

22 JUN 2015

जयप्रकाश अय्यंगर आयकर विभाग का कार्यालय
O/o.Pr.Chief Commissioner of Income Tax
आ.प्र. एवं तेलंगाना/A.P. & Telangana
10th Floor, "C" Block, I.T. Towers,
A.C. Guards, Hyderabad - 4.

EFS – Instruction No.49

DIRECTORATE OF INCOME TAX (SYSTEMS)

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

F. No. DGIT (S)/ DIT(S)-2/AIMS/14/2015/307/3856

Dated: 12.06.2015

To,

The Principal Chief Commissioner of Income-tax/CCsIT (By Name)

Ahmedabad / Allahabad / Amritsar / Bangalore / Baroda / Bhopal / Bhubaneswar /
Bareilly / Chandigarh / Chennai / Cochin / Coimbatore / Dehradun / Delhi / Durgapur /
Guwahati / Hubli / Hyderabad / Indore / Jaipur / Jalpaiguri / Jodhpur / Kanpur /
Kolkata / Lucknow / Ludhiana / Madurai / Meerut / Mumbai / Nagpur / Nashik / Panaji
/ Punchkula / Patna / Pune / Raipur / Rajkot / Ranchi / Shimla / Shillong / Surat /
Thane / Trichy / Trivandrum / Udaipur / Vishakhapatnam, and / Exemption / International
Taxation.

The Commissioner of Income-tax (Computer Operations) (By Name)

Delhi (CO) / Mumbai (CO) / Chennai (CO) / Ahmedabad (CO) / Bangalore (CO) /
Bhopal (CO) / Bhubaneshwar (CO) / Kolkata (CO) / Cochin (CO) / Chandigarh (CO) /
Hyderabad (CO) / Jaipur (CO) / Kanpur (CO) / Patna (CO) / Guwahati (CO) / Lucknow (CO) /
Nagpur (CO) / Pune (CO)

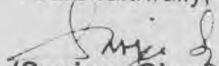
Madam/Sir,

Subject: NMS 3 cycle - Actionable Information Monitoring System (AIMS)- reg

This is in reference to the subject mentioned above.

2. The third round of NMS Cycle has identified around 44.07 lakh non-filers with potential tax liabilities who have not filed returns for AY 2013-14. These cases have been pushed into a new functionality named "Actionable Information Monitoring System (AIMS)" designed under the Enforcement System (EFS) to enable verification and monitoring of actionable information in a secure manner.
3. The salient features of the functionality are:
 - i. Display actionable information to the jurisdictional assessing officer
 - ii. Enable assessing officer to issue system generated letters
 - iii. Enable assessing officer to update status of enquiry
 - iv. Provide online MIS to the assessing officer and supervisory hierarchy
4. The relevant screen shots of the functionality and the path to access transactional details in the ITS screen is given in **Annexure A**.
5. You are requested to communicate this instruction to field formations.

Yours faithfully,


(Sanjeev Singh)
Addl. DGIT (Systems)-2

Copy to: P.P.S. to Member (L & C), Member (Inv.), Member (IT) & Member (Rev.), CBDT and Pr. DGIT (Systems) for information.

Addl. CIT (Admn)/DC (Admn)/DC (Vig)/DC (Infra)
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Addl. DGIT (Systems) – 2

DD (SYS)/AD (SYS)/ITO (HQRS)
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Actionable Information Monitoring System (AIMS) Functionality to verify Non filers

1. The AIMS Dashboard can be accessed by CCIT/PCIT/Range Head/ AO at the path Main Menu>>Enforcement (EFS)>>CIB>>AIMS

Figure 1: AIMS Navigation Menu



2. The AIMS dashboard provides financial year wise count of total and pending cases under various types of actionable information.

