

**Confidential**

**For Department Use only**

**केन्द्रीय कार्य योजना**  
**CENTRAL ACTION PLAN**  
**2024-2025**

**Central Board of Direct Taxes**

**Ministry of Finance**

**Government of India**

<b>CONTENTS</b>		
<b>INTRODUCTION</b>		<b>i-ii</b>
CHAPTER I	ALLOCATION OF BUDGET TARGETS	<b>1-2</b>
CHAPTER II	REDUCTION AND CASH COLLECTION OUT OF ARREAR DEMAND	<b>3-12</b>
CHAPTER III	LITIGATION MANAGEMENT	<b>13-21</b>
CHAPTER IV	SERVICE DELIVERY STANDARDS AND REDRESSAL OF GRIEVANCES	<b>22-29</b>
CHAPTER V	FACELESS CHARGES	<b>30-35</b>
CHAPTER VI	JURISDICTIONAL AND CENTRAL CHARGES	<b>36-50</b>
CHAPTER VII	INTERNATIONAL TAXATION & TRANSFER PRICING	<b>51-58</b>
CHAPTER VIII	EXEMPTIONS	<b>59-67</b>
CHAPTER IX	TAX DEDUCTED AT SOURCE (TDS)	<b>68-85</b>
CHAPTER X	WIDENING AND DEEPENING OF TAX BASE	<b>86-88</b>
CHAPTER XI	INTELLIGENCE AND CRIMINAL INVESTIGATION	<b>89-96</b>
CHAPTER XII	EXCHANGE OF INFORMATION UNDER TAX TREATIES	<b>97-99</b>
CHAPTER XIII	COMPUTER OPERATIONS	<b>100-104</b>
CHAPTER XIV	COMMUNICATION STRATEGY	<b>105-109</b>
CHAPTER XV	HUMAN RESOURCE MANAGEMENT	<b>110-115</b>
CHAPTER XVI	VIGILANCE	<b>116-117</b>
CHAPTER XVII	EXPENDITURE BUDGET AND INFRASTRUCTURE	<b>118-120</b>
CHAPTER XVIII	MISCELLANEOUS- a) Actions on Global Entry Programme (GEP) b) Antecedent verification	<b>121-121</b>
अध्याय XIX CHAPTER XIX	राजभाषा OFFICIAL LANGUAGE	<b>122-128</b>
TAXPAYERS' CHARTER (English and Hindi)		<b>129-130</b>

## INTRODUCTION

The Central Action Plan (CAP) for 2024-25, meticulously designed by the Central Board of Direct Taxes (CBDT), sets the stage for a strategic and comprehensive approach to managing India's direct taxation landscape. Aligned with the Government's vision of 'Viksit Bharat' by 2047, the CAP outlines a series of initiatives aimed at enhancing tax administration, optimizing revenue collection, reducing arrear demand and improving taxpayer services. As we delve into the CAP 2024-25, the vision is to create a more efficient, transparent, and taxpayer-friendly system that aligns with the broader objectives of economic growth and fiscal stability.

**1. Enhanced Revenue Collection:** The CAP sets ambitious yet realistic budget collection targets that would require systematic and strategic efforts at all levels. These targets have been allocated to various regions, ensuring that each Principal Chief Commissioner of Income Tax (Pr. CCIT) region focuses on meeting its respective goals. The allocation considers the revenue potential and past performance of each region.

**2. Reduction and cash collection in Arrear Demand:** The plan sets a realistic target for reducing arrear demand out of the total outstanding demand as of April 1, 2024. The CAP outlines a region-wise allocation of reduction targets and sets specific timelines to achieve these goals.

**3. Litigation Management:** Effective litigation management is pivotal to reducing the backlog of cases and ensuring swift resolution of tax disputes. The CAP 2024-25 introduces several measures to streamline the litigation process.

**4. Service Delivery:** Improving tax payer services at multiple levels from resolving grievances received through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS) within stipulated timelines to setting clear timelines for key services, including issuing refunds, deciding on rectification applications, and giving effect to appellate orders and above all, adherence to the Taxpayers' Charter, which lays down the standards of service delivery and the rights and responsibilities of taxpayers.

**5. Focus on Assessment:** Strengthening and streamlining assessment across Faceless, Jurisdiction, Central, International Tax and Exemption charges through plethora of steps including capacity building and training.

**6. Human Resource Management:** Strengthening the human resource framework to ensure a knowledgeable and responsive workforce with twin pillars of capacity building and performance monitoring as the focus.

The Central Action Plan 2024-25 is a comprehensive roadmap designed to elevate India's direct tax administration. By focusing on key areas such as revenue collection, arrear demand management, litigation, service delivery and human resource development, the plan aims to create a more robust, efficient, and taxpayer-friendly system. The CBDT's commitment to continuous improvement and innovation is evident in this plan, which seeks to address current challenges while preparing for future demands. As we move forward, the successful implementation of the CAP 2024-25 will play a crucial role in achieving the government's fiscal objectives and fostering a conducive environment for economic growth.

\*\*\*\*\*

## CHAPTER I

### ALLOCATION OF BUDGET TARGETS

#### 1. DIRECT TAX COLLECTION DURING 2023-24

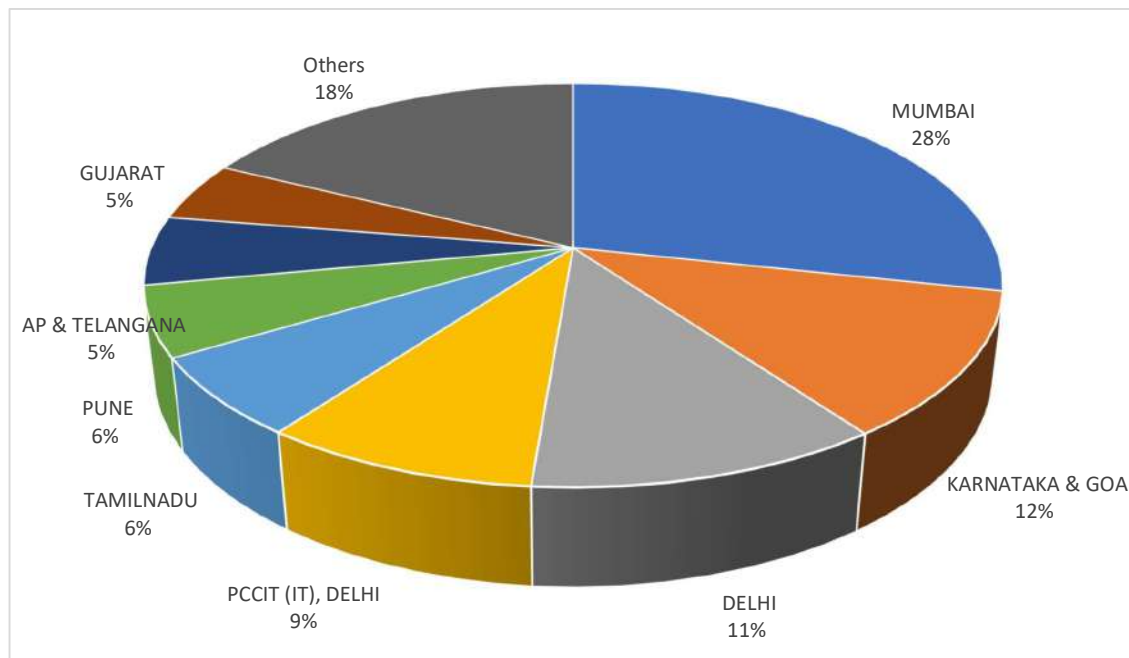
The major head-wise direct tax collection during F.Y. 2023-24 is as under:

(Fig. in Rs. crore)

Major heads of Tax	Budget Estimates (F.Y. 2023-24)	Revised Estimates (F.Y. 2023-24)	Actual Collection (F.Y. 2023-24)	% of RE Achieved
Corporation Tax	9,22,675	9,22,675	9,11,055	98.74%
Taxes on Income (Incl. Wealth tax, etc.)	8,72,950	9,90,325	10,10,948	102.08%
Other Taxes (STT, etc.)	27,625	32,000	38,163	119.26%
<b>Total</b>	<b>18,23,250</b>	<b>19,45,000</b>	<b>19,60,166</b>	<b>100.78%</b>

Source: Pr.CCA, CBDT

#### 2. PERCENTAGE COLLECTION CONTRIBUTION BY EACH REGION



(Source: TINMIS)

3. Performance with respect to Net Direct Tax collection for the last three Financial Years prior to F.Y. 2023-24 is as under:

(Fig. in Rs. crore)

Financial Year	Corporation Tax	Personal Income Tax	Other taxes incl. Wealth Securities Transaction etc.*	incl. tax, tax,	Total Tax
2020-21	4,57,719	4,70,633	18,824		9,47,176
2021-22	7,12,037	6,73,413	26,972		14,12,422
2022-23	8,25,834	8,08,221	29,631		16,63,686

(Source: Time Series Data on Department's website)

3.1 The Budget Targets for F.Y. 2024-25 as per the budget estimates are as follows:-

(Figure in Rs. crore)

Major heads of Tax	Budget Estimates (F.Y. 2024-25)
Corporation Tax	10,20,000
Taxes on Income (Incl. Other taxes, etc.)	11,50,000
STT	37,000
<b>Total</b>	<b>22,07,000</b>

#### 4. ALLOCATION OF TARGETS

Allocation of budget target for each cadre-controlling Pr.CCIT has already been communicated separately vide letter through F.No. 380/03/2024- IT(B) dated 29th April 2024 for further allocation to various field units under the jurisdiction of respective Pr.CCIT keeping in view the revenue potential of the different charges.

\*\*\*\*\*

## **CHAPTER II**

# **REDUCTION AND CASH COLLECTION OUT OF ARREAR DEMAND**

The figures of arrear demand have been increasing over the past years and it has been a cause of concern. The arrear demand, including demand not fallen due as on 31st March, 2024 has increased from Rs. 24,51,099 crores as on 01.04.2023 to Rs. 43,00,232 crores as on 01.04.2024. This is a very steep rise which requires immediate and urgent action. Keeping in view the past trends of the arrear demand and cash collections, it is imperative that concerted efforts continue to be made to reverse the trend of increasing arrear demand and to initiate the process of reducing the figure to more manageable levels. In order to handle the task of resolution of the outstanding demands, Demand Facilitation Centre (DFC) has been set up with a nodal officer in each Pr. CCIT charge. The DFC facilitates the Jurisdictional Assessing Officers (JAOs) to resolve all outstanding demands and provides data pertaining to the quantum, category, reason for demand and also the way forward for its resolution. The JAOs are requested to utilise the DFC for data purposes, interaction with stakeholders or for any purposes which will facilitate resolution of outstanding demands.

The total arrear demand as on 1.4.2024 as per the CAP -1 Report generated for the month of April 2024 is 43,00,238 Crores. As per the Interim Action plan for FY 2024-25 dated 5.4.2024; responses to all demands greater than 1 Crore were to be submitted by 31.5.2024. This date was extended to 25.6.2024 vide CBDDT OM dated 21.6.2024 vide F. No. 380/4/2024-IT (Budget).

