

## 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 selected. The main content area displays a grid of options under 'Taxpayer Verification':

Category	Item	Count
Taxpayer	Actionable Insight	483
	e-Verification	960
	Verification	4834
	Proceedings	12
Reporting Entity	Registration Monitoring	
	Statement Monitoring	
	Verification	7
	Information Requests	
Cluster	Verification	

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 breadcrumb navigation is: Modules > Verification > Taxpayer > Verification > Summary. The search criteria are: ITO(HQ) (ESTATES) CHENNAI, Select Type, and Financial Year. The display count is set to 'Self'. The table below shows the results:

#	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	High Risk Transaction	2013-14	1	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.

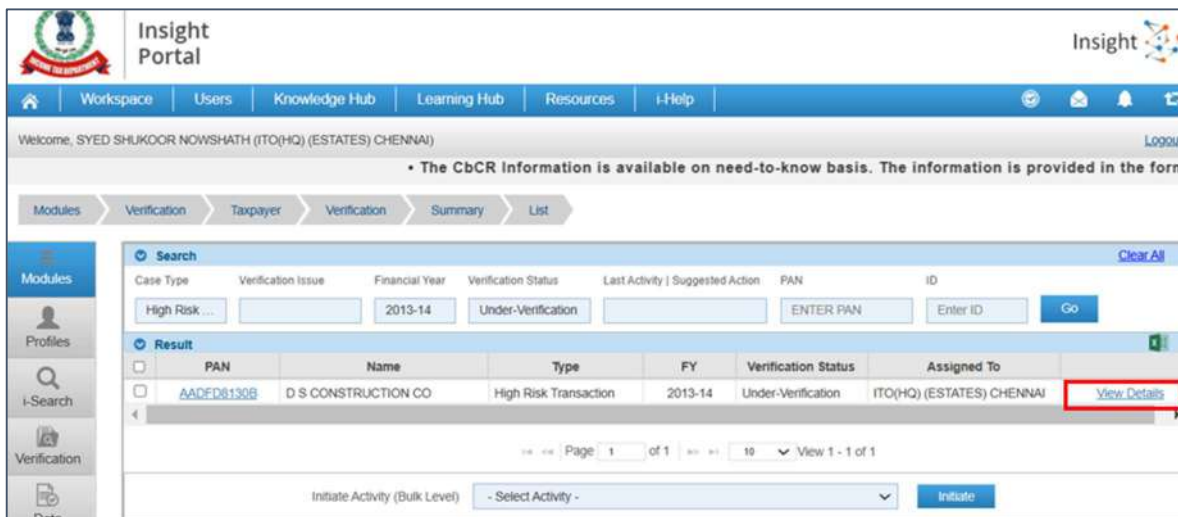


Figure 3 View Details of Case under Case List view

#### 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.

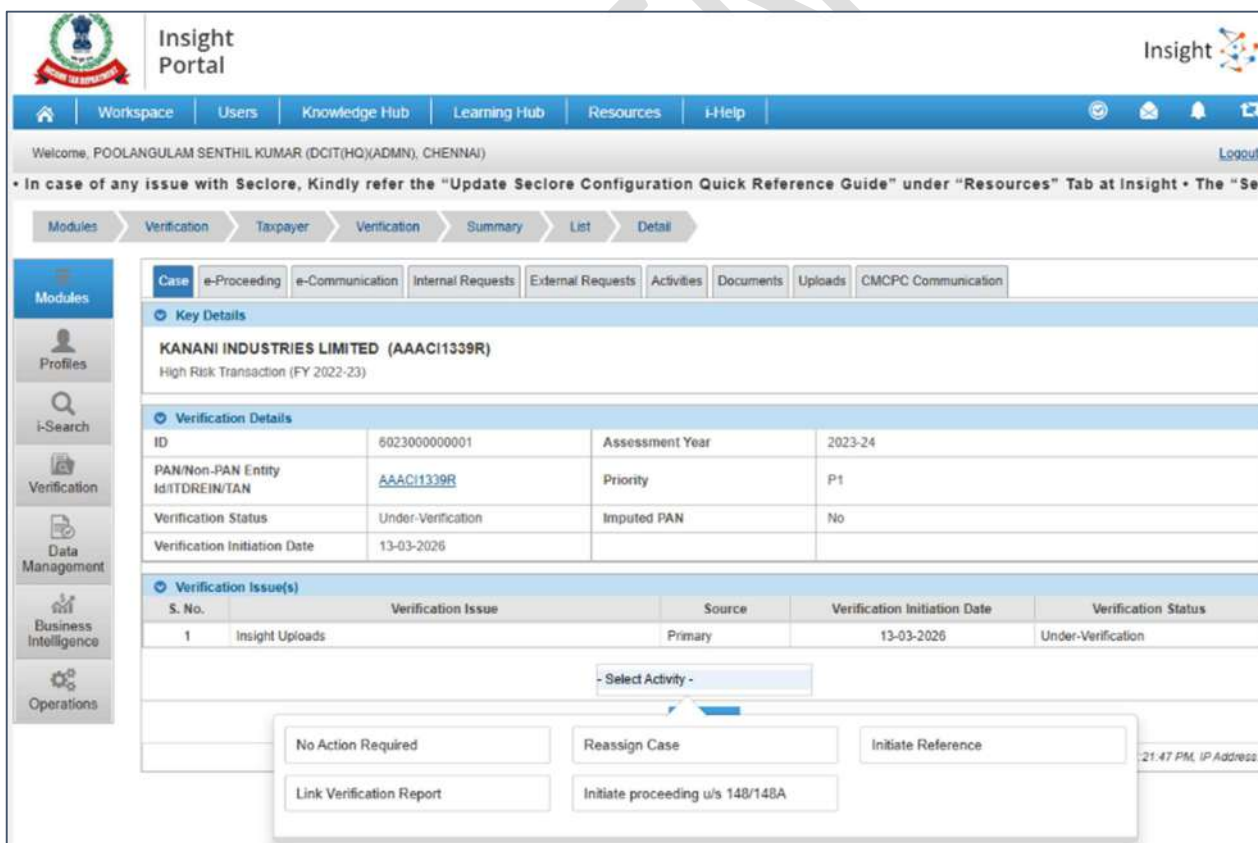


Figure 4 View Details of Case under Case Detail View

## 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.

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.

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.

The screenshot shows the 'Initiate Reference' form in the Insight Portal. The form is structured as follows:

- Case Details:**
  - Case ID: 8018000008825
  - Case Type: High Risk Transaction
  - Financial Year: 2015-16
  - Assessment Year: 2016-17
  - Name (PAN): SANJAY ASODI (BMRPP1111N)
- Reference Details:**
  - Reference Type\*: Select (dropdown)
  - Note: \*No Digital Footprint Reference is to be selected as per para J-1 of SOP.
  - Entity ID\*: Enter PAN
  - Person Name\*: Enter
  - Pincode\*: Enter
  - Address\*: Enter
  - Relevant FY: 2015-16 (dropdown)
  - Expected Response Date: Enter
- Request (Issue):**
  - Select (dropdown)
  - Enter Remarks
- Other Details:**
  - Remarks: Enter Remarks
- Documents:**
  - Choose File: No file chosen
  - Select Document Type - (dropdown)
  - Enter Description
  - Attach More

Navigation buttons: Back, Save, Submit for Approval.

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.

Figure 8 Case Level Activity- Link Verification Report

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

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.

