

F.No.414/132/2018-IT (Inv. I)(Part I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No.269, North Block, New Delhi,
dated 9th March, 2021

To,

All the DGsIT (Inv.)/ CCsIT (Central)/ DGIT (I&CI)

Subject: Action required to be taken in cases where income escaping assessment pertains to A.Y.s 2013-14 to 2017-18- reg.

Ref: Instruction issued vide F.No. 414/132/2018-IT (Inv. I) (part I) dated 05.03.2021

Respected Madam/Sir,

Kind reference is invited to the above.

2. In this regard, I am directed to convey that clarifications/queries have been received from various field formations with respect to instruction issued vide F.No. 414/132/2018-IT (Inv. I) (part I) dated 05.03.2021. In view of the above, a FAQ (Frequently Asked Questions) has been prepared for necessary guidance of the field formations. FAQ is enclosed for your kind perusal and necessary action.

3. This issues with the approval of the Chairman and Member (Inv.), CBDT [i/c]:

Yours faithfully,

Encl: As above.


(Bhogendra Prasad)
Under Secretary, (Inv. I), CBDT
Tele-23095464

Copy to: Principal DGIT (Systems), New Delhi for kind information and necessary action.

Frequently Asked Questions (FAQs) with respect to Board's directions issued vide F.No.414/132/2018-IT (Inv. I) (Part I) dated 5th March, 2021

Question No. 1. Which functionality is to be used for uploading the information in respect of cases where the income escaping assessment pertains to AYs 2013-14 to 2017-18 as mentioned in Para 2(a) of the aforementioned directions issued vide F.No.414/132/2018-IT(Inv. I)(Part I) dated 5th March, 2021?

Answer:

(a) In cases where income escaping assessment pertains to AYs 2013-14 to 2017-18, and where enquiries/ investigations have been completed by 05/03/2021, the information and verification results thereof are to be uploaded on the '**Verification Report Upload (VRU)**' functionality.

(b) In cases where the actionable information is of bulk nature (eg. beneficiaries in cases of entry operators, penny stock transactions etc.) the '**Case Related Information Upload (CRIU)**' functionality is to be used for uploading the information.

Question No.2. In respect of Para 2(a) of the aforesaid directions, whether all such cases where information has already been disseminated to the erstwhile AO/JAO are required to be uploaded using the said functionalities. Does this include all reports sent even earlier, which had information involving escapement of income relevant for A.Ys. 2013-14 to 2017-18?

Answer: Information or Verification result, which has not been disseminated previously or has been disseminated after 01.04.2019, may be uploaded using the VRU/CRIU functionality. In respect of information disseminated before 01.04.2019, it is expected that the concerned Assessing Officer must have already taken the necessary action.

Question No. 3. Which utility is to be used for uploading the information in respect of cases pending before Investigation Wing referred to in Para 2(b) of the aforesaid directions?

Answer:

(a) In respect of cases pending before investigation wing, where nature and value of information is available, VRU functionality may be used with Verification Result Type as "Verification Pending". In such cases, information details, as well underlying document, needs to be uploaded.

(b) In case of STRs and OCM data where information is already available with Systems, the information details of pending case need not be uploaded again.

Question No. 4. In search cases, where proceedings are to be completed u/s 153A/ 153C, whether information is to be uploaded using CRIU/ VRU functionalities.

Answer: (a) All 153A and 153C cases, where the information is to be handled by respective central charges, no separate upload is required on VRU/CRIU. The information in respect of such cases may be shared with Central Charges, as per the procedure being followed presently.

(b) Cases where information has been handed over to Central Charges but information is required to be further disseminated to Jurisdictional charges or cases where action is to be taken by JAOs, VRU functionality may be used by Central charges where the actionable year and quantum of verification result (undisclosed income etc.) can be reasonably ascertained. CRIU utility may be used where bulk data (e.g., Beneficiaries of entry operators, penny stock transactions etc.) is involved.

Question No. 5. In search Cases, what is to be done if the information in the seized material pertains to period outside block period?

Answer: (a) In cases where investigation is completed partially, VRU functionality may be used where the actionable year and quantum of verification result (undisclosed income etc.) can be reasonably estimated.

(b) In cases where no investigation has been conducted yet and where nature and value of information is available, VRU functionality may be used with Verification Result Type as "Verification Pending". In such cases, information details, as well underlying document, needs to be uploaded. CRIU utility may be used where bulk data is involved.

Question No. 6. What will happen to beneficiaries for AYs 13-14 to 17-18, emanating out of survey, where survey reports are not yet finalized.

Answer: (a) In cases where investigation is complete/partially complete, VRU functionality may be used where the actionable year and quantum of verification result (undisclosed income etc.) can be reasonably estimated/ascertained.

(b) In cases where no investigation has been conducted yet and where nature and value of information is available, VRU functionality may be used with Verification Result Type as "Verification Pending". In such cases, information details, as well underlying document, needs to be uploaded.

(c) CRIU utility may be used where bulk data is involved.

- Question No. 7.** Are the reports which have been sent to central circles also to be uploaded in VRU?
- Answer:** There is no requirement to upload the information if the said information is actionable by the Central Circle. However, if the information is not actionable by Central Circle or is meant for further dissemination, VRU functionality may be used by the Central Charges for uploading the information. In case such information has not been disseminated by the Investigation Wing to Central Charges for further dissemination, then such information may be uploaded on VRU by the Investigation Wing.
- Question No. 8.** What is to be done w.r.t information received from various LEAs (SEBI, DRI, REIC, CEIB etc.)?
- Answer:** Such cases are covered by para 1(ii) of Instruction dated 04.03.2021 issued from F.No.225/40/2021/ITA-II by ITA Division of CBDT.
- Question No. 9.** What is to be done in cases related to Foreign Assets/Transactions/Intelligence?
- Answer:** Proceeding in respect of Foreign Assets/Intelligence cases are to be taken under BMA, 2015. As such, directions dated 05.03.2021 are not applicable to the same.
- Question No. 10.** Are the documents or information also to be sent through normal modes like speed post or email also, even when uploading on Insight completed?
- Answer:** In cases where information has been uploaded on the CRIU/VRU functionality, all the relevant evidences/documents should be uploaded on the relevant functionality itself.
- Question No. 11.** As cases involving escapement of income of more than 50 lakhs are not getting time barred for AYs 13-14 to 17-18, in STR and similar cases where estimated income escapement is more than 50 Lakhs for an assessee for a year, should the investigation continue or should it be stopped and information as such be uploaded?
- Answer:** If escaped income is more than Rs. 50 lakhs and is supported by underlying asset, then the investigation can be continued, as the same will not be getting barred by limitation of time.
- Question No. 12.** What is to be done w.r.t beneficiaries identified during course of investigation of STRs/TEPs not forming part of STR/TEP dissemination?
- Answer:** The procedure as explained in Question No. 6 may be followed.

Question No. 13. How to upload documents of large size in VRU or CRIU? Is there a limit on the size of the document and the upload package?

Answer:

(a) The current limit of Individual document size is 4MB and the limit of the package(zipped) is 20MB is being increased to 6MB and 30MB, respectively.

(b) In case the size of a single document exceeds the limit size, the document may be uploaded in two or more parts. In such cases the description of the document may be mentioned to help the user in getting the complete picture and linking the documents.

(c) In case the package size is greater than 30 MB, please contact the helpdesk.

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