



High refund cases under CBDT Scanner – Instructions for the AY 2024-25

It has been noticed that many return filers are claiming excess refunds through various means such as wrong claim of TDS credit, under reporting of income, over stating of deductions, claim of bogus expenses etc. Accordingly, some cases have been identified based upon approved risk rules for high-risk refunds.

For a detailed examination of such cases, the CBDT has issued instructions to its field officers for verification of High-Risk refund (HRR) cases, which can be summarized as follows:

- 1) **SOP for CIT(TDS)** - TAN level clusters (Instruction No. 80)
- 2) **SOP for Jurisdictional Assessing Officer (JAO)** (Instruction No. 81)
- 3) **SOP for Directorate of Investigation** - email-based clusters (Instruction No. 82)

(The instructions are enclosed herewith for your ready reference along with this Blog)

1) SOP for CIT(TDS) - TAN level clusters (Instruction No. 80)

These cases consist of ITR filers, in which common employer Tax Deduction and Collection Account Number (TAN) have been reported. Details of such high-risk clusters are being sent to the respective jurisdictional CIT(TDS) for the purpose of verification of suspicion that whether false claims of refunds have been made in an organized manner or through a single key person

While verifying the AO will take care of following aspects:

- (i) To examine if the TAN of the TAN cluster has been flagged in High-Risk Refund rules in 3 or more years out of last 8 / available years as available in Insight Portal. If yes, the feedback "Further risk assessment required" must be given.

Direct Tax/Internal instructions by CBDT

- (ii) To examine if any penalty order has been passed or prosecution has been launched on the deductor for any TDS default in any of the latest 3 Penalty Orders /prosecution proceedings out of last 8 years as available in TRACES AO Portal. If yes, the feedback "Further risk assessment required" must be given.
- (iii) To examine if any demand u/s 201 was raised for 3 or more years out of last 8 years in TRACES AO Portal. If yes, the feedback "Further risk assessment required" must be given.

2) SOP for Jurisdictional Assessing Officer (JAO) (Instruction No. 81)

Some cases have been identified based upon certain rules. The details of these cases have been made available to JAO through Insight Portal. JAO shall provide the feedback "Further risk assessment required" only if any of the following-mentioned criteria is fulfilled. If not, JAO shall provide feedback "ITR can be processed". The criteria are as follows:

- (i) To examine if any major claim of deductions etc. has been disallowed in any of the latest 3 assessment orders (orders including assessment orders passed u/s 143(3)/144/147/153A/153C/263 of the Income Tax Act-1961) out of last 8 years assessment order data as available in ITBA Portal. After examining the disallowance, JAO shall check the status of appellate proceedings. Only in cases where no appeal has been filed or the disallowance stands confirmed as on date, the feedback "Further risk assessment required" is required to be given.
- (ii) To examine if any penalty order has been passed for any incorrect submission of facts in any of the latest 3 Penalty Orders out of last 8 years as available in ITB Portal. If yes, the feedback "Further risk assessment required" must be given.
- (iii) To examine if taxpayer has revised return and increased claim of refunds in 3 or more years out of the last 8 years as available in AO Portal of e-filing. If yes, the feedback "Further risk assessment required" must be given.
- (iv) To examine if a PAN has been flagged in High-Risk Refund rules in 3 or more years out of last 8 / available years as available in Insight. If yes, the feedback "Further risk assessment required" must be given.
- (v) To examine if any information with respect to CRIU/VRU uploads of the latest 3 years is available (and where order taking into account the said uploads has not been passed) for taxpayer in profile views of Insight Portal, which states that the taxpayer has under reported receipt or / claimed deduction not allowable as per the Income-Tax Act, or any other information which suggests any form of tax evasion/ non-compliance on part of the assesses. If yes, then the feedback "Further risk assessment required" must be given.

3) SOP for Directorate of Investigation - email-based clusters (Instruction No. 82)

Suspicious clusters, comprising of ITRs in which common email ID has been reported, has been identified based on certain rules. Details of such high-risk clusters are being disseminated to the respective CRU [Central Registry Unit] Nodal officer for the purpose of verification of suspicion that false claims of refunds have been made in an organised manner or through a single key person.

BASIS FOR DETERMINATION OF SAMPLE:

Direct Tax/Internal instructions by CBDT

The Sample while Investigating the HRR cases would be top 10% of the Refund claimants in the cluster or Top 10 Refund claimants of the cluster, whichever is higher. For clusters containing less than 10 ITRs, all the ITRs present in the cluster are to be treated as Sample. The FIRST SAMPLE will contain the first top 10% of the Refund Claimants in the Cluster or Top 10 Refund claimants of the cluster, the SECOND SAMPLE will contain the next 10% of the refund claimants in the cluster or next top 10 refund claimants of the cluster.

Many examples and illustrations have been given in the detailed instructions.



**DIRECTORATE OF INCOME TAX (SYSTEMS)
ADDITIONAL DIRECTOR GENERAL OF INCOME TAX(SYSTEMS)-2
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055**

F.No. DGIT(S)/ADG(S)-2/HRR/2024-25/ 618

Dated: 03.10.2024

04

To,
All CCITs(TDS.)/CITs(TDS)

Madam / Sir,

Sub.- High Risk Refund Cases pertaining to A.Y- 2024-25 disseminated for TDS charge officers at Insight - reg.

Kind reference is invited to the above subject.

2. TAN based cluster of High Risk refund ITRs for A.Y-2024-25, identified based upon certain rules are being disseminated to the CsIT(TDS) for the purpose of verification of suspicion that false claims of refunds have been made in an organised manner or through a single key person.
3. Upon receiving the cluster, the CIT(TDS) may preferably allocate one or more cluster to a particular assessing officer(AO) i.e. DCIT/ACIT/ITO for integrated and comprehensive inquiries.
4. AOs need to verify the cases and provide one of the following feedbacks in Insight Portal after verification:
 - a) "No Further Risk Assessment required" or
 - b) "Further risk assessment required"
5. In this regard, SOP for verification of High-Risk Refund (HRR) cases by TDS charge officers is attached as Annexure-A. All the aspects mentioned in the SOP have to be examined in detail before submitting the feedback as mentioned above. Further, kindly refer to Annexure-B for Step-by-Step guidance on uploading of verification report on Insight portal.
6. In case of any technical difficulty being observed, users may contact or write to Insight help desk, (Helpdesk number- 1800-103-4216, Email id: helpdesk@insight.gov.in).

Yours faithfully,

(Nikhil Varma)

ADG(Systems)-2, New Delhi.

Copy to:

PPS to the Chairman, Member (S&FS), Member (TPS), Member(L), Member (A&J), Member (Adm.) & Member (IT & Rev.), CBDT and DGIT(Systems), New Delhi for information.

ADG(Systems)-2, New Delhi.

Annexure A -Standard Operating Procedure (SOP) for CIT(TDS) for verification of High-Risk Refund (HRR) cases (TAN level clusters)

It has been noticed that many return filers are claiming excess refunds through various means such as wrong claim of TDS credit, under reporting of income, over stating of deductions, claim of bogus expenses etc. Accordingly, some cases have been identified based upon approved risk rules for high risk refunds.

These cases consist of ITR filers, in which common employer Tax Deduction and Collection Account Number (TAN) have been reported. Details of such high-risk clusters are being sent to the respective jurisdictional CIT(TDS) for the purpose of verification of suspicion that whether false claims of refunds have been made in an organized manner or through a single key person. Such cases should be verified as per the procedure prescribed below.

Guidelines for handling high risk refund cases (TAN level clusters) disseminated by Pr. DGIT / DGIT (Systems).

- 1) Upon receiving the cluster, the jurisdictional CIT(TDS) may preferably allocate one or more cluster to a particular assessing officer of DCIT/ACIT/ITO for integrated and comprehensive inquiries.
- 2) The Assessing Officer (AO) will get cases in Insight portal in Verification Module with a new case type- "High Risk Refund Cases-TDS".
- 3) The AO needs to refer to the relevant Insight Instruction for accessing the case type and related details in Insight Portal.
- 4) The AO must submit timely feedback in Insight Portal after verification. The AO must give feedback as "No Further Risk Assessment required" or "Further risk assessment required" after verification.
- 5) CIT(TDS) may run an outreach program with cluster TAN Deductor where the AO has given the feedback "Further risk assessment required", to sensitize the deductee with respect to the claim of deductions by the taxpayers in variance with the claim of deductions as per TDS return filed by the deductor.
- 6) While verifying the AO will take care of following aspects:
 - i. To examine if the TAN of the TAN cluster has been flagged in High-Risk Refund rules in 3 or more years out of last 8 / available years as available in Insight Portal. If yes, the feedback "Further risk assessment required" must be given.
 - ii. To examine if any penalty order has been passed or prosecution has been launched on the deductor for any TDS default in any of the latest 3 Penalty Orders /prosecution proceedings out of last 8 years as available in TRACES AO Portal. If yes, the feedback "Further risk assessment required" must be given.
 - iii. To examine if any demand u/s 201 was raised for 3 or more years out of last 8 years in TRACES AO Portal. If yes, the feedback "Further risk assessment required" must be given.

To examine if the TAN of the TAN cluster has been reported in the TDS defaulter report in TRACES AO portal. If yes, the feedback "Further risk assessment required" must be given.

Annexure B- Step by Step reference guide

Navigation to Cluster Verification

1. After successfully login to Insight, user needs to navigate to Verification and Select “Verification” displayed under Cluster Tab to navigate to High Risk Refund- TDS Cases.

The screenshot shows the Insight application interface. The top navigation bar includes Workspace, Users, Knowledge Hub, Learning Hub, Resources, and I-Help. The user is logged in as POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI). The main content area is titled 'Verification' and contains three columns: Taxpayer, Reporting Entity, and Cluster. The Taxpayer column lists Actionable Insight (1), e-Verification (114), Verification (3944), Proceedings (0), and Faceless Reference. The Reporting Entity column lists Registration Monitoring, Statement Monitoring, Verification, and Information Requests. The Cluster column lists Verification.

Navigate to High Risk Refund cases- TDS

2. User will be navigated to ClusterCase summary view to select High Risk Refund Cases- TDS. User needs to click on count as displayed below to navigate to Group Case List View.

The screenshot shows the Cluster Case Summary view. The top navigation bar is the same as in the previous screenshot. The main content area is titled 'Summary' and contains a search section with filters for DCIT(HQ)(ADMN), CHENNAI, - Select Type -, and - Financial Year -. The search results are displayed in a table with columns #, Type, FY, and Group Count. The table contains two rows: 1. High Risk Refund - Investigation(HRR-INV) for FY 2022-23 with a Group Count of 6; 2. High Risk Refund - TDS for FY 2022-23 with a Group Count of 8. The second row is highlighted with a red border. The page number is 1 of 1, and the view is 1 - 2 of 2. The timestamp is 29-02-2024 11:58:57 AM, IP Address.