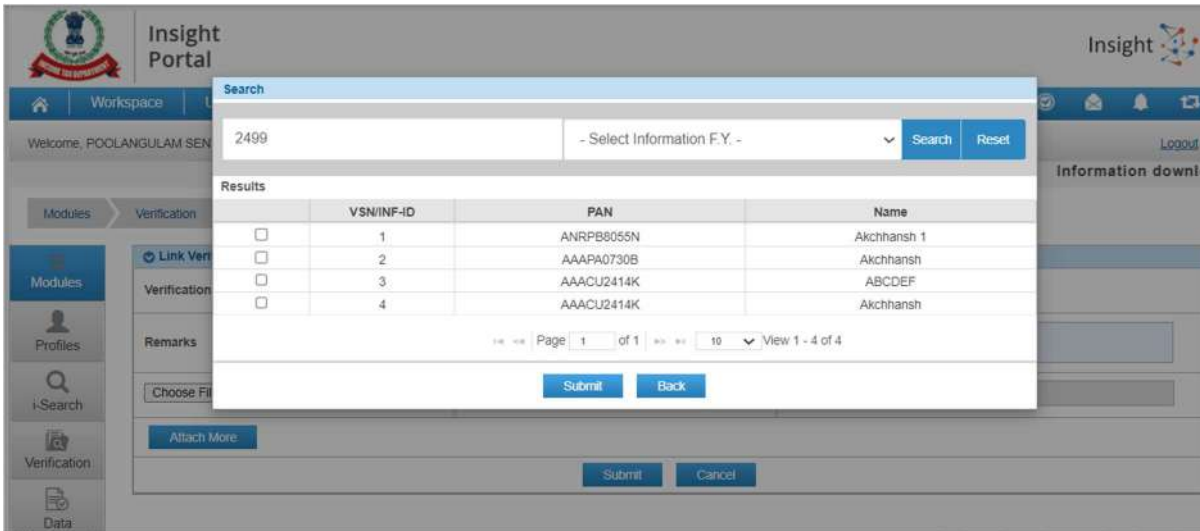


Figure 10 Case Level Activity- Link Verification Report

### 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).

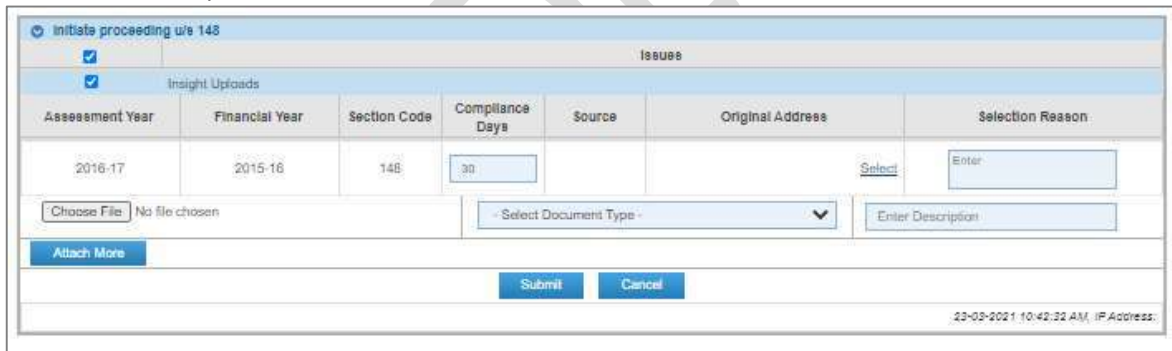


Figure 11 Activity 'Initiate Proceeding u/s 148'