Figure 2: AIMS Dashboard

Office Select

Office	Case Count	Pending	Under Verification	Closed	Active
CCIT	1	0	1	1	1
PCIT	1	0	1	1	1
CCIT	1	0	1	1	1
CCIT	1	0	1	1	1
RANGE	1	0	1	1	1
AD	1	0	1	1	1

Dashboard

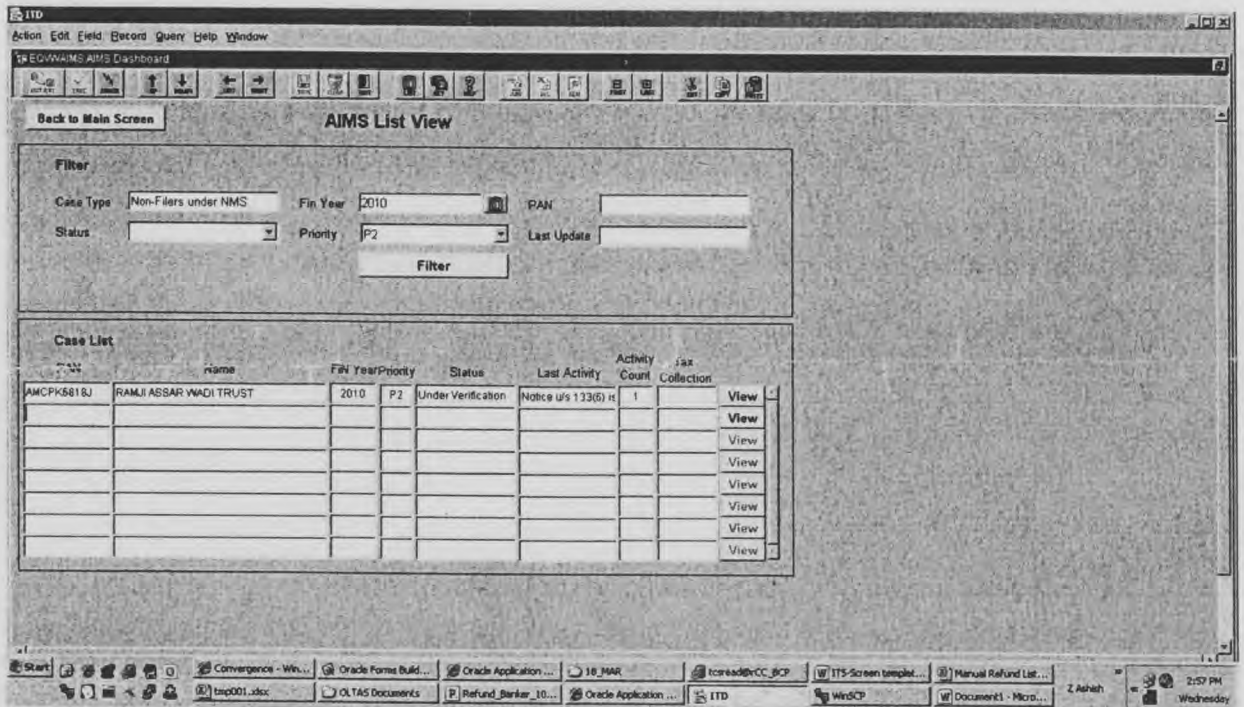
Case Type	FY Year	Priority	Pending	Under Verification	Closed	Active	Tax Collection
Foreign Asset Verification	2010	P2	0	1	1	1	List
Non-Filers under NMS	2010	P2	0	1	1	1	List
Non-Filers under NMS	2011	P2	0	0	1	1	List
Non-Filers under NMS	2012	P3	0	0	1	1	List
Foreign Asset Verification	2013	P1	0	1	1	1	List
Foreign Asset Verification	2013	P1	0	0	1	1	List
Non-Filers under NMS	2013	P1	0	1	1	1	List

Notes:

- i. 'Priority' button indicates potential tax liability of a case under NMS. Cases have been prioritized as P1 to P5, highest priority cases being P1.
- ii. 'Activity' button provides count of activities undertaken by the AO in a case. An activity could be sending letter to the non-filer, initiating 148 proceedings in the case, etc.
- iii. Clicking on 'List' button opens the AIMS List View.