The responses submitted by the Assessing Officers till 30.06.2024 have been taken into account for classifying the demands under various heads of Row 9 of the CAP Report - Demand difficult to recover viz. Protective Demand, Cases where the Department has lost in appeal but the demand is outstanding for other years or is continuing to be raised to keep the issue alive as the Department is in further appeal, Notified persons under the Special Court (Trial of offences relating to Securities) Act, 1992, Cases admitted before BIFR, Companies in Liquidation , Cases before Settlement Commission, Demand Stayed by Courts/ITAT, Demand Stayed by I.T. Authorities, Demand covered by installments (only to the extent not recoverable during the month), Demand, the recovery of which is not being pursued on account of assessee's stay petition pending consideration by I.T. Authorities, TDS/ prepaid taxes mismatch, Demand not enforceable as Bank Guarantees obtained under MAP Process, Rectification pending on account of duplication of entries, Assets jointly attached with other agencies except BIFR and 'Any other reasons (to be specified in a separate annexure) for which the demand is considered difficult to recover'.

Further, as per OM dated 21.6.2024 vide F. No. 380/4/2024-IT(Budget), the responses submitted by the Assessing Officer under the heads 'No Adequate Assets', 'Appeal pending against attachment of properties', Assessee Not Traceable' and 'Pending Write off' have also been treated as Demand Difficult to Recover.

After factoring in demands marked under Row 9 of the CAP Report, the Net Collectible Demand for each Pr.CCIT has been arrived at as on 1.4.2024 details of which are given below:

**Table 1**

(Figures in Rs. Crore)

<b>Pr.CCIT Region</b>	<b>Net Collectible Demand</b>
Pr.CCIT AP & TS	87,342.82
Pr.CCIT Bihar & Jharkhand	42,591.07
Pr.CCIT Delhi	4,69,541.12
Pr.CCIT Gujarat	1,17,202.01
Pr.CCIT Karnataka & Goa	97,981.67
Pr.CCIT Kerala	13,116.21
Pr.CCIT MP & Chhattisgarh	62,610.23
Pr.CCIT Mumbai	2,32,507.47
Pr.CCIT Nagpur	4,829.98
Pr.CCIT NER	12,624.50
Pr.CCIT NWR	65,397.39
Pr.CCIT Odisha	17,350.43
Pr.CCIT Pune	73,568.17
Pr.CCIT Rajasthan	13,304.65
Pr.CCIT TN & Puducherry	60,534.18
Pr.CCIT UP East	28,643.99
Pr.CCIT UP West & Uttarakhand	18,101.91
Pr.CCIT West Bengal & Sikkim	60,452.91
Pr.CCIT (IT) Delhi	73,817.03
Pr.CCIT(E) Delhi	1,18,145.88
<b>Total</b>	<b>16,69,663.45</b>

On analysis of the responses of the Assessing Officer, it is seen that ₹8,90,847 Crores have been categorized under the head Demand Difficult to Recover viz Protective Demand, Cases where the Department has lost in appeal but the demand is outstanding for other years or is continuing to be raised to keep



the issue alive as the Department is in further appeal, Notified persons under the Special Court (Trial of offences relating to Securities) Act, 1992 , Cases admitted before BIFR, Companies in Liquidation , Cases before Settlement Commission, Demand Stayed by Courts/ITAT, Demand Stayed by I.T. Authorities, Demand covered by instalments (only to the extent not recoverable during the month), Demand, the recovery of which is not being pursued on account of assessee's stay petition pending consideration by I.T. Authorities, TDS/ prepaid taxes mismatch, Demand not enforceable as Bank Guarantees obtained under MAP Process, Rectification pending on account of duplication of entries and Assets jointly attached with other agencies except BIFR, which for the ease of representation are marked as say Category A. Further, on analysis of AO responses in five categories viz. 'No Adequate Assets', 'Appeal pending against attachment of properties', 'Assessee Not Traceable', 'Pending Write-off' and 'any other reasons (to be specified in a separate annexure) for which the demand is considered difficult to recover' total to ₹17,39,721.25 Crores, which for the ease of representation are marked as say Category B.

Targets for Reduction of arrear demand have been fixed with these values as the base. 70% of demands in category A and 10% of demands in category B has been considered for arriving at the target values of arrear demand reduction.

Pr. CCIT Region-wise target for reduction in arrear demand is given as under:

**Table 2**

**Pr. CCIT Region-wise target for reduction in arrear demand**

(Figures in Rs. Crore)

Pr.CCIT Region	Category A	70% of Category A	Category B	10% of Category B	Reduction of arrear demand
	1	2	3	4	2+4
Pr.CCIT AP & TS	41,598	29,118	78,490	7,849	36,968
Pr.CCIT Bihar & Jharkhand	1,156	809	2,470	247	1,056
Pr.CCIT Delhi	1,04,852	73,396	1,32,961	13,296	86,692
Pr.CCIT Gujarat	28,628	20,040	2,01,426	20,143	40,182
Pr.CCIT Karnataka & Goa	64,127	44,889	40,098	4,010	48,899
Pr.CCIT Kerala	9,838	6,886	9,213	921	7,808
Pr.CCIT MP & Chhattisgarh	24,836	17,385	33,680	3,368	20,753
Pr.CCIT Mumbai	3,21,043	2,24,730	6,03,852	60,385	2,85,115
Pr.CCIT Nagpur	3,253	2,277	10,179	1,018	3,295
Pr.CCIT NER	2,719	1,903	5,680	568	2,471

Pr.CCIT Region	Category A	70% of Category A	Category B	10% of Category B	Reduction of arrear demand
Pr.CCIT NWR	33,482	23,438	87,056	8,706	32,143
Pr.CCIT Odisha	1,055	739	8,977	898	1,636
Pr.CCIT Pune	50,274	35,192	66,874	6,687	41,879
Pr.CCIT Rajasthan	15,104	10,573	45,886	4,589	15,161
Pr.CCIT TN & Puducherry	1,02,582	71,807	85,747	8,575	80,382
Pr.CCIT UP East	7,591	5,314	86,283	8,628	13,942
Pr.CCIT UP West & Uttarakhand	4,836	3,386	42,835	4,283	7,669
Pr.CCIT West Bengal & Sikkim	28,110	19,677	1,45,467	14,547	34,224
Pr.CCIT (IT) Delhi	24,240	16,968	28,401	2,840	19,808
Pr.CCIT(E) Delhi	21,523	15,066	24,145	2,414	17,481
<b>Total</b>	<b>8,90,847</b>	<b>6,23,593</b>	<b>17,39,721</b>	<b>1,73,972</b>	<b>7,97,565</b>

Keeping in view the outstanding net collectible demand of 16.69 Lakh Crore (as on 01.04.2024) and the need to tackle the mounting arrear demand in a time-bound manner, the target for cash collection has been fixed as Rs. 4,00,719 crores for the financial year 2024-25. This target for cash collection of Rs. 4,00,719 crores is over and above the target for reduction of arrear demand of Rs. 7,97,565 crores. The targets for arrear demand reduction and cash collection for each Pr. CCIT region are shown below:

**Table 3**  
**ALLOCATION OF TARGET FOR Pr.CCsIT FOR FY 2024-25**

(Figures in Rs. Crore)

Pr.CCIT Region	Target for Reduction of demand out of arrear demand	Target for cash collection out of arrear demand
Pr.CCIT AP & TS	36,968	20,962
Pr.CCIT Bihar & Jharkhand	1,056	10,222
Pr.CCIT Delhi	86,692	1,12,690
Pr.CCIT Gujarat	40,182	28,128
Pr.CCIT Karnataka & Goa	48,899	23,516
Pr.CCIT Kerala	7,808	3,148
Pr.CCIT MP & Chhattisgarh	20,753	15,026
Pr.CCIT Mumbai	2,85,115	55,802
Pr.CCIT Nagpur	3,295	1,159
Pr.CCIT NER	2,471	3,030
Pr.CCIT NWR	32,143	15,695
Pr.CCIT Odisha	1,636	4,164
Pr.CCIT Pune	41,879	17,656
Pr.CCIT Rajasthan	15,161	3,193

Pr.CCIT Region	Target for Reduction of demand out of arrear demand	Target for cash collection out of arrear demand
Pr.CCIT TN & Puducherry	80,382	14,528
Pr.CCIT UP East	13,942	6,875
Pr.CCIT UP West & Uttarakhand	7,669	4,344
Pr.CCIT West Bengal & Sikkim	34,224	14,509
Pr.CCIT (IT) Delhi	19,808	17,716
Pr.CCIT (E) Delhi	17,481	28,355
<b>Total</b>	<b>7,97,565</b>	<b>4,00,719</b>

2.1 In order to facilitate efficient discharge of output in this important area of work throughout the year, the minimum percentage of the annual target for reduction in arrear demand fixed for each Pr. CCIT region to be met in the following timeframe:

Percentage target for reduction in arrear demand	Time Frame
Up to 50%	30.09.2024
Up to 70%	31.12.2024
Up to 100%	31.03.2025

2.2 Besides, minimum of 15% of brought forward entries of arrear demands to be reduced in Corporate & International Taxation charges and minimum 25% of such entries to be reduced in non-corporate charges.

2.3 For time bound achievement of the targets for reduction of arrear demand, it is important that critical tasks like reconciliation of arrear demand on CPC portal, early disposal of appeals, issuance of appeal effect orders, rectification orders are attended to in a time bound manner. In this regard, DFC is required to co-ordinate with JAOs.

2.4 A mechanism for modification/revision of demand in cases covered under the provisions of section 156A has been introduced in the Act w.e.f. 01.04.2022. Such cases may be identified and necessary revisions and modification of demand notices may be carried out by the AO concerned in accordance with the provisions of section 156A.

2.5 While targets for early disposal of appeals have been set out in Chapter III, specific targets for reconciliation of arrear demand as well as for giving effect to appeal orders, rectification orders and modification /revision of demand are fixed as under:

Reconciliation of arrear demand	Reconciliation of arrear demand to be completed by 31.08.2024 in co-ordination with DFC.
Passing of appeal effect order in all pending and other cases <b>[Section 153(5) of the Income Tax Act, 1961]</b>	Appeal effect orders should be passed within the statutory time limit prescribed in the Income Tax Act, 1961 or within three months, whichever is earlier.
Modification /revision of demand in cases relating to IBC, NCLAT or Supreme Court <b>[Section 156A of the Income Tax Act, 1961]</b>	Identification of such cases and issuance of Revised/ modified notice of demand should be done within three months of the receipt of the relevant order.
Passing of rectification orders	Orders disposing rectification applications should be passed within the statutory time limit prescribed in the Income Tax Act, 1961 or within three months from the date of receipt of application, whichever is earlier.

2.6 The minimum percentage of annual target for cash collection fixed for each Pr. CCIT region to be met in the following timeframe:

<b>Percentage target for Cash collection</b>	<b>Time Frame</b>
Up to 30%	30.09.2024
Up to 60%	31.12.2024
Up to 100%	31.03.2025

3. Targets for reduction and cash collection have to be dynamic and should be reviewed on a quarterly basis. The Pr.CCsIT will further allocate these targets in accordance with the specified formula to the respective CCsIT/DGsIT in their region. Such allocation of targets should be completed by 10.08.2024 and intimated to ADG(TPSII), Delhi for monitoring purposes.

