



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

Date: 20.02.2023

F. No. DGIT(S)-ADG(S)-2/High Risk Transaction (Pan and Non-PAN) cases/2022-23/11914

To,

All Principal Chief Commissioner(s) of Income Tax/ CCsIT  
 All Principal Director Generals(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 High-Risk transaction and High-Risk Non-PAN Transaction cases on the Verification module of Insight portal (RMS Cycle-2) – reg.**

Kindly refer to the above.

- The Board approved Risk Management Strategy (Cycle-2) 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 2016-17 and AY 2019-20 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.

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, Verification Initiation Date (*Insight Portal >> Verification Module >> Verification stage >> "Case type" (Under verification) >> View Details >> Verification Initiation Date*) may be examined in cases being disseminated under RMS Cycle-2 and accordingly, appropriate action may be initiated in accordance with the relevant provisions u/s 148A/148 of the Income-tax Act, 1961 and directions issued by the Board in this regard.

Yours faithfully,



(**MANISH MISHRA**)

Addl. Director General (Systems)-2

Copy to:

1. PPS to Chairman, Member (IT & Rev), Member (Admin. & Faceless Scheme), Member (L & S), Member (Inv.), Member (TPS), Member (A&J), CBDT and DGIT(Systems)-2, New Delhi for information.
2. Nodal Officer of [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in), DG systems corner, ITBA, Insight i-Library.

Addl. Director General (Systems)-2