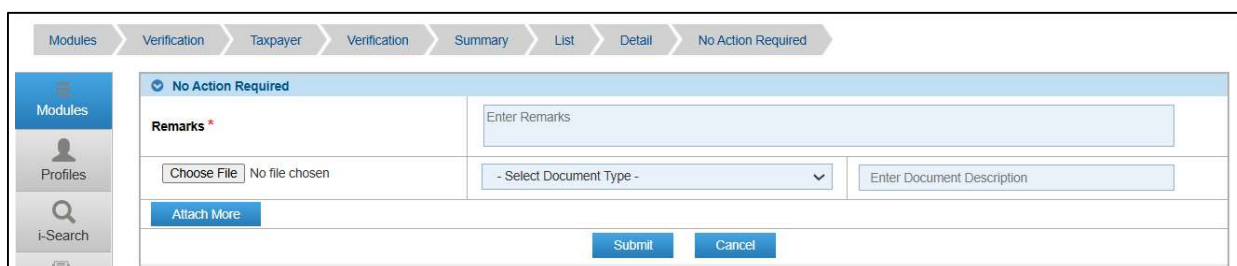


Figure 5 Case Detail View

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.



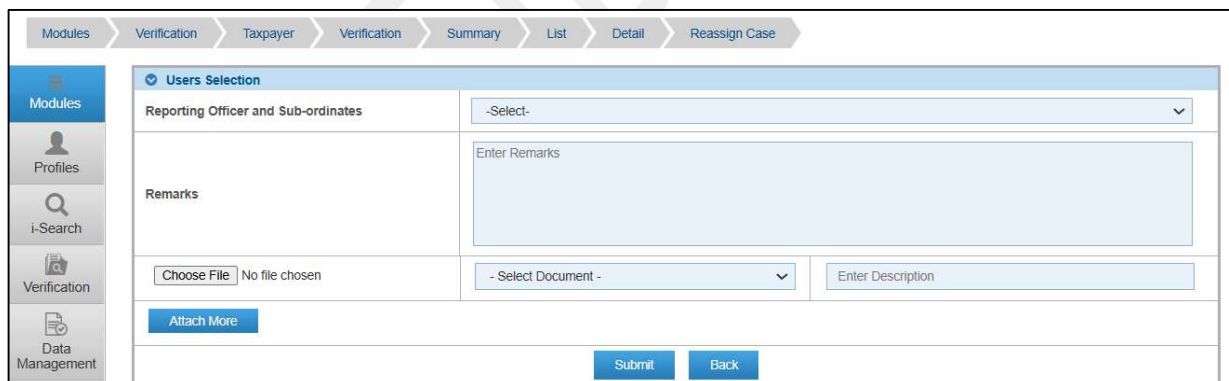
The screenshot shows a web application interface for the 'No Action Required' activity. At the top, a breadcrumb trail includes 'Modules', 'Verification', 'Taxpayer', 'Verification', 'Summary', 'List', 'Detail', and 'No Action Required'. On the left, a sidebar contains 'Modules', 'Profiles', 'i-Search',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

