EFS Instruction No. 61 Tel: 0120-2770029, Fax: 0120-2770452 Email:adg2.systems@incometaxindia.gov.in

आयकरनिदेशालय (पद्धति) DIRECTORATE OF INCOME TAX (SYSTEMS) एआरएसेन्टर, भू-तल, ई-2, झण्डेवालानएक्सटेंशन ARA Centre, Ground Floor, E-2, Jhandewalan Extension, नईदिलली/New Delhi-110055

F. No. DGIT(S)-ADG(S)-2/Online verification of Cash Transactions/157/2016

Dated 21.02.2017

То

The Pr. Chief Commissioner of Income Tax (CCA),

Ahmedabad/Bangalore/Bhopal/Bhubaneswar/Chandigarh/Chennai/Delhi/Guwahati/ Hyderabad/Jaipur/Kochi/Kolkata/Kanpur/Lucknow/Nagpur/Mumbai/Patna/Pune

The Commissioner of Income tax (Computer Operations & Admn)

Sub: Online Verification of Cash Transactions - 2016 on AIMS Module in Income Tax Business Application (ITBA)–Reg.

Sir / Madam,

This is with reference to the above mentioned subject.

2. The online verification of Cash Transactions during the period 9th November 2016 to 30th December 2016 has been enabled on e-filing portal (for taxpayers). The information in respect of these cases has been made available in the e- filing window of the PAN holder (after log in) at the portal https://incometaxindiaefiling.gov.in. The PAN holder can view the information using the link "Cash Transactions 2016" under "Compliance" section of the portal. The taxpayer will be able to submit online explanation without any need to visit Income Tax office. The user guide, quick reference guide and frequently asked questions (FAQs) are available under the help section of the e-filing portal home page to assist the taxpayer in submitting online response.

3. The response(s) filed by the tax payer(s) on Cash Transaction 2016 module of efiling portal is being shared with the officer/Assessing officer(s) through AIMS module. The information on the ITBA portal will be dynamic, getting updated on receipt of new information, response and data analytics. 4. The Standard Operating Procedure (SOP) to be followed by the Officer/Assessing Officer(s) in verification of Cash Transactions relating to demonetisation period has been released as CBDT Instruction No. 3/2017 dated 21/02/2017 (F. No. 225/100/2017/ITA-II) and is available on www.irsofficersonline.gov.in

5. The User Guide for Verification of Cash Transactions (Verification Guide) explaining the functionalities of "Cash Transaction 2016" menu in AIMS module of ITBA portal is enclosed to assist the Assessing Officers involved in the verification process.

6. It is requested to contact ITBA helpdesk in case of any issues in this regard:

- a. URL of helpdesk http://itbahelpdesk.incometax.net
- b. Help desk number 0120-2772828 42
- c. Email ID helpdesk messaging@incometax.gov.in
- d. Help desk Timings 8.30 A.M. 7.30 P.M. (Monday to Friday)

Yours Sincerely (Sanjeev Singh)

Addl. Director General (Systems)-2

Enclosure: User Guide for Verification of Cash Transactions on AIMS Module (Verification Guide)

Copy to for information:

- 1. The P.P.S to Chairperson, Member (L &C), Member (Inv.), Member (IT), Member (Rev.), Member (A&J), & Member (P&V), CBDT, North Block, New Delhi.
- 2. The Pr. DGIT (Systems), ARA Centre, E-2, Ground Floor, Jhandewalan Extn, New Delhi.
- 3. The DGIT (I&CI), ARA Centre, E-2, Ground Floor, Jhandewalan Extn, New Delhi.
- 4. The Web Manager, for www.irsofficersonline.gov.in website.
- 5. ITBA Publisher (ITBA.Publisher@incometax.gov.in) for https://itba.incometax.gov.in portal with request to upload the instruction on the ITBA Portal.