Navigate to Group Case List View

3. In Group Case List view, user will be able to view Group cases created on Employer TAN
4. User will be able to download Group Case List excel having additional details like count of PANs in group cases, PAN name and PANs in group cases.
5. User will be able to reassign group in bulk from this view.
6. By clicking “Group ID” hyperlink user will be navigated to Group Case Detail View.

Modules Verification Group Summary List

Search Clear All

Priority | Type Financial Year PAN Group ID

High Risk Refund - ... 2022-23 Enter PAN Enter ID Go

Result

Group ID	Type	Members	Primary Person	Primary Person PAN/ Non-PAN Entity Id	FY	Priority	Assigned To	Pending
8823000000004	High Risk Refund - TDS	59	TALUKA PRIMARY EDUCATION OFFICER	AHMT04154D	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8823000000028	High Risk Refund - TDS	38	MAHANADI COALFIELDS LIMITED	BBNK00422C	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	38
8823000000056	High Risk Refund - TDS	95	INDIA YAMAHA MOTOR PRIVATE LIMITED	DELI06615A	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8823000000074	High Risk Refund - TDS	185	THE SINGARENI COLLIERIES COMPANY LIMITED	HYDT01426F	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	185
8823000000078	High Risk Refund - TDS	35	BLOCK EDUCATION OFFICER	JBPB01973G	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	35
8823000000096	High Risk Refund - TDS	176	S P OFFICE	LKNS10462E	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8823000000101	High Risk Refund - TDS	72	SOUTH EAST CENTRAL RAILWAY	NGPS04721D	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8823000000108	High Risk Refund - TDS	46	SR SUPERINTENDENT OF POLICE	PTLS16666G	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0

Page 1 of 1 View 1 - 8 of 8

Initiate Activity (Bulk Level) - Select Activity - Initiate

Back

Group Case Detail View and Group Case level activities

7. At Group Case Detail View, user will be able to view Details of PANs available in group i.e. PANs Name, PAN, and Case id of Individual PAN.
 - a. User will be able to click on Case ID Hyperlink to navigate to Case Detail view of single PAN.
8. Following Group Case level activities will be available to the user at Group Case Detail Page
 - a. Reassign Case
 - b. Submit Feedback
 - c. Enter Comments
 - d. View Upload Case attachments.

Modules Verification Group Summary List Detail

Group Case Activity Documents

Group Case Details

Group ID	XXXXXXXXXX	Type	High Risk Refund Cases-Inv
Members	4	Main Person	Admin@gmail.com
Main Person PAN/ Non-PAN Entity ID	-	Priority	R1
Last Updated On	10-12-2018	Financial Year	2021-22
Assigned To	ITO (I&C) - 1, Delhi	Status	Under Verification

Group PANs

Name	PAN/ Non-PAN Entity Id	Case Id
M/S ABC Ltd	BOEPS8228E	XXXXXXXXXX
Rajeev Ranjan Persad	PQLAM1928Q	XXXXXXXXXX
Rabeender Nath Yadav	EPVYS0449V	XXXXXXXXXX
XYZ Ltd.	EPVYS0449G	XXXXXXXXXX

Initiate Activity (Bulk) - Select Activity - Initiate

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Enter Comments

9. The following screen will be visible to user on clicking activity "Enter Comments". User will be able to update comments in the case which will be visible to the user and all supervisor in hierarchy (In cumulative View).

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) [Logout](#)

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Enter Comments

Enter Comments

Remarks *

Enter Remarks

Choose File | No file chosen | - Select Document Type - | Enter Document Description

Attach More

Submit Cancel

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Reassign Case

10. User will be able to Reassign Group case to the Reporting Officer and Subordinates in hierarchy.

Workspace | Users | Knowledge Hub | Learning Hub | Resources | i-Help

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) [Logout](#)

Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case

Users Selection

Reporting Officer and Sub-ordinates

-Select-

Submit Back

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Submit Feedback

11. This activity will be performed by ITD User to submit the Feedback on the Group Case.
12. The AO must give feedback as “No Further Risk Assessment required” or “Further risk assessment required” after verification.
13. Remarks will be mandatory.
14. User will also be able to add documents in support of the feedback.
15. On clicking submit button, Feedback will be submitted and the status of the case will be updated from “Under Verification” to “Verified”.

Workspace | Users | Knowledge Hub | Learning Hub | Resources | i-Help

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) [Logout](#)

Modules > Verification > Cluster > Summary > List > Detail

Case Details

Case ID	8823000000004	Financial Year	2022-23
Case Type	High Risk Refund - TDS	Name	TALUKA PRIMARY EDUCATION OFFICER

Verification Checklist(General)

Further Risk assessment required* - Select -

Remarks

Remarks*

Enter Remarks

General Documents

Choose File | No file chosen | - Select Document Type - | Enter Description

Attach More

Back Save Submit

History of activities performed at Group Case Level

16. History of Activities performed at Group Case Level will be visible to ITD user at Activity Tab available at Group Case Detail view.
17. The page will display Activity ID wise activities with complete details of remarks and documents uploaded by user while performing the activity.

Case Detail View

18. The Case Detail page will display details of case available on individual PAN in the group.
19. The Case Detail page will provide detail of Verification Issue on the PAN
20. View hyperlink will navigate the user to Information Detail view.

Information Detail View

21. Information Detail view will provide detail of Information underlying the Verification Issue. TSN will be hyperlink which will provide detail of Information like Acknowledgement Number, Date of Filing, Form Type and Filing Type.

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) [Logout](#)

Modules > Verification > Group > Summary > List > Group Detail > Case Detail > Verification Issue Detail

Verification Issue

Related Scenarios

Related Information

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details		
8823000012106	ITR-Sch-VIA-021	Deduction for interest on Higher Education loan u/s 80E claimed in ITR (ITR: Schedule VI-A)	PRAMOD KUMAR BARIK (Filer PAN: AQWPB6656P)	87,654	Under-Verification	⚠	-	Feedback
8823000012107	ITR-TTI-014	Refund claimed (Part B-TTI)	PRAMOD KUMAR BARIK (Filer PAN: AQWPB6656P)	98,440	Under-Verification	⚠	-	Feedback

Related Earlier Information

Voluntary Disclosed Information

[Back](#)

TSN Pop up view

Insight Portal

Workspace

Welcome, POOLANGULAM SEN

Modules > Verification

Information Details

Verification ID	882300005935.001	Verification Issue	Refund claim with large claim of deduction u/s 80E(RR35)
Information Code	ITR-Sch-VIA-021	Information Description	Deduction for interest on Higher Education loan u/s 80E claimed in ITR (ITR: Schedule VI-A)
Information Value	87,654	Information Source	PRAMOD KUMAR BARIK (Filer PAN: AQWPB6656P)
Acknowledgement Number	332700290010723	Date of Filing	01-07-2023
Form Type	ITR 1	Filing Type	Original

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Related Information

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Verification Status	Other Details		
8823000012106	ITR-Sch-VIA-021	Deduction for interest on Higher Education loan u/s 80E claimed in ITR (ITR: Schedule VI-A)	PRAMOD KUMAR BARIK (Filer PAN: AQWPB6656P)	87,654	Under-Verification	⚠	-	Feedback
8823000012107	ITR-TTI-014	Refund claimed (Part B-TTI)	PRAMOD KUMAR BARIK (Filer PAN: AQWPB6656P)	98,440	Under-Verification	⚠	-	Feedback

Related Earlier Information

Voluntary Disclosed Information

[Back](#)

29-02-2024 2:59:56 PM, IP Address:

Case Level activities available on Individual PAN Case

22. User will be able to below mention activities at Individual PAN Case level.
 - a. Enter Comments- This activity will allow ITD user to enter case level comments. The history of activity performed by ITD User will be visible to all supervisors in hierarchy (in cumulative view).
 - b. View upload Case attachments – This activity will allow ITD User to upload documents relevant to the case. The history of activity performed along with the documents uploaded by the ITD User will be visible to all supervisors in hierarchy (in cumulative view).

View Previous Years HRR Issue in Taxpayer Profile views

23. The user will be able to view the Details of the High-Risk Refund issues flagged on PAN of the Taxpayer in Previous years, if any, in Taxpayer Profile Views under Taxpayer Annual Summary (TAS).
24. User needs to select the relevant Assessment Year filter.
25. User will be able to click on view hyperlink and view the Verification issues of previous year acknowledgement Number wise.

Profile view for FQTP WFSOFS (PAN: AMRPR5426N)

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 ITBA Activity Cases Demand Tax Payments Refunds High Risk Refund AIS

Filters

Assessment Year
AY 2019-20 Filter

S.No.	Acknowledgement Number	Date of Filing	A.Y.	Issues
1	100099510300819	30-08-2019	2019-20	View

Page 1 of 1 View 1 - 1 of 1

09-01-2024 12:42 PM, IP Address:

Viewing the Feedback submitted in Respective PAN in Profile views

26. The Feedback submitted in bulk in the case by TDS user will be visible in Taxpayer Profile views of Respective PANs.
27. Any ITD User having level 2 access over PAN will be able to view the Feedback submitted by TDS Function Code user in HRR- TDS case under Taxpayer Annual Summary (TAS)>>Information>>uploads.
28. User will be able to view complete details of the Feedback submitted along with documents uploaded.

Profile view for SHARAN TIWARI (PAN: AJQP6112P)

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 ITBA Activity Cases Demand Tax Payments Refunds High Risk Refund AIS

Third Party Confidential Others Aggregated TDS Payments Aggregated GST Transactions Uploads

CRIU/VRU Reference Report

Filter

Financial Year
FY 2022-23 Filter

ID	Code	Financial Year	Information	Particulars	Upload Date
2194	HRR-ANRPT	2022-23	Analysis Report	234567	05-02-2024
2194	HRR-DSRPT	2022-23	Dissemination Report	23456	05-02-2024
2194	HRR-ANRPT	2022-23	Analysis Report	34567	05-02-2024
2194	HRR-ANRPT	2022-23	Analysis Report	234567	05-02-2024
2246	HRR-RESULT	2022-23	Bulk Verification Report (HRR)	Others (0)	21-02-2024
2246	HRR-VERPT	2022-23	Verification Report	description	21-02-2024

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-----End of Report-----



DIRECTORATE OF INCOME TAX (SYSTEMS)
ADDITIONAL DIRECTOR GENERAL OF INCOME TAX(SYSTEMS)-2
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055

F.No. DGIT(S)/ADG(S)-2/HRR/2024-25/ 619

Dated: 03.10.2024

To,

All Pr. CCsIT

Madam / Sir,

Sub.: - High-Risk Refund Cases for A.Y- 2024-25 disseminated to Jurisdictional Assessing Officer at Insight- reg.

Kind reference is invited to the above subject.

