



## Quick Reference Guide for 'High Risk e-Verification Scheme' Cases (March - 24)

## 1. Overview

Under e-Verification scheme, 2021, high risk cases were identified and allocated to I&CI unit for verification for the Financial Year 2019-20. After I&CI verification on these cases, some cases have been identified by CIT, (Systems) (e-Verification) for proceeding u/s 147 of the Act. These cases have been assigned to assessing officer for initiation of proceeding u/s 148 on Insight portal and proceed further at ITBA portal. It may be noted that, for issuance of notice under section 148 of the Act, there is no requirement to process the case u/s 148A of the Act or any order under clause (*d*) of section 148A.

# 2. Steps to access 'High Risk - e-Verification Scheme' Cases on Insight Portal

- **Step 1:** Login to Insight Portal (<u>https://insight.gov.in</u>) and click on *Verification* module from the left-hand menu.
- Step 2: Click on the e-Verification tab available under Taxpayer.
- Step 3: Summary of cases assigned will be displayed Financial Year wise.
- Step 4: Click on *Count* displayed against 'High Risk e-Verification scheme' case status to navigate to list of cases.
- Step 5: List of 'High-Risk e-Verification scheme' cases will be displayed.
- Step 6: Click on *View Details* hyperlink to navigate to Case Details Screen.
- Step 7: On the 'Case Details' screen, a list of 'Verification issues' flagged in the case will be displayed.
- Step 8: On 'Case Details' screen, click on Select Activity option to perform the activities. Following case activities will be visible:
  - 1. Enter Comments. 2. Initiate Proceedings u/s 148/ 148A
- Step 9: Click on 'Initiate Proceedings u/s 148/ 148A' to initiate the proceedings u/s 148 of the Act.
- Note Relevant e-Verification cases verified by the I&CI officer can also be accessed to view the verification issues, third party information, issued notices & taxpayer's responses, preliminary verification report submitted by I&CI officer. The path to access these cases are as follows: Insight Portal >> 'Verification' Module >> e-Verification (Taxpayer) >> 'e-Verification Scheme 2021 (F.Y. 2019-20)' case type >> 'Verified' Column >> click on 'Count' >> click 'View Details' on 'Case List' screen to access case details.

The details will be displayed as follows:

- Case Details screen To view Verification issues. View third party Information by clicking 'View' provided for each issue.
- e-Proceedings tab To view Issued notices, taxpayer's responses.
- e-Communication tab To view the email and SMS details sent for notice/ letter notification.
- Activities tab To view all the activities performed by officer in that case including Preliminary Verification Report (PVR). To view the PVR details, click on activity ID on subsequent screens.

## 3. Annexure A – Screens

## 3.1 Accessing Insight Portal by the Verifying Officer

The first-time users to Insight Portal shall log into ITBA and then change the password. After changing the password in ITBA, users can log into the Insight Portal using the username (same as in ITBA) and new password. In exceptional cases, password can also be changed in Insight Portal.

Step 1: Go to Insight Portal at <u>https://insight.gov.in.</u>

Step 2: Use the username (same as in ITBA) and password to log in.



Figure 1: Log into Insight Portal

Step 3: Enter the One Time Password received on your email ID/ mobile number.

**Step 4:** If the user is mapped to multiple position descriptions, then a screen will be shown. Select the relevant position description with which to login.

Insight Portal		Insight 🔆
	Position	
	ADDL.CIT(HQ)(INFRA), CHENNAI	
	O ADDL CIT(HQ)(ADMN)&TPS CHENNAI	
	Next	
		-

Figure 2: Select Position

Step 5: On successful login, user will land on Insight Portal Homepage.

### 3.2 Accessing High-Risk e-Verification Scheme Cases on Insight Portal

After successful login, the user needs to select Verification module from menu displayed at left side and then navigate to Taxpayer >> e-Verification.