4. The write off proceedings after issue of Irrecoverable Certificates (ICs) by the TROs should be expedited in a time bound manner. The Pr.CCsIT/CCsIT concerned will ensure monthly meetings and regular review of unrealizable

demand and decisions on write off proposals. In this regard, the relevant Instructions/OMs may be followed. Monthly report should be submitted to the Pr. DGIT (Admin. & TPS) for monitoring purpose.

5. The CBDT in its Instruction dated 23.4.2022 has specifically directed the field authorities that coercive recovery measures shall not be initiated in cases “identified as high pitched scrutiny assessment” by the local committee. Accordingly, the Pr.CIT concerned is required to take suitable administrative action in such cases. As per the circular, the local level committee shall endeavour to dispose each grievance petition within two months from the end of the month in which grievance is received by it.

6. In order to provide focused attention to the handling of stay granted cases, the following strategies shall be adopted:

S. No.	Description	Timeline
1	Demand stayed by Courts/ITAT	<ul style="list-style-type: none"><li>• Identification of all the stay granted matters by 15.08.2024</li><li>• Formulation of action Plan by Pr. CsIT for vacation of stay and early disposal of appeals by 31.08.2024</li><li>• Provision of necessary inputs /written submissions by AO and Addl. CIT Range to the CIT (DRs) for proceedings before the ITAT</li><li>• CIT (DRs) will not seek adjournments in normal course</li><li>• Pr. CIT/CIT to ensure that stay matters before Hon’ble High Court are personally attended by an officer well versed with the facts of the case</li></ul>
2	Demand stayed by I.T. Authorities	<p>All the pending remand reports should be sent by 30.09.2024</p> <p>Remand reports u/s 250(4) in stay granted matters should be sent within 30 days</p>

7. **Mission Mode: Demand Collection, Reduction and Management:** A more focused and targeted approach to manage tax demands is proposed based on data available with the department. Out of the arrear demands of over 43 lakh crores, the top 5000 cases of arrear demand covers almost 60 percent of the total demand. Accordingly, deeper and quick analysis of these cases across the country

should be undertaken. The number of cases and outstanding demand for each Pr. CCIT region is as below:

Pr.CCIT Region	Demand Outstanding (Rs. in Crore)	No. of cases
Pr.CCIT, MUMBAI	9,57,83,818	10,488
Pr.CCIT, DELHI	4,92,29,512	8,263
Pr.CCIT, GUJARAT	1,92,98,301	4,865
Pr.CCIT, TAMILNADU	1,38,00,317	2,421
Pr.CCIT, KARNATAKA & GOA	1,07,56,540	1,979
Pr.CCIT, AP & TELANGANA	1,04,25,697	1,459
Pr.CCIT, UP (EAST)	1,02,61,189	879
Pr.CCIT (IT), DELHI	95,60,472	917
Pr.CCIT, NORTH WEST REGION	87,24,155	2,703
Pr.CCIT, PUNE	79,65,507	2,020
Pr.CCIT, WB & SIKKIM	78,83,917	2,133
Pr.CCIT, MP & CHHATTISGARH	72,68,065	1,600
Pr.CCIT, RAJASTHAN	34,46,932	732
Pr.CCIT, UP (WEST) & UTTARAKHAND	24,17,496	820
Pr.CCIT, BIHAR & JHARKHAND	16,52,033	302
Pr.CCIT, KERALA	9,19,357	290
Pr.CCIT, ODISHA	8,99,383	268
Pr.CCIT, NAGPUR	5,45,279	177
Pr.CCIT, NORTH EAST REGION	4,55,552	170
<b>Grand Total</b>	<b>26,12,935</b>	<b>42,486</b>

In order to reduce the arrear demand with respect of the top 5000 cases across the country, the following measures are suggested:-

- (i) Special team consisting of Pr.CIT with supporting Officers and staff should be created by each Pr.CCIT to provide analytics of cases falling under "Top 5000" identified by the CBDT, by 30th September 2024. List of these 5000 cases will be provided by CBDT to each Pr.CCIT by 15th August, 2024.
- (ii) Categorization of different nature of demands by each AO and subsequently by the Pr.CCIT Offices into the following-
  - a) Demands in litigation with higher courts ITAT, HC and SC- Follow up by Standing Counsels to get bunching done and get cases fixed early based on the amounts locked up in litigation. List to be prepared and also submitted to CBDT.
  - b) Identify cases where ex-parte orders have been made and identify if appeals have been filed in them. Demands of last 3 years can be pursued (where possible) with specific strategies.
  - c) Identify cases where rectification and Appeal effects have to be given. Expedite transfer of rights in such cases by 30/9/2024.

- d) Segregate demands not recovered despite efforts which are older than 10 years and consider write off proposals or more aggressive follow up in coordination with Banks and Financial Institutions with the help of Investigation Wing.
- e) Locate physical records and analyse the nature of demands and other details pertaining to the top 5000 list falling in each Region/Jurisdiction.
- f) Submit detailed report in cases where assessee is considered not traceable so that separate strategy can be considered for such demands.
- g) Based on the above data and analysis, cases can be taken on priority by CIT (Appeals) and demands can be managed.

8. **Case study for demand management in MP & CG region-** Recently, a case study was done in MP & CG region to analyze the nature of outstanding demands and the measures required to be taken to reduce the arrear demand which are summarized as under:

**PILOT PROJECT ON DEMAND MANAGEMENT IN MP & CG REGION**

CATEGORY	DEMAND	PERCENTAGE OF TOTAL DEMAND	SUGGESTION/RECOMMENDATION
Category -I [Entire/substantial demand is stayed or/and instalment scheme for recovery of partial demand is granted by the authorities/ Appeals pending at CIT(A)/ITAT or Hon'ble High Court]	7323	15.87	(I) Pr.CIT should explore the possibility of coordination with Sr. Standing Council for early disposal of appeals from Hon'ble High Court/ Supreme Court. (II) A request letter to National Faceless Appeal Centre (NFAC) should be written by Pr.CIT for out of turn disposal of appeals by CIT(A). (III) Pr.CIT should coordinate with the Hon'ble ITAT for early disposal of appeals pending with ITAT. (IV) Pr.CIT to recover all collectible demand as per prescribed procedures if the demand is not stayed by the authorities. (V) Pr.CIT to explore possibilities to vacate/review the stay of demand. (VI) It should also be ascertained that the remand reports pending with JAO should be submitted to the Appellate Authorities.
Category -II [Assessee is not traceable]	4690	10.16	(I) A team of officers including investigation Wing should be formed to trace out the assessee. (II) All the available digital media including our system and social media should be searched to find out the whereabouts of the assessee.

CATEGORY	DEMAND	PERCENTAGE OF TOTAL DEMAND	SUGGESTION/RECOMMENDATION
Category -III [Assessee is traceable but inadequate or no assets for recovery of demand]	25458	55.16	(I) Various information available on social media or digital platform should be carefully examined to find out the availability of assets of the assessee. (II) The details of debtors of the assessee should be obtained from whom recovery proceedings should be initiated. (III) The possibility of conducting recovery surveys u/s 133A of the Income Tax Act should be explored.
Category -IV [High pitched/exparty assessment and recovery of demand is unjustified]	2108	4.57	(I) The demand covered by the High pitched committee treating the assessment as high pitched should be <i>suo motu</i> stayed by the field formation. (II) Pr.CIT / Range Head along with JAO should study the assessment order to ascertain whether the demand is high pitched or unsustainable in the eyes of law.
Category -V [Other- please specify]	6572	14.24	(I) Pr.CIT should ensure the disposal of pending rectification application or appeal effect application of the assessee. (II) Pr.CIT and her team should make all the efforts to recover the demand including coercive action u/s 226(3) of the Income-tax Act. (III) Pr.CIT to explore the innovative ways and means for recovery of outstanding demand after examining the totality of the factual matrix of the case.
<b>Total</b>	<b>46151</b>	<b>100</b>	

The above case study indicates the need for appropriate classification of the outstanding demand and based on that, suitable measures are required to be adopted by field authorities for recovery of outstanding demand.

\*\*\*\*\*



## CHAPTER III

### LITIGATION MANAGEMENT

The Central Board of Direct Taxes recognizes the important role of Litigation Management in achieving an efficient and effective tax administration and improving voluntary tax compliance. The Board launched the concept of Faceless Appeal with effect from 25-09-2020. The scheme has been superseded by new Faceless Appeal Scheme by Notification dated 28-12-2021. Under the overall supervision of the National Faceless Appeal Centre (NFAC), the faceless appeal system comprising of CIT (Appeals), Units spread all across the country has completely done away with the requirement of physical presence of the appellant. The Faceless Appeal Scheme has ensured even distribution amongst the 282 Appeal Units across the country. Other than cases assigned to 50 Central charges and cases within the jurisdiction of 14 International Tax and Transfer Pricing (hereinafter referred to as 'Others'), all other appeals have been included under the faceless scheme. NFAC has been made the nodal office for Addl./JCIT(Appeals) and Dispute Resolution Committee.

#### 2. APPEAL STATISTICS

Details	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
No. of appeals pending as on 1st April	4,58,015	4,64,836	4,96,470	5,16,484
No. of new appeals instituted during the year	47,752	1,04,678	1,45,273	1,44,064
No. of appeals disposed during the year	40,931	73,042	1,25,259	1,11,506
Closing number of appeals	4,64,836	4,96,472	5,16,484	5,49,042

\*Data Source: Directorate of Systems

Approximate pendency in respect of appeals filed prior to 01.04.2022, as on 01.04.2024, is 3,01,102.

### 3. CATEGORIZATION OF APPEALS

Categorization of appeals is tabulated as under:

<b>Category of appeal</b>	<b>Time of filing Appeal/Demand involved</b>
A1	Appeal filed before 01.04.2024 and demand involved <b>above Rs. 50 crores</b>
A2	Appeal filed before 01.04.2024 and demand involved <b>above Rs. 1 crore upto Rs. 50 crore</b>
B1	Appeal filed before 01.04.2024 and demand involved <b>above Rs. 10 lakh upto Rs. 1 crore</b>
B2	Appeal filed before 01.04.2024 and demand involved <b>upto Rs. 10 lakh</b>
C	Current appeals filed during FY 2024-25

### 4. TARGETS FOR CIT(Appeals), Unit/ CIT(Appeals)

4.1. The targets and guidelines for FY 2024-25 in respect of disposal of appeals pending with various CsIT(Appeals), Unit and CsIT(A) are set out as under:

<b>Category</b>		<b>Points assigned per disposal of appeal filed prior to 01.04.2022</b>	<b>Points assigned per disposal of appeal filed after 01.04.2022</b>
<b>A</b> (>1Crore)	<b>A1</b>	<b>6</b>	<b>4</b>
	<b>A2</b>	<b>4.5</b>	<b>3</b>
<b>B</b> (≤1Crore)	<b>B1</b>	<b>3</b>	<b>2</b>
	<b>B2</b>	<b>1.5</b>	<b>1</b>
<b>C</b>	<b>C</b>	<b>NA</b>	<b>1</b>

## 4.2 Targets specific to CIT (Appeals), Unit / CIT(Appeals)

4.2.1 Categories and the respective points assigned per appeal disposal are as per table above.

4.2.2 Each CIT(A/AU) is expected to ensure the following:

I. Each CIT(A) posted in Central charges is expected to dispose of a minimum of 600 appeals (excluding VsVS orders) for the financial year 2024-25 and reach the overall target of 1500 points across various categories.

