

**e-Verification Instruction No. 2 (i) of 2024**



**DIRECTORATE OF INCOME TAX (SYSTEMS)**

ARA Centre, E-2 Ground Floor Extension, Jhandewalan, New Delhi-110055

F. No.: CIT(e-Verification)/2023-24/FVR/Instr./

Date: - 19.03.2024

To,

All Pr. Chief Commissioner(s)/Pr. Director General(s) of Income Tax  
All Chief Commissioner(s)/Director General(s) of Income Tax  
All Commissioner(s)/Pr. Director(s) of Income Tax  
All Commissioner(s)/Director(s) of Income Tax

Sir/ Madam,

**Sub: Instructions to the AO's for initiating proceedings u/s 147 of I.T. Act, 1961 in e-Verification cases-reg.**

Kindly refer to the e-Verification Instruction No. 2 of 2024 circulated vide F. No.: CIT(e-Verification)/2023-24/FVR/Instr./ dated 01.03.2024 on the above subject.

2. Vide afore mentioned Instruction, it was apprised that certain High-Risk Cases have been identified under e-Verification Scheme-2021 for reopening of assessment u/s 147 of the Act and the respective AOs were advised to invoke the provisions of section 147 of the Act and issue Notice u/s148 of the Act in such e-Verification cases accordingly.

3. In this connection certain query has been received from field formations with regards to the quantum of Value at Risk(VaR) arrived at in the Final Verification Report (FVR) by the CIT, e-Verification, as mentioned in the aforesaid Instruction. It has been conveyed that the AOs are facing problem in viewing the FVR relating to the cases to ascertain the quantum of Income Escapement amount/ Value at Risk.

4. View of all proceedings carried out by the Prescribed Authorities and documents submitted bythe taxpayer during the e-Verification has been provided under e-Verification module in Insight portal. The user may navigate the path Insight Portal >> Verification Module >> e-Verification (Taxpayer) >> e- Verification Scheme 2021>>Verified>>Count.

5. The information provided to the AOs in these cases is the "Information" made available to the AO within the meaning of clause (iv) of Explanation 1 to Section 148 of the Act. For Assessment Year 2020-21, following two categories of cases have been made available: -

- (i) **Non-updated ITR cases**: - No updated ITR u/s 139(8A) of the Act has been filled by the taxpayer.
- (ii) **Updated ITR cases**: - Updated ITR u/s 139(8A) of the Act has been filled by the taxpayer during the proceedings of e-Verification, without fully reconciling the mismatch.

For Non-updated ITR cases, Value at Risk in FVR is the same as Income Escapement amount as estimated by the Prescribed Authorities in the Preliminary Verification Report (PVR). However, in Updated ITR cases, the Value at Risk in FVR is the amount of Income Escapement amount as determined by the Prescribed Authorities in the PVR as reduced by any additional income shown by the assessee in Updated ITR u/s 139(8A) of the Act i.e. {Value at Risk = (Income Escapement amount determined by the PA in the PVR - Additional income shown by the assessee in Updated ITR)}. Further, the additional income shown by the assessee in Updated ITR u/s 139(8A) of the Act is the amount of Gross Total Income shown in Updated ITR as reduced by Gross Total Income shown in Original ITR i.e. (Additional income = GTI as per Updated ITR – GTI as per original ITR)

6. In view of the above, the respective Assessing Officers are advised to invoke provisions of section 147 of the Act and issue Notice u/s 148 of the Act accordingly in such e-Verification cases. To initiate proceedings u/s 147 of the Act, the path is as under: -

Insight Portal >> Verification Module >> e-Verification (Taxpayer) >> High Risk - e-Verification Scheme>> Under Verification>>count.

7. Quick Reference Guide for 'High Risk e-Verification Scheme' Cases is available on Insight Portal for the assistance of the Users. For any assistance, you may raise the issue to [ito2.systems.ev@incometax.gov.in](mailto:ito2.systems.ev@incometax.gov.in) or call helpdesk at 1800 103 4216 (Monday to Friday 9.30 AM to 6.00 PM)

This issues with the prior approval of the DGIT(Systems), New Delhi

Yours faithfully



**(Sanjay Joseph)**  
CIT(e-Verification)  
Directorate of Systems, New Delhi.

Copy to

1. The 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
2. Nodal Officer of [www.irsufficiersonline.gov.in](http://www.irsufficiersonline.gov.in), DGIT(Systems) corner, ITBA, Insight, i-Library for uploading on website.

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