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)

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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.

(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.

— Cd —
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 toHigh Risk Refund- TDS Cases.

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.

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.

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.

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).

Reassign Case

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

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".

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.

TSN Pop up view

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.

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.

-----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
                                                       04
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,suchrevised 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.

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.

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 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

Enter Comments

7. 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).

Reassign Case

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

Submit ITR Feedback

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

Information Detail View

12. 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 Pop up view

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

13. 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.

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.

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.

- Ld -
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 officer1for 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.

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[1]CRU 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)

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

4. **W**hile 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 assessees have all the documents to substantiate the claim and 10 assessees do not have such documents. The enquiry report may be prepared as under: -

   a) **GENUINE CLAIM & NO ADVERSE VIEW**: -for the 9 assessees, 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 assessees, 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 thecase 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

```
┌─────────────────┐                    ┌─────────────────┐
│  Cases are      │                    │ Nodal Officer   │
│  disseminated to│───────────────────▶│ assigns the     │
│  the CRU Nodal  │                    │ cases to the IO │
│  Officer        │                    │ for further     │
└─────────────────┘                    │ Investigation   │
                                       └─────────────────┘
                                               │
                                               ▼
                               ┌───────────────────────────────┐
                               │ IO issues summons or writes   │
                               │ letters to the FIRST SAMPLE   │
                               │ to ascertain the identity of  │
                               │ the KEY PERSON and also ask   │
                               │ for documents to substantiate │
                               │ the claims made               │
                               └───────────────────────────────┘
                                               │
                                               ▼
```

```
┌───────────────────────────────┐   YES   ┌─────────────────┐
│ IO issues summons or writes   │◀────────│ Whether Reply   │
│ letters to the KEY PERSON in  │         │ received by IO  │
│ support of the claim made on  │         │ and KEY PERSON  │
│ account of deduction,         │         │ can be          │
│ exemption, expenses etc. in   │         │ identified?     │
│ the 20-30% of the Cluster     │         └─────────────────┘
│ size which shall include      │                 │ NO
│ FIRST SAMPLE.                 │                 ▼
└───────────────────────────────┘   ┌───────────────────────────────┐
         ▲        ▲                  │ Personal attendance of FIRST  │
         │ YES    │                  │ SAMPLE may be ensured, and    │
         │        │                  │ identity of the KEY PERSON    │
         │YES   ┌─────────────┐      │ associated with the common e- │
         │      │ Whether KEY │◀─────│ mail ID may be identified     │
         │      │ PERSON      │      │ along with proofs to          │
         │      │ identified? │      │ substantiate claim on account │
         │      └─────────────┘      │ of expenses, exemptions,      │
         │            │ NO           │ deductions etc.               │
         │            ▼              └───────────────────────────────┘
         │    ┌─────────────────┐
         │    │ SECOND SAMPLE   │
         │    │ may be asked to │
         │    │ provide the     │
         │    │ relevant details│
         │    │ in the same     │
         │    │ manner as for   │
         │    │ the FIRST SAMPLE│
         │    └─────────────────┘
         │            │
         │            ▼
         │    ┌─────────────┐   NO   ┌───────────────────────────────┐
         │    │ Whether KEY │───────▶│ the FIRST SAMPLE along with   │
         │    │ PERSON      │        │ as many other ITRs from the   │
         │    │ identified? │        │ cluster as deemed fit, may be │
         │    └─────────────┘        │ examined in detail            │
         │          │ NO             └───────────────────────────────┘
         │          ▼                              │
   ┌─────────────┐                                 ▼
   │ Whether     │   ┌───────────────────────────┐  ┌─────────────┐
   │ claim       │──▶│ IO to examine the KEY     │  │ Whether     │
   │ genuine?    │   │ PERSON AND the FIRST      │  │ claim       │
   └─────────────┘   │ SAMPLE along with as many │  │ genuine?    │
         │ YES       │ other ITRs from the       │  └─────────────┘
         ▼           │ cluster as deemed fit     │      │      │ NO
   ┌──────────────┐  └───────────────────────────┘      │      ▼
   │ IO may close │           ◀─────── YES ─────────────┘  ┌─────────────┐
   │ the enquiries│                                        │ Whether all │
   │ and submit   │                                        │ the ITRs    │
   │ the feedback │                                        │ examined    │
   │ in the       │                                        │ made bogus  │
   │ feedback     │◀───────────────────────────────────────│ claims?     │
   │ functionality│                                        └─────────────┘
   │ present in   │
   │ "High Risk   │
   │ Refund Cases-│
   │ Inv" case    │
   │ type with the│
   │ prior        │
   │ approval of  │
   │ PDIT(Inv.).  │
   └──────────────┘
```