Modules	Verification			
<b>⊟</b> Modules	Тахрауег		Reporting Entity	Group
Profiles	Actionable Insight		Registration Monitoring	
Q	e-Verification	20	Statement Monitoring	
i-Search	Verification		Verification	
Verification	Proceedings	0	Information Requests	
Data	Faceless Reference			

Figure 3 Navigate to Taxpayer >> e-Verification under Verification Module

#### 3.2.1 Case Summary

On next screen (Summary Screen), user can apply filter of *Case Type* and *Financial Year* to view the summary of cases assigned to him for the selected case type. The user can also filter the case summary by jurisdiction and can navigate to the other jurisdictions available under him. Upon selecting a jurisdiction from the drop-down, the counts will be refreshed as per the selection. Also, user can view the counts for *Self* or *Cumulative* (i.e., consolidated count of self and for the jurisdictions under him).

User needs to click on *Count* displayed against 'High Risk - e-Verification Scheme' cases to navigate to list of cases assigned.

Modules	Verificatio	on Taxpayer e-Verificati	on Sumr	nary					
Modules	Sea	rch L.CIT(HQ)(INFRA), CHE! ✓ - S	elect Type -	<b>↓</b> - F	Financial Year -	∽ GO			
Profiles	Displa	ay Count for Self Cumul	ative						
Q	O Res	ult			Pending fo	or My Action		Othe	rs
I-Search	#	Туре	FY	Under Verification	Under Re- Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified
Verification	1	High Risk - e-Verification Scheme	2019-20	20	0	0	0	0	0
Data Management				14 <4 Page	1 of 1 >>	▶1 10 View 1	- 1 of 1	27-02-2024 1:2	1:48 PM, IP Address

Figure 4 Case Summary

#### 3.2.2 Case List

Upon clicking on the count for a status from summary screen, the list of cases corresponding to that status is displayed on the screen.

The user can perform following actions on the case list screen:

- Filter the list of cases as per the available filter criteria, such as Case type, Verification Issue, Financial Year, Verification Status, Last activity, PAN, Case ID etc.
- Navigate to Case Detail screen by clicking on "View Details" hyperlink.
- Navigate to the taxpayer's profile by clicking on the 'PAN' hyperlink.
- Initiate bulk activities (i.e., Reassign Case).

Modules	Verific	ation Taxpaye	r e-Verification S	ummary	y List					
≡	•	Search								<u>Clear All</u>
Modules	Case	Type Verific	cation Issue Financi	ial Year	Verification Status	Last Activity	Suggested Action	PAN	ID	
	Hi	gh Risk	2019	9-20	Under-Verifica			ENTER PAN	Enter ID	Go
Profiles	• F	Result								×
Q i-Search		PAN/Non-PAN Entity Id/ITDREIN/TAN	Name		Туре	FY	Verification Status	Assign	ned To	
R		ABHPP5353K	RAJENDRAKUMAR NARANE PATEL	3HAI	High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATES) CHENNAI		<u>View Details</u>
Verification		ABHPT3253C	RITA SANJAYKUMAR THAKK	KER	High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATES) CHENNAI		View Details
Data		AEOPN4132L	VAKA NARAYANA	VAKA NARAYANA		2019-20	Under-Verification	ion ITO(HQ) (ESTATES) CHENNAI		View Details
sa anagement		AEYPD8436P	SIDDARTH DAGA		High Risk - e-Verification Scheme	2019-20	Under-Verification	ITO(HQ) (ESTATI	ES) CHENNAI	View Details
Business Intelligence		AHZPT2410M	TAHA TAGRU		High Risk - e-Verit Scheme	fication Scheme	Under-Verification	ITO(HQ) (ESTATI	ES) CHENNAI	View Details

Figure 5 Case List

#### The verification status shown 'Under Verification' may be ignored.

#### **Reassign Case Activity (Bulk)**

The user can select multiple cases and assign them to other user(s) i.e. supervisor or sub-ordinates in hierarchy.

#### 3.2.3 Case Details

Upon clicking on '**View Details**' hyperlink in case list screen, the case detail page will appear. The case detail page displays the details of the case and the list of activities which can be initiated on the case level. This page also lists down the verification issues associated with the selected case.

The user can perform the following actions on case details screen:

- Navigate to the taxpayer profile view by clicking on 'PAN' hyperlink from 'e-Verification Details' section.
- Access case tabs (e.g., Activities, Documents etc.)
- Initiate case activities.