II. Each CIT(AU) posted in faceless charges is expected to dispose of a minimum of 600 appeals (excluding VsVS orders) for the financial year 2024-25 and reach the overall target of 1500 points across various categories.

III. Further, each CIT(A) posted in IT&TP appeal charges is expected to dispose of a minimum of 450 appeals (excluding VsVS orders) for the financial year 2024-25 and reach the overall target of 1000 points across various categories.

IV. Disposal of 100% of appeals pending as on 01.04.2024 that involve demand above Rs. 50 crore (category A1).

V. Mandatory disposal of 100% appeals of A2, B1 & B2 category, filed prior to 01.04.2022.

VI. Cases set aside and restored to the CsIT(Appeal), Units by Courts/ITAT are to be disposed of on priority.

VII. All appeals for which Form 5 under the Vivad Se Vishwas Scheme has been issued are to be disposed of within 1 week of issue of Form 5, in all the cases where the Form 5 is visible.

VIII. In case of insufficient doable appeals filed prior to 01.04.2022 in A1, A2 & B1 categories, to achieve target, appeals filed after 01.04.2022 but before 01.04.2024 may be taken up for disposal.

IX. Para 4(x) of the e-Dispute Resolution Scheme, 2022 (Official Gazette Notification No. S.O. 1642(E) dated 05.04.2022), stipulates that where an assessee's application for dispute resolution is admitted by the e-Dispute Resolution Committee ('e-DRC'), the assessee shall, within 30 days of receipt of the communication regarding the admission of its dispute resolution application, have to submit a proof of withdrawal of appeal filed u/s 246A of the Act. Further, once the e-DRC passes an order disposing the appellant's application for dispute resolution the NFAC will communicate to the CIT(A/AU) for passing the appeal order as 'dismissed as withdrawn'. The same shall be passed by the CIT(A/AU) concerned within 15 days of receipt of the NFAC's said communication. The aforementioned cases, where orders are passed by the CsIT(A/AU), dismissing the appeals as withdrawn, shall not be considered as disposals by the CsIT(A/AU) concerned, towards the targets set herein above.

X. Targets in respect of appeals filed against orders passed under provisions of Black Money Act, 2015:

Sr. No.	Category	Deadline	Points per disposal
(i)	In respect of CIT(A) handling appeals filed under Black Money Act, 2015, disposals must include the following: - <b>Appeals filed under Black Money Act 2015-</b> (a) Appeals filed against penalty orders 31.03.2025 (Chapter IV of the Act): Disposal of minimum of 25 appeals or 30% of total such appeals pending, whichever is higher.  (b) Appeals filed against order u/s 10(3)/10(4) of the Act: Disposal of minimum of 15 or 30% of total such appeals pending, whichever is higher	31.03.2025  31.03.2025	2 points  4 points

XI. With a view to ensuring even disposals throughout the FY, each CIT(A/AU) must ensure that the following quarter wise disposal targets are achieved:

- i. In line with the targets set by the Interim Action Plan for FY 2024-25, 150 appeals were to be disposed of by 30.06.2024.
- ii. Each CIT(A/AU) must ensure disposal of a minimum of 150 appeals during each quarter ending on 30.09.2024, 31.12.2024 and 31.03.2025.
- iii. Further, each CIT(A) posted in IT&TP appeal charges must ensure disposal of a minimum of 150 appeals during the quarter ending on 30.09.2024 and disposal of a minimum of 75 appeals during each of the quarters ending on 31.12.2024 and 31.03.2025, respectively.

4.2.3 For the purpose of evaluation of performance of an individual officer holding additional appellate charge(s) during the year / part-year, the aggregate disposal including in the additional charge(s) held, shall be considered.

#### 4.3 Targets specific to Addl./ Joint CIT(Appeals):

- i. Each Addl./Joint CIT(Appeals) is expected to ensure disposal of a minimum of 800 appeals by 31.03.2025. With a view to ensuring even disposals throughout the FY each Addl./Joint CIT(Appeals) must ensure disposal of a minimum of 250 appeals during each of the quarters ending on 30.09.2024 and 31.12.2024 and disposal of a minimum of 150 appeals during the quarter ending on 31.03.2025.
- ii. For the purpose of evaluation of performance of an individual officer holding additional appellate charge(s) during the year / part-year, the aggregate disposal including in the additional charge(s) held, shall be considered.

**4.4 Targets specific to CIT (Appeals), Units as custodian of old records:**

4.4.1 There is considerable interdependence among Appeal Units in disposal of cases relating to, making available the records (not yet uploaded on the System) by another CIT(Appeals), Unit being custodian of records in respect of old diverted charges. The ITBA has deployed a functionality of 'seek information' as well as an 'issue letter' functionality by which a document/information can be requested from another CIT(Appeals), Unit without unmasking her identity. This is crucial for old appeals. In order to remove obstacles to disposal of appeals due to non-availability of records, following key result areas are identified:

**4.4.2 Targets for CIT(Appeals), Unit on House-Keeping:**

<p>1.A) All pending 'seek info' &amp; 'issue letter' request on ITBA module received by the custodian CIT (Appeals) is to be disposed of B) And any subsequent request received is to be disposed of</p>	<p>By 31.08.2024  Within 15 days of receipt of request.</p>
<p>2. Uploading of documents by the custodian CIT (Appeals), in Appeal cases where pendency created, however, no records uploaded by the old diverted charges.</p>	<p>By 31.08.2024</p>
<p>3. Updation of e-mail addresses (other than Primary E-mail) in appeal cases where wrong or no e-mail provided.</p>	<p>By 30.09.2024</p>
<p><b>4. A) In respect of appeals where priority communication is received by CIT(A/AU), a notice for hearing should be issued to the appellant within 30 days of receipt of the same.</b></p> <p><b>B) All pending priority communications received by CIT (Appeals), Units to be disposed of</b></p> <p><b>C) Any subsequent priority communication</b></p>	<p><b>By 31.08.2024</b></p> <p><b>Within 3 months of receipt unless lesser time period prescribed / directed.</b></p>

#### **4.5 ACTION ON PART OF Pr.CCsIT /CCsIT**

- I. Each Pr. CCIT region to ensure the disposal of targets by CIT(Appeals), Units and CIT(A) as above.
- II. The faceless appeal system is expected to evolve continuously to provide a seamless interface to the CsIT (Appeals), Unit and to facilitate their work. The Pr. CCIT (NFAC), shall identify areas of improvement in the ITBA system and bring it to the notice of the Board for consideration. The Pr.CCIT (NFAC) shall identify best practices/ business process followed by individual CIT (Appeals), Unit and bring it to the notice of all other Appeal Units for replication/ consideration. This shall be a continuous and ongoing process.
- III. With the launch of Faceless Appeal and jurisdiction-less appeal system, new challenges are expected to arise in the day to day working of Appeal Units. The Pr.CCIT (NFAC) shall devise and issue SOPs/guidance note as required with respect to common issues faced by the Appeal Units.
- IV. Pr.CCsIT / CCsIT should take necessary steps to ensure that necessary resources and infrastructure, including secretarial support, are provided to CsIT (Appeals), Unit & CsIT (Appeals) so as to enable them to discharge their duties efficiently and meet Action Plan Targets. It must be ensured that remand reports are sent in time.

#### **5. Creation of pendency for set aside orders of CIT (Appeals)–**

- i. If the order which is set aside was not passed on ITBA, the pendency will be created by the CIT (Appeals) manning the erstwhile diverted charge within 15 days of receipt of the order of the higher appellate forum. All documents related to the appellate proceedings should be uploaded.
- ii. If the order which is set aside was passed on ITBA, the pendency will be created by the JAO within 10 days of receipt of the order of the higher appellate forum.
- iii. If the order which is set aside was not passed on ITBA and the faceless Appeal Unit corresponding to the erstwhile diverted charge has since been abolished/diverted, the pendency will be created by the CIT(Appeals) who is designated as the custodian CIT (A) for that faceless Appeal Unit. If a custodian has not been designated the CIT(Judicial), in consultation with the JAO, will create the pendency.

#### **6. ROLE OF THE JURISDICTIONAL AO (JAO) / AO BEFORE CsIT (Appeals), Unit / CIT(A).**

6.1 Proper representation before CIT(Appeals), Unit/ CIT(A) is essential for the quick disposal of appeals as well as for improving the quality of appellate orders.

Vide letter F No. 279/Misc/M-125/2022-ITJ dated 19<sup>th</sup> December, 2022, CBDT has reiterated guidelines to be followed in respect of submission of remand report by Assessing Officers (AOs). It is reiterated that timely submission of remand reports and proper representation in appropriate cases must be ensured. The Jurisdictional Assessing Officers (JAOs) / AOs shall submit all remand reports pending as on 31.05.2024 latest by 30.09.2024 and thereafter, as far as possible, **the AOs shall submit remand report within 30 days from date of receipt of the letter calling for remand report by CIT(Appeals), Unit / CIT(A) in cases where stay has been granted. In cases other than the ones where stay is granted, remand report shall be submitted within 60 days. It should be ensured that all Remand Reports u/s 250(4) of Income-tax Act, 1961 (the 'Act') are submitted by the Assessing Officers, mandatorily with the approval of respective Range Heads, through the remand report functionality in Appeal Module of ITBA.** The Range heads shall closely monitor this work and in case of delay they shall inform the CIT (Appeals), Unit / CIT(A) in writing about the reasons for delay.

6.2 JAO/AO shall respond to ITNS 51 sent by the CIT(Appeals), Unit/ CIT(Appeals) within 15 days. Due care is to be taken for those cases that would require special attention of the CIT(Appeals), Unit/ CIT(A) such as delayed appeal / taxes on returned income not paid etc.

## **7. LITIGATION MANAGEMENT OF APPEALS WITH ITAT/COURTS**

7.1. Legal Information Management & Briefing System (LIMBS) has been adopted by the Government of India as the comprehensive database of all litigations before Courts by all Ministries. Pr.CsIT/CsIT have been provided the user ids and have been given the responsibility to enter details of all cases which are pending before the Courts pertaining to their charges. Further, appeals filed subsequently are required to be entered in LIMBS within a month of filing of the appeal. Pr.CsIT/CsIT should get it updated regularly as directed above. Steps are undertaken to ensure that Standing Counsels intimate the admitted questions of law before High Court on a real time basis to respective Pr.CIT charges who in turn is to upload the same to populate the QoL database on LIMBS.

7.2 Scrutiny Reports on ITBA: The Central Scrutiny Report (CSR) module available on ITBA is yet to be optimally utilized by field formations. It is reiterated that from the current Financial Year, all Central Scrutiny Reports are duly reported on ITBA. Pr.CsIT must ensure that CSRs are prepared by the AOs and submitted on ITBA.

