

High-Risk CRIU/VRU PAN Case and Non-PAN 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).

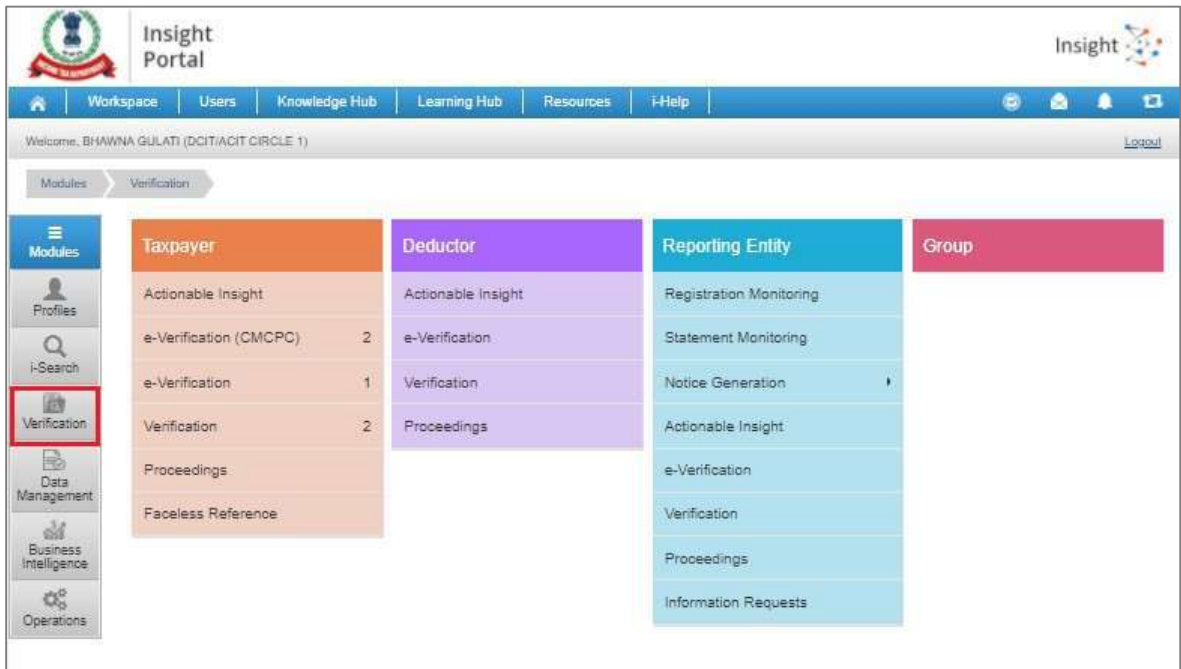


Figure 1 Verification Module

Step 3 : Click on Verification stage.



Figure 2 Verification Stage

Step 4 : Click on count of cases shown under 'Under Verification' column for 'High Risk CRIU/VRU Information'.

#	Type	FY	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
1	High Risk CRIU/VRU Information	2015-16	1	0	0	0	0	0
2	Potential Prosecution Cases(u/s 276CC)	2017-16	1	0	0	0	0	0

Figure 3 Case Summary

Step 5 : Click on 'View Details' against a case on case list screen to view case detail screen.

PAN	Name	Type	FY	Verification Status	Assigned To	
ACNPC3529K	DEBNATH CHATTERJEE	High Risk CRIU/VRU Information	2015-16	Under-Verification	DCIT/ACIT CIRCLE 1	View Details

Figure 4 Case List

2. Initiate Proceedings u/s 148 at Insight Portal

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'.

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status
1	Insight Uploads	Primary	22-03-2021	Under-Verification

[Initiate proceeding u/s 148](#)

Figure 5 Case Activity

Step 3 : Enter required details on next screen (i.e. Compliance Days, Address, Selection Reason).

Figure 6 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	7850	23-03-2021	Proceeding Initiated u/s 148	DCIT/ACIT/CIRCLE 1	Data pushed to ITBA for Notice generation	
1	7842	22-03-2021	Viewed Profile	DCIT/ACIT/CIRCLE 1	Completed	

Figure 7 Case Activities

Assessment Year	Financial Year	Section Code	Compliance Days	Address	Selection Reason	Notice detail
2016-17	2015-16	148	30	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	View

Figure 8 Initiated Activity

Figure 9 Notice/ Letter details Issued at ITBA

3. 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'.

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: 148 Source: 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

Buttons: Add Row, Delete Row, View Defaults, Previous Proposal History, Save Draft, Submit

Figure 10 Accessing case on ITBA Portal

4. View case details under Taxpayer Profile on Insight Portal

The steps to view underlying information available in Taxpayer Profile views are as following:

Step 1 : Select Profile views from left side Pane and navigate to Taxpayer Profile views. **Step 2** : Search for relevant PAN and click on PAN hyperlink in displayed result to navigate to further tabs. (Alternatively, user can click on PAN hyperlink appearing on the View Details page mentioned in Step 5 of (2) above.

Step 3 : Navigate to Taxpayer Annual Summary (TAS) tab and click on 'Information'.

Step 4 : Click on 'Uploads' under 'Information' to view the details.

Master Profile (TMP)	Return Profile (TRP)	Information Profile (TIP)	Financial Profile (TFP)	Asset Details (TAD)	Relationships (TRL)	Annual Summary (TAS)	Annual Summary	
Return	Forms	Information	Documents	Insight Activity	ITBA Activity	CPC Activity	Tax Payments	Refunds
TDS information	SFT information	Data Exchange Partner	Confidential	Others	Aggregated TDS Payments	Aggregated GST Transactions	Uploads	Documents
Filters								
Financial Year		Information Code						
FY 2019-20		All <input type="button" value="Filter"/>						
ID	Code	Financial Year	Information	Particulars	Upload Date			
NNNNNN	VRU-RESULT	2015	Verification Report (STR)	Benami Transaction (75,00,000), Deemed Income (5,00,000), Fictitious Transaction (15,00,000)	DD-MM-YYYY			
NNNNNN	VRU-RESULT	2015	Verification Report (CRS)	Unexplained Credit (25,00,000), Benami Transaction (15,00,000), Deemed Income (10,00,000), Fictitious Transaction (5,00,000)	DD-MM-YYYY			
NNNNNN	VRU-ANRPT	2015	Analysis Report	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	VRU-VERPT	2015	Verification Report	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	VRU-VERPT	2015	Verification Report	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	CRIU-INFO	2015	Case Related Information (Enquiry)	Cash Donation Given (10,00,000), Cash Gift Given (50,00,000), Cash Sale (15,00,000)	DD-MM-YYYY			
NNNNNN	CRIU-INFO	2015	Case Related Information (Enquiry)	Cash Donation Given (55,00,000), Cash Gift Given (20,00,000), Cash Sale (10,00,000)	DD-MM-YYYY			
NNNNNN	CRIU-INFO	2015	Case Related Information (Survey)	Unaccounted Expenditure (75,00,000), Cash Donation Given (25,00,000), Cash Gift Given (30,00,000), Cash Sale (10,00,000)	DD-MM-YYYY			
NNNNNN	CRIU-NOTIC	2015	Served Notice (specific)	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
NNNNNN	CRIU-ORDER	2015	Investigation report (General)	XXXXXXXXXXXXXXXXXXXX	DD-MM-YYYY			
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Note:								
The above is uploaded using Case Related Information upload (CRIU)/ Verification Result Upload (VRU).								

Figure 11 Accessing case information on Insight Portal

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