Modules	Case e	-Proceeding e-Communi	cation Internal Requests Externa	al Requests Activ	ities Documents CM	CPC Commu	nication	
wodules	🗢 Key D	etails						
Profiles	RAJEN High Risl	DRAKUMAR NARANE	BHAI PATEL (ABHPP5353K) FY 2019-20)					
Q i-Search	🗢 e-Veri	fication Details						
	ID		892000038852	Assessmen	t Year	2020-21		
Verification	PAN/Non Id/ITDRE	-PAN Entity IN/TAN	ABHPP5353K	Priority		P1		
	Respons	e Status	Not Applicable	Verification	Status	Under-Veri	fication	
Data	Verificati	on Initiation Date	26-02-2024					
wanagement	🛇 Verific	cation Issue(s)						
151	S. No.	Veri	fication Issue	Source	Verification Initiati	on Date	Response Status	Verification Status
Business	1	Income from Interest(OS	21)	Primary	26-02-2024	i I	Not Applicable	Under-Verification
Intelligence	2	Investment in Immovable	Property (IN01)	Primary	26-02-2024	i	Not Applicable	Under-Verification
O <sup>o</sup>	3	Capital Gains/Income on	Sale of Property (CG02)	Primary	26-02-2024	1	Not Applicable	Under-Verification
Operations		Enter Com	ments	- Select Activi	ty -	Initi	iate proceeding u/s 148/148	3A
								2:21:31 PM, IP Address:

Figure 6 Case Details

The Assessing officer will be able to view the verification value and the Income escapement amount quantified by the Prescribed Authorities in the Preliminary Verification Report which is available on the portal <u>refer</u> <u>section 3.2.8 Viewing PVR submitted by prescribed authority</u>. Other information under the tab e.g. 'source', 'verification status' may be ignored.

#### 3.2.6 Case Activity – Initiate Proceedings u/s 148

The dropdown provides the user with generic technical functionality to initiate proceedings for 'High-Risk - e-Verification Scheme' cases related to issuance of notice u/s 148 of the Income Tax Act,1961. The user may use this functionality for initiating proceedings related to issuance of notice u/s 148.

The Subsequent proceedings/ activities can be performed on the ITBA portal in the usual manner.

**Step 1:** ITD user needs to click on 'Initiate Proceedings u/s 148/ 148A' from the Select Activity option available under the case detail screen. It may be noted that, for e-Verification cases, there is no requirement to initiate proceedings under section 148A of the Act.

= Modules	Case e	-Proceeding e-Comm	nunication Internal Requests Ex	ternal Requests Ac	tivities Documents CM	ICPC Comm	unication		
modulos	🗢 Key 🛙	etails							
Profiles	RAJEN High Ris	DRAKUMAR NAR	ANBHAI PATEL (ABHPP535 ne (FY 2019-20)	3K)					
Q i-Search	🗢 e-Veri	fication Details							
	ID		892000038852	Assessm	ent Year	2020-21			
/erification	PAN/Non Id/ITDRE	-PAN Entity N/TAN	ABHPP5353K	Priority		P1			
B	Respons	e Status	Not Applicable	Verificatio	Verification Status		erification		
Data	Verificati	on Initiation Date	26-02-2024						
anagement	Verific	cation Issue(s)							
1	S. No.		Verification Issue	Source	Verification Initiat	ation Date Response Status		Verification Status	
Business	1	Income from Interest	(OS21)	Primary	26-02-2024	4	Not Applicable	Under-Verification	
itoliigerioo	2	Investment in Immov	able Property (IN01)	Primary	rimary 26-02-2024		Not Applicable	Under-Verification	
<b>Q</b> <sup>0</sup>	3	Capital Gains/Incom	e on Sale of Property (CG02)	Primary	26-02-2024	4	Not Applicable	Under-Verification	
perations				- Select Act	ivity -				
						~			
		Enter C	Comments	Reassign Ca	se	Ir	itiate proceeding u/s 148/14	18A 2:23:31 PM, IP Ada	

Figure 7 Select Activity Screen

**Step 2:** On the next screen, select/ enter required details and click on Submit.

=	Initiate proceeding	g u/s 148/148A						
lules						Issues		
files		Income from Interest(OS21 Investment in Immovable P Capital Gains/Income on S	) roperty (IN01) ale of Property (CG	02)				
2	Assessment Year	Financial Year	Section Code	Compliance Days	Source	Original Address		Remarks
arch	2020-21	2019-20	148	30	E-FILING- FORMS	C-5,Rajendra Park,Near Bhavika Park,Sama,Vadodara	Select	test
cation	Choose File Quick	Reference Guidement a	t Insight_V1.0.pdf	Other		~	test	
ta ement	Attach More			Su	ıbmit C	ancel		