7.3 There are a large number of cases where appeals for various assessment years involving similar issues, are pending for several years at different levels in the ITAT/High Court/Supreme Court. This backlog of litigation not only blocks collectible revenue, but also generates further litigation due to similar issues arising in subsequent assessments. Thus, even though there is a reduction in the number of appeals being filed by the Department, the number of disputes pending in Courts/ITAT increased in the past. A procedure for handling such litigation in a

concerted and focused manner is to be adopted. Appeals with similar issues in the High Court should be bunched together by the office of CIT (Judicial) or any other Pr.CIT/CIT nominated by the Pr. CCIT and the Departmental Counsel may be asked to request the Courts to hear them together.

7.4 In order to avoid repetitive appeals, Section 158AB has been inserted into the Act by Finance Act, 2022. In this respect, collegiums have to be constituted under each Pr. CCIT as mandated by Order F. No.370133/13/2022-TPL dated 28.09.2022. Further, vide Notification No. 83/2022/ F. No. 370142/30/2022-TPL dated 12.07.2022, Form 8A has been notified. For operationalizing Section 158AB and to guide field formations in taking up deferral of appeals in right earnest, vide letter F. No./279/Misc./M-96/2021/ITJ dated 23.01.2023 relevant directions have been issued for due compliance. **With a view to ensure smooth and hassle-free operationalization of Section 158AB, each Pr.CIT/CIT may, in respect of cases of her charge, ensure that the details regarding the admitted Question of Law/Substantial Question of Law are obtained from the respective High Courts and the same are uploaded in the LIMBS database which has been set up for the purpose.**

7.5 For proper litigation management, a master list of appeals pending at ITAT, HC, SC as is prepared at the level of each Pr. CCIT is required to be updated every quarter. The updated list is to be forwarded to Pr. DGIT (L&R) by 15th day from the end of the quarter along with the certificate of updation on LIMBS as per the proforma prescribed by O/o Pr.DGIT(L&R). Further, it is reiterated to the field formations that proposals for fresh empanelment of Standing Counsels/Special Public Prosecutors (SPPs) and / or renewal of SPPs must invariably be forwarded to the ITJ Division, CBDT at least 3 months prior to the date of expiry of the concerned panels. **Performance of Standing Counsels may be monitored vide timely submission of Proformae-E, C and D to Annexure-I of Instruction No7/2016. Further, the performance of Special Public Prosecutors may be monitored vide timely submission of Proforma-P2 of Instruction No. 2/2023.**

7.6 Timelines for submission of proposals for appeals / SLP before Supreme Court may be noted as under:-

S.No.	Levels	No. of Days
1.	Transit of SLP Proposals with CCIT's view & Specific Comments to the Directorate of Income Tax (L & R)	20*

\*Time to be counted from the date of the High Court Order.



## **8. PERFORMANCE OF CIT(DRs) / Addl. CIT (DRs)**

8.1 The Committee constituted on 05.09.2016 by the Board to chart out a comprehensive road map to minimize Litigation and Strengthen Litigation Management suggested a proactive role for CsIT(DR) and posting of sufficient number of officers on rotational duty at ITAT. These directions should be followed. **Recently, 'Young Professionals' have been hired by the Department to assist CsIT(DR), who in turn, are to act as mentors and exercise oversight over their functioning. In this regard, necessary performance appraisal as per para 3(c) of the Young Professional Scheme, 2023 should be carried out by the Pr.CCIT concerned taking into account the remarks of the CIT(DR) / Mentor concerned.**

8.2 The CIT(DR)(Admn.) shall ensure that critical and high demand Central Circle cases are not argued by CsIT posted on rotational basis. It shall also be her responsibility to ensure liaison with Pr.CsIT concerned in important cases. On receipt of orders of CIT(A) in such cases, the Pr.CIT, in co-ordination with DGIT/CCIT(Central) should decide if the case is fit enough for engaging a special counsel at the time of filing of such appeal itself. Necessary procedural formalities should be completed well in advance to engage a Special Counsel for the case. The Pr.CIT should ensure regular communication with CIT(DR) with respect to such appeals. The CIT(DRs) are required to peruse the orders passed by ITAT and prepare a summary of significant orders for circulation in the field.

## **9. Functioning of CsIT(Judicial) / Addl./ Jt. CsIT (Judicial)**

Instruction 01/2024 dated 09.02.2024 issued from F. No.279/Misc./33/2014-ITJ provides for allocation of work to CsIT(Judicial)/ Addl./ Jt. CsIT(Judicial). In this regard, various timelines in respect of certain items of work have been outlined. The same should be adhered to by all concerned.

\*\*\*\*\*

## CHAPTER IV

# SERVICE DELIVERY STANDARDS AND REDRESSAL OF GRIEVANCES

1. Income Tax Department is committed to providing quality services to taxpayers. Section 119A was introduced by Finance Act 2020 which prescribes that the Board shall adopt and declare a Taxpayers' Charter and issue such orders, instructions, directions, or guidelines to other income-tax authorities as it may deem fit for the administration of such Charter.

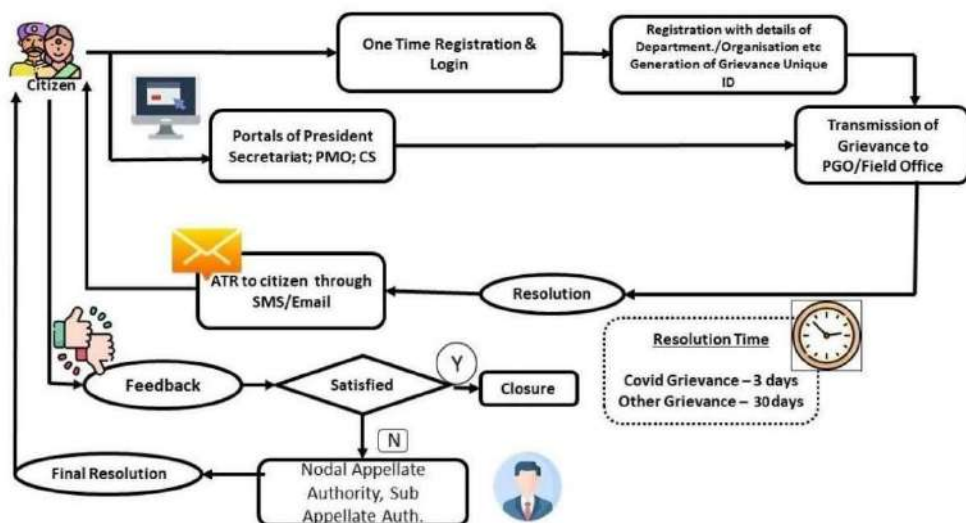
2. Most important is the handling of grievances because the grievance means taxpayer has flagged instance of lack of service or dissatisfaction of the service received.

### HANDLING OF GRIEVANCES

3. The department receives grievances through various modes but most important from the operational viewpoint are the grievances received through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS). It is an online platform available to the citizens to lodge their grievances to the public authorities on any subject related to service delivery. It is a single portal managed by the Department of Administrative reforms and public grievance which is connected to all the Ministries /Departments of Government of India and States. The grievances received through this platform are monitored at the highest level.

4. The flow of the grievances as shown on the website of Department of Administrative reforms and public grievance (<https://pgportal.gov.in/>) is as under:-

### CPGRAMS PROCESS FLOW



5. Each department is represented through a Nodal Public grievance officer and for CBDT at present the nodal officer is the Joint Director of Income Tax TPS-II, 4th Floor, Mayur Bhawan, Connaught Circus, New Delhi. The process of grievance redressal also envisages an appeal therefore, for CBDT a Nodal Appellate Authority (NAA) is also notified which is the Principal Director General of Income Tax Administration and TPS, Room no 523, Mayur Bhawan, Connaught Circus, New Delhi. Under NAA various Sub-Appellate Authorities (SAAs) have been created with closure rights of CPGRAMS appeals.

6. **Grievance Redressal & Assessment Index (GRAI)** is an indicator devised by the Department of Administrative Reforms & Public Grievances (DARPG) to assess efficacy and score of Ministries/ Departments in Grievance redressal mechanism leading to resolution of the grievances. Basically, it uses four dimensions namely Efficiency, Feedback, Domain and Organizational Commitment along with associated indicators. Maximum weightage on GRAI has been given to the indicators of percentage of grievances resolved within 30 days or lesser period satisfactorily.

Board has issued an Office Memorandum in F. No. Dir (Hqrs.)/Ch(DT)/07(112)/2022 dated 22.09.2023 providing steps for the field formations which will help the department to have a good ranking of GRAI. The following activities and steps must therefore be observed:-

- i. Daily login by the officers having account on PG Portal of CPGRAMS.
- ii. Priority be given to less complicated grievances such as giving TDS credit because by taking lesser number of days in disposal of grievances, high weightage is given in GRAI Index.
- iii. Give adequate consideration to the submissions of the taxpayers and the grievance be not closed on summary basis.
- iv. Efforts be made to resolve the grievances within 15 days of receipt. By 15th day, if due to some complexity the grievance cannot be resolved within stipulated time of 30 days then such complexity should be brought to the notice of the supervising officer.
- v. All grievances pending for more than 30 days shall be monitored by officer of the rank of JCIT/Addl.CIT.
- vi. Grievances pending for more than 60 days shall be monitored by officer of the rank of Pr.CIT/CIT.
- vii. Grievances pending for more than 120 days shall be monitored by officer of the rank of CCIT (or Pr.CCIT).
- viii. Grievances pending for more than 6 months shall be monitored by officer of the rank of Pr.CCIT. Pr.CCITs are requested to take a monthly review of CPGRAMS grievances under 'Corruption' Category filed in their jurisdiction and ensure that timely action / inquiry is taken up on such grievances.
- ix. All HsoD and Pr. CIT/ CIT rank Officers shall take a monthly review of CPGRAMS appeals filed under their jurisdiction where Jurisdictional Assessing Officers' (JAOs')/ Grievance Redressal Officers' (GROs') comments have been sought by Sub-Appellate Authority (SAA) and ensure that the same are furnished immediately.
- x. All Sub-Appellate Authorities (SAAs) to check the PG portal daily and take final decision on CPGRAMS appeals within a period of 30 days from the receipt of the appeal.

**7. Feed Back on resolution:** - It has been mandated that the senior officers should take feedback from grievance holders whose grievances have been resolved to ensure if they are sufficiently satisfied with the resolution. Department of Administrative Reforms and Public Grievances is taking feedback from grievance holders through BSNL call centers. These feedbacks are recorded and will be soon made available to supervising officers.

**8. Other issues related to CPGRAM are as under:-**

- a. Fresh/ new grievances are pushed from the portal periodically but these remain unattended with the office of Pr.CCIT/ CCIT/ Pr.CIT and it does not reach the point of action. The field formations must ensure that the time taken for grievance to get pushed to the point of action would not be more than three working days.
- b. As per the new SOP issued by DGIT (Systems) all PAN based CPGRAMS grievances, other than issuance of new PAN and correction in existing PAN database, are to be attended by respective JAO and CIT (Admn. & TPS) in the field charges.
- c. GROs do not login five times in a month on CPGRAM Portal which is mandatory. Non-compliance of this login adversely affects GRAI of the department.

