



आयकर निदेशालय (पद्धति)
Directorate of Income Tax (Systems),
ए. आर. ए. सेंटर, भूतल, झण्डेवाला एक्सटेंशन
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली / New Delhi - 110055

दिनांक/ Date: 15.03.2019

F.No. DGIT(S)-ADG(S)-2/Insight Instructions/292/2018-19

To,

All Principal Chief Commissioner(s) of Income-tax/ CCsIT
All Principal Commissioner(s) of Income-tax / CsIT / CsIT(Admin & TPS)

Sir / Madam,

Subject: Cases of substantial cash deposit during the demonetisation period in which notice under section 142(1) of the IT Act has remained non-complied- Regarding

Kindly refer to the above.

2. In cases where substantial cash deposits were reported during the demonetisation period, a list of non-filers was made available to the jurisdictional income-tax authorities in AIMS module of ITBA for issue of notice under section 142(1) of Income-tax Act. SOP for handling of cases in which notice under section 142(1) of the IT Act has remained non-complied has been issued by the Board vide F. No. 225/363/2017-ITA.II dated 5th March 2019.
3. To assist the assessing officers in verification, access to Insight Profile View has been enabled for such cases. The assessing officer will be able to view the cases under "Proceedings" section of the verification module of Insight Portal. Upon clicking on the PAN, the user will be able to access the Profile View of the Non-filer and utilize the information available therein.
4. This instruction may be circulated to the assessing officers. A note regarding functionality for viewing such cases and related information is enclosed. User may refer to the User Guide on Verification and Insight Profile View which is available under Resources section of i-Library
5. In case of any technical difficulty being observed, users may immediately contact OR write to Insight helpdesk. (Helpdesk number – 1800 103 4216, Email id: helpdesk@insight.gov.in).
6. This issues with the prior approval of the Pr. DGIT(System), New Delhi.

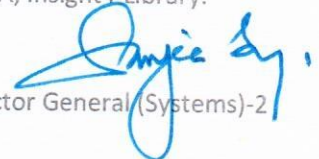
Yours faithfully,


(Sanjeev Singh)

Addl. Director General (Systems)-2

Copy to:

1. PPS to Chairman, Member (IT & C), Member (Admin.), Member (L), Member (Inv.), Member (R& TPS), Member (A&J), CBDT and Pr. DGIT(Systems), New Delhi for information.
2. Nodal Officer of www.irsofficeronline.gov.in, DG systems corner, ITBA, Insight i-Library.


Addl. Director General (Systems)-2

Annexure

Functionality for viewing information related to Cases of substantial cash deposit during the demonetisation period in which notice under section 142(1) of the I T Act has remained non-complied

1. Login into the Insight Portal.
2. Click on the Verification menu item on the left menu bar.
3. Under the 'Verification Module' click on 'Taxpayer' Section.
4. Click on 'Proceedings' under 'Taxpayer' section.
5. The summary of the count of cases under different sections are visible at the landing page of 'Proceedings' Section. The different columns of the screen depict the following
 - **Pending:** Indicates the count of proceedings that are not completed.
 - **Completed:** Indicates the count of proceedings that has been completed.
 - **Total:** Indicates the total count of proceedings under pending and completed status.
 - **Proceeding Type:** Depicts the different sections of Income Tax Act, in which the proceedings have to be initiated/completed.
6. Upon clicking on the count shown in the above said screen the list of cases is displayed on screen, along with respective Case ID.
7. Upon clicking on the respective Case ID, the user can navigate to the case detail screen. Here, user can view case details. This page also list down the verification issues associated with the selected cases and brief information about each issue is displayed to the user.
8. Upon clicking on the PAN or the 'Profile' menu item on the left menu bar, the user will be able to access the Insight Profile View of the Non-filer. The user can view the communication detail and the asset detail on the Profile views as described below:
 - **Communication Details:** The user can view communication details by navigating to Key Info under Taxpayer Master Profile (TMP).
 - **Asset Details:** For viewing asset details, the user would navigate to Taxpayer Asset Details (TAD) in the Taxpayer profiles.
 - **Taxpayer Annual Summary (TAS):** To view various information details like the source of information & its description, the user would navigate to "Information" tab in "Tax Payer Annual Summary".
9. The source of information is also displayed to assist the Assessing officer in verifying the information.