(Sanjeev Singh)

Addl. Director General (Systems)-2





Income Tax Department



INCOME TAX BUSINESS APPLICATION

User Guide for Verification of Cash Transactions on AIMS Module (Verification Guide)

Version 1.0 (February 21, 2017)

Document Version Control

Version	Date	Remarks
1.0	21 st February 2017	First Version

Contents

1.	Ove	rview	3
2.	Rela	ated Resources	3
3.	Wor	king in AIMS Module of ITBA	4
3	3.1	Viewing Cash Transactions	4
3	8.2	Sending Letter for Non-Submission of Responses	5
Э	3.3	Viewing Taxpayers' Response	6
Э	8.4	Raise Additional Information Request	7
3	8.5	Viewing Communication History/Case Notings	8
Э	8.6	Submission of Verification Results	8
Э	8.7	Submission for Approval	9
Э	8.8	Action by Supervising Authority	9
4.	MIS		0

1. Overview

The online verification has been enabled on e-filing portal (for taxpayers) which will be synchronized with the internal verification portal (AIMS module of ITBA) of ITD. The salient features of online verification mechanism are as under:

- 1.1 Data analytics has been used for comparison of demonetisation data with information in ITD databases to identify taxpayers wherein the cash transactions do not appear to be in line with the taxpayer's profile.
- 1.2 ITD has enabled online verification of these transactions to reduce compliance cost for the taxpayers while optimising its resources. The information in respect of these cases has been made available in the e filing window of the PAN holder (after log in) at the portal https://incometaxindiaefiling.gov.in. The PAN holder can view the information using the link "Cash Transactions 2016" under "Compliance" section of the portal. The taxpayer will be able to submit online explanation without any need to visit Income Tax office.
- 1.3 Email and SMS were sent to the taxpayers for submitting online response on the efiling portal. Taxpayers who are not yet registered on the e-filing portal (at https://incometaxindiaefiling.gov.in) should register by clicking on the 'Register Yourself' link. Registered taxpayers should verify and update their email address and mobile number on the e-filing portal to receive electronic communication.
- 1.4 The user guide, quick reference guide and frequently asked questions (FAQs) are available on the portal to assist the taxpayer in submitting online response.
- 1.5 Cases meeting the low risk criteria will be closed centrally. Cases which are not closed automatically will be pushed in batches to the AO for verification.
- 1.6 The AO will be able to view each information record and submitted details for each record and capture the verification result. In case additional information is required, the AO will be able to send a request for additional information electronically. The information request will be communicated to the tax payer with a hyperlink for uploading information. All the additional documents are required to be submitted online. The uploaded information can also be downloaded by the Assessing Officer.
- 1.7 The information on the online portal will be dynamic getting updated on receipt of new information, response and data analytics.
- 1.8 The response of taxpayer will be assessed against available information. In case explanation of source of cash is found justified, the verification will be closed without any need to visit Income Tax Office.

2. Related Resources

- 2.1 Documents available under Help link on e-filing home: User guide, Quick reference guide, Frequently Asked Questions (FAQs)
- 2.2 Standard Operating Procedure (SOP) to be followed by the Assessing Officers in verification of Cash transactions relating to demonetisation. (Refer Instruction No. 3 of 2017)

3. Working in AIMS Module of ITBA

3.1 Viewing Cash Transactions

The information relating to cash deposits can be accessed from AIMS module of ITBA. The designated user can view the information as under:

Step 1: Login to ITBA application using login credentials.

Step 2: Click on AIMS module.

Ste Neverneer 2016 2018 PM	INESS APPLICATION								A A A+ SB	imiip My Settings ome X PRAKASH N 1(12) PTN	• Logm
Home I HIMS I Down	mad Center Help FAQs	MIS							L 🖮 🗄	= *	L ^D C
MODULES	Statistics of the Day										
PAN		c	CA Re	gion v	vise Pi	ending	Арре	als			
TAN Appeal e-Niveran TDS Investigation Assessment Penalty Common Functions	30% 328 29 29 29 20 20 20 20 20 20 20 20 20 20	PM (25T)		Del ICA Re	N gian			- Down	Ind Pro Resolution to	Gross Pandency as on 31/03/2016 Appenis Uplanded	Ð
D(T(L\$R)	My Day at a Giance		ly Cal	enda	E.			Ø	Opinion Poli		
ASKOAK	a sequence and a second			Nove	mber	2016			No Available Pola		
Right to information (RTI)	Po events) to the day	Sun	Mon	Tue	Wed	Thu	Fri	Sat			
IMPORTANT LINKS			11125	1	3	3	4	5			
CPC AO Bodel		. 6	7		-	10	11	12			
Sevatan		13	24	15	30	11	18	39			
(Ellis		20	20	24	30	. 64	43	80			
Extra		-	COMPSET OF								
Online Training on ITBA				Show	Curru	nt Dati					

Step 3: Click on "Cash Transactions 2016" under Menu of AIMS Module. The **Cash Transactions View** screen will be displayed with Case Type as **Cash Transactions** in the filter criteria.