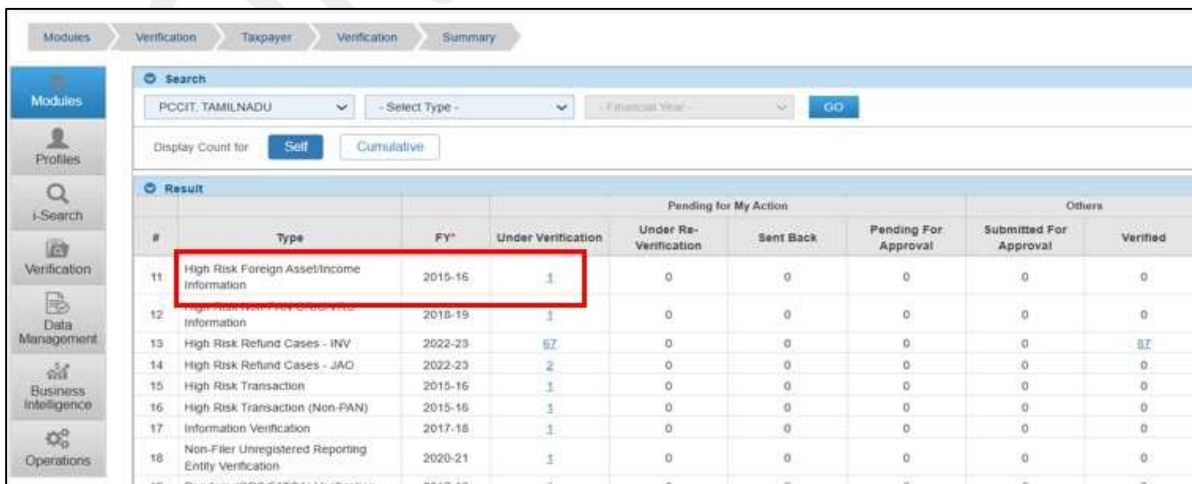


Figure 2 Select High Risk Foreign Asset Income Information Cases under Case Summary view

**Annexure to Insight Instruction No-89
Undisclosed Foreign Assets/Income Issue cases
For Departmental Users Only**

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.

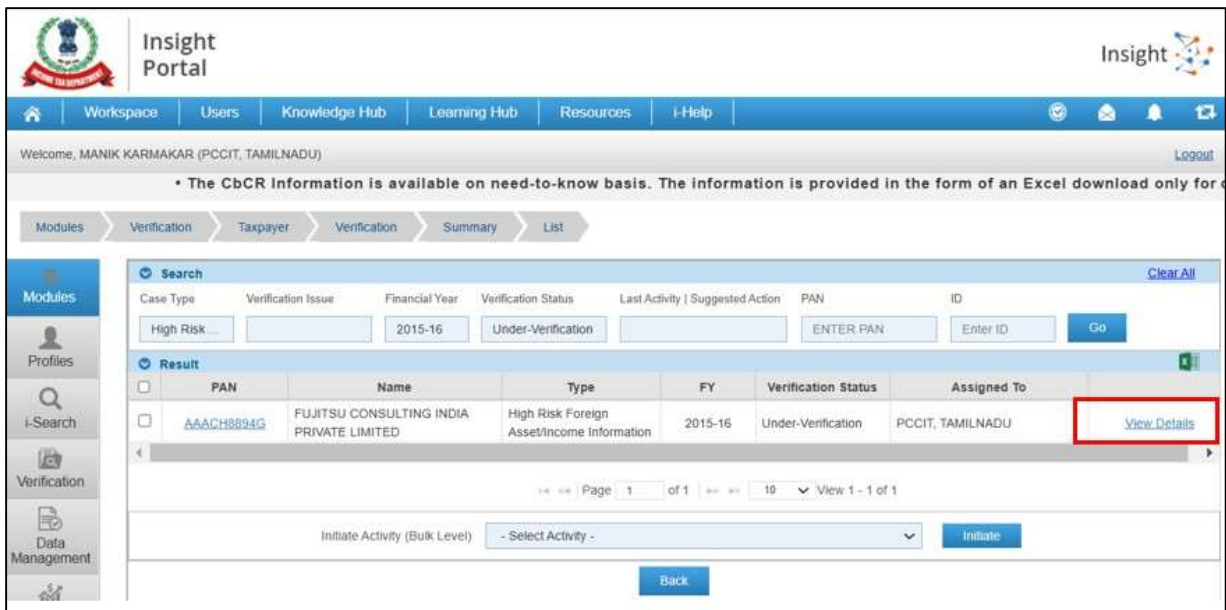


Figure 3 View Details of Case under Case List view

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.