Segregate details with respect to –

a. Enquiries made out of total Cluster

b. ITRs where genuine claim was observed

NO

YES

Genuine claim

NON-Genuine claim

Unexamined ITRs

IO to quantify income escapement for all the cases of the cluster on the basis of risk parameter and submit feedback for the KEY PERSON and all the ITRs in the feedback functionality present in "High Risk Refund Cases- Inv" case type with the prior approval of PDIT(Inv.). In cases where enquiry was undertaken, remarks VERIFICATION COMPLETED to be added and in cases where enquiry was not undertaken, remarks FURTHER VERIFICATION

Quantum escapement NIL, submit the feedback in the feedback functionality present in "High Risk Refund Cases- Inv"

IO to quantify income escapement for all the cases in which enquiry was under taken and submit feedback

IO to upload verification report with remarks [FURTHER VERIFICATION REQUIRED] on the basis of indicators, parameters and observations which might have material effect on the claims made. IO to quantify tentative escapement on the basis of risk parameter on which the ITR was flagged

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 1Navigation 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.
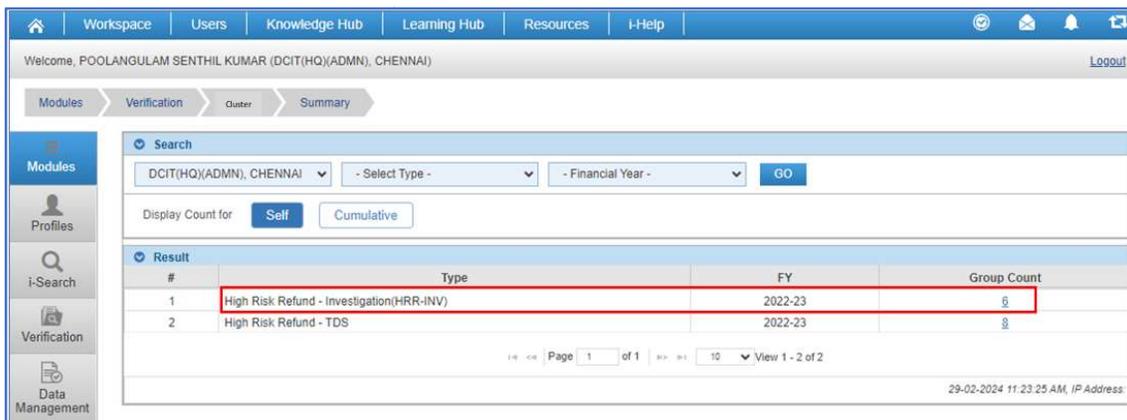
Figure 2Navigation to High-Risk Refund Investigation Cases

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.

Figure 3Navigation 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.

Figure 4Group Cases Detail View

Enter Comments

9. The following screen will be visible to user on clicking activity "Enter Comments". User will be able to update comments in theRemarks 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".

