

F. No. 299/44/2022-Dir (Inv. III)/1761

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 002, Ground Floor, "C" Block,
Dr. S. P. Mukherjee Civic Centre,
Minto Road, New Delhi-110002
Date: 27.02.2025

OFFICE MEMORANDUM

Subject: Uploading of information on the CRIU/VRU functionality for the implementation of Risk Management Strategy (RMS) - reg. -

Reference: (i) F. No. 299/44/2022-Dir (Inv. III)/1264 dated 12.01.2024
(ii) F. No. 225/135/2021/ITA-II(Part-I) dated 11.01.2023

Kindly refer to the subject and references cited above.

2. In the OM issued vide F. No. 225/135/2021/ITA-II(Part-I) dated 11.01.2023, directions were given for uploading information on VRU/CRIU/STR feedback functionalities, for cases pertaining to any assessment year where there is escapement of income and thus, require action u/s 147 of the Income-tax Act, 1961 ('Act'). The category of cases identified in the said OM included cases with '*information arising out of search or survey action*'. Subsequently, through OM issued vide F. No. 299/44/2022-Dir (Inv. III)/1264 dated 12.01.2024, it had been conveyed that '*information, which is covered by explanation 2 to the section 148 of the Act, inter-alia include information arising out of Search and Survey cases, is not required to be uploaded on CRIU/VRU since it does not require RMS. Therefore, in such cases, information **should not be uploaded on CRIU/VRU but should be sent directly to the JAO for taking action as per the Act***'. (emphasis provided)

3. In view of the amendments made in the Act vide Finance (No. 2) Act, 2024, especially in sections 148, 149, 151 and 152, queries were received from field formations, in relation to the applicability of above-mentioned OM dated 12.01.2024. The queries have been examined by the Board. Accordingly, I am directed to provide clarification in the matter, as outlined in the subsequent paragraphs.

4. Sub-section (3) of section 152 of the Act provides that where a search has been initiated under section 132 or requisition is made under section 132A or a survey is conducted under section 133A [other than under sub-section (2A)] on or after the 1st day of April, 2021 but before the 1st day of September, 2024, the provisions of section 147 to 151 of the Act shall apply as they stood immediately before the commencement of the Finance (No. 2) Act, 2024. Therefore, unamended provisions of section 147 to 151 of the Act apply to cases where:

- i. a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A, on or after the 1st day of April, 2021 but before the 1st day of September, 2024, in the case of the assessee.
 - ii. a survey is conducted under section 133A, other than under sub-section (2A) of that section, on or after the 1st day of April, 2021 but before the 1st day of September, 2024, in the case of the assessee.
 - iii. the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner, that any money, bullion, jewellery or other valuable article or thing, seized or requisitioned under section 132 or section 132A in case of any other person on or after the 1st day of April, 2021 but before the 1st day of September, 2024, belongs to the assessee.
 - iv. the Assessing Officer is satisfied, with the prior approval of Principal Commissioner or Commissioner, that any books of account or documents, seized or requisitioned under section 132 or section 132A in case of any other person on or after the 1st day of April, 2021 but before the 1st day of September, 2024, pertains or pertain to, or any information contained therein, relate to, the assessee.
5. Consequently in the above cases, the Assessing officer shall be deemed to have information which suggests that income chargeable to tax has escaped assessment. As a result, such information is not required to be uploaded on CRIU/VRU functionality, as the same does not require execution of Risk Management Strategy (RMS). In such cases, information should be sent to the Jurisdictional Assessing Officer (JAO) for taking further necessary action at his end.
6. Further, if any information for cases mentioned in paragraph 4 above, has already been uploaded on the CRIU/VRU functionality by any officer, including the officers posted in Directorates of Investigation, the same should also be sent directly to JAO. Supervisory authorities should ensure that this exercise is completed in time bound manner, **latest by 10.03.2025**, to enable concerned JAOs to have sufficient time in their hands for taking further necessary action.
7. I am further directed to state that any other information which is required to be uploaded on CRIU/VRU functionality may be uploaded at the earliest, for the purpose of execution of RMS, so that sufficient time may be available to the field officers for taking timely action as per provisions of the Act.
8. This issues with the approval of the competent authority.

Hiraj
27.02.2025

(Niranjan Kumar)
Under Secretary (Inv. III),
CBDT, Delhi.

To,
All Principal Chief Commissioner of Income-tax
All Director Generals of Income Tax (Inv.)
All Chief Commissioners of Income Tax (Central)