2. Cases related to High-Risk refund ITRs for A.Y. 2024-25, identified based upon certain rules are being disseminated to the Jurisdictional Assessing Officer (JAO) for the purpose of verification of refund claim for timely processing of ITRs.

3. JAOs need to verify the cases and provide one of the following feedbacks within 30 days from the date of receipt of case in Insight Portal:

- a) "ITR can be processed" or
- b) "Further risk assessment required"

4. In this regard, SOP for JAO for verification of High Risk Refund cases is attached as Annexure-A. All the aspects mentioned in the SOP have to be examined in detail before providing feedback as mentioned above. Further, kindly refer to Annexure-B for Step-by-Step guidance on upload of verification report on Insight portal.

5. In case of any technical difficulty being observed, users may contact or write to Insight help desk, (Helpdesk number- 1800-103-4216, Email id: helpdesk@insight.gov.in).

Yours faithfully,

(Nikhil Varma)

ADG(Systems)-2, New Delhi.

Copy to:

PPS to the Chairman, Member (S&FS), Member (TPS), Member(L), Member (A&J), Member (Adm.) & Member (IT & Rev.), CBDT and DGIT(Systems), New Delhi for information.

ADG(Systems)-2, New Delhi.

Annexure A: Standard Operating Procedure (SOP) for Jurisdictional Assessing Officer (JAO) for verification of High-Risk Refund (HRR) cases

In the past, incidents were reported wherein wrong refunds had been claimed through various means such as wrong claim of TDS credit, under reporting of income, over stating of deductions, claim of bogus expenses etc. Accordingly, some cases have been identified based upon certain rules. The details of these cases have been made available to JAO through Insight Portal. Such cases should be dealt with as per the procedure prescribed below.

Guidelines for handling high risk refund cases disseminated by Pr. DGIT / DGIT (Systems) to JAO for verification.

- 1) High Risk refund ITRs have been identified based upon certain rules. Details of such ITR's have been disseminated to the JAO for the purpose of verification for timely processing of ITR.
- 2) JAO will get cases in Insight portal in Verification Module with a new case type- "High Risk Refund Cases-JAO".
- 3) JAO needs to refer to the relevant Insight Instruction vide subject "Functionality for Verification of High-Risk Refund Cases for Jurisdictional Assessing Officer at Insight- reg", for accessing the case type and related details in Insight Portal. In case of uneven distribution of cases (more than average) i.e., a few JAOs get more cases than average, PCsIT can reassign/redistribute cases within the PCIT charge for rationalization of workload or where a PCIT charge has more than the average cases, CCsIT can reassign/redistribute cases within the CCIT charge for rationalization of workload. As most of the High-Risk Refund cases will be identified during the time of peak return filing, it is suggested that MIS be regularly monitored in the month of August to October as there may be requirement of redistribution during this period for workload management.
- 4) JAO must give *one of the two* feedbacks, that is, "ITR can be processed" or "Further risk assessment required" after verification. The feedback must be given within 30 days from the date of receipt of the case in Insight Portal.
- 5) JAO shall provide the feedback "Further risk assessment required" ***only if any of the following-mentioned criteria is fulfilled***. If not, JAO shall provide feedback "ITR can be processed". The criteria are as follows:
 - i. To examine if any major claim of deductions etc. has been disallowed in any of the latest 3 assessment orders (orders including assessment orders passed u/s 143(3)/144/147/153A/153C/263 of the Income Tax Act-1961) out of last 8 years assessment order data as available in ITBA Portal. After examining the disallowance, JAO shall check the status of appellate proceedings. Only in cases where no appeal has been filed or the disallowance stands confirmed as on date, the feedback "Further risk assessment required" is required to be given.

- ii. To examine if any penalty order has been passed for any incorrect submission of facts in any of the latest 3 Penalty Orders out of last 8 years as available in ITBA Portal. If yes, the feedback "Further risk assessment required" must be given.
 - iii. To examine if taxpayer has revised return and increased claim of refunds in 3 or more years out of the last 8 years as available in AO Portal of e-filing. If yes, the feedback "Further risk assessment required" must be given.
 - iv. To examine if a PAN has been flagged in High-Risk Refund rules in 3 or more years out of last 8 / available years as available in Insight. If yes, the feedback "Further risk assessment required" must be given.
 - v. To examine if any information with respect to CRIU/VRU uploads of the latest 3 years is available (and where order taking into account the said uploads has not been passed) for taxpayer in profile views of Insight Portal, which states that the taxpayer has under reported receipt or / claimed deduction not allowable as per the Income-Tax Act, or any other information which suggests any form of tax evasion/ non-compliance on part of the assesses. If yes, then the feedback "Further risk assessment required" must be given.
- 6) If during the verification, taxpayer revises the Income Tax return, the details of Income, exempted allowances, deductions claimed, refund claimed, etc. furnished, such revised return may be considered by JAO and accordingly feedback may be provided.

Annexure B- Step by Step Quick Reference Guide

Navigation Taxpayer Verification

1. After successful login to Insight, user needs to navigate to Taxpayer Verification and Select "Verification" to select High Risk Refund- JAO Cases.

The screenshot shows the Insight Portal interface. The left sidebar contains navigation options: Modules, Profiles, i-Search, Verification, and Data Management. The 'Verification' module is selected. The main content area is divided into three columns: Taxpayer, Reporting Entity, and Group. Under the Taxpayer column, the 'Verification' module is highlighted with a red box, showing a count of 2199. Other modules listed include Actionable Insight (8), e-Verification (838), Proceedings (28), and Faceless Reference.

Navigate to HRR JAO Cases

2. User will be navigated to Case summary view to select High Risk Refund Cases- JAO and click on count as displayed below to navigate to Case List View.

The screenshot shows the 'Summary' view of the Insight Portal. The breadcrumb trail is 'Modules > Verification > Taxpayer > Verification > Summary'. The search filters are set to 'CHENNAI' and 'Financial Year'. The 'Display Count for' is set to 'Self'. The 'Result' table shows a list of cases, with the 'High Risk Refund Cases - JAO' row highlighted in red, showing a count of 10 under 'Under Verification'.

#	Type	FY*	Pending for My Action				Others	
			Under Verification	Under Re-Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
11	High Risk CRIU/VRU Information	2012-13	1	0	0	0	0	0
12	High Risk Refund Cases - INV	2022-23	54	0	0	0	0	0
13	High Risk Refund Cases - JAO	2022-23	10	0	0	0	0	2987
14	Pandora (CRS/FATCA) Verification	2019-20	1	0	0	0	0	0
15	Potential cases for Prosecution u/s 276CC	2017-18	1	0	0	0	0	0
16	Potential cases for Prosecution u/s 276CC	2018-19	1	0	0	0	0	0
17	RMS - Non-Filing of Return - PAN Cases	2015-16	11	0	0	0	0	2
18	RMS - Non-Filing of Return - PAN	2017-18	1	0	0	0	0	0

Navigate to Case List View

3. In Case List view, user will be able to view List of Cases created on PANs along with certain other attributes like FY, Assigned to. User will be able to download the List of Cases in Excel available at top right corner of the screen.
4. By clicking “View Detail” hyperlink user will be navigated to Case Detail View.

Case Type: High Risk ... | Verification Issue: | Financial Year: 2022-23 | Verification Status: Under-Verification | Last Activity | Suggested Action | PAN: ENTER PAN | ID: Enter ID | Go

PAN	Name	Type	FY	Verification Status	Assigned To	View Details
XXXXXXXX	RAJASEKHAR NAIDU YEDDULAPALLI	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	DILLI BABU ARAGONDA	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	NILAM PANCHAL	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	MOHAN SINGH	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	UMA KOMARAGIRI	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	KAASIVISWANAATHAN SIVAKAAMU	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	VIKASH PANDEY	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details
XXXXXXXX	MINESHKUMAR	High Risk Refund Cases - JAO	2022-23	Under-Verification	DCIT(HQ)(ADMN), CHENNAI	View Details

Case Detail View and Case level activities

5. At Case Detail View, user will be able to view Verification Issue of the case and perform Case Level activities.
 - a. User will be able to click on view hyperlink displayed against Verification Issue to navigate to Information detail underlying the Verification Issue.
6. Following Case level activities will be available to the user at Case Detail Page
 - a. Enter Comments
 - b. Reassign Case
 - c. Submit ITR Feedback

Case: e-Proceeding | e-Communication | Internal Requests | External Requests | Activities | Documents | CMPCPC Communication

Key Details
 PAN Name: PAN - (XXXXXXXX)
 High Risk Refund Cases - JAO (FY 2022-23)

Verification Details

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status	View
1	Refund claim with Deduction claimed under Chapter VIA more than the amount as shown in TDS Annexure II of employer(RR04)	Primary	22-11-2023	Under-Verification	View

Select Activity -

Enter Comments | Reassign Case | Submit ITR Feedback

30:31 AM, IP Address:

Enter Comments

- The following screen will be visible to user on clicking activity “Enter Comments”. User will be able to update comments in the case which will be visible to the user and all supervisor in hierarchy (In cumulative View).

The screenshot shows the 'Enter Comments' form within a web application. The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Enter Comments. The form includes a 'Remarks' field with a text input area. Below it, there is a 'Choose File' button, a 'No file chosen' status, a '- Select Document Type -' dropdown menu, and an 'Enter Document Description' text input. An 'Attach More' button is located below the file selection area. At the bottom of the form are 'Submit' and 'Cancel' buttons. The footer of the page shows the date and time: 09-01-2024 11:32:44 AM, IP Address: [redacted].

Reassign Case

- User will be able to Reassign case to the Reporting Officer and Subordinates in hierarchy.

The screenshot shows the 'Reassign Case' form within a web application. The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Reassign Case. The form features a 'Users Selection' section with a dropdown menu labeled 'Reporting Officer and Sub-ordinates' and a '-Select-' option. Below the dropdown are 'Submit' and 'Back' buttons. The footer of the page shows the date and time: 09-01-2024 11:33:31 AM, IP Address: [redacted].

Submit ITR Feedback

- This activity will be performed by ITD User to submit the Feedback on the Case.
 - Options available for Feedback will be – “ITR can be processed” or “Further Risk Assessment Required”.
 - In case user selects Further Risk Assessment Required, User will be prompted to enter the Amount.
 - Amount to be entered will be of Refund at Risk.
- Remarks will be mandatory and adding of documents will be optional.
- On clicking submit button, ITR Feedback will be submitted and status of the case will be updated from “Under Verification” to “Verified”.

The screenshot shows the 'Submit ITR Feedback' form within a web application. The breadcrumb trail is: Modules > Verification > Taxpayer > Verification > Summary > List > Detail > Submit ITR Feedback. The form includes a 'Feedback*' dropdown menu with a 'Select' option. Below it, there is an 'Enter Amount' text input field. The 'Remarks*' field has a text input area. Below the remarks field, there is a 'Choose File' button, a 'No file chosen' status, a 'Select' dropdown menu, and an 'Enter Description' text input. An 'Attach More' button is located below the file selection area. At the bottom of the form are 'Submit' and 'Cancel' buttons. The footer of the page shows the date and time: 09-01-2024 11:34:16 AM, IP Address: [redacted].