Figure 5Activity Enter Comments

Reassign Case

10. User will be able to Reassign Group case to the Reporting Officer and Subordinates in hierarchy.
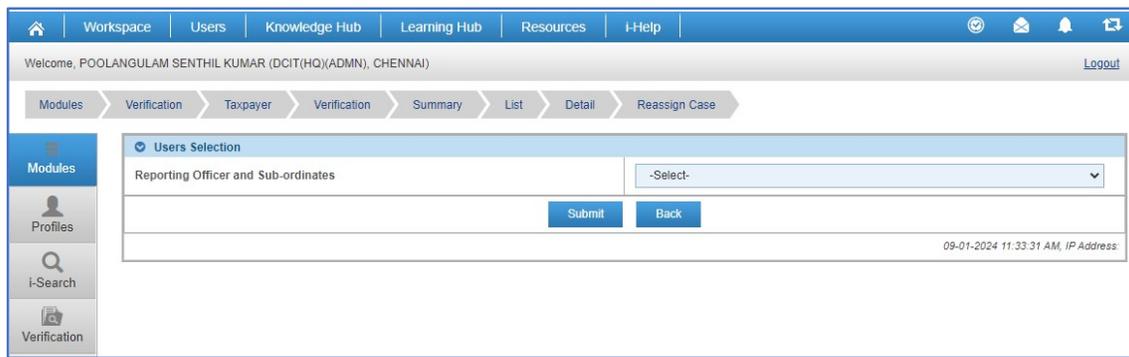
Figure 6Activity Reassign Case

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".

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.

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

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

Modules
- Modules
- Profiles
- i-Search
- Verification
- Data Management
- Business Intelligence

Case Details

Case ID	8723000000109	Financial Year	
Case Type	High Risk Refund - Investigation(HRR-INV)	Cluster e-Mail ID	

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

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) ⌄ Please enter Income Escapement	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	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

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

	Workspace	Users	Knowledge Hub	Learning Hub	Resources	i-Help			

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

Modules > Verification > Cluster > Summary > List > Detail

Modules
Profiles
i-Search
Verification
Data Management
Business Intelligence

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

Case Details

Case ID	8723000000109	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)	Enter
				Please enter Income Escapement	
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	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

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.

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.