Figure 8 Initiate Proceeding Screen

#### Initiate proceeding u/s 148

- Select Issues
- Assessment Year (pre-filled based on the case A.Y.)
- Financial Year (pre-filled based on the case F.Y.)
- Section Code (pre-filled)
- Compliance Days
- Source (source of the address)
- Original Address
- Remarks (if any)

**Documents** – User can select document type, upload the document on the click of 'Choose File' and enter description (if any).

<u>Submit Button</u> – User can click on 'Submit' button to initiate proceedings to ITBA.

**<u>Cancel Button</u>** – User can click on 'Cancel' button if don't want to proceed further.

Modules	Verification Taxpayer e	-Verification Summary	List Detail	
	Case e-Proceeding e-Communic			cition
Modules	Key Details	Proceedir	ng initiated successfully!	
Profiles	RAJENDRAKUMAR NARANE High Risk - e-Verification Scheme (F	<b>3HAI PATEL</b> ( <i>J</i> TY 2019-20)	ОК	
Q i-Search	e-Verification Details			
	ID	892000038852	Assessment Year	2020-21
Verification	PAN/Non-PAN Entity Id/ITDREIN/TAN	ABHPP5353K	Priority	P1
	Response Status	Not Applicable	Verification Status	Under-Verification
Data	Verification Initiation Date	26-02-2024		
Manadement				

Figure 9 Success Message Screen

**Step 3:** User will be able to view the initiated activity and details of activity performed under "Activities Tab". Further proceedings shall be undertaken in ITBA functionality.

#### **3.2.4 Case Activity – Enter Comments**

User can enter comments on any case. The comments added by the user will be visible to supervisors in hierarchy under "Activities" tab of the case where log of all activities done by the user in the case are visible.

🗢 Key 🗆	Details							
RAJEN High Ris	IDRAKUMAR NARANI k - e-Verification Scheme (I	BHAI PATEL (ABHPP5353 FY 2019-20)	iK)					
🗢 e-Veri	ification Details							
ID		892000038852		Assessment	Year	2020-21		
PAN/Non Id/ITDRE	I-PAN Entity IN/TAN	ABHPP5353K		Priority		P1		
Respons	e Status	Not Applicable		Verification	Status	Under-V	erification	
Verificati	on Initiation Date	26-02-2024						
O Verifi	cation Issue(s)							
S. No.	Veri	fication Issue		Source	Verification Initiati	on Date	Response Status	Verification Status
1	Income from Interest(OS	21)	Prir	mary	26-02-2024		Not Applicable	Under-Verification
2	Investment in Immovable	e Property (IN01)	Prir	mary	26-02-2024		Not Applicable	Under-Verification
3	Capital Gains/Income on	Sale of Property (CG02)	Prir	mary	26-02-2024		Not Applicable	Under-Verification
				- Select Activit	y -			
	Enter Com	ments	Re	eassign Case			nitiate proceeding u/s 148/148,	A 2:42:05 PM, IP Address:

Figure 10 Case Activity – Enter Comments

Y Enter Comments			
Comments*	Enter Comments		
Choose File No file chosen	- Select Document Type -	~	Enter Document Description
Attach More			
	Submit Cancel		

Figure 11 Enter Comments Screen

#### 3.2.7 Case Tab – Activities

Once initiated, an activity will be recorded under Activities tab. User can perform below action from this screen.

- View Activity General Details e.g., Activity status, initiation date etc.
- View Activity Specific Details e.g., Case details, Addressed To etc.