Information Detail View

- Information Detail view will provide detail of Information underlying the Verification Issue. TSN will be hyperlink which will provide detail of Information like Acknowledgement Number, Date of Filing, Form Type and Filing Type.

TSN	Information Code	Information Description	Information Source	Information Value(₹)	Other Details
8623008147417	24Q-Ann.II-005	Deduction under chapter VIA reported by Deductor (24Q Annexure II)	ZF INDIA PRIVATE LIMITED (Filer TAN: XXXXXXXX)	XXXXXXXX	⚠
8623008147418	ITR-TTI-014	Refund claimed (Part B-TTI)	GAVVALA SAKETH (Filer PAN: XXXXXXXX)	XXXXXXXX	⚠

TSN Pop up view

Verification ID	Verification Issue
8623002601843.001	Refund claim with Deduction claimed under Chapter VIA more than the amount as shown in TDS Annexure

Cases where Revised Return is filed by Taxpayer- No further activity can be performed

- The flag to indicate the fact that revised return has been filed by the Taxpayer for the relevant AY, will be displayed in existing case at Case Detail page to the User. User will not be able to perform any further activities in the case.

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status	
1	Refund claim with Deduction claimed under Chapter VIA more than the amount as shown in TDS Annexure II of employer(RR04)	Primary	01-09-2023	Under-Verification	View
2	Refund claim with large claim of deduction u/s 80E(RR10)	Primary	01-09-2023	Under-Verification	View

View Previous Years HRR Issue in Taxpayer Profile views

14. The user will be able to view the Details of the High-Risk Refund issues flagged on PAN of the Taxpayer in Previous years, if any, in Taxpayer Profile Views under Taxpayer Annual Summary (TAS).
15. User needs to select the relevant Assessment Year filter.
16. User will be able to click on view hyperlink and view the Verification issues of previous year acknowledgement Number wise.

The screenshot displays the 'Annual Summary (TAS)' view for a taxpayer profile. The interface includes a navigation menu on the left with options like Modules, Profiles, i-Search, Verification, Data Management, and Business Intelligence. The main content area shows the profile view for PAN: XXXXXXXX. A filter for 'Assessment Year' is set to 'AY 2019-20'. Below the filter, a table lists High Risk Refund issues. The table has columns for S.No., Acknowledgement Number, Date of Filing, A.Y., and Issues. One issue is listed with S.No. 1, Acknowledgement Number 100099510300819, Date of Filing 30-08-2019, and A.Y. 2019-20. A 'View' link is provided for this issue. The page number is 1 of 1, and the date is 09-01-2024 12:42 PM.

S.No.	Acknowledgement Number	Date of Filing	A.Y.	Issues
1	100099510300819	30-08-2019	2019-20	View



**DIRECTORATE OF INCOME TAX (SYSTEMS)
ADDITIONAL DIRECTOR GENERAL OF INCOME TAX(SYSTEMS)-2
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
New Delhi-110055**

F.No. DGIT(S)/ADG(S)-2/HRR/2024-25/ 620

Dated: 03.10.2024
04

To,
All DGsIT(Inv.)

Madam / Sir,

Sub.:- High Risk Refund Cases A.Y- 2024-25 disseminated for Investigation wing users at Insight - reg.

Kind reference is invited to the above subject.

2. Email based clusters of High-Risk refund ITRs for A.Y. 2024-25, identified based upon certain rules are being disseminated to the PDsIT (Investigation) for the purpose of verification of suspicion that false claims of refunds have been made in an organised manner or through a single key person.
3. Upon receiving the cluster, the jurisdictional PDIT(Inv.)-1 may preferably allocate one or more cluster to a particular DDIT(Inv.)/ADIT(Inv.) for integrated and comprehensive inquiries.
4. In this regard, SOP for verification of High-Risk Refund (HRR) cases by Investigation wing officers is attached as Annexure-A. All the aspects mentioned in the SOP have to be examined in detail before uploading verification report. Further, kindly refer to Annexure-B for Step-by-Step guidance on uploading of verification report on Insight portal.
5. In case of any technical difficulty being observed, users may contact or write to Insight help desk, (Helpdesk number- 1800-103-4216, Email id: helpdesk@insight.gov.in).

Yours faithfully,

(Nikhil Varma)

ADG(Systems)-2, New Delhi.

Copy to:

PPS to the Chairman, Member (S&FS), Member (TPS), Member (L), Member (A&J), Member (Adm.) & Member (IT & Rev.), CBDT and DGIT(Systems), New Delhi for information.

- 4 -

ADG(Systems)-2, New Delhi.

Annexure A- Standard Operating Procedure (SOP) for Directorate of Investigation for verification of HighRisk Refund (HRR) cases (email-based clusters)

In the past, incidents were reported wherein wrong refunds had been claimed through various means such as wrong claim of TDS credit, under reporting of income, over stating of deductions, claim of bogus expenses etc. Accordingly, some cases have been identified based upon certain rules.

Suspicious clusters, comprising of ITRs in which common email ID has been reported, has been identified based on certain rules. Details of such high-risk clusters are being disseminated to the respective CRU [Central Registry Unit] Nodal officer¹ for the purpose of verification of suspicion that false claims of refunds have been made in an organised manner or through a single key person. Such cases should be dealt with as per the procedure prescribed below.

Guidelines for handling high risk refund cases disseminated by Pr. DGIT / DGIT (Systems) [e-mail-based Cluster] -

1. Upon receiving the cluster, the CRU Nodal officer concerned, with the prior approval of DGIT(Inv.)/PDIT(Inv.) as the case may be, may preferably allocate one or more cluster to a particular DDIT(Inv.)/ADIT(Inv.) [hereinafter referred to as the IO] for comprehensive investigation within a period of 7 days from receipt of information. The IO shall complete the Investigation within a period of 3 months from the date on which the case is allocated by CRU Nodal Officer¹ to the IO.
2. Such case will be pushed to the IO in the Verification Module of the Insight Portal with a new case type- "High Risk Refund Cases-Inv."². The IO shall proceed for open enquiry only after administrative approval of the JDIT(Inv.)/Addl. DIT(Inv.).
3. **BASIS FOR DETERMINATION OF SAMPLE:**The Sample while Investigating the HRR cases would be top 10% of the Refund claimants in the cluster or Top 10 Refund claimants of the cluster, whichever is higher. For clusters containing less than 10 ITRs, all the ITRs present in the cluster are to be treated as Sample. The FIRST SAMPLE will contain the first top 10% of the Refund Claimants in the Cluster or Top 10 Refund claimants of the cluster, the SECOND SAMPLE will contain the next 10% of the refund claimants in the cluster or next top 10 refund claimants of the cluster. The same is illustrated with a few examples.

Example 1 - If the Cluster size is 85, then the FIRST SAMPLE will contain top 10 Refund Claimants as 10% of 85 is 8.5 which is less than 10, and the SECOND SAMPLE will contain next top 10 Refund Claimants.

Example 2 – If the Cluster size is 125, FIRST SAMPLE will contain Top 13 Refund Claimants and the SECOND SAMPLY will contain next 13 top Refund Claimants. Example 3 – If the Cluster size is 9, the FIRST SAMPLE will contain all 9 Refund Claimants.

¹CRU Nodal officer referred in the SOP shall be the same CRU Nodal Office as referred in the OM Dated 08/06/2022 Sub: - Revised guidelines for management of Suspicious Transaction Reports and exchange of information with Financial Intelligence Unit – India (FIU-IND)

²The IO needs to refer to the relevant Insight Instruction for accessing the case type and related details in Insight Portal.

4. While investigating, the IO will take care of following aspects:

I.(i)The IO concerned, who has been assigned the case, should first attempt to ascertain the identity of the natural person (Hereinafter referred to as the KEY PERSON] associated with the common e-mail ID identified, by making use of internal database available with the Department like Insight / ITBA / e-filing portals etc. If such KEY PERSON could not be identified from the internal database, the IO may call for information under section 131 (1A) of the Act or by issuance of letter, requesting the FIRST SAMPLE (preferably within their jurisdiction) to furnish: -

(a)the details and identity of the KEY PERSON whose e-mail id has been furnished in their respective ITRs (including contact details and address of the person), and

(b)Submit supporting documents to substantiate the genuineness of claim made on account of exemption, deduction, expenses etc.

(ii) The information called for under section 131(1A) of the Act or through letter issued should mandatorily be delivered through registered post along with service of the same on all the registered e-mail ids. (These details should initially be called for without requiring personal appearance of the taxpayers in office.)

(iii) If from the FIRST SAMPLE no compliance is observed and no reply is received, their personal attendance may be ensured, and identity of the KEY PERSON associated with the common e-mail ID may be identified along with proofs to substantiate claim on account of expenses, exemptions, deductions etc. However, if from the reply received from the FIRST SAMPLE, the KEY PERSON can be identified, personal attendance of FIRST SAMPLE is not to be ensured at this stage.

(iv) If IO cannot identify the KEY PERSON associated with the common e-mail ID, then SECOND SAMPLE may be asked to provide the relevant details in the same manner as for the FIRST SAMPLE.

(v) However, if still IO is not able to ascertain the identity of the KEY PERSON associated with the common e-mail ID, the FIRST SAMPLE along with as many other ITRs from the cluster as deemed fit, may be examined in detail and requisite enquiries may be made & if required, statements of taxpayers may be recorded, to verify either the genuineness of claims made in the ITR or to strengthen the enquiry in terms of corroborative evidences for the false claim.

II. Once the KEY PERSON behind common e-mail Id is identified, the IO, under section 131 (1A) of the Act, may call for information / the documents from the KEY PERSON in support of the claim made on account of deduction, exemption, expenses etc. in the 20-30% of the Cluster size which shall include FIRST SAMPLE. (These details should initially be called for without requiring personal appearance of the KEY PERSON in the office)

III. If, as a result of the enquiry made with the KEY PERSON behind common e-mail Id, the claim of expenses, deductions, exemptions etc, in the enquiry undertaken as per 4.II is found to be genuine, then the IO may close the enquiries and submit the feedback in the feedback functionality present in “High Risk Refund Cases- Inv” case type with the prior approval of PDIT(Inv.).

IV. However, if after verification carried out as per 4.II, it is found that the claims made on account of expenses, deductions, exemptions etc. are not genuine or that the KEY PERSON has failed to furnish sufficient evidence to support the claim of refund, the IO may record the statement of KEY PERSON. The IO should verify the veracity of the suspicion that false claims of refunds have been made in an organized manner or through a KEY PERSON. Also, the FIRST SAMPLE along with as many other ITRs from the cluster as deemed fit, may be examined in detail and requisite enquiries may be made & if required, statements of taxpayers may be recorded, to verify either the genuineness of claims made in the ITR or to strengthen the enquiry in terms of corroborative evidences for the false claim.