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

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

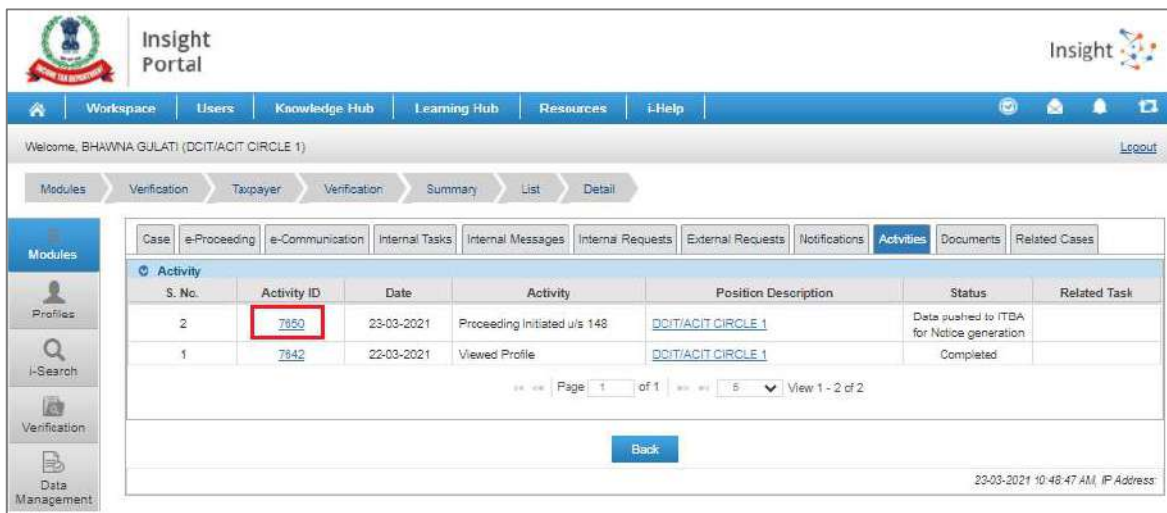


Figure 12 Case Activities

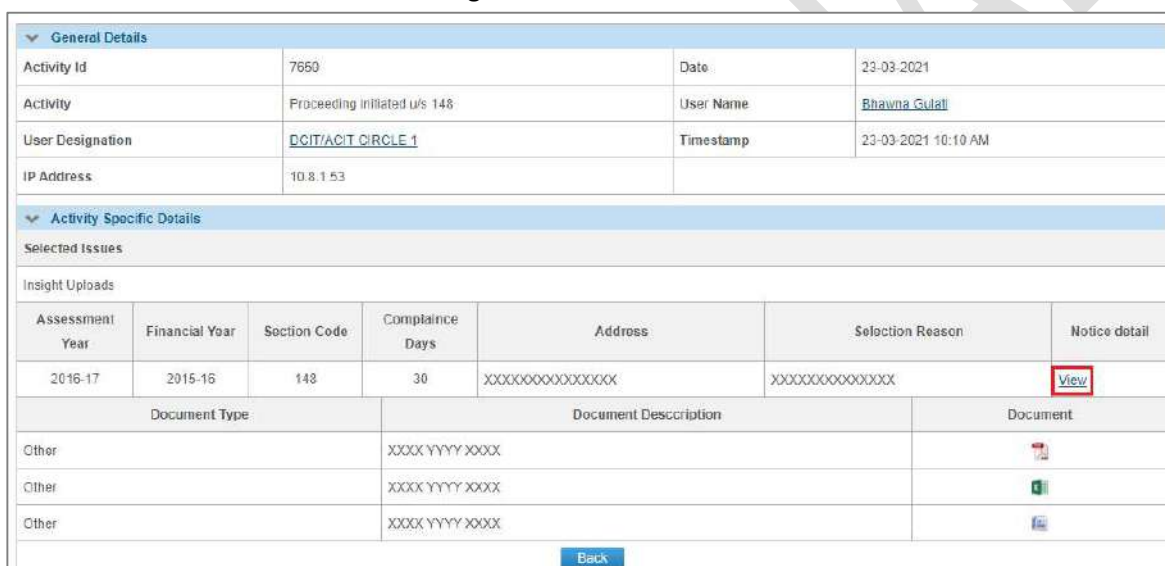


Figure 13 Initiated Activity