Modules	Verification Tax	payer e-Verifica	tion Summary	List Detail		
Modulos	Case e-Proceeding	e-Communication	Internal Requests Ex	ternal Requests Activities Documents	CMCPC Communication	
wouldes	Activity					
	S. No.	Activity ID	Date	Activity	Position Description	Status
Profiles	1	32044	28-02-2024	Initiate proceeding u/s 148/148A	ITO(HQ) (ESTATES) CHENNAI	Data pushed to ITBA for Notice generation
Q i-Search				is set Page 1 of 1 is in	5 View 1 - 1 of 1	
Verification				Back		
						28-02-2024 12:34:45 PM, IP Address:

Figure 12 Activities Tab

=	General	Details											
Modules	Activity Id		32044				Initiation Date	28-02-202	4 12:34 PM				
	Activity		Initiate proceedi	ng u/s 148/148A			User Name	SYED SH	UKOOR NOWSHATH	ł			
Profiles	User Desigr	nation	ITO(HQ) (ESTAT	(TES) CHENNAI			IP Address						
FIOIlies	Activity Sta	tus	Data pushed to	ITBA for Notice ge	neration								
Q	Initiate p	proceeding u/s 1	48/148A										
i-Search	Selected Iss	sues											
a	Capital Gain	al Gains/Income on Sale of Property (CG02)											
Verification	Income from	me from Interest(OS21)											
B	Investment i	vestment in Immovable Property (IN01)											
Data Management	S. No.	Assessment Year	Financial Year	Section Code	Complaince Days		Address		Selection Reason	Notice detail			
S a	1	2020-21	2019-20	148	30				test	View			
Business Intelligence					He Kee Page 1 0	f1   ⊪> ⊪⊧ [	5 View 1 - 1 of 1						
See.	Attachment	t											
Operations	S. No.		Docu	ment Type			Document Desccription	n		Document			
Operations	1	Other			test			1					
					He <e 0<="" 1="" page="" td=""><td>f1   D&gt; DI [</td><td>5 View 1 - 1 of 1</td><td></td><td></td><td></td></e>	f1   D> DI [	5 View 1 - 1 of 1						

Figure 13 Activity Details

#### 3.2.8 Viewing PVR Submitted by Prescribed Authority

To access the Preliminary Verification Report (PVR) submitted by prescribed authority, follow below mentioned steps:

**Step 1:** Select Verification module from menu displayed at left side and then navigate to Taxpayer >> e-Verification.

Modules	Modules Verification								
<b>≡</b> Modules	Taxpayer	Reporting Entity	Group						
Profiles	Actionable Insight	Registration Monitoring							
Q	e-Verification 20	Statement Monitoring							
i-Search	Verification	Verification							
Verification	Proceedings 0	Information Requests							
Data	Faceless Reference								

Figure 14 Accessing e-Verification tab

Step 2: Click on *Count* displayed in 'Verified' column against 'e-Verification scheme 2021 (F.Y. 2019-20)' case to navigate to list of cases.

O S	Search									
ITO(HQ) (ESTATES) CHENN/ V - Select Type - V - Financial Year - V GO										
Dis	Display Count for Self Cumulative									
🔿 R	esult									
				Pending fo	r My Action		Oth	ers		
#	Туре	FY*	Under Verification	Under Re- Verification	Sent Back	Pending For Approval	Submitted For Approval	Verified		
1	e-Verification Scheme 2021 (F.Y. 2019-20)	2019-20	<u>5</u>	0	0	0	0	<u>10</u>		
2	High Risk - e-Verification Scheme	2019-20	<u>10</u>	0	0	0	0	0		
Note *Fina Acco	Note Financial Year mentioned above only represents the year of reporting of the STR by the Reporting Entity and may not be the Financial Year of the transaction involved. Accordingly, statutory limitation may be determined only on the basis of the contents of the STR.									

Figure 15 Accessing e-Verification Cases



~	Search								Clear All	
Case	Case Type Verification Issue		Financial Year Verification		ation Status Last Activity   Suggeste		ted Action PAN	Case ID		
e-1	e-Verification								Go	
~	Results								×I	
	PAN/Non-PAN Entity Id/ITDREIN	Name	Туре		F.Y.	Response Status	Verification Status	Assigned to		
	<u>XXXXXXXXX</u>	Ajay kumar Singh	e-Verification Scheme 2021		2019-20	Not Applicable	Verified	ITO Ward 4(1), Lucknow	View Details	
	XXXXXXXX	Sanjay Agrawal	e-Verification Scheme 2	021	2019-20	Not Applicable	Verified	ITO Ward 4(1), Lucknow	View Details	
	K ≪ Page 1 of 500000 D N N 10 View 1 - 10 of 21									
	Initiate Activity (Bulk) - Select Activity -									

Figure 16 Case List

**Step 4:** On the next screen, access the activities tab and click on 'Activity Id' for Preliminary Verification Report.