Intrusive Actions may be planned to unearth any systematic fraudulent claims depending upon the facts and circumstances of such enquiry.

Accordingly, the methodology adopted by the KEY PERSON while filing ITRs may be ascertained. It may include inquiring about the details of documents obtained by him from his clients before filing the ITRs. Moreover, if any patterns in claim of deductions like bulk of the clients claiming similar deductions are observed, the same may be confronted with the key person and the circumstances under which such individuals came in contact with him / her should be recorded clearly in the statement. Care must be taken not to disclose the source of intelligence in possession of the Investigation Directorate.

V. If the Investigation reveals that the KEY PERSON has NOT indulged in fraudulent practices and the claims of expenses, deductions, expenses made in the ITR are genuine, No Negative Inference may be drawn against the KEY PERSON and the ITRs of the Cluster and the IO may close the enquiries and submit the feedback in the feedback functionality present in “High Risk Refund Cases- Inv” case type with the prior approval of PDIT(Inv.).

VI. However, if it is revealed that the KEY PERSON has indulged in fraudulent practices, the investigation reports as prepared by the IO, in the case of KEY PERSON and tax payers examined in 4.IV, be submitted in the feedback functionality present in “High Risk Refund Cases- Inv” case type with the prior approval of PDIT(Inv.) with the comments verification completed. For the remaining ITRs of the cluster, i.e., the ITRs/Assessees of the Cluster which have not been examined in 4.IV, based on findings of the enquiry and such other observations which might have material effect on the claim of deduction, exemption, expenses etc., the enquiry report is to be submitted with the comments ‘Further Verification Required’ quantifying the expenses, deduction, exemption claimed based on which the case was flagged in the Cluster.

For Example – In a Cluster of 85 ITRs, 19 ITRs have been examined in 4.IV and 66 have not been examined. Out of the 19 ITRs examined, it is revealed that 9 assesseees have all the documents to substantiate the claim and 10 assesseees do not have such documents. The enquiry report may be prepared as under: -

a) GENUINE CLAIM & NO ADVERSE VIEW: -for the 9 assesseees, report shall mention NIL Income escapement in these cases and no adverse inference maybe drawn.

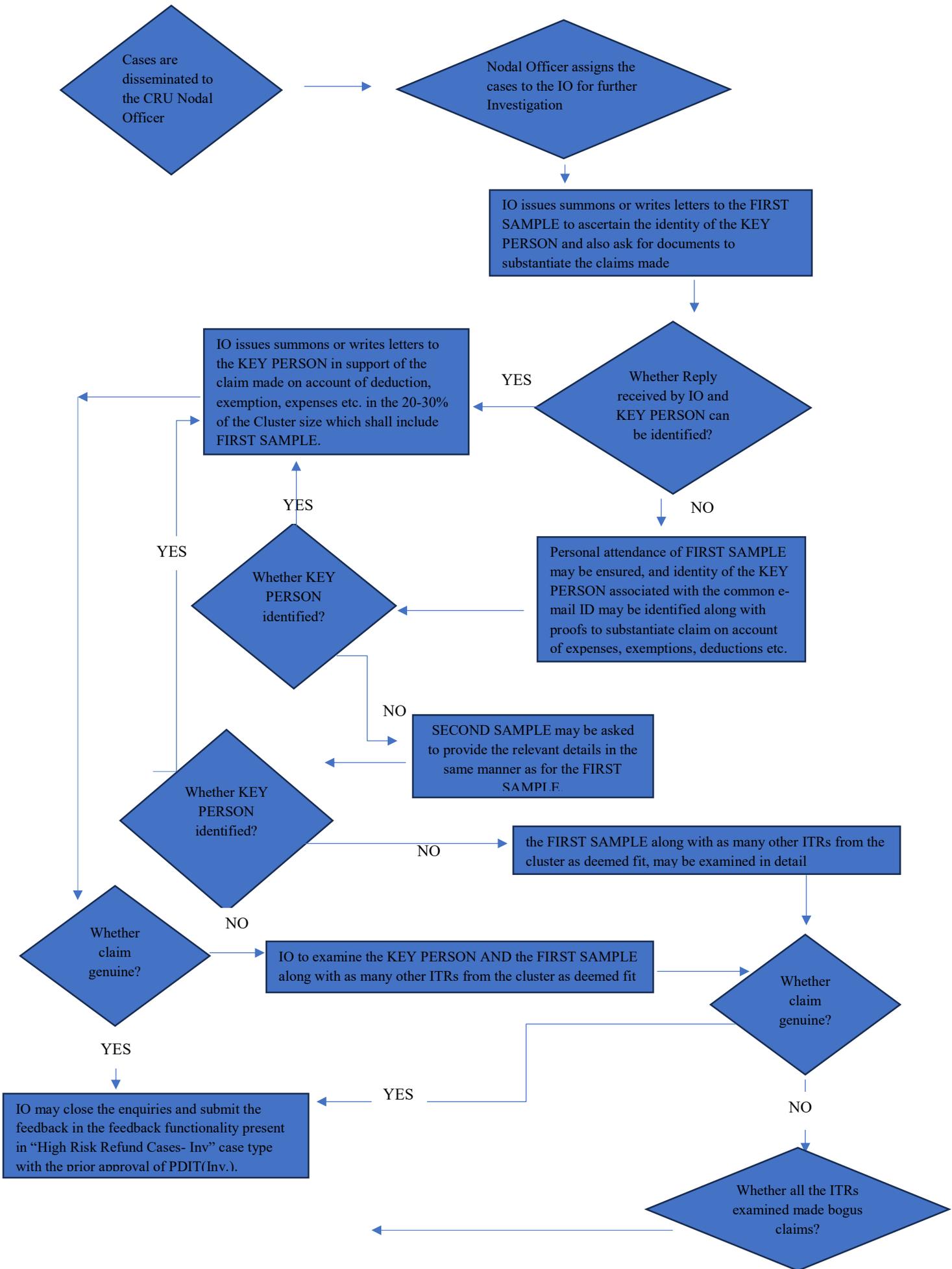
b) NON-GENUINE CLAIM & INCOME ESCAPEMENT QUANTIFIED: - For the 10 assesseees, where the assessee could not substantiate the claim, report shall mention the quantum of Income escapement based on the risk rules as quantified by the IO.

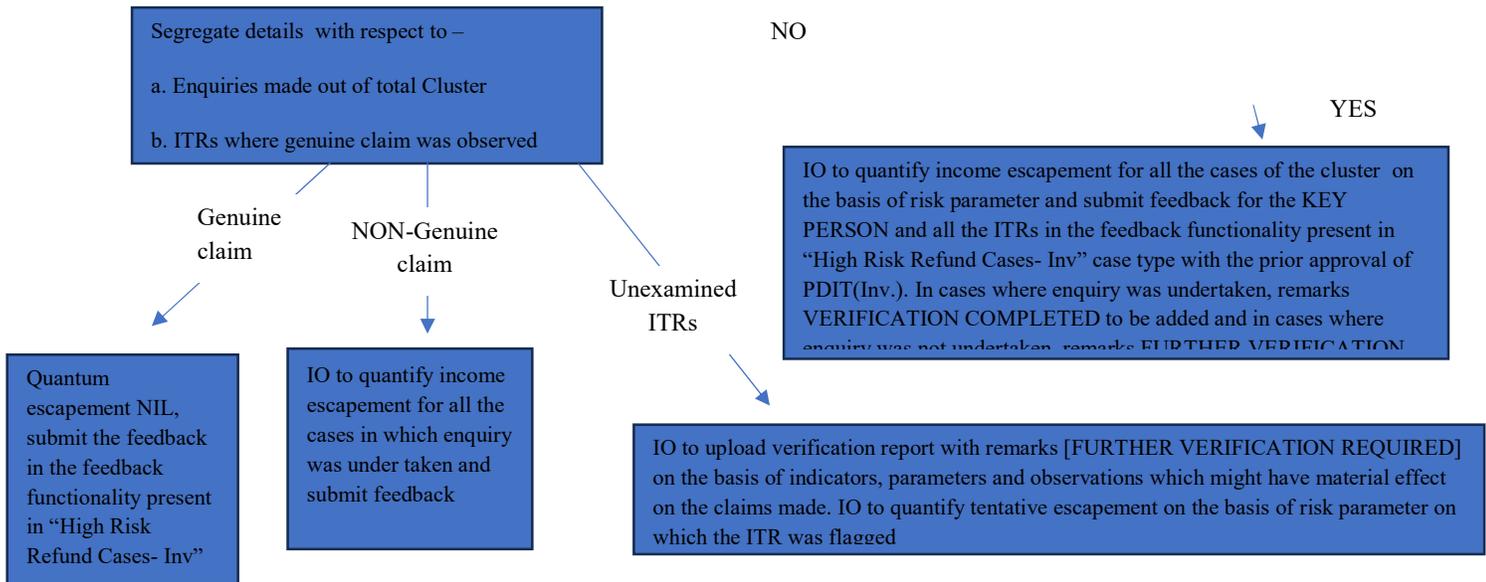
c) Unexamined ITRs & further verification required: - For the remaining 66 ITRs of the cluster where no enquiry has been conducted but based on enquiry undertaken of the KEY PERSON and such other observations which might have material effect on the claims made, the IO will submit the report quantifying the expenses, deductions, exemption, etc. claimed based on the risk rules on which the case was flagged in the Cluster with the comments ‘**Further Verification Required**’.

5. The IO must submit timely feedback within an overall period of 4 months from the date on which the case had been disseminated to the concerned CRU Nodal Officer in Insight Portal after thorough investigation.

6. During the enquiry, IO might come across cases where unsubstantiated claims of deductions, expenses, exemptions, etc. have been made in the previous years as well, i.e., for the year for which data has not been flagged in the Cluster. For the previous years, IO shall upload the findings on the VRU for each PAN year-wise separately.

Enclosed: - Flow Chart of the process





Annexure B- Step by Step Guide

Navigation to Group Verification

1. After successfully login to Insight, user needs to navigate to **Verification** and Select **"Verification"** displayed under **Cluster Tab** to navigate to High-Risk Refund- Investigation Cases.



Figure 1 Navigation to Cluster Verification cases

Navigate to High Risk Refund cases- Inv

2. User will be navigated to ClusterCase summary view to select High Risk Refund Cases- Inv.

User needs to click on Groupcount as displayed below to navigate to Group Case List View.