3. The AIMS List View provides the list of cases as per selected criteria.

Figure 3: AIMS List view



Notes:

- i. The user may filter cases as per the criteria selected. For example: the AO can filter NMS cases for F.Y.2012-13 for priority P2. This will generate list of all P2 cases for F.Y.2012-13. The Filter option can be further narrowed down by selecting a PAN. Selecting 'Last update' gives list of NMS cases where latest updates have been entered by the AO. Similarly, NMS cases can also be filtered on the basis of 'Status'.
 - ii. 'Last activity' provides the latest activity undertaken by the AO in the case.
 - iii. Clicking on 'View' button opens the specific NMS case.
4. The AIMS Case View provides the details of a particular case. Following information is shown under the 'AIMS Case View':
 - i. Actionable Case Information: Provides key information (PAN, Name, FY, Case Type, Priority etc.) about the case selected under previous screen 'AIMS List View'. It also shows whether the case is closed or under verification and count of activities undertaken in the case.
 - ii. Information Summary: Provides summary of transactions related to the case. Further details about the transactions can be accessed in the ITS screen.
 - iii. Related Cases (same PAN): Provides status of the case with respect to other actionable information across different financial years.
 - iv. Activity Tracker: Provides details of activities performed in a particular case in chronological order.

Figure 4: AIMS Case View

The screenshot displays the 'AIMS Case View' window. At the top, there is a navigation bar with 'Back To AIMS List View' and the title 'AIMS Case View'. Below this, the 'Actionable Case Information' section shows: PAN: AAHFD7220L, Name of Assessee: COLIN DSILVA, FIN Year: 2012, Case Type: Non filers under NMS, Priority: P1, Case Status: Under Verification, and Activity Count: 96. The 'Information Summary' table lists transactions with columns for Info Code, Information Description, Number, and Value. The 'Related Cases (Same PAN)' table shows a list of cases with columns for Case Type, FIN Year, Priority, Status, Activity Count, and Tax Collection. The 'Activity Tracker' table at the bottom shows a list of activities with columns for S.No., Date, Activity, Activity Remark, User ID, User Name, and Designation.

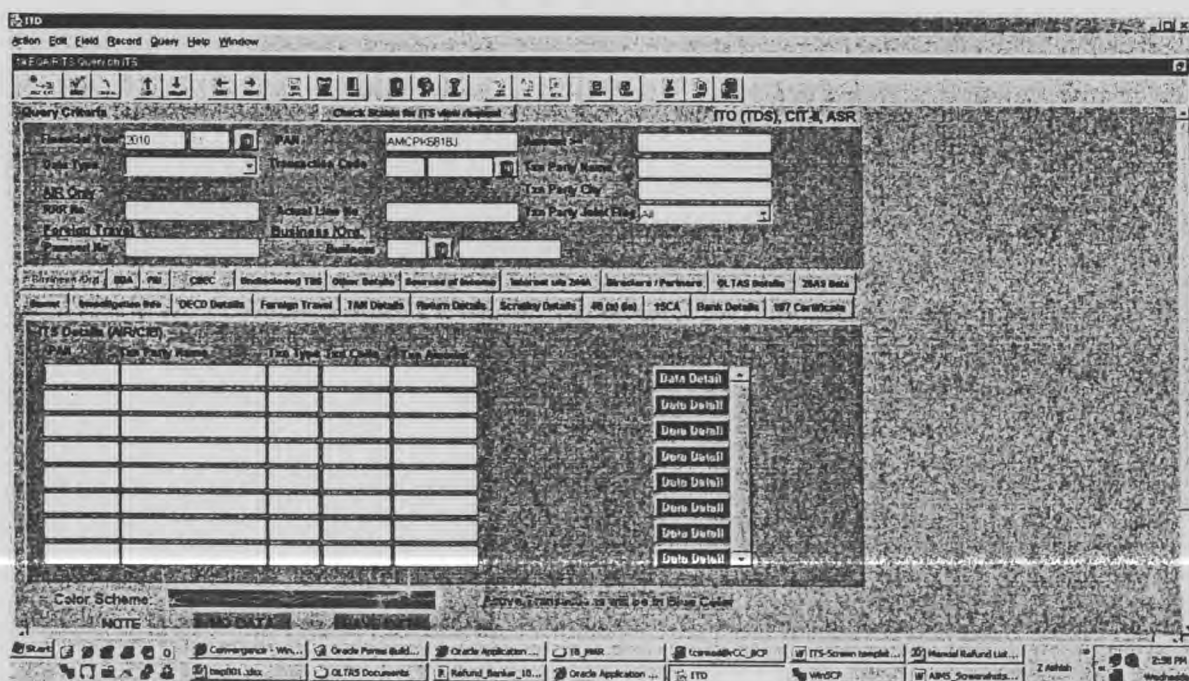
5. The AIMS case view also enables authorised user to perform activities related to the case by using following buttons:

Button	Activity
View ITS	View more details about the transactions in ITS screen.
Generate Letter	Generate letter in standard template. This button will be disabled after the case has been closed.
View Response	View response of the taxpayer provided in the compliance module of the e-filing portal. This button will be disabled if response has not been provided by the taxpayer on the e-filing portal.
Not Responsive	Mark assessee as not responsive. This button will be disabled after the case has been closed.
Not Traceable	Mark assessee as not traceable. This button will be disabled after the case has been closed.
Enter Comments	AO/Range Head/PCIT/CCIT will be able to enter relevant comments in the system. This button will be disabled after the case has been closed.

Button	Activity
Issue 148	Issue notice u/s 148 in the case after recording reasons for reopening. Cases where 148 notice has been printed would be automatically marked as closed. Cases where return of income is filed will also be automatically marked as closed.
Propose Closure	Propose closure of case verification. Cases proposed for closure needs to be approved by the Range head. The assessing officer may write the reason for proposing closure such as "no return required to be filed", "business closed" etc. under comments.
Approve Closure	These buttons will be visible to the Range Head and will be used to approve or reject proposal for closure of case. The reason for rejection can be provided under comments.
Reject Closure	

6. Authorised users can view the transactions details in the ITS screen. There are various buttons to display transactions related to the PAN.

Figure 5: ITS Screen



Notes:

- i. When the button is highlighted in green colour, it indicates that information pertaining to the said button is available. Red colour indicates that information is not available.
- ii. Active transactions are displayed in blue colour.

7. The availability of transactions details in ITS Screen is tabulated as under:

Info Code Category	Category Description	Transactional details available at
AIR - XXX	PAN holders having AIR transactions	ITS Main Screen - ITS Details (AIR/CIB)
CIB - XXX	PAN holders having CIB transactions	ITS Main Screen - ITS Details (AIR/CIB)
TDS - XXX	PAN holders having receipts of more than Rs. 5 lakh in TDS returns	ITS Button - 26AS Data
TCS - XXX	PAN holders having collection of more than Rs. 5 lakh in TCS returns	ITS Button - 26AS Data
TDL- XXX	PAN holders with certificate u/s 197 for TDS at lower/nil rate for amount more than Rs. 5 lakh	ITS Button - 197 Certificate
TCL- XXX	PAN holders with certificate for TCS at lower/nil rate for amount more than Rs. 5 lakh	ITS Button - 26AS Data
FRM-15CA	PAN holders sending foreign remittance of Rs. 1 lakh or more	ITS Button - 15CA
STT- XX	PAN holders reported in Security Tax Transaction (STT) returns	ITS Button - STT Data
EXC-002	PAN holders who have filed Service Tax Returns (received from CBEC under bilateral exchange)	ITS Button - CBEC

Notes

- i. XXX- It denotes information codes under respective category i.e.AIR-001 denotes "Deposited Cash of Rs.10,00,000 or more in a Saving Bank Account",