**9. The timelines for disposal of grievances received from any source and CPGRAMS Appeals are as under:-**

(i)	Grievance received from PMO/FMO/MPs /CBDT/any other higher priority source	Within 15 days of receipt by CBDT
(ii)	Grievance received through CPGRAMS Online portal	Within 30 days of receipt by CBDT
(iii)	Any other grievance	30 days from the date of Receipt
(iv)	CPGRAMS Appeals	30 days from the date of Receipt

## **SERVICE DELIVERY STANDARDS**

**10. Service Delivery** set in the Taxpayers' Charter should be fully adhered to by field formations. Out of the entire bouquet of services, few services have been identified where the standards for delivery of service along with timelines are given in the table below: -

	<b>Key Services</b>	<b>Timelines</b> (after the date of passing/ receipt of the order or application)
1.	Issue of refund along with interest 143(1) u/s of the Income-tax Act, 1961	3 months.
2.	Issue of refund including interest from proceedings other than section 143(1) of the Income-tax Act, 1961	1 month.
3.	Decision on rectification application	3 months from the end of the month in which application is received.
4.	Giving effect to appellate/revision order except in cases where i. any issue is set aside, or ii. verification of any issue by way of submission of any document by the assessee or any other person is involved, or iii. where opportunity of being heard is to be provided, or iv. Extension is granted by the Pr.CIT or CIT.	3 months from the end of month in which order is received
5.	Acknowledgement of communications received through electronic media or by hand.	Not Beyond One Week.
6.	Decision on application seeking extension of time for tax payment or for grant of instalment.	1 month.
7.	Issue of Tax Clearance Certificate u/s 230 of the Act	Within one week.
8.	Decision on application for recognition/approval to provident fund / superannuation fund / gratuity fund	3 months.
9.	Decision on application for grant of exemption to institutions (University, School, Hospital etc.) u/s10(23C) of the Act.	

	<b>Key Services</b>	<b>Timelines</b> (after the date of passing/ receipt of the order or application)
<b>(a)</b>	Institutions having existing approval	3 months from the end of the month in which application is received.
<b>(b)</b>	(i). In cases where approval is provisional or is about to expire (ii). Institutions where activities have already commenced and applied directly for regular registration without filing for provisional registration	6 months
<b>(c)</b>	In any other case	1 month
<b>10.</b>	Decision on application for approval to a fund under section 10(23AAA) of the Act	3 months
<b>11.</b>	Decision on application for registration of charitable or religious trust or institution	
<b>(a)</b>	Trust or Institution having existing registration u/s 12A or 12AA	Within 3 months from the end of the month in which the application was received.
<b>(b)</b>	(i) Trust or institution is registered under section 12AB and the period of the said registration is due to expire (ii) Trust or institution has been provisionally registered under section 12AB, Registration of the trust or institution has become inoperative due to the first proviso to sub-section (7) of section 11. (Registration u/s 12A or 12AA shall become inoperative from the date on which the trust or institution is approved under clause (23C) of section 10 or notified under clause (23EC), 46, (46A) of section 10) Trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration (iii) Institutions where activities have already commenced and applied directly for regular registration without filing for provisional registration	Within 6 months from the end of the month in which the application was received

	<b>Key Services</b>	<b>Timelines</b> (after the date of passing/ receipt of the order or application)
	(c) In any other case	Within 1 month from the end of the month in which the application was received
<b>12.</b>	Decision on application for approval of Hospitals in respect of medical treatment of prescribed diseases under section 17(2) of the Income-tax Act, 1961	3 Months
<b>13.</b>	Decision on application for grant of approval to institution or fund under section 80G (5) of the Act.	
(a)	Trust or Institution having existing approval u/s 80G(5)(vi) of the Income-tax Act, 1961.	Within 3 months from the end of the month in which the application was received.
(b)	(i) Trust or institution already granted exemption u/s 80G and the period of the said exemption is due to expire (ii) Trust or Institution has been provisionally approved under section 80G(5) Institutions where activities have already commenced and applied directly for regular approval without filing for provisional approval	Within 6 months from the end of the month in which the application was received.
(c)	In any other case	Within 1 month from the end of the month in which the application was received.
<b>14.</b>	Decision on application for no deduction of tax or deduction of tax at lower rate	1 month
<b>15.</b>	Decision on application for transfer of case from one charge to another	2 months

**11.** Considering the importance of Taxpayers' Charter, the Pr.CCsIT have to ensure proper monitoring of time bound grievance redressal. The Pr.CCsIT shall submit the monthly report by 10th of every month for the preceding month with regard to resolution of grievances and sent it to the Zonal Member with a copy to Pr. DGIT (Admn. & TPS). In the cases where pendency exceeds beyond 90 days, the reasons for delay must be specifically mentioned in the said monthly report giving details of effort made for the resolution of grievance.

### **TAXPAYERS' CHARTER CELLS (TPCCs)**

The access point to the services play a critical role and thus Taxpayers' Charter Cells (TPCCs) have been created at Pr.CCIT level at each of the 18 Regions/Zones, (International Taxation) and (Exemptions). These TPCCs have been mandated to ensure that the Taxpayers' Charter is implemented at the field level and delivery of services is dispensed through 599 income tax offices and 457 ASK Centres spread across the country. In order to ensure that these TPCC function properly, Key result areas and Targets for the Pr.CCIT, with regards to the activation of Taxpayers' Charter Cell, are stipulated as under:

<b>S no</b>	<b>Key Result</b>	<b>Target</b>	<b>Timeline</b>
<b>1.</b>	Creation of basic infrastructure for the Taxpayers' Charter Cell (These points are required when New Offices or ASK Centres are opened)	Creation of dedicated Email ID by Pr.CCIT for the Nodal Taxpayers' Charter Cells.	Within the second quarter of this F.Y.
		Display of TPCC email id at all ASK Centres and at all Income Tax offices.	Within the second quarter of this F.Y.
		Allotment of room for the official/officers of Nodal Taxpayers' Charter Cell in order to facilitate the taxpayers to meet the officers or to register/lodge their grievances related to Taxpayers' Charter.	Within the second quarter of this F.Y.
		Display of Taxpayers' Charter and details of Nodal Officers of TPCCs at all ASK Centres and Income- tax Offices	Within the second quarter of this F.Y.



S no	Key Result	Target	Timeline
		<p>Allotment of a daily fixed time window to the taxpayers to meet the officers of Taxpayers' Charter Cell without any prior appointment in order to enable taxpayers to raise their grievances related to Taxpayers' Charter and to provide resolution into same. Creation of register of data in respect of grievances received related to Taxpayers' Charter during the fixed time window or otherwise.</p>	<p>Within the second quarter of this F.Y.</p>
		<p>Awareness campaign for publicizing among taxpayers by TPCC details of all ASK Centres and of all Income Tax offices</p>	<p>One interactive session/outreach program every month</p>
<p>2.</p>	<p>Creation of monitoring mechanism for enforcing Taxpayers' Charter</p>	<p>Sensitization of all assessing officers about the Taxpayers' Charter and issuance of due instructions to track and observe the compliance of service deliverables as per time limits of Taxpayers' Charter.</p>	<p>One session every month</p>
		<p>Creation and updation of Mechanism for proper monitoring of service deliverables by the Nodal Taxpayers' Charter Cells. Ensuring that reasons for the delay in redressal of grievance within the timeline, are being called for, from field officers and corrective measures are being taken.</p>	<p>Review on the first week of every quarter of F.Y.</p>

\*\*\*\*\*

## CHAPTER V

### FACELESS CHARGES

1. Faceless Assessment has made a paradigm shift in the business process of the department. Most of the processes relating to faceless Assessment have now stabilized. Now, the need is to increase its efficiency and efficacy. During the current financial year efforts should be made to adhere to the timelines provided so that faceless assessments become hassle free.
2. The following Standard Operating Procedures (SOP) have been laid for the Assessing Officers: -
  - i. SOP dated 03.08.2022 issued by the Pr. CCIT, National Faceless Assessment Centre (NFAC) under section 144B(6)(xi) of the Income-tax Act,1961 (hereafter `Act') with the approval of the CBDT. This SOP for Assessment Unit, Verification Unit, Review Unit and Technical Unit provides step by step actions to be taken for completion of a fair assessment compliant with principle of natural justice, including essential elements of the assessment order that must form part of the assessment orders passed by the AU.
  - ii. SOP for Faceless Penalty Scheme-2021 dated 06.09.2022 for Penalty Unit, Verification Unit, Technical Unit and Review Unit handling penalties has been issued. This SOP provide the step-by-step processes and timelines for deciding penalty proceedings.
  - iii. SOP for Handling of writs has been issued on 01.08.2022, which is to be followed in case of Writ Petitions against Assessment Proceedings conducted under section 144B of the Act and against Penalty proceedings conducted under FPS 2021.
3. The Schedules of timelines relevant for **JAO Charges** in respect of interfaces between JAO-FAO-Systems is given below:

S. No.	Key Result Area	Timeframe	Action By	
1	2	3	4	
1	Set aside cases	Creation of pendency and assignment to AU	Within 10 days of receipt of order by JAO create set aside work item in ITBA and send request to NaFAC for transfer of case to FAU	JAO
2	Uploading of all base and related documents by JAO (i) Compulsory Scrutiny cases		At the time of creation of work item.	JAO

S. No.	Key Result Area	Timeframe	Action By
1	2	3	4
	(ii) Re-assessment cases (iii) Set aside cases		
3	Transfer of cases / Work items received from other charges to JAO	JAO to transfer all such relevant cases to AU within 2 days of receipt of the case through NaFAC, if it pertains to faceless.	JAO
	(i) Cases of Central Charges to be decentralized.	By 31.08.2024	Central Charges
	(ii) Cases of residents lying with International Taxation charges	Cases of the residents to be identified and transferred to JAO within 5 days of assignment or receipt of information based on which the cases is identified as resident	International Taxation charges
4.	Uploading of appellate orders which are relevant for the pending faceless penalty proceedings before the Penalty Unit	Within 2 days of receipt of the order.	JAO
5.	Response to any other information required by Faceless Units from JAO.	The response / requisite information to be provided within 3 days of receipt of request.	JAO
6.	Handling of Judicial Orders in Writs/ Appeals passed by ITAT/ High Court/ Supreme Court received by JAO pertaining to the proceedings pending with faceless units	The directions/ order of the judicial authorities or any communication from Sr. Standing Counsel to be uploaded within one day of receipt. The date of receipt of order in Pr.CIT/CIT office to be necessarily mentioned, to enable the AU to ascertain date of limitation.	JAO
7.	Application for immunity	Application filed before JAO for immunity u/s 270AA of the Act to be intimated to AU/ FPU within 3 days of its receipt	JAO

