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CBDT issues instructions to AO for uploading information on Insight portal for issuance of reassessment notice: Instruction F. No. 225/135/2021/ ITA-II, dated 10th December, 2021 The Finance Act, 2021, has amended section 148 for the initiation of reassessment proceedings. As per the amended provisions, the information which has escaped assessment has been defined to include the two categories of information, i.e., The information which is flagged in accordance with the risk management strategy formulated by the board; and Final audit objections raised by the C&AG. In order to implement risk management strategy, the Central Board of Direct Taxes (CBDT) has directed that the Assessing Officers (AOs) shall identify the following information for uploading on Verification Report Upload (VRU) functionality on