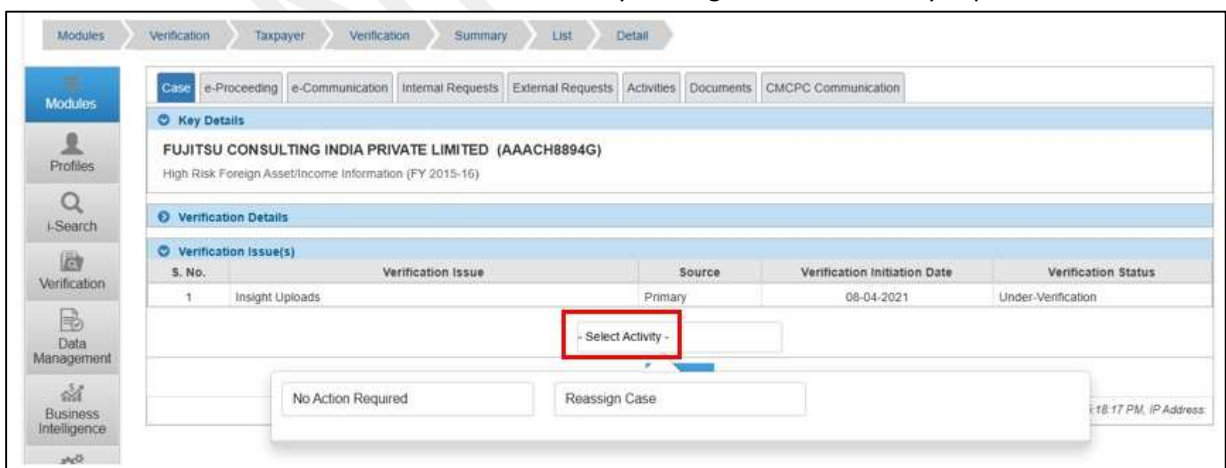


Figure 4 View Details of Case under Case Detail View

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 titled 'No Action Required' contains a 'Remarks' field with a text area for 'Enter Remarks'. Below it is a file upload section with a 'Choose File' button, 'No file chosen' text, 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. 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 with the breadcrumb trail: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case. The form titled 'Users Selection' has a dropdown menu for 'Reporting Officer and Sub-ordinates' currently set to '-Select-'. Below it is a 'Remarks' field with a text area for 'Enter Remarks'. There is also a file upload section with a 'Choose File' button, 'No file chosen' text, 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

**Annexure to Insight Instruction No-89
Undisclosed Foreign Assets/Income Issue cases
For Departmental Users Only**

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 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 sub-navigation. Below, a table lists activities:

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

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 breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. The 'General Details' section contains the following information:

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		

The 'No Action Required' section shows a remark: Testing. Below, a table lists documents attached to the activity:

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

Page 1 of 1, View 1 - 1 of 1

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 .

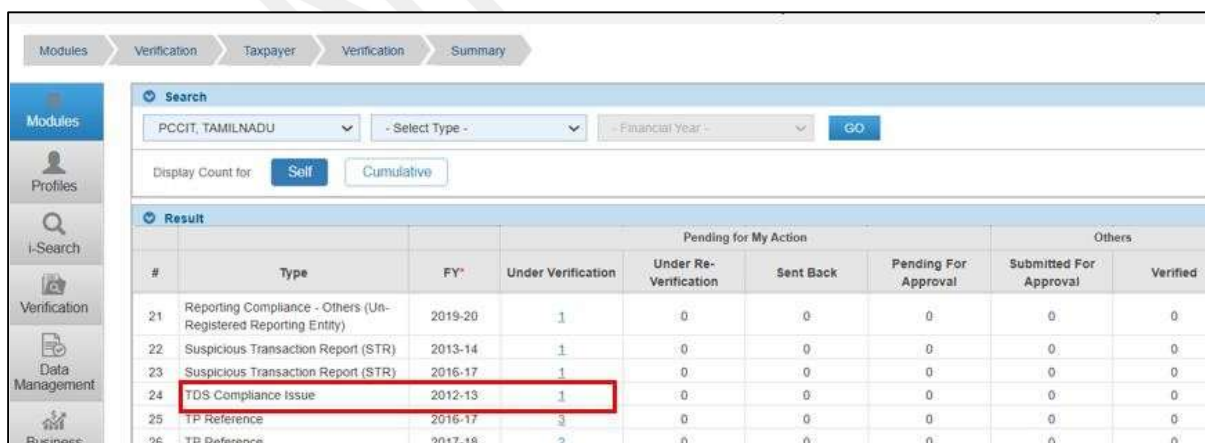


Figure 2 Select TDS Compliance Issue Cases under Case Summary view

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.