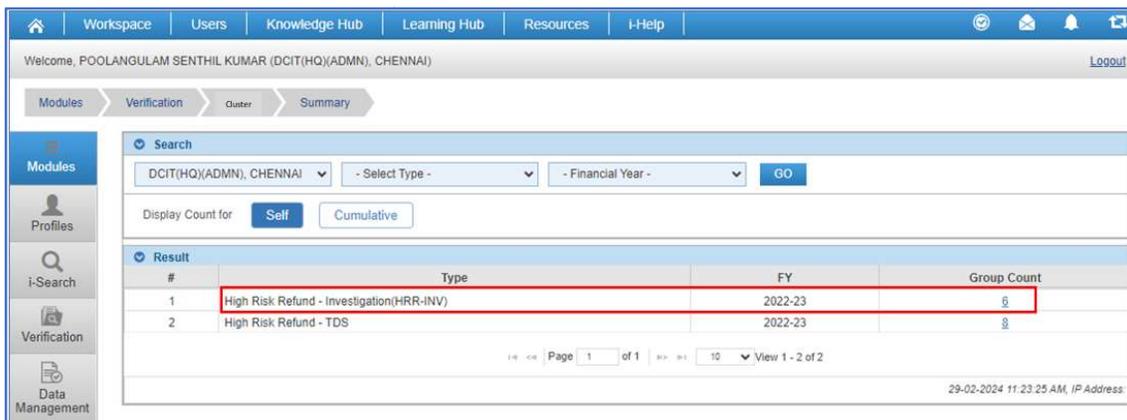


Figure 2 Navigation to High-Risk Refund Investigation Cases

Navigate to Group Case List View

3. In Group Case List view, user will be able to view Group cases created on Mail ID of single key person.
4. User will be able to download Group Case List excel having additional details like count of PANs in group cases, PAN Case ID and PANs in group cases.
5. User will be able to reassign group in bulk from this view.
6. By clicking "Group ID" hyperlink user will be navigated to Group Case Detail View.

The screenshot shows a web application interface for managing group cases. The top navigation bar includes 'Workspace', 'Users', 'Knowledge Hub', 'Learning Hub', 'Resources', and 'I-Help'. The user is logged in as POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI). The main content area is titled 'Verification' and contains a search bar with filters for Priority, Type, Financial Year, PAN, and Group ID. A table displays a list of cases with columns for Group ID, Type, Members, Primary Person, Primary Person PAN/ Non-PAN Entity Id, FY, Priority, Assigned To, and Pending. A 'Case List Excel' button is visible in the top right. Below the table, there is a 'Bulk Reassignment of cluster' section with a dropdown menu for 'Initiate Activity (Bulk Level)' and an 'Initiate' button. A 'Back' button is also present at the bottom.

Group ID	Type	Members	Primary Person	Primary Person PAN/ Non-PAN Entity Id	FY	Priority	Assigned To	Pending
8723000000001	High Risk Refund - Investigation(HRR-INV)	42		16020AA@GMAIL.COM	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	42
8723000000013	High Risk Refund - Investigation(HRR-INV)	28		AULADBISWAS35@GMAIL.COM	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8723000000009	High Risk Refund - Investigation(HRR-INV)	52		RINL145678@GMAIL.COM	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	52
8723000000109	High Risk Refund - Investigation(HRR-INV)	35		VIPINMAURYA35@YAHOO.COM	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8723000000003	High Risk Refund - Investigation(HRR-INV)	54		AANIFAHMED785@GMAIL.COM	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0
8723000000004	High Risk Refund - Investigation(HRR-INV)	67		ACHINTAPARIA909@GMAIL.COM	2022-23	P1	DCIT(HQ)(ADMN), CHENNAI	0

Figure 3 Navigation to Group Cases List

Group Case Detail View and Group Case level activities.

7. At Group Case Detail View, user will be able to view Details of PANs available in group i.e. PANs Name, PAN, and Case id of Individual PAN.
 - a. User will be able to click on Case ID Hyperlink to navigate to Case Detail view of single PAN.
8. Following Group Case level activities will be available to the user at Group Case Detail Page (Refer Figure 4 Below).
 - a. Reassign Case
 - b. Submit Verification Report Bulk
 - c. Enter Comments
 - d. View Upload Case attachments.

Group Case Details

Group ID	8723000000001	Type	High Risk Refund - Investigation(HRR-INV)
Primary Person	null	Primary Person PAN/ Non-PAN Entity Id	16020AA@GMAIL.COM
Priority	P1	Financial Year	2022-23
Assigned To	0		0

Group PANs

#	PAN/ Non-PAN Entity Id	Name	Relationship	Case Id	Status
1	AJQPT6112P	SHARAN TIWARI	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000002001	Pending
2	ALCPR4883R	MAHENDRA RAM	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000002311	Pending
3	BTSPS9281D	SUDARSHAN	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000005642	Pending
4	ARJPC8696A	RAHUL DEB CHAULYA	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000003416	Pending
5	BPLPS2583D	DEVENDER KUMAR SEN	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000005458	Pending
6	RCCPK8602F	CLEMENT KERKETTA	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000004556	Pending
7	ANFPR3351C	MAHENDRA RAM	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000002691	Pending
8	ARMPP9197J	GOUTAM PAL	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000003440	Pending
9	APWPA6744E	MOHAMMAD ASADULLAH	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000003181	Pending
10	BVZPR3688R	MANOJ KUMAR SINGH	Entities Flagged Under the same email-id reported in High Risk Refund Cases	8723000005711	Pending

Initiate Activity: - Select Activity - [Initiate]

Figure 4 Group Cases Detail View

Enter Comments

- The following screen will be visible to user on clicking activity “Enter Comments”. User will be able to update comments in the Remarks section which will be visible to the user and all supervisor in hierarchy (In cumulative View). User will be able to add documents relevant to the case by clicking “choose file”, providing “document type” and entering “document description”. User can also add multiple documents by clicking “attach more”.

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) [Logout](#)

Enter Comments

Remarks

Choose File No file chosen | - Select Document Type - | Enter Document Description

Attach More | Submit | Cancel

09-01-2024 11:32:44 AM, IP Address:

Figure 5 Activity Enter Comments

Reassign Case

- User will be able to Reassign Group case to the Reporting Officer and Subordinates in hierarchy.

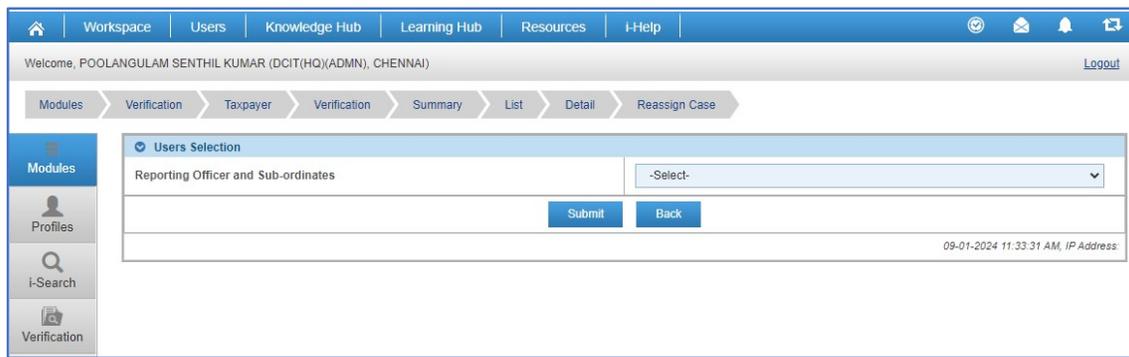


Figure 6 Activity Reassign Case

Submit Verification Report (Bulk)

11. This activity will be performed by ITD User to submit the Verification Report on the Group Case.
 - a. User will be able to provide feedback on enquiry undertaken (Yes/No) and amount of Income escapement with respect to each PAN.
 - i. Amount to be entered will be mandatory in case Yes has been selected by user under option “enquiry undertaken”.
 - ii. For Genuine Claim user will provide feedback as “Yes Verification completed” and update the amount as 0 in Income Escapement Column.
 - iii. For Non-Genuine Claim user will provide feedback as “Yes Verification completed” and update the amount of Income escaping assessment.
 - iv. For Unexamined ITRs user needs to provide feedback as “No further Verification Required”.

Insight Portal

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI)

Modules: Verification > cluster > Summary > List > Detail

Case Details

Case ID	8723000000003	Financial Year	2022-23
Case Type	High Risk Refund - Investigation(HRR-INV)	Cluster e-Mail ID	-

Verification Result

ID No.	PAN	Refund Claimed	Total deductions, exemptions etc claimed	Enquiry undertaken (YES/NO)*	Income Escapement
8723000100183	ABAPD9500B	2,93,920	9,47,120	Select	Enter
8723000100225	ABJPD6429J	1,50,780	5,53,429	Yes (Verification completed) No (Further Verification Required)	Enter
8723000100226	ABJPH6467N	76,560	4,56,491	Select	Enter
8723000100406	ACHPB4525G	1,35,470	6,80,756	Select	Enter
8723000100619	ADIPN0439R	61,060	4,60,123	Select	Enter
8723000100621	ADIPV7449R	73,600	5,29,813	Select	Enter
8723000100701	ADTPP0497Q	2,35,240	8,29,454	Select	Enter
8723000107015	KLFPS8098G	97,240	6,04,623	Select	Enter

Remarks

Remarks* Enter Remarks

Specific Document

Choose File | No file chosen | - Select Document Type - | Enter Description

Attach More

General Documents (Document for Key person associated with the common email id)

Choose File | No file chosen | - Select Document Type - | Enter Description

Attach More

Back Save Submit

Figure 7 Activity Submit Verification Report (Bulk)

12. User will be able to make the Verification Result of the case.
 - a. Columns PANs (as available in Group Case), Refund claimed (in ITR), Total expenses, deductions claimed will be pre-filled.
 - b. User will be able to provide feedback on enquiry undertaken (Yes/No) and amount of Income escapement with respect to each PAN.
 - i. Amount to be entered will be mandatory in case Yes has been selected by user under option "enquiry undertaken".
 - ii. For Genuine Claim user will provide feedback as "Yes Verification completed" and update the amount as 0 in Income Escapement Column.

Welcome, POOLANGULAM SENTHIL KUMAR (DGIT(HQ)(ADMN), CHENNAI)

Modules Verification Cluster Summary List Detail

Case Details

Case ID: 872300000109 Financial Year: []

Case Type: High Risk Refund - Investigation(HRR-INV) Cluster e-Mail ID: []

Verification Result

ID No.	PAN	Refund Claimed	Total deductions, exemptions etc claimed	Enquiry undertaken (YES/NO)*	Income Escapement
8723000006140	ACCCE4583H	2,20,720	3,74,446	Yes (Verification completed) <small>Please enter Income Escapement</small>	Enter
8723000001703	ACCFQ4411M	2,33,700	4,79,778	Select	Enter
8723000000789	AEEPJ6926Q	1,20,450	5,49,142	Select	Enter
8723000001256	AGFPV0578D	1,30,140	4,36,798	Select	Enter
8723000001259	AGGPD0165K	1,20,020	4,79,378	Select	Enter
8723000006855	FFFPS3564N	53,640	4,32,599	Select	Enter
8723000002930	KQJPS2610K	1,44,510	7,63,447	Select	Enter

Remarks

Remarks* Enter Remarks

Specific Document

Choose File No file chosen - Select PAN - - Select Document Type - Enter Description

Attach More

General Documents (Document for Key person associated with the common email id)

Choose File No file chosen - Select Document Type - Enter Description

Attach More

Back Save Submit

For Genuine claims – select enquiry undertaken as Yes and update the amount of escapement as 0

iii. For Non-Genuine Claim user will provide feedback as “Yes Verification completed” and update the amount of Income escaping assessment.