Figure 8Group Activities History view

Case Detail View

Figure 9Case Detail View

19. The Case Detail page will display details of case available on individual PAN in the groupand 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.
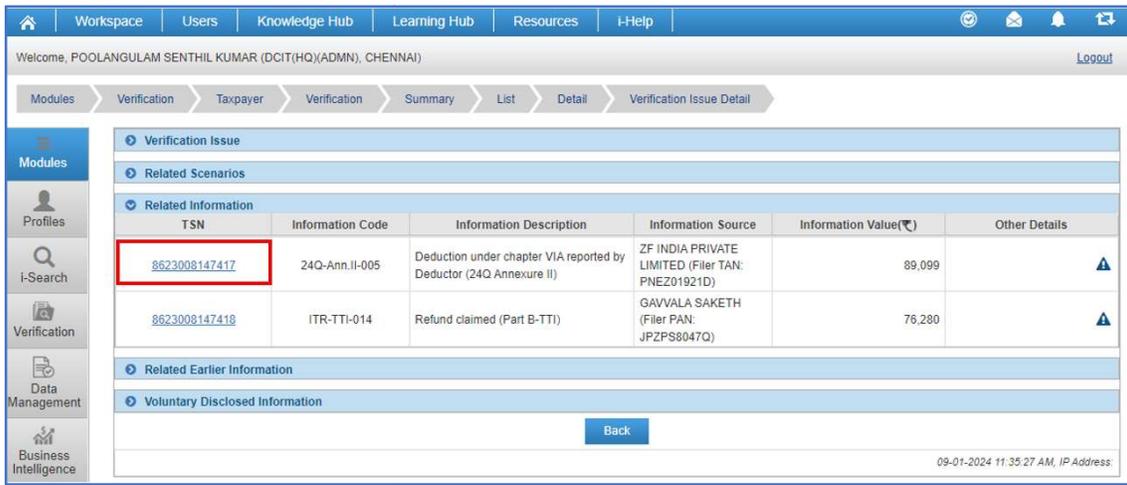
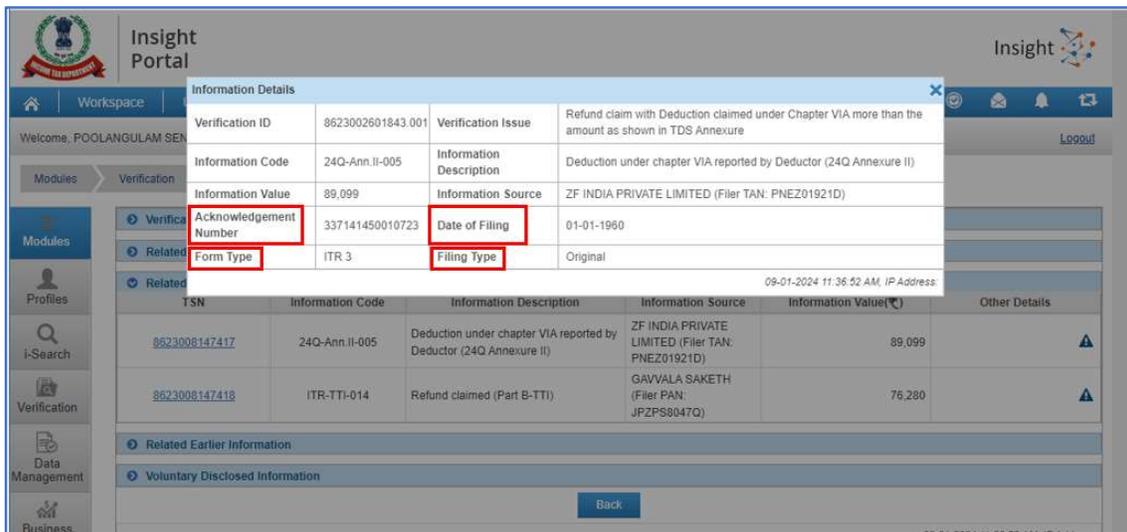*Figure 10   Information Detail View*

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).
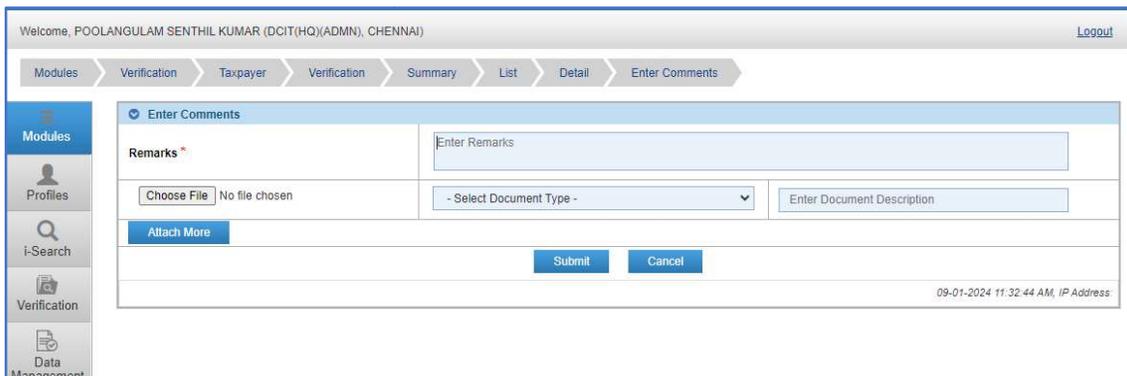
Figure 12   Enter Comments