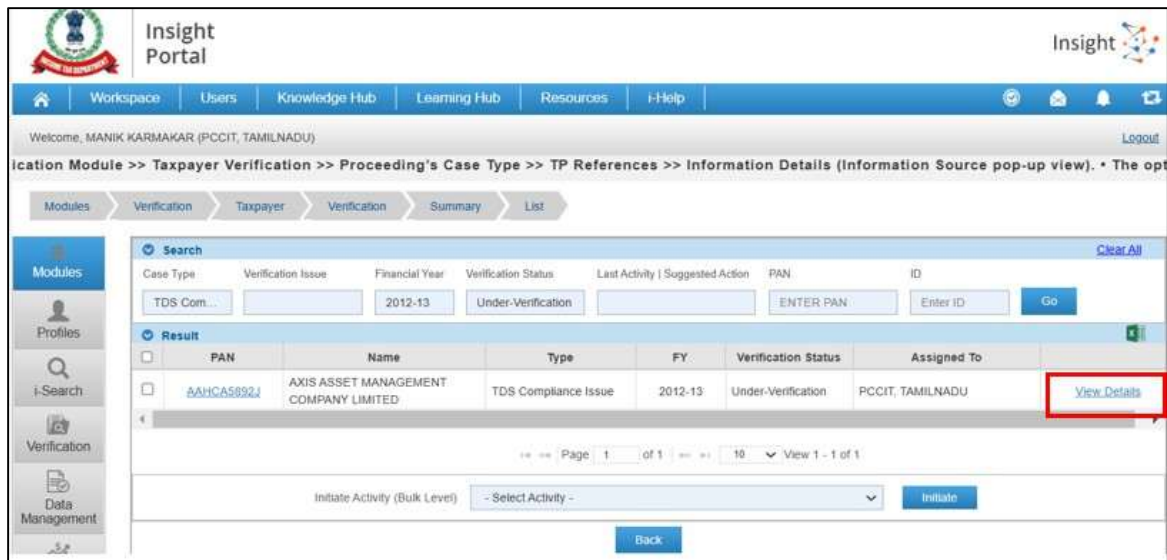


Figure 3 View Details of Case under Case List view

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.