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) Logout

Modules > Verification > Cluster > Summary > List > Detail

Case Details

Case ID: 872300000109 Financial Year:
Case Type: High Risk Refund - Investigation(HRR-INV) Cluster e-Mail ID:

Verification Result

ID No.	PAN	Refund Claimed	Total deductions, exemptions etc claimed	Enquiry undertaken (YES/NO)*	Income Escapement
8723000006140	ACCCE4583H	2,20,720	3,74,446	Yes (Verification completed) <small>Please enter Income Escapement</small>	Enter
8723000001703	ACCFQ4411M	2,33,700	4,79,778	Select	Enter
872300000769	AEEPJ6926Q	1,20,450	5,49,142	Select	Enter
8723000001256	AGFPV0578D	1,30,140	4,36,798	Select	Enter
8723000001269	AGGPD0165K	1,20,020	4,79,378	Select	Enter
8723000006855	FFFPS3564N	53,640	4,32,599	Select	Enter
8723000002930	KQJPS2610K	1,44,510	7,63,447	Select	Enter

Remarks

Remarks*

Specific Document

Choose File No file chosen - Select PAN - - Select Document Type - Enter Description

Attach More

General Documents (Document for Key person associated with the common email id)

Choose File No file chosen - Select Document Type - Enter Description

Attach More

Back Save Submit

For Non Genuine claims – select enquiry undertaken as Yes and update the amount of Income escapement

- iv. For Unexamined ITRs user needs to provide feedback as “Nofurther Verification Required”. User needs to attach relevant document for each PAN quantifying tentative escapement on basis of risk parameters on which the ITR was flagged.
- v. Where user is able to identify Key person of the cluster he may provide General document relevant to identification of the key person.

Welcome, POOLANGULAM SENTHIL KUMAR (DCIT(HQ)(ADMN), CHENNAI) Logout

Modules > Verification > Cluster > Summary > List > Detail

Case Details

Case ID: 872300000109 Financial Year:
Case Type: High Risk Refund - Investigation(HRR-INV) Cluster e-Mail ID:

Verification Result

ID No.	PAN	Refund Claimed	Total deductions, exemptions etc claimed	Enquiry undertaken (YES/NO)*	Income Escapement
8723000006140	ACCCE4583H	2,20,720	3,74,446	No (Further Verification Requi	Enter
8723000001703	ACCFQ4411M	2,33,700	4,79,778	Select	Enter
8723000000769	AEEPJ6926Q	1,20,450	5,49,142	Select	Enter
8723000001256	AGFPV0578D	1,30,140	4,36,798	Select	Enter
8723000001259	AGGPD0185K	1,20,020	4,79,378	Select	Enter
8723000002036	AJVPB8392E	1,50,450	4,52,713	Select	Enter
8723000006855	FFFPS3564N	53,640	4,32,599	Select	Enter
8723000002930	KQJPS2610K	1,44,510	7,63,447	Select	Enter

Remarks

Remarks*

Specific Document

Choose File No file chosen - Select PAN - - Select Document Type - Enter Description

Attach More

General Documents (Document for Key person associated with the common email id)

Choose File No file chosen - Select Document Type - Enter Description

Attach More

Back Save Submit

For Unexamined ITRs select No Further Verification required

13. Remarks will be mandatory.
14. User will be able to add documents specific to the PAN Case under section "Specific Documents".
15. General documents relevant for Key person associated with the common mail ID can be added in the "General Documents" section.
16. On clicking submit button, Verification Report will be submitted and the status of the case will be updated from "Under Verification" to "Verified".

History of activities performed at Group Case Level

17. History of Activities performed at Group Case Level will be visible to ITD user at Activity Tab available at Group Case Detail view.
18. The page will display Activity ID wise activities with complete details of remarks and documents uploaded by user while performing the activity.

S. No.	Activity Id	Date	Activity	User Designation	Status
43	32137	29-02-2024	Viewed Profile	DCIT(HQ)(ADMN).CHENNAI	Completed
42	32130	29-02-2024	Viewed Profile	DCIT(HQ)(ADMN).CHENNAI	Completed
41	32123	29-02-2024	Viewed Profile	DCIT(HQ)(ADMN).CHENNAI	Completed
40	32121	29-02-2024	Viewed Profile	DCIT(HQ)(ADMN).CHENNAI	Completed
39	32117	29-02-2024	Viewed Profile	DCIT(HQ)(ADMN).CHENNAI	Completed

Figure 8 Group Activities History view

Case Detail View

S. No.	Verification Issue	Source	Verification Initiation Date	Verification Status
1	Refund claim with large claim of deduction u/s 80DDB(RR32)	Primary	04-12-2023	Under-Verification

Figure 9 Case Detail View

19. The Case Detail page will display details of case available on individual PAN in the group and provide detail of Verification Issue on the PAN
20. View hyperlink will navigate the user to Information Detail view.
21. Refer section "case level activities available on PAN Case" for detail of activities available at Case level.

Information Detail View

22. Information Detail view will provide detail of Information underlying the Verification Issue. TSN will be hyperlink which will provide detail of Information like Acknowledgement Number, Date of Filing, Form Type and Filing Type.

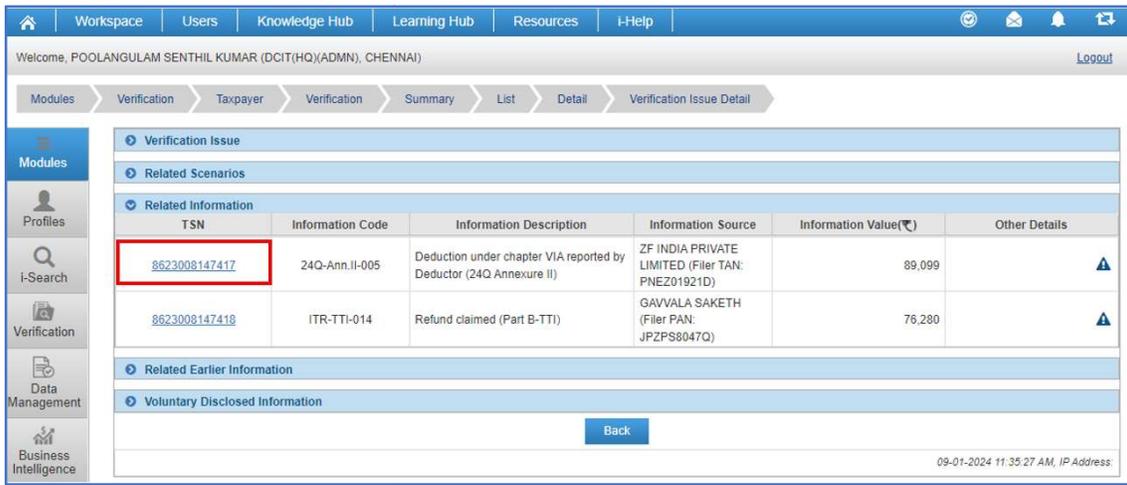


Figure 10 Information Detail View

TSN Pop up view

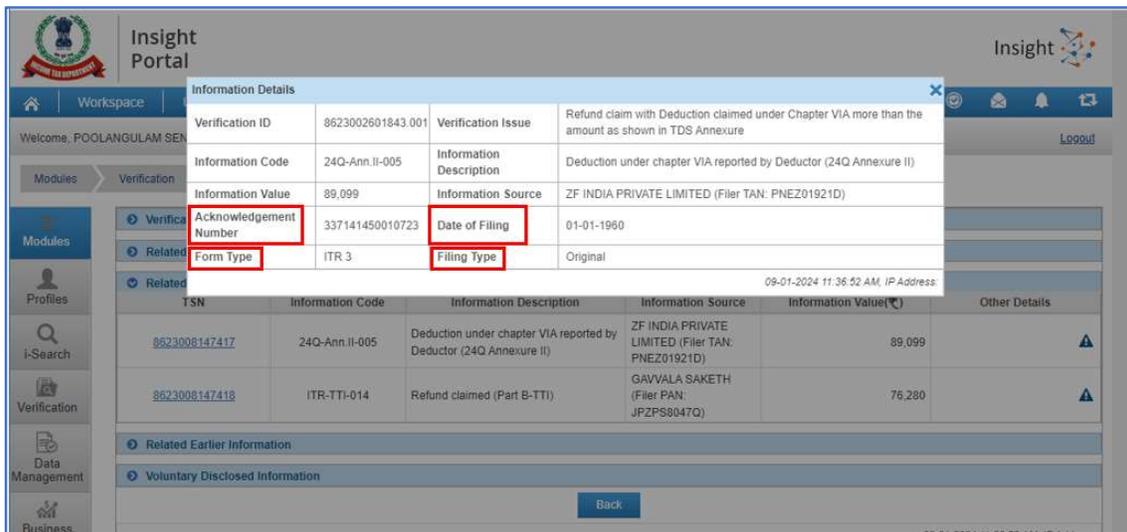


Figure 11 Pop up View

Case Level activities available on Individual PAN Case

23. User will be able to below mention activities at Individual PAN Case level.

- a. Enter Comments- This activity will allow ITD user to enter case level comments. The history of activity performed by ITD User will be visible to all supervisors in hierarchy (in cumulative view).

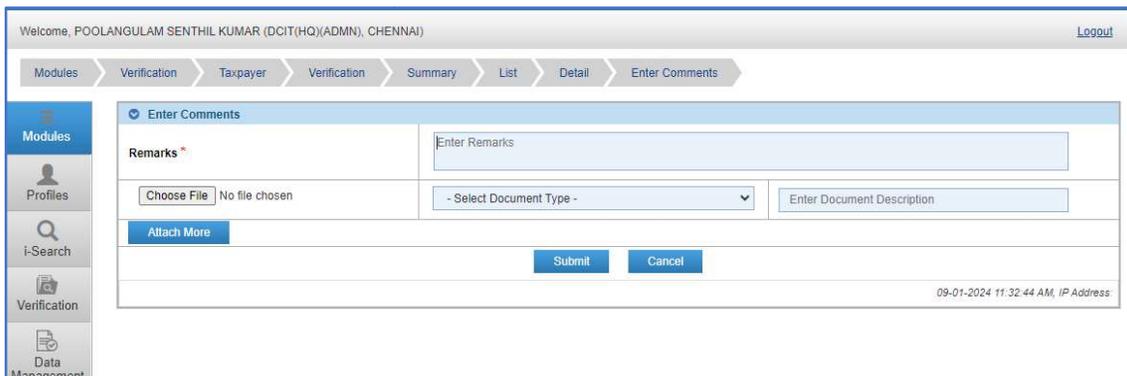


Figure 12 Enter Comments

- b. View upload Case attachments – This activity will allow ITD User to upload documents relevant to the case. The history of activity performed along with the documents uploaded by the ITD User will be visible to all supervisors in hierarchy (in cumulative view).