4. The Schedules of timelines relevant for **FAO Charges** is given below:

S. No.	Key Result Area	Timeframe	Action By
1	2	3	4
1.	CASS and Compulsory Scrutiny Allocation of Assessment Work item to AU	Within 7 days of selection	Systems Directorate
1.1	Dry Run	Within 15 days of assignment of cases. The cases which are not getting through Dry Run must be periodically monitored by the Range Heads on 10th of each month and maintain a list of cases pending dry run.	FAO
1.2	Issue of questionnaire/notice u/s 142(1) of the Act.	Within 30 days of assignment of the cases. Each Faceless AO should draft 10 questionnaire per week and send to the Range head for approval.	FAO
1.3	Centralised communication to assesses in non-responsive cases	By 7th of succeeding month after date of compliance is over	NaFAC/Systems Directorate
2.	Transfer out of exception cases excluded from scope of Faceless Assessment / penalty to JAO	Within 5 days of assignment or receipt of information based on which the case is identified for exclusion (as applicable)	FAO
3.	Identification of Non-Digital Foot Print cases	Compiled list of cases without digital footprint pending in faceless, to be shared with NaFAC by 10th of each month	Systems Directorate

S. No.	Key Result Area	Timeframe	Action By
1	2	3	4
4.	Assessments involving Transfer Pricing References.		
4.1	Reference to Transfer Pricing Officer (TPO) in case of specified domestic transaction or international transaction	Within 30 days from date of assignment/ allocation of case.	FAO
4.2	FAO to monitor the progress that TPO has taken the cognisance and then change the time barring date on the system	Within 5 days of TPO taking	FAO
5.	Manual Order Upload Cases which have been so marked by the system	The assessments in these cases will become priority and its process should be completed expeditiously.	FAO
6.	Action for withholding/release of refund under Section 245 as per Instruction No. 2 of 2023 dated 10.11.2023	FAO on receipt of communication from CPC to intimate the JAO: 20 days JAO to communicate final decision regarding withholding/release of refund to CPC: 30 days	FAO and JAO

4. Handling of Withholding/ Release of Refund cases:- Both JAO and FAO charges are required to take action for withholding/release of refund under Section 245 w.e.f. 01.04.2023 for AY 2022-23 onwards as per Instruction No. 1 of 2023 dated 13.06.2023 and Systems Instruction No. 1 of 2023 dated 31.05.2023.

In cases where section 245(2) is applicable, the JAO charges would ensure that expeditious communication is sent to FAO charges by reflecting it in case history noting (CHN). The faceless AO upon receipt of communication from JAO reflected in the case history noting (CHN) shall adhere to the following timelines:

i.	Examine the case records of the relevant proceedings and record the opinion - whether or not demand is likely to be raised in the pending assessment	To be done within 7 days of receipt of communication from JAO
ii.	Obtain approval of the Unit Head	To be considered by the Unit Head within 7 days
iii.	Communicate the same to JAO, through Issue Letter functionality-245(2) Drop Down button in the ITBA	To be done within 3 days of receipt of approval of the Unit Head

5. Staggered disposal of Time Barring Assessment: -It is experienced in the past that the Assessing Officers have legacy and tendency of disposing cases at the fag end when the time barring dates approach. It must be now realized that under the faceless scheme the Assessment process involves various stages where System/ CPC/ ITBA modules are involved. The cases get stuck up in these modules for various reasons and put pressure on the infrastructure. The Pr.CIT will ensure staggered disposal of cases as per the time lines below:-

	<b>Staggered disposal of Time Barring Assessment</b>	<b>Timeline for Disposal</b>
(i)	25% of Cases getting barred on limitation as on 31.03.2025	30.09.2024
(ii)	70% of Cases getting barred on limitation as on 31.03.25	31.12.2024
(iii)	100% of Cases getting barred on limitation as on 31.03.25	31.03.2025 (preferably by 25.03.2025)

6. In the cases/ assessments where JAO has uploaded any directions/ order of the judicial authorities or any communication from Sr. Standing Counsel and the proceedings pending with faceless units, these cases/ assessments are a priority. The cases/ assessments in these cases should be completed at least 15 days prior to the date given by the judicial authority. Any other direction given by Judicial forum in such cases should be adhered to without any fail.
7. Each AO shall pass at least 10 quality assessment orders during the year. Such cases shall be marked by AO in ITBA as Quality Orders.
8. Engagement of Pr.CIT/ CCIT of the respective Faceless Charges in monitoring the staggered disposal is a must. It is noteworthy that MIS from the system is elaborate and can provide robust information to Pr.CIT/CCIT on various aspects such as cases pending for Dry Run, cases where ILDP has not been sent by the AO, the pendency of ILDP with the Range Heads, the cases which have been marked as Manual upload cases (MOU) etc. A regular

extraction of data/ MIS on these aspects by the respective Pr.CIT/ CCIT will identify the problem areas which can be timely rectified.

9. Pr.CsIT shall undertake a half-yearly and Annual review of adherence to Central Action Plan. Pr.CsIT shall also monitor, supervise and sensitize the subordinate faceless units under them for:
  - i. Adherence to principles of natural justice: Give adequate time to respond to notice, deal promptly with adjournment requests, VC requests etc.
  - ii. Passing of demonstrably reasoned orders: Sensitizing Unit Head to check compliance with SOP including specific mention of dates of notices/ VC, record of compliances/ non compliances, summarization of assessee's submissions, and reasons for variation in ILDP and draft order while granting approval.
  - iii. The ILDP and the final assessment order must contain all the essential details listed in the SOP for the AU dated 03.08.2022. The penalty order must contain all the essential items listed in the SOP for the PU dated 06.09.2022.
10. The powers of inspection by the superior authorities should be utilized in an effective and timely manner as an instrument of ensuring quality assessments, as per schedule issued by CBDT for Faceless Units.
11. Knowledge Management & Capacity Building: Each CCIT should organize at least four in-house workshops/ seminars in a year for capacity building on issues/ sections /sector/ trade that the subordinate faceless units may be dealing with. Officers shall make presentations on important issues. Updated FAQs and issues communicated by NaFAC based on the periodic analysis of the grievances and the writ petitions received in NaFAC, must also be a subject matter of discussion during such workshops.

\*\*\*\*\*

## CHAPTER VI

### JURISDICTIONAL AND CENTRAL CHARGES

1. The Jurisdictional charges act as an important interface between taxpayers and the department. From providing various services to the taxpayers including grievances redressal to enforcing demand, they perform many important functions. They also play a key role in appellate and judicial functions, from decision making to file appeals before various appellate forums to the effective representation before them. To sum up, the jurisdictional charges play a very crucial and constructive role towards coordinated, efficient and effective tax administration.

#### 2. **Role and functions of the jurisdictional charges:**

At the time of restructuring of the department towards faceless regime, CBDT vide guidelines (F.No.173/165/2020-ITA-A) dated 14th August 2020 prescribed various functions to be performed by field formations outside the NaFAC/hierarchy. Subsequently, the jurisdictional charges were assigned few more statutory and other functions also. Presently, their main functions are as under:

##### **i. Taxpayer services:**

- Taxpayer outreach and education
- Taxpayer facilitation
- Grievance handling
- Publicity

##### **ii. Pre-assessment work:**

- To conduct enquiries and issue show-cause notices under section 148A of the Act, preparing and passing draft orders under section 148A(d) of the Act and issuing notices under section 148 of the Act wherever applicable.
- To upload information in VRU/CRIU modules of Insight portal.
- To select cases for compulsory scrutiny as per the guidelines framed by the CBDT in this regard.
- To complete the confirmatory check list as provided on the ITBA work item before assignment of the case to NaFAC.
- To create pendency on ITBA of set-aside cases by ITAT, High Court, revision orders under section 263 of the Act, etc.
- To process non-PAN cases and cases where PAN is not registered on the e-filing account as per CBDT's Instruction dated 8th December 2020 and 19th March 2021 in F. No. 187/4/2020-ITA-I



**iii. Assessment related work:**

- To complete the scrutiny in specified categories of cases as well as cases specially assigned to the JAOs.
- To upload all base and related documents including documents/orders like valuation report, special audit report, transfer pricing orders, DRP orders, and any other information relevant to the case received manually, etc. of all assessments/penalties assigned to NaFAC.
- To upload all documents/information/remarks that are relevant for completion of proceedings under section 143(3)/147 of the Act.
- To undertake immediate compliance, within five working days, to any query from NaFAC seeking information/document/ clarification during faceless assessment /penalty proceedings.
- Uploading of paper returns and processing of returns in special circumstances.
- To initiate the proceedings under section 269SS/T of the Act, wherever applicable.
- To take remedial action, wherever applicable, in Revenue and Internal audit objections/observations.

**iv. Other statutory functions:**

- To process petitions for condonation of delay under section 119(2)(b) of the Act
- Exercising statutory powers under section 263 and section 264 of the Act
- Prosecution and compounding

**v. Collection, recovery and management of demand:**

- To achieve the budget collection target.
- To monitor the advance tax collection.
- To collect demand from arrear as well as current demand.
- To carry out rectifications under section 154 of the Act.
- To give Timely effect to the appellate orders.
- To decide the petitions for stay of demand as per the guidelines issued in this regard by the CBDT.
- To draw Tax Recovery Certificates (TRCs).
- Recovery of taxes through coercive actions.

**vi. Appellate and judicial functions:**

- To submit remand reports in timely manner
- To assist DRs & Standing Counsels in defending cases filed by Revenue before various Appellate forums.
- To give effect to the Appellate Orders of CsIT (A), ITAT, High Court, Supreme Court and Settlement Commission.
- To create penalty proceedings on ITBA in orders confirmed by CIT(A) where proceedings have not been created by NaFAC.
- To prepare CSR (Central Scrutiny Reports) in respect of orders of Appellate Authorities within the stipulated time as prescribed in relevant circulars/instructions, and file appeals in suitable cases.
- To assist Counsels in defending writ petitions, recommending SLPs etc.

**vii. Miscellaneous functions:**

- Custody and management of records.
- To send various reports including reports on parliamentary questions.
- PAN transfer and PAN deactivation.
- Centralisation / decentralisation of cases
- RTI matters
- GEP reports
- Reports for appointment of valuer, TPs, antecedent reports, etc.
- Information sharing as mandated under section 138 of the Act.
- Maintenance of PD A/c including adjustment of seized cash against demand or release.