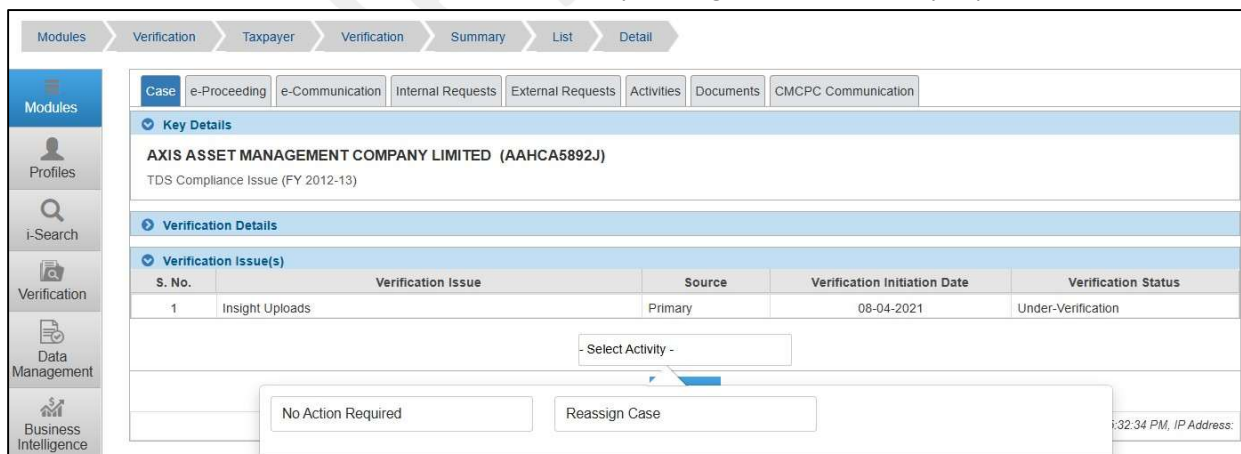


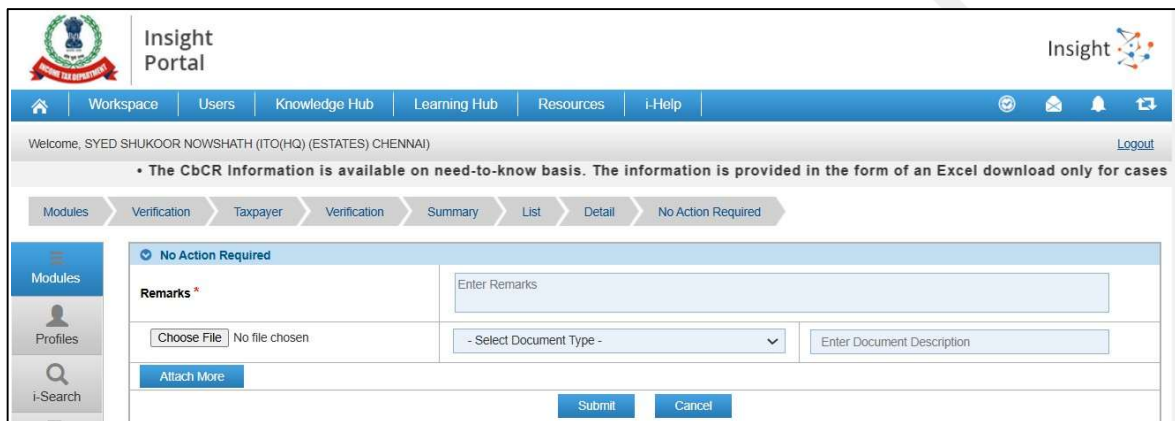
Figure 4 View Details of Case under Case Detail View

5. Performing Case Level Activities

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 ***: A text area with the placeholder 'Enter Remarks'.
- File Upload**: A 'Choose File' button, 'No file chosen' text, and an 'Attach More' button.
- Document Type**: A dropdown menu with the placeholder '- Select Document Type -'.
- Document Description**: A text area with the placeholder 'Enter Document Description'.

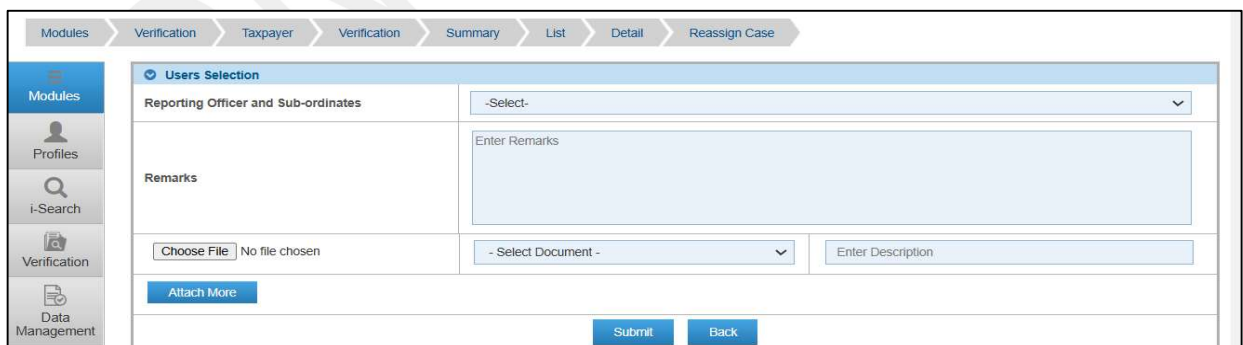
At the bottom of the form are 'Submit' and 'Cancel' buttons.