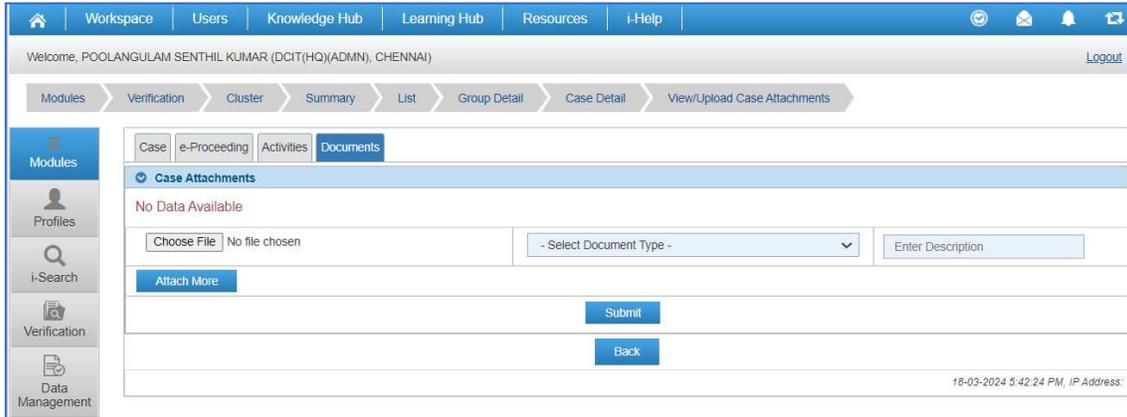


Figure 13 View Upload Case Attachments

- c. Issue Notice (PDF) –These Notices can be issued to Taxpayer (Assessee/Witness) for calling of information. Taxpayer will be required to submit the response through email (email address will be mentioned in notice) OR through Authorized Representative (AR) or Personal attendance in office (office address and attendance time will be mentioned in notice). Response against Notice can be submitted by Taxpayer will be required to submit the response through email (email address will be mentioned in notice) OR through Authorized Representative (AR) in office (office address and attendance time will be mentioned in notice).

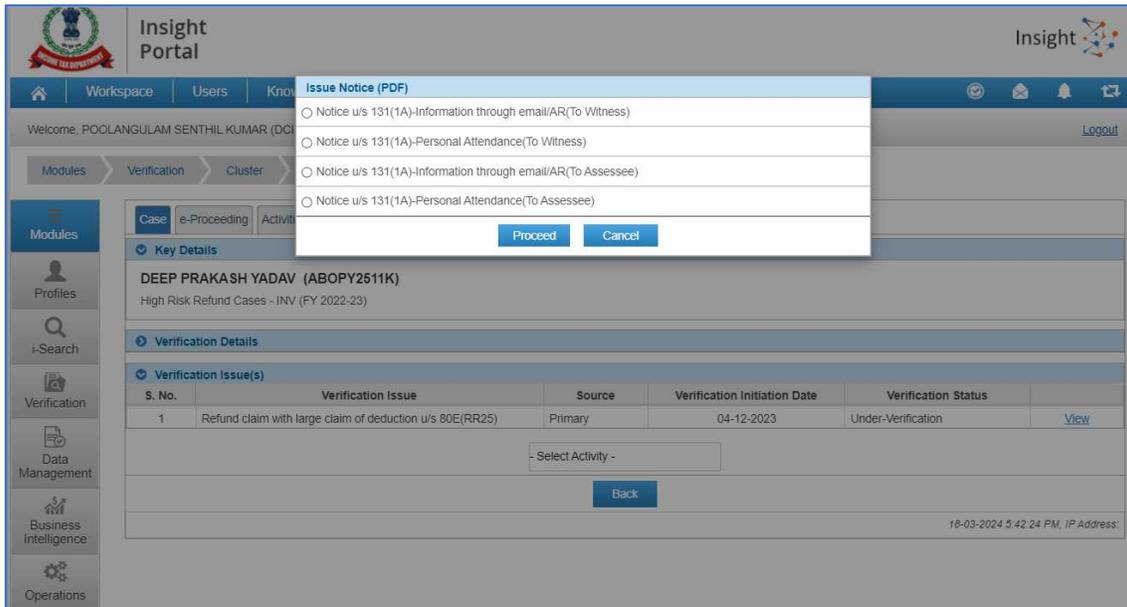


Figure 14 Issue Notice PDF

Issue Notice (PDF)

24. Following types of Notices has been enabled at Individual PAN Case level. These notices can be issued to

- d. Notice u/s 131(1A)-Information through email/ AR (To Witness)
- e. Notice u/s 131(1A)-Information through email/ AR (To Assessee)
- f. Notice u/s 131(1A)-Personal Attendance (To Witness)
- g. Notice u/s 131(1A)-Personal Attendance (To Assessee)

Notice			
Notice u/s 131(1A)-Information through email/AR(To Witness)			
Case ID	872300000270	Case Type	High Risk Refund Cases - INV
Name (PAN)	AULADBISWAS35@GMAIL.COM (ABOPY2511K)	Financial Year	2022-23
Recipient Category *	<input type="radio"/> Taxpayer <input type="radio"/> PAN Not Available		
Addressed To	AULADBISWAS35@GMAIL.COM (ABOPY2511K)		
Response Due Date *	02-04-2024	--:--	🕒
Address			
Email	TO: CC:		
Mobile			
In the case of (PAN) *	<input type="radio"/> Select PAN in whose case Notice is being Issued <input type="radio"/> Select if PAN not available for person in whose case Notice is being issued		
In the case of (Name) *			
Office Address*	Enter Office Address (For personal attendance in office)		
Office E-mail*	Enter Office E-mail (For information through email)		
Reason for Issuing Notice (for making remarks - will not be seen by the addressee)	Enter Your Remarks (Not exceeding 1000 characters) 1000 character(s) remaining		
18-03-2024 5:47:16 PM, IP Address			
Back View / Edit Notice Preview Save Digitally Sign and Print			

Figure 15 Notice Generation screen

25. User needs to select the relevant Notice and click on proceed.

26. After selection of the notice template, user will be navigated to notice generation screen.

(Note - On notice generation screen, fields will be populated as per selected notice template)

27. On Notice Generation screen, follow below mentioned steps:

- h. Select the radio button 'Taxpayer' against 'Recipient Category' field.
- i. On the displayed pop-up screen, enter the PAN of the person/ entity to whom notice will be issued.
- j. Click on Search button and click against a PAN from the Results. Click Select.
- k. Upon selecting the recipient from 'Recipient Category' field, below fields will be auto populated:
 - i. Addressed To – Name and PAN of the recipient
 - ii. Address – Address of the recipient
 - iii. Email – Email of the recipient
 - iv. Mobile – Mobile of the recipient
- l. Select Response Due Date (Time also for attendance in office)
- m. Select PAN in whose case Notice is being Issued radio button from 'In the case of (PAN)' field (applicable if notice is being issued to Witness)

- i. On the displayed pop-up screen, enter the PAN of the person/ entity in whose case notice is being Issued.
- ii. Click on Search button and click against a PAN from the Results. Click Select.
- n. Upon selecting the PAN, below field will be auto populated:
 - i. In the case of (Name) – Name and PAN of the person/ entity in whose case notice is being Issued.
- o. Provide **Office Address** (applicable for attendance in office)
- p. Provide **Office E-mail** (applicable for response through E-mail)
- q. Provide '**Reason for Issuing Notice**' – Reason for issuing notice for internal purpose.
- r. Provide additional text in Rich Text Format box – Click on 'View/ Edit Notice' button to enter the additional text. The addition text will be appended to notice.
- s. Preview the notice to verify the content. – On click of 'Preview' button, draft notice will be downloaded in PDF format.
- t. Click on Print and Digitally Sign Now button to digitally sign and generate the notice.

Viewing the Generated Notice at Insight Portal

The Notice issued u/s 131(1A) can be viewed under 'e-Proceeding'tab available at Case Detail Page.

28. Issued notice details can be viewed under e-Proceeding case tab.
 - u. On clicking DIN, generated notice will be downloaded.
29. Initiated activity details can be viewed from Activities tab.

View Previous Years HRR Issue in Taxpayer Profile views

30. The user will be able to view the Details of the High-Risk Refund issues flagged on PAN of the Taxpayer in Previous years, if any, in Taxpayer Profile Views under Taxpayer Annual Summary (TAS).
31. User needs to select the relevant Assessment Year filter.
32. User will be able to click on view hyperlink and view the Verification issues of previous year acknowledgement Number wise.

S.No.	Acknowledgement Number	Date of Filing	A.Y.	Issues
1	100099510300819	30-08-2019	2019-20	View

Figure 16 View previous year HRR Issues

Viewing the Verification Report in Respective PAN in Profile views

33. The Verification Report submitted in bulk in the case by investigation user will be visible in Taxpayer Profile views of Respective PANs.
34. Any ITD User having level 2 access over PAN will be able to view the Verification Report submitted by Investigation user in HRR Investigation case under Taxpayer Annual Summary (TAS)>>Information>.Uploads
35. User will be able to view complete details of the Verification Report submitted alongwith documents uploaded.

Modules > Profiles > Taxpayer > Annual Summary (TAS)

Profile view for SHARAN TIWARI (PAN: AJQP6112P) Profile Summary

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** | ITBA Activity | Cases | Demand | Tax Payments | Refunds | High Risk Refund AIS

Third Party | Confidential | Others | Aggregated TDS Payments | Aggregated GST Transactions Uploads

CRIU/RU | Reference Report

Filter

Financial Year
 FY 2022-23 Filter

ID	Code	Financial Year	Information	Particulars	Upload Date	
2194	HRR-ANRPT	2022-23	Analysis Report	234567	05-02-2024	
2194	HRR-DSRPT	2022-23	Dissemination Report	23456	05-02-2024	
2194	HRR-ANRPT	2022-23	Analysis Report	34567	05-02-2024	
2194	HRR-ANRPT	2022-23	Analysis Report	234567	05-02-2024	
2246	HRR-RESULT	2022-23	Bulk Verification Report (HRR)	Others (0)	21-02-2024	
2246	HRR-VERPT	2022-23	Verification Report	description	21-02-2024	

-----End of Document-----