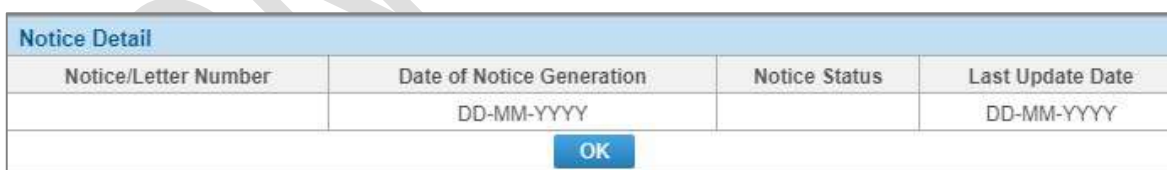


Figure 14 Notice/ Letter details Issued at ITBA

## 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'.

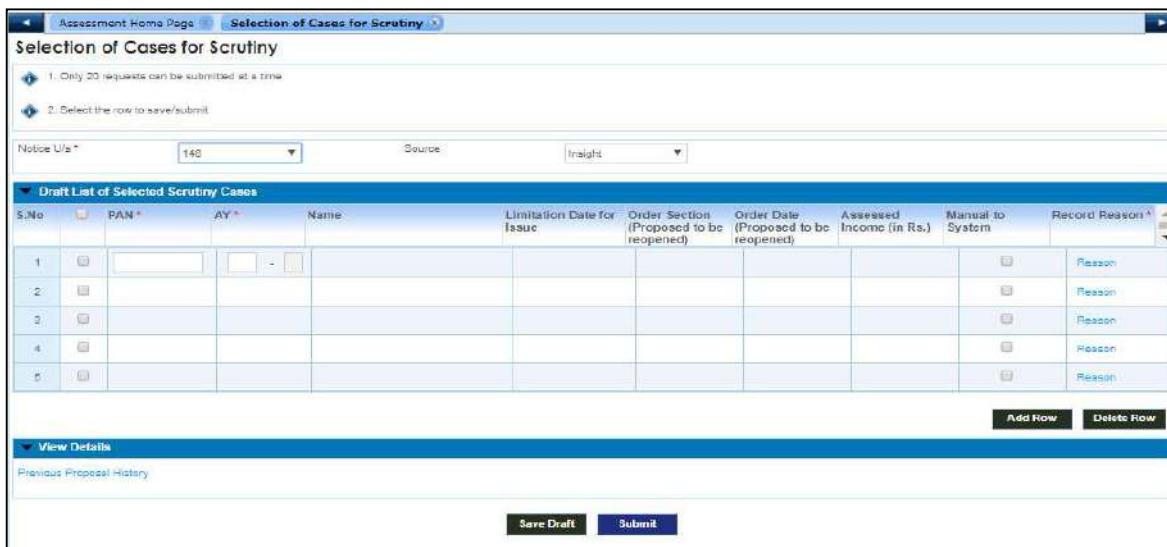
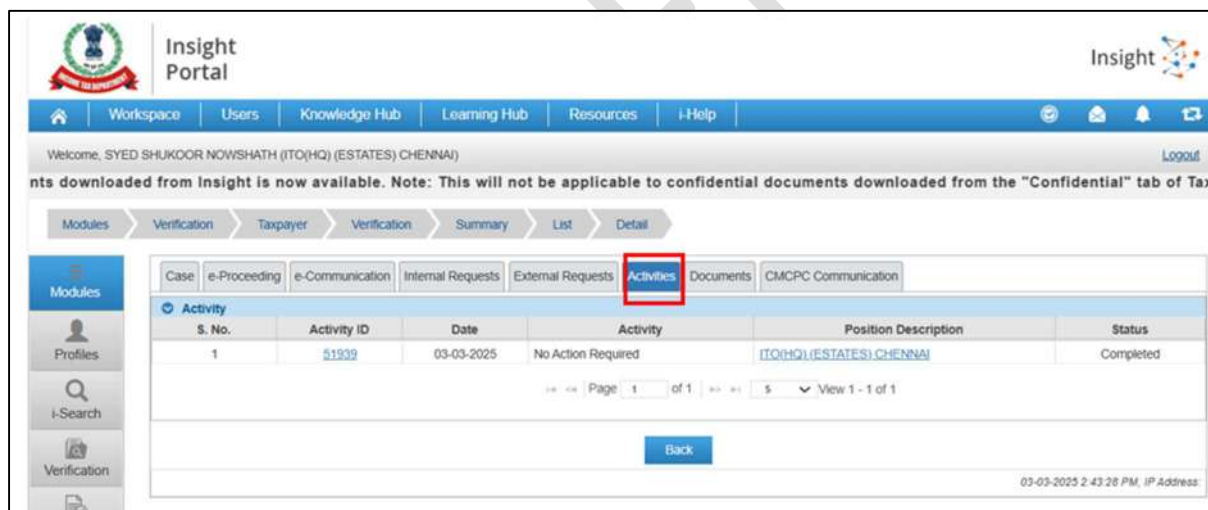