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 with the breadcrumb trail: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case. The form is titled 'Users Selection' and contains the following fields:

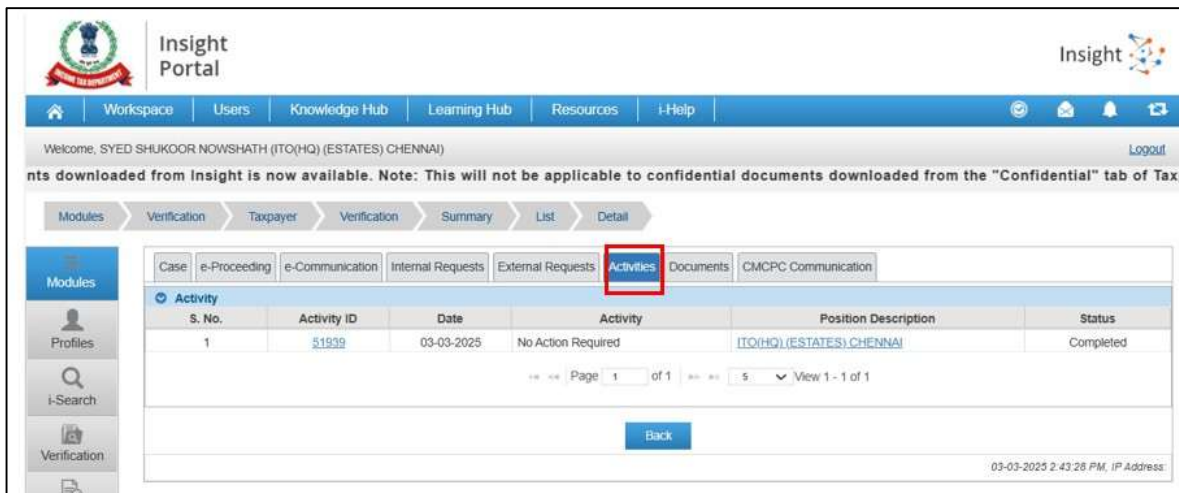
- Reporting Officer and Sub-ordinates**: A dropdown menu with the placeholder '-Select-'.
- Remarks**: A text area with the placeholder 'Enter Remarks'.
- File Upload**: A 'Choose File' button, 'No file chosen' text, and an 'Attach More' button.
- Document Type**: A dropdown menu with the placeholder '- Select Document -'.
- Document Description**: A text area with the placeholder 'Enter Description'.

At the bottom of the form are 'Submit' and 'Back' buttons.

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

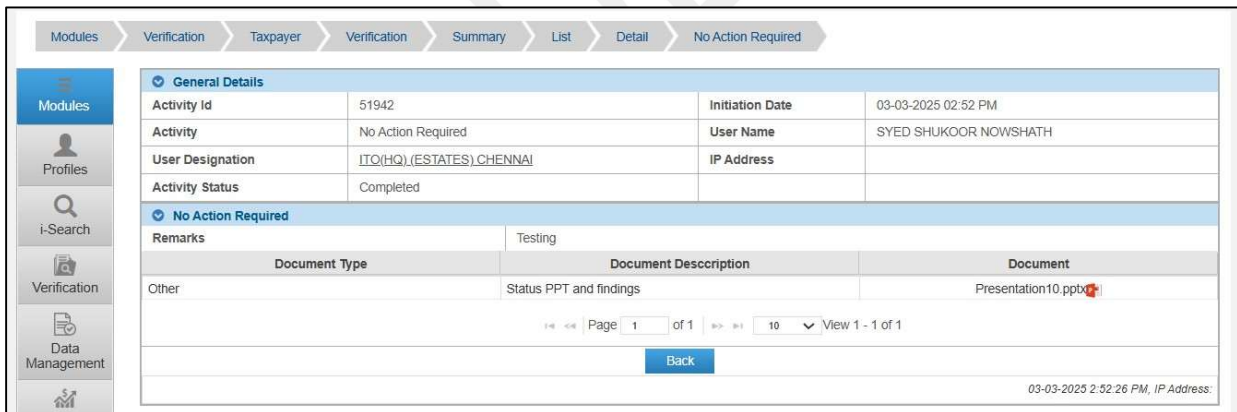


Figure 7 View Activity History