Case	e-Proceedings	e-Communication	Internal Messages	Internal Requests	External Requests	Notification	Activities Doc	cuments Related Cases		
🗸 Activi	Activity									
S. No.	Activity Id	Date	Activity			User D	esignation	Status	Related Task	
33	2362	06-01-2018	Case Marked as Nor	n-responsive		ITO Ward 4(1),	Lucknow	Completed		
32	<u>5573</u>	05-04-2022	Preliminary Verificati	on Report		ITO Ward 4(1),	Lucknow	Generated		
30	<u>5571</u>	05-04-2022	Notice u/s 133(6)			ITO Ward 4(1),	Lucknow	Draft		
29	2271	05-04-2022	Notice u/s 133(6)			ITO Ward 4(1),	Lucknow	Generated		
	<b>№</b> ( Page 1 of 3 <b>&gt;&gt; №</b> 5 <b>&gt;&gt;</b> View 1 - 5 of 12									

Figure 17 Activities

Step 5: On activity details screen, click on 'Activity ID' to access the PVR details.

✓ General Details	_							
Activity Id	5573 Initiation Date			05-04-2022				
Activity	Preliminary Verification Report Activity Status		itatus					
Activity Initiated by (Name) Ajay Verma		Activity Initiated by (Designation)		ITO Ward 4(1), Lucknow				
Timestamp	05-04-2022 10:10 AM	IP Address		10.8.1.53				
✓ Activity Specific Details								
Case Details								
Case ID	ase ID XXXX		2018-19	9				
Case Type e-Verification Scheme 2021		Name (PAN)		Ajay kumar Singh (BOEPS8229E)				
Addressed To	Ajay kumar Singh (BOEPS8229E)	Recipient Category Tax		Taxpayer				
Verification Initiation Date	01-04-2022	Verification Status Under		er Verification				
Back								

Figure 18 Activity Details

🗢 Case De	etails											
Case ID		111800001322	111800001322						2019-20	2019-20		
Case Type		e-Verification Sch	ieme 2021 (F.Y	2019-20)								
O Person Details												
PAN/ITDREIN AAAAA9873G						DoB/ Incorpo	ration		01-01-1971			
Name			CSI MATRICU	SI MATRICULATION HR SEC SCHOOL								
Address			PUDIYAKANDAM MULIYAR, MULIYAR, KASARAGOD, KASARAGOD,671542,KERALA									
State			KL - Kerala			Pincode			201010			
Email			test@gmail.co	m		Mobile			980765432111111			
Information	ation Details											
Verificat	Verification Issue Reported Value (Sou			(+/-)	Change the re	es to be made to eported value	Tru inf	e value of ormation	Income escaping assessment	Remarks		
Income from Property (HF	Income from House Property (HP01) 12,34,5			-		6,54,321		5,80,246	5,67,890	sanity testing		
Cash Withdr	awal (TX21)	90,00,00,3	4,567	+		1,23,45,678		90,01,23,80,245	1,23,45,67,890	sanity testing		
Salary Incom	ne (SL01)	1,23,45,6	7,890	-		1,23,45,678		1,23,45,67,890	1,23,45,678	12345678		
Total		91,23,92,5	7,372					91,25,09,49,772				
Mhether the	a zeeaeeaa ha	s filed undated POI*		Vec								
Demarke	6 43363366 114			The Preliminary Verification Report submitted as per the latest information available and verified.								
Remarks	4-			The Prenininary	vernication	Treport submitted i	as per ure	latest information a	valiable and vernied.			
S. No.	Do	cument Type		Docum	ent Descri	iption			Document			
1	1 Other sanity testing							AAAAG8680K_NoResponseLetter_1049116006(1)_25012023.				
2 Other sanity testing 1							XXXXX02 24_812			_133(6)_2023- 023.pdf	7	
3	3 Other tws							bugs-2023-07-03 (1).csv			E	
4 Other tws									bugs-2023-07-03 (1).csv			
						Back						
									04-03-202	4 10:15:32 AM, IP Ad	ldress:	

Figure 19 PVR Details