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).
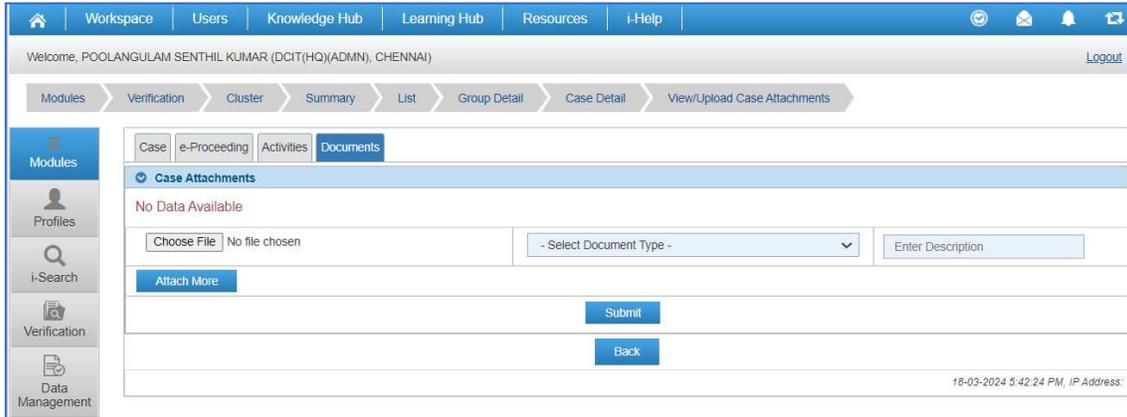

Figure 13   View Upload Case Attachments

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).
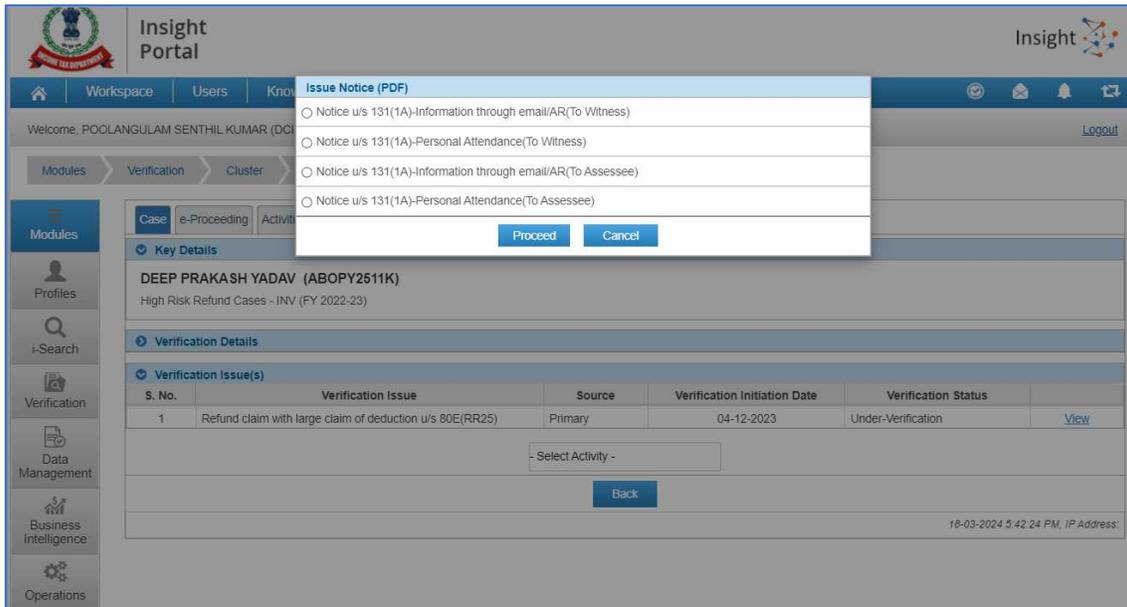

Figure 14   Issue Notice PDF

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)

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.

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.

Profile view for **SHARAN TIWARI (PAN: AJQPT6112P)**

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

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	desciption	21-02-2024	

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