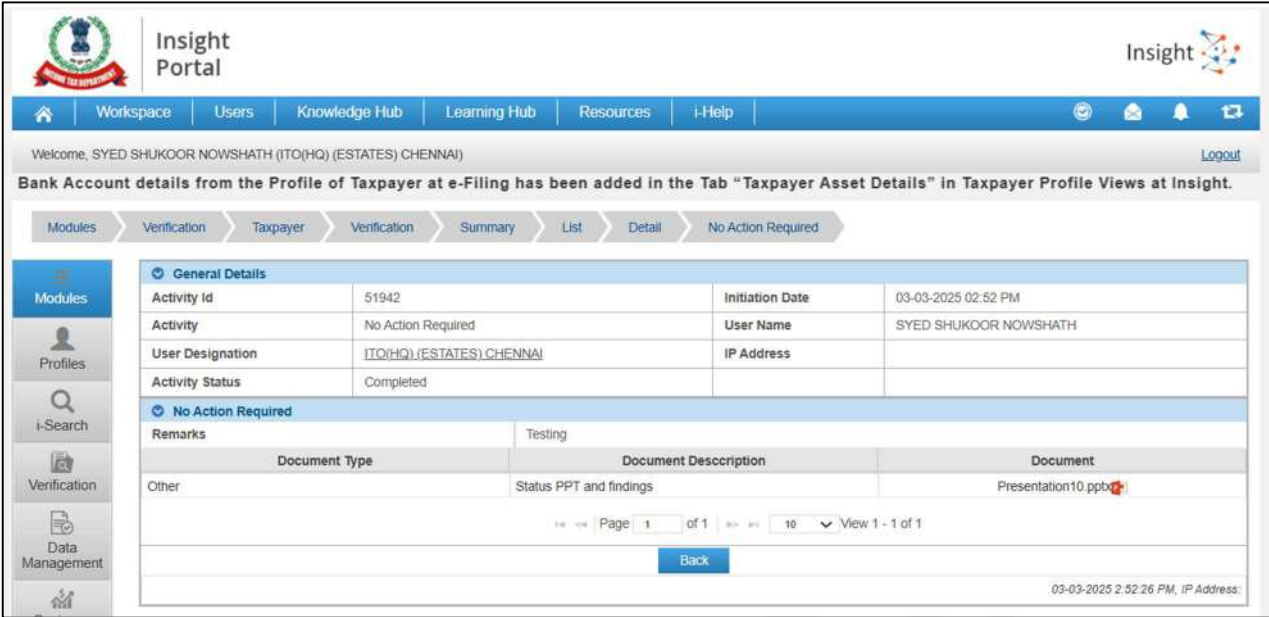
Figure 15 Accessing case on ITBA Portal

## 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.



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 Insight Portal interface. At the top, there is a navigation bar with links for Workspace, Users, Knowledge Hub, Learning Hub, Resources, and i-Help. Below this, a welcome message identifies the user as SYED SHUKOOR NOWSHATH (ITO(HQ) (ESTATES) CHENNAI). 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." The main content area features a breadcrumb trail: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > No Action Required. On the left, a sidebar contains icons for Modules, Profiles, i-Search, Verification, and Data Management. The central table 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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