Step 4: Click on "Filter" to list all the cash transactions which are assigned to you.

	Altes	House Page 10	Cade Transactions								
ast	Tra	insaction Vi	éw								
1											
188 Y	ype ?		Cam Transactions 2019 🔹 🔹	- PF		24 . 11		P824			
-			Seen +	Peurty		Suppl.		Announ Sulat	5	•	
-	an leis	ative .	Pentry +	Falai Information	Table 0			fisiance O			
100	isteri	factors 0									
					-						
		_				fille B					
- 14	t Vare					filler A	oiet.				_
- 14	.v.	PAN	Tiene	wioopacoo Ascorb	Pricoty	fature in	Total MONTHEDOR	Rousense Statue	Bulance	Undecase Pseul	of Discontee
	9	Pata #:487722200	Nene Produk Heed Quarse	Mikrosofia Records	Pricety	fates States Feeday	Total Nifemation Value 12000	Requesse Status	Bullance 15020	Vindectee Pixed 2	of Disconter
-	0 0	PAIN #:##7722000 Ad298011149	Netw Priccus Head Quitesh Subschetts Reth	vibortadojo Records 4 a	Pricety Pricety 1 1	Frank In States Precisy Precisy	Tosa kelematosi Value 120000 120000	Regarded Status Presile F	Bulance 10000	Vinderstein Pisent B	ef lac unse Saue
*	A. D. D. C.	рав илит2200 422471148 иссеровата	Nome PRODUS HINKO DURESH Exceletta Rate Bennissent SCOMARA	ANDAYISADDAD RECOVER 4 4 4	Pricety Pricety 1 Pricety 1 Pricety	falar A	Task körnetter Vilae 10000 10000 10000	Rospense Status Presile Presile J Presile J	Biolasce 15000 16000 16000	Undection Priorit B B	el lacetor San San
* 1 2 1	N N 0 0 0	FAB FAB #1972000 422407148 #00910870 #00910870 #009102306	Nama Patoous weeko ovatesee Executesta eeta Beenseet Social au	Witorpathon Annonhi 4 4 4	Priocity Priocity Priority Priority Priority Priority	film II States Facility Facility Facility Facility	Total Morrietton Value 100000 100000 100000 100000	Rogansa Sata Peca Peca Peca Peca Peca Peca Peca Pec	Bolasce 15000 16040 16040	Undectee Poent 8 8 8	efficiente Seco Seco Seco Seco Seco
1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 X X 0 0 0	PAR ANTIDODO AZDRONIA ACCREMENT ACCR	Name Patous weako suitese Exostatora Aktiv Beenaan Nuseenaat Pateus kusteraat Buteneertsiden teutos	VIDODECDOD Annombi 4 4 4 4 4 4	Pricety Prints Prints Prints Prints Prints Prints	Film II	Tasa Norrazon Yalan 100000 100000 100000 100000 100000 100000	Roquestal Squar Presile Presile Presile I Presile Presile Presile	Bolance 10000 10000 10000 10000 10000	Vindocion Printi B B B B B B B B B B B B B B B B B B B	efficates Sec Sec Sec Sec

Designated user can also filter the assigned cases based upon the criteria of Status, Priority and Response Status.

Step 5: To view details of a particular case, click on the "View" hyperlink. The screen displaying the details of the cash transaction is as under:

ANG Hore Page	Cash Transactions 🗐 - Ca	oh Transaction De	dails ()						
ash Transaction D	etails								
Actionates Case Informa	kont.								
x	4007-0548+		Name of Asar	Net	VEH4, IOHA		n	2000 - 11	
ая Хурн-	Sain Tunansis 2016		Pearly		Ready 1		Case Status	under revitation	
Cutechan			Last Retain FI	ind .			Resource Mature	Todardhid.	
e Wormaton Volue Mormaton Tron Tons V	nitectore Sell Declamad a	nde Henänder Lette	r Raise Cher	y Annual C	energia das Cast No	rge Cave Attach	name Sates to Area		· State (see)
Viennakos Value Viennakos Francisco Con Dank Smithuton Col Sank	Gine Attractors Cell Decland Account Handle 2424541	erete Versinder Letter ef Transactio Externet	E Rome Cover	Annual C	Response Status Salestie	East of Responses	Henne Contro Tax Payor Response Actin 19	Wethrakes Remarks	1 [°] Underskied Arms
al Whereaton Weles	Account Hereby Distance Set Declared Account Hereby Distance	nen Versieder Lety Prossech Lader UEP	Ranne Char Ranne Char S	Annual C	Response Status Juantate	Date of Socialization	Nexus Casas - Tao Report Casas - Tao Report Response Actin 9	Wethcalus Revisation	1° Under Kned Area 400 Sala (* 10°1 * - 17
Al Workshop Webe	ACCOUNT OF A COUNT OF	nda Mesiadad Lingo e Transactio Exter DEP	e Contractor	Assesses Co	Leipines Tallia Sainth P	Tanta of Montenants	Next Science Sci Argue Rescat Conte * * * *	Wethershee Revealed	1° Understand Arma 45 Age 1 of 1 = 1 Orderstand Armor A
A When the Year Day A	Internet Internet (Personnet Account Humin 2004/164 Energy Divin AcCPE (Sec)	Transido Las Parises	Arrane	Amount Amount Tempomet Paints	Beigenze Tunis Beigenze Tunis Bakette P	Cana di Statu Data di Statu Da	Next Scheckery Result Case * Tax Pape Response Acce * Wellcase cree Scraphi	Wentratus Romania and and ettamarka *	C Understand Aman

Information records will be displayed against each PAN (Case) on the above screen.

3.2 Sending Letter for Non-Submission of Responses

The designated user can send reminder letter to the taxpayer in case of non-submission of response for information records/cash transactions.

Step 1: Click "Generate Reminder Letter" tab. Letter generation screen will open to generate a standard letter to tax payer.

Step 2: User can also email or post the generated letter to the last communication address of the tax payer as per the data available in the system.

3.3 9LHZ20D5DHUV\$HVSR10H

There are two types of Response Status – Case Level Response Status and Information Record Level Response Status:

Status Type	Status	Description
Case Level Response Status	Pending	No response is submitted for any Information record(s).
	Partly Submitted	Response for some Information records is submitted but not for all.
	Submitted	Response for all Information records is submitted.
Information Record Level	Pending	Response is not submitted.
Response Status	Submitted	Response is submitted.

Step 1: To view the latest response provided by the tax payer, click on the **Date of Response** hyperlink in the information grid.

Step 2: To view previous responses for a transaction, select the cash transaction record and click on the "View Information Response History" button. The screen capturing information response history is as under:

ere Emeral	I Instieponte	Here 1 Ha	128							
ADHS Itoms Page III	Cash Trenantions	ali Trimactiai De	Ante (a)							
	x2)/P.23484		Name of Asses	1010	URHKINHA ;		14		2014 (V	
n Tippe	Carl Transmission 2011		Protty		Printy Y		Case Status		Unite States	
Cellection			Lost Rates of P	Red.			Reserve 1	latur-	(Sales)	
Distance States	110000									
	1.14					1.11				
	Gente	ets Recorder Letter	Base Gamp	Assessed D	unenersation Cost Ro	Ease Atlant	haner labe	d for Apprend		
Initializa From Dark Ro	villake/Self Declared									
					Address of the second second	Distances in the second second	Contract Property in		Charles Burnets 5	Undischered Ares
G Bark bertfaben	Account Manne	er Træmaktion	10	Amount	Response Status	Train of stationary	10000		0000000000000000	
Sant bertfaben	Account Manh	Tramaction	er Sarti	Amount :	Response Matur	2Last (Pit)	Tax Pager Bea	area in Laplace (***	4	436
C Batt Bettlates	Account Manh	er Tramaction	n) Sart (4,00000	Response Mator	21.001(711)	Tax Payer Bea	anan' in Lapland (197	t:	45
C Bare Institution	Account Name	er Træmactio Ender 1874	n) Jaart (Allowed .	Response tizes T	zi.an (Pri)	Tas Pagar Bag	ana ki upan 🏻	1. 	428
C Barkbertfalen	Account Matter	er Tramactio	n Dar	Annual	Response Nation	ZLand (Tri)	Ta Agir Da	ana krajini ^a	t: fig	da 1 (197)
Bank Institutes COD Dam	Account Matter Installed	er Tramactio Excert 2024	n Dari Artuurt	Response	Response tutur Resolve T	SLOW (Frit	Tao Anjie Bang	Arthurtur Henry	t: tip mit	45 + (#3) Statistical Amount
Bank bestaban Schematickee Schematickee Schematickee Schematickee Schematickee Schematickee Schematickee	Exclusion Mathine 23-Sinchit Excelly PAN AutoPE12046	er Tramactio Excertizer Dramactizer Cost Parchases	Armanii Armanii 5000	Advoced cocco Response g	Response future T	ZLand (Frit)	Tai Age Bay	Arthurtur Herne	t: fige mary	426 (S
Bank bentration Cold data Cold	Sconert Nation	er Tramacha Ioder (2014 Diansaction Ceat Pathese	Areas	Annoted COSCO Response Coscolor Coscolor	Response future T	Read Calls	Tax Pager Bea	eres is capital ^{an} Archistan Rema	4: fra man	45 - 5 1 973 - 5 Undin Inself Arround CH 1 973 - 1
Bankbertiteben COD Dem COD Dem Det Velversatike Det Velversatike Dettiny Nemes Dettiny Nemes Dettiny Science	Account NAME	er Transaction Ender 2024 Praesaction Cost: Patheses	Admad	Alexand Control Contro	Response turus Response turus Response turus Response turus Response turus Response turus Response turus Response turus	Elanit (Frit)	Tar Paper Ben	ener is laying in	4: autoria	425 1973 - 19 Under Inself Arroad 294 1 1973 - 19
Bankbertoben COD Dem For belanstation Dem D	Account NAME	er Transaction Ender 2024 Pransaction Cost Pathases	Armanii Armanii 6000	Associat	Relations Mature 34 arrive 22 arrive 22 arrive (17))	The Part Labor	Tax Paper Bea	And a capital data	4. 	43 1973 - 19 Taraha Januari 694
Base best best best best best best best be	Account Name Internet Exercy PAN Accretions	er Tramacho Lode 2204 Praesacher Cast Parchase	Armanii Soco	Associat Cocco Response Guerrin University	Relations Hartin Relations Carls of Response Atomics Carls of Response 22 July (1711)	The Parallel Labor	Tax Payor Box	And the second s	4: (*sp (*sp 	43 (1973) - 19 Cardina Joseph Alfragad El-

In case multiple responses have been provided by the tax payer for a transaction, the number of responses available will be displayed (in bracket) along with the latest date of response. User will be able to view the latest response by clicking the Date of Response hyperlink.

The response PDF file(s) along with the date of submission of response by tax payer will be displayed in the view information response history section. User will be able to view Information Response History for one information record at a time.

3.4 Raise Additional Information Request

In case, the designated user is not satisfied with the structured response and additional information is required from the tax payer to verify the cash transactions, the same can be obtained using tab ³Raise Query[´]. The designated user may follow the following steps:

Step 1: Click "Raise Query". The Remarks functionality will be displayed.

Step 2: Enter the specific queries for additional information in the "Remarks" functionality.

Step 3: Click "Submit". The raised query will be communicated to taxpayer via e-filing portal.

The screen relating to Raise Query is as under:

Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction Details Call Transaction							eta FAQE	Mit Reserve 1 14	Mena EWorkbal
Attraction Debails Attraction Constrained If y =							researching Details	et. Transattana 🕾 🔂 Carb J	ADHS Home Page 🗐 2 Dat
Activative Create Information active class Activative Create Information PV State Class								ails.	ash Transaction Detai
x addression addression <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Actionable Case Information</th></t<>									Actionable Case Information
er Type Case Transmission (2010) Printly Printly Printly Printly Case Transmission (2010) Printly Prin		2210 - 22	19		TENAL COME	Linning	Barne of Ac	altor chains	* §
Calazzania Late Anzais Field Anno Karse Maria		Louis Add. and	Case Datus		Priority 1		Priority	Case Tomorizes 2010	n Type
a kinematike Yake Konsektike Yake Konsektike Kannaktike Kannakti		Subordina	Hospitale Mater			In Final	Last Betar		Culumon
Marrier Benautic Banco de Later Marrier Banco de Later Marrier Banco de Later Care Aliandance de Later Marrier Banco de Later Internation Internation Internation Internation Internation Internation International de Later Internater International de Later								1040000	at information Volume 1
Coll See Access Humber Takkabe Annuel Respond Mate Date of Response Result (oper Party in Respond Access) Methods in Access Party in Respond Access Part			Second for Appendi		Kirano na Kashi		(ning pars)	Germanit B	mer löngarða. Ma
III COLD See Database CAM DEPOSIT VOID DataBase DataBase <thdatabase< th=""> <thdatabase< th=""> <thdata< th=""><th></th><th></th><th>Relative backware</th><th></th><th>Maria Caracteria de Caracteria</th><th></th><th>narg urg</th><th>Coreando A</th><th>oner Response also " also number ("nom Stankfund)ta</th></thdata<></thdatabase<></thdatabase<>			Relative backware		Maria Caracteria de Caracteria		narg urg	Coreando A	oner Response also " also number ("nom Stankfund)ta
	Unperson Arrest	Westington Distances	Result Core-	Taki difespane ili	Benet Segund	Aitout	There are a second and a second	Repareted Declarood Accused Hamber	ferner Hernarden ander * einer aus führt franze Stands fried führ Bister Baserinden er
Color substantian	Unite Constitution Annual	Worth along The sparts *	Result Coop - Tar Paris Require Apreciati -	Date of Forgeoner 10	Bernet Contraction Contraction	Albeaut 1970)	Taskartas CASH DEPORT	Accuse Contents altern Self Conclused Accuse Classific Entities	inner Konnarka Index not ton Cristen Stand Aral I a Refer Manthalaran
🕡 Littly Name Eritly PAN Transaction: Annual Response States Links of Bangoons, Rocal Code * Verbrates Resource * Sin	Undersoner Arran ele Mit	Worth along Theorem 14 ***********************************	Result Code * Tar Paris Response sy capital e	Date of Fingerson Ro	Respond table	Altexat	The sector	Accessific Barrier 2014-05-06 Dec Lacod Accessific Barrier 2014-06-06	inner Benache ante * Marstal in Grans Stad Arabita Beer Barta bettal ve Beer Distance
D SEDA DiAMIN ANDRYSAG Cash Rotham 2000 Taketto 2 An (11)	Unphermati Arran	Worth along The stands, * Test * alpi stands * Stands	Result Coop Tar Par In Person Art with P	Cast of Fingeneer Its	Response factor	Alternat voter Respo	There are a construction of the construction o	Entry Pale Tran	iner Benacke ada * Herendiko (form Stok Arabia Beek bestedore Giet peter best Color peter best South here
Zotty Name Entry 76W Transaction: Annual Response Links of Desponse Code * Verbashin Response Links * One * Verbashin Response Links * One	Undersent for als	Worth along The starting to The Starting of the starting to The Starting of the starting to the starting of the starting to the starting of the starting to the starting of	Result Coor- Tar Pare Response by solid *	Date of Response - Date	Response factor Response factor Science	Atteast	There are a case of the case o	Expande B along Self Declared Accuse Harder 25654930	Color solutionation

The request for additional information can only be raised at Case level (PAN- level).

3.5 Viewing Communication History/Case Notings

In case, the designated user requires to view complete communication history in chronological order or notings related to the case, the same can be accessed using "Assessee Communication/Case Notings" functionality as shown under:

inen 🔚 Weith	4 MIS Heports	Lother 1778	Alar							
ADHS Horte Page	Cast Trerenttions	Cash Trimaction D	state ()							
	4017-03464		Name of Assess	MT	SHK ICHA		FT.		(1) (1)	
1994	Carl Transition 2010		Prints	18	Priority Y		Cent Bater		Croix Intelligence	
Collection			Last Rates File	. 1			Fourtree 1	lature	(blocks)	
Distance Value	10000									
				-		-	-	-		
	Ge	erste Kenneder Lefter	Rater Gamp	Assessee Com	energy first Case Maling	p Cate Alters	and lab	et for Apprend		
Invitation From Dank I	multidary Self Declared									
Bask kettlaben	Account Num	iber Tiernactio	e) (Amount .	Response Marces ()	late of Response	Nesset Coss *	Ve	refloatation illuminantes *	UndischooldAre
Colden	thereise .	1000000	cier :	00000	34101	them this	Tax Paper Res	areas in Landson in	et.	46
🐔 citidam	zisisiti	25-04 SEP	our	00000	Salation	in an an a	Tax Payor Box	aras is taplant 🗖	4. 	416
2 COldan	Defected	inde pare	ciat :	00000	3.4149 f	zlavn († 1)	Tai Pajar Ba	area is captor in	no	45
Cool daam	2006201	Index Date	our	00000	T.	ELand (Prit)	Tai Pajar Ba	aran in Laplace	rip	456
Coldan Let standard	2345-6344 EXERPTION	taan bon	Atust	Responses	Tanta Data of Response	Rest Cale*	Tao Pagar Ban	eres a spine i	no	da + 101
Coldan Int Manadase Coldana Inter Manadase Inter Manadase Inter Manadase	EXEMPTION ACCEPTION	Date of the second seco	Artuart	00000 Response D	Tanta Cont of Response	Read Cade 1 Tai Paye Tea	Tao Pagar Das	anna is tapana (m Anrikastan Kema ant	4 : (19) (9)	dia 1 Mit I
COLDen	EXEMPTION AACPEISONS	baseacters Ceat Pathese	Arfanarii 10000	Bangoura D Gameiga g	anni Ontr of Response	Recall Code *	Tax Paper Box	anar kongand ^{an} Verthatter Neme	4: fran Gart: 	da 1 Jan
COD Game Her Internation Con Employments Gill Status Systems	Entry PAN Ancressed	Date 229	Arcost 5000	Response St Guardin d	anni Ortr of Response	Rendt Calls 1 Tar Fayer Terg	Tax Paper Box	erer k Lapara 🤷 Archastan Kena mi	4 	eta 1 JAN 1 Undin Josef African Eta 1 JAN 1
COD Dawn Cod Dawn	Entry TWN ANCPERISAG	Date 109	Arcust 5000	Response 20	Anisotre of Responses	Read Cade 1 Tax Page Test T	Tao Papar Bas	ann scopad ^a Anthonas Rama	di anan anan anan anan anan anan anan	CS 1 P1 1 Understations C4 1 P1 1
COD Sam	Exting two Acceptedads	Date 2014	Arcourt 0000	Response 20	Table	Rendt Calle 1 Tax Payer Terr T	Tao Papar Bat	ann scopad ^a Archutur Rena	4: 	da 1913
COD Same COD Same	EXERCISE EXERCISES ACCREGAGE Exercised Exercis	Dates (Dor Dates (Dor Cath Pathase	Aexad coop	Response 20 Decements decements decements	Tanda Tana Sute of Research 22 and (17 (1))	Receit Cable ? Tax Paget Test ?	Tao Papar Bar anat is reptili	eren ki spisi ^a	4	44 1971 - 1 1971 - 1 1971 - 1

3.6 Submission of Verification Results

The designated user can proceed with the verification of cash transactions in accordance with SOP. After verification, the user may choose:

Option 1: If designated user finds the response(s) of the tax payer acceptable, the user should choose "Tax Payer Response Acceptable" under result code. Remarks related to cash transaction/information record should be recorded in "Verification Remarks". Thereafter, click on "Save".

Option 2: If designated user finds the response(s) of the tax payer not acceptable, the user should choose "Tax Payer Response Not Acceptable" under result code. Corresponding remarks related to cash transaction/information record should be recorded in "Verification Remarks" and resulting unexplained cash amount should be filled up. Thereafter, click on "Save".

	- 1	larm instrument	Advent Burris	er Treesaction		- Antonest R	PERSONAL PROPERTY OF	date of Hexpans	weat code.	World Station Remarks	a * Aprelies Rendel Anno
1		500	Includes	SHIP CEPT	en	-	nin de	-	Ten From Per	April 10 Augusta and	-
											and the second s
10	1940	inite tea		-24							
t	1	Colly Name	Except PAH	Tramaction	Amount	Report To	an Them of Westman	ne Read Case:		Verification Resource*	Deskelment Arease
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Emily Name	Exceptions	Transaction Cost Australia	Xmaaan Soco	Response The	an These of Finness	Ten Piper Par *	uman Personal	Northalise Research ***	Deductored Areas

3.7 Submission for Approval

Once the verification result(s) in respect of all the cash transactions for a case have been saved by the designated user as mentioned above, He/she will be able to submit the case for approval to their respective supervisory authority. Before submission of approval, user needs to provide remarks relating to the case in "Remarks" column and the same should be submitted after clicking "Submit for Approval".

State Increase Total Bandes	Americanse and a second					1001000000		
A Local Sector Land	And a second and a	Destanting Details						10
Cash Transaction	Details							37
Actorette Case May	nettes							
in M	Addressing	Norm of the		INVESTIG CHANGE AND	484	1 ¹ 11	2016 - 1011	
Came Type	Carl Carest Stre. 2016	Privety		Providy 1.		Case Status	Chaine Vande anter-	
to Cylinchov		Last Return	Tiert			Response Status	tairma	
Songe for president Value		inversité Terreinder Latter	Alexander Column	mation Case Motings	Case Atlanticest	a		
Senge Forgenzalson Value		investe Terrender Laffer	Alimous Column	matter/Tene Rollings	Tass Atlachment	1 I		
Date: Remains		ineenski Toesinske Letter	Abanaari Coloma	matakilan Adaga	Carel Attachment	a		
Enge Forgetaalser Wass Engelige Networks		inerende Transmisse Latter	Annual Course	mationCase Molege	Lass Atlachment	1		
- Defer Renselte		inecola inección lattec	Annun Conn	matin'i An Milay	Con Alteratory			
 Credit Remarks Credit Remarks 		investeli investelor Lattor		Indust for Approval		1		_
 Enfort Remarks Enfort Remarks Installing Installing 	n Anna Sharwari Serf Dechared	investe Timosane Latine	Annese Count	technol Care Mollege	Lass Attacheur			
 Coder Recentor Value Coder Recentor Notation Notation Notation Samplification 	a hanta son deg Déclarad a Archael Render	Tanacite	Annual Grant	Institut Tane Andreas Institut Tan Angerend Receptors Tanka	Des Atabaser	Bundi Con	Muthadan Senaita	United and America
Ender Hermeine Ender Hermeine Ender Hermeine Ender Hermeine Ender Hermeine Ender Hermeine	A Annual Self Deciminal Weith Annual Self Deciminal Weith Annual Self Deciminal	Tanactor Carlo (1992)	Amust	Managers Table Name	Bale of Nexpenses Bale of Nexpenses	Result Cale	Noticelas Securite	United and America

Respective screen for submission for approval action is as under:

3.8 Action by Supervising Authority

Once the case is submitted for approval, the same will be available to their immediate supervisory authority for action. The supervisory authority will be able to view the cases under their hierarchy from the AIMS Dashboard. Navigation: Login -> AIMS Module - >Actionable Information Monitoring System -> Case Type- Cash Transactions 2016. The supervisory authority can list the cases pending for approval from drop down options listed under Case Status as "Pending for Approval". Based on the prescribed limit provided in SOP, the supervisory authority may act as described below:

- I. Based upon the data available in the system (tax payer response and verification done by designated user), the supervisory authority can approve the verification result by giving their Remarks and clicking on "Approve Verification Result".
- II. The case status will be **Verified** and the same will be shared with e-Filing portal to be displayed to tax payer for information purposes (only in case there is no undisclosed amount and tax payer response has been accepted for all information records).
- III. If the case needs to be re-verified, the supervisory authority can provide their remarks and click on "Send for Re-Verification" to send the case to the designated officer for action. Case Status in this case will be Sent Back.

User Guide for Verification of Cash Transactions on AIMS Module (Verification Guide)

IV. If case is pending for approval with supervisory authority and response is resubmitted by tax payer, then case status will change to Under Re-verification and case will be assigned to designated user.

If the total value of cash transactions is below the prescribed limit as per the SOP, supervisory authority (Addl./Joint CIT) can either approve the verification result(s) or send it back for re-verification, whereas, If the total value of cash transactions is above the prescribed limit as per the SOP, final authority for the approval of closure of verification will be Pr. CIT concerned. However, both i.e. Addl//Joint CIT and Pr. CIT can send the case back for re-verification, if required.

The supervisory authority will be able to **view** and **monitor** progress of cases under their hierarchy from the AIMS Dashboard.

Navigation: Login -> AIMS Module ->Actionable Information Monitoring System -> Case Type- Cash Transactions 2016.

4. MIS

MIS provides the list of reports maintained for Verification of Cash Transactions. The system facilitates functionalities like sorting, graphical representation, formatting on size, rows columns, drill down (wherever applicable). The reporting structure also provides the facility to generate the reports in PDF and Excel file formats.