**3. TARGETS FOR JURISDICTIONAL AND CENTRAL CHARGES**

<b>S. No.</b>	<b>Key Result Area</b>	<b>Target/Activity</b>	<b>Time frame (by)</b>
<b>A.</b>	<b>Budget Collection</b>	100% Collection of Budget Targets fixed (Region-wise Targets are as per CBDT's communication in this regard)	31.03.2025

**B1. Recovery/Reduction of Demand**

1	Cash Collection	100% of the target fixed for cash collection of arrear demand (Region-wise targets are as per Chapter II)	Upto 30% of target by 30.09.2024
			Upto 60% of target by 31.12.2024
			Upto 100% of target by 31.03.2025
2		20% of the current demand raised during the year (excluding pre-paid taxes, demand not fallen due and demand raised due to non granting of credit of prepaid taxes)	31.03.2025
3	Reduction of Arrear Demand	Target for reduction in arrear demand as on 01.04.2024	Upto 50% of target by 30.09.2024
			Upto 70% of target by 31.12.2024
			Upto 100% of target by 31.03.2025
		Reduction of Brought Forward Arrear Demand Entries- Minimum 15% for Corporate & International Taxation Charges, Minimum 25% for Non-Corporate Charges	Upto 50% of target by 30.09.2024
			Upto 100% of target by 31.03.2025 (earlier the target was only for the financial year)
4	NCLT matters	1. Identification, processing and filing of petitions before NCLT in all cases requiring restoration of companies in the records of ROC	Continuous process
		2. Timely notifying the demand and pending proceedings, if a case has gone to NCLT under IBC	Within 30 days from admission of application
		3. Matters relating to merger & de-merger, amalgamation, etc. of companies	As per time given by NCLT

5	TRO's Action Plan: The work of the TRO will be monitored by the Pr.CIT from time to time	Reconciliation of demand in TRC with actual demand by 31.12.2024	Upto 70% of target by 30.09.2024
			Upto 100% of target 31.03.2025
		Disposal of 20% of brought forward TRCs or 150 TRCs by each TRO whichever is less	31.03.2025
		Cash collection of 5% of Brought forward demand indicated in the TRCs	31.03.2025
		Attachment of properties - one per Range	31.03.2025
		Auction of properties for recovery - one per Pr.CIT/CIT	31.03.2025
6	Write-off	For ITO-Write off of demand of Rs.5000 to Rs.25,000 - 2 per Non-corporate/Mixed charge and 1 per Corporate Charge	31.03.2025
		For ACIT/DCIT-Write off of Demand of Rs. 5001 to Rs. 25,000 - 2 per Non-corporate/ Mixed charge and 1 per Corporate Charge	31.03.2025
		For Range Head-Write off of Demand of Rs. 25,001 to Rs.1,00,000 - 1 per Range	31.03.2025
		Submission of 2 proposals per Pr.CIT/CIT Charge for write off including one in a dossier case	31.03.2025
<b>B2. Arrear Demand Reporting</b>			
1.	Reconciling Dossier Data with CPC-Financial	Preparation of Dossier cases with demand exceeding Rs. 25 cr	From quarter ending 31.08.2024

2.	Accounting System (CPC-FAS)	Preparation of Dossier cases with demand exceeding Rs. 1 cr but less than Rs. 25 cr based on data available with CPC-FAS	From quarter ending 31.08.2024
<b>B3. Demand Verification and Clean Up</b>			
1	<p>(a) Submission of AO responses to outstanding demands as on 01-04-2024, in ITBA Recovery module</p> <ul style="list-style-type: none"> <li>• JAOs to provide response in ITBA recovery module for demands Rs. 500 crore and above. 30.04.2024</li> <li>• JAOs to provide response in ITBA recovery module for demands between Rs. 10 crore to Rs. 500 crore. 31.05.2024</li> <li>• JAOs to provide response in ITBA recovery module for demands between Rs. 1 crore to Rs. 10 crore. 31.05.2024</li> </ul> <p>(b) Passing of orders in cases where the AO disagrees with the Demands above Rs. 1 crore and such Demands are rectifiable on account of mismatch of Prepaid taxes, Duplicate Demands, OGE, etc.</p> <ul style="list-style-type: none"> <li>• Demands of Rs. 500 crore and above 30.04.2024</li> <li>• Demands between Rs. 10 crore to Rs. 500 crore 31.05.2024</li> <li>• Demands between Rs. 1 crore to Rs. 10 crore 31.05.2024</li> </ul> <p>(as per Interim Action Plan issued on 05.04.2024)</p>		
2	<p><b>CAP Statements:</b></p> <p>Categorizing of Demand "Difficult to recover" as per Col. No. 9 (a to s), and 'Demand under Dispute' as per Col. No. 11 of CAP-I shall be uploaded on the system as per the Facility/Utility available in the Demand Management Module and for which FAQ has been issued in February, 2020.</p>		<p>31.05.2024</p> <p>(as per Interim Action Plan issued on 05.04.2024)</p>

**C. ASSESSMENT (FOR JAO)**

1. Completion of All Pending Partly Set Aside Orders Pending as 01.04.2024	Within the period of limitation as per the Relevant provisions of the Act
(a) Create Pendency on System in all cases Set aside and Reopened Cases	Within 7 days of receipt of Order in Set Aside cases and as per procedure and time lines for 148A for reopened cases
(b) Complete Assessments in all cases transferred u/s 144B (8) and pending as on 1st June 2024	Within the period of limitation as per the Relevant provisions of the Act
2. Compliance to any query from NaFAC seeking information, document, or any clarification during Faceless assessment/ Penalty proceedings	Within Five working days

**C1. ASSESSMENT RELATED (FOR CENTRAL CHARGES)**

I.	Time Limit for Completion of Time Barring assessments	Timeline for Disposal
1.	Cases getting barred by limitation as on 31.03.2025	
(i)	25% of such cases to be completed by	30.09.2024
(ii)	70 % of such cases to be completed by	31.12.2024
(iii)	100 % of such cases to be completed by	31.03.2025
2.	Issue of search related specific questionnaire in time barring cases	31.08.2024

**C2. NON ASSESSMENT RELATED (FOR CENTRAL CHARGES)**

1	PD Accounts	(a) Preparation and updation of PD Accounts in ITBA by Pr. DIT(Inv.)/Pr. CIT(Central) for all transactions	1. Cases pending as on 31.03.2024	100%	30.04.2024
			2. Cases where seizure has	100%	Within one month from identification of PAN

			been made on or after 01.04.2024		
		(b) Adjustment of outstanding demand with funds lying in PD Account		100%	Within 1 month from identification
2	Strong Room Register	(a) Preparation and updating of Strong Room Register on ITBA for all deposits up to 31.03.2024		100%	31.08.2024
		(b) In other ongoing/current cases		100%	Within 01 week from the date of seizure
3	Centralization	Submission of Centralization proposals in all eligible cases where search/survey took place in F.Y. 2023-24 including other eligible cases which require centralization (to be done in ITBA only)		100%	30.04.2024
		Submission of Centralization proposal in all eligible cases here search survey took place in F.Y. 2024-25 including other eligible cases which require centralization (to be done in ITBA only)	(a) In warrant cases	100%	Within 1 month from the execution of last of the authorization
			(b) In other eligible/connected cases	100%	1 month from the finalization of appraisal/verification report
4	Decentralisation	Decentralisation of cases to be completed as per existing instruction/guidelines by CBDT		100%	31.05.2024

**D. LITIGATION MANAGEMENT**

1. Remand Reports	All pending Remand Reports as on 01-04-2024 to be submitted by 30.09.2024. Thereafter, all remand reports to be submitted within 60 days (earlier 30 days) of the receipt of the requisition (c) Remand Reports under section 250(4) in
-------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	stay granted matters to be submitted within 30 days.
2. ITNS 51	JAO to respond to ITNS 51 sent by the CIT (A)/Appeal Unit within 15 days.
3. Giving Effect to all Pending Appellate /Revision Orders	31.08.2024
4. Giving Effect to Appellate/Revision Orders	Within statutory time limit prescribed in the Income-tax Act, 1961 or within 3 months from the end of the month in which order is received, whichever is earlier
5. Issue of refund including interest from Proceedings other than section 143(1) of the Act, 1961.	1 Month
6. Decision on time limit seeking extension of time of tax payment or grant of instalment.	1 Month
7. Decision on petition seeking rectification	Disposal of rectification applications pending as on 01.04.2024 by 30.06.2024 (as per Interim Action Plan) or as per time limit prescribed by Income-tax Act, 1961, whichever is earlier  Within statutory time limit prescribed in the Income-tax Act, 1961 or within 3 months from the end of the date of receipt of application, whichever is earlier
8. Demand Stayed by Courts/ITAT	Identification of all the stay granted matters by 31.08.2024 & further action as per Chapter II

**E. REDRESSAL OF GRIEVANCES**

1. Grievances received from PMO/ FMO/ MPs/ CBDT/ any other high Priority source	Within 15 days of receipt by CBDT
2. Grievances received through CPGRAMS Online portal	Within 30 days of receipt by CBDT
3. Any other Grievances received directly by the Assessing Officer or Grievance Cell through any other source	Within 30 days of receipt from the date of receipt



4. Acknowledgement of communication received through electronic media or by hand	Within one week
----------------------------------------------------------------------------------	-----------------

**F. AUDIT**

1.	Receipt/Revenue Audit	(a) Final Settlement of at least 50% of Major and 75% of Minor Internal as well as Revenue Audit Objections which were received till 31.12.2023	30.06.2024 (as per Interim Action Plan)
		(b) Final Settlement of at least 50% of Internal as well as Revenue Audit Objection brought forward on 01.04.2024	30.06.2024 (as per Interim Action Plan)
		Brought forward pendency of Receipt/Revenue Audit Objections and Draft Paras – C & AG/LAR as on 01.04.2024	Final reply incorporating details of remedial action to be sent by 31.12.2024.
2.	Receipt/Revenue Audit (Major & Minor Objections received after 01.04.2024 and where Receipt /Revenue Audit objections have been accepted.		Remedial action to be initiated within 3 months and to be completed within a further period of 6 months from initiation as prescribed in Instruction No.07/2017  <b>A.</b> Interim reply to be sent within 3 months of receipt of audit objection.  <b>B.</b> Final reply incorporating details of remedial action taken to be sent within further period off 6 months from initiation of remedial measures
3.	Receipt/Revenue Audit (Major & Minor) Objections received after 01.04.2024 and where the Receipt/Revenue Audit objections have NOT been accepted.		Replies to the objections to be sent within 2 months of receipt of LAR as prescribed in Instruction No.07/2017

4.		Draft Paras of C&AG received during Financial Year	Report on Draft Paras to be sent through Pr. CCIT to the CBDT- Within 6 weeks of receipt of Draft para as prescribed in Instruction No.07/2017
5.	Internal Audit	Brought forward pendency of Internal Audit Objection as on 01.04.2024	Final reply incorporating details of remedial action taken for settlement to be sent through ITBA by 31.12.2024.
6.		Internal Audit Objections (Major) received on or after 01.04.2024 and where the Audit objections have been accepted.	<p>Remedial action to be initiated within 3 months and completed within further period of 6 months from initiation as prescribed in Instruction No.06/2017</p> <p><b>A.</b> Interim reply to be sent through ITBA within 1 month of receipt of audit objection.</p> <p><b>B.</b> Final reply incorporating details of remedial action taken for settlement to be sent through ITBA within 9 months of the receipt of the Audit Objection</p>
7.		Internal Audit Objections (Major) received on or after 01.04.2024 and where the Audit objections have NOT been accepted.	Replies to be Objections to be sent within 1 month or receipt of the Audit Objection as prescribed in Instruction No.06/2017.
8.		Internal Audit Objections (Minor) received on or after 01.04.2024 and where the Audit objections have been accepted.	<p>Remedial action to be initiated within 3 months and completed within further period of 6 months from initiation as prescribed in Instruction No.06/2017</p> <p><b>A.</b> Interim reply to be sent through ITBA within 1 month of receipt of audit objection.</p> <p><b>B.</b> Final reply incorporating details of remedial action taken for settlement to be sent through ITBA within 9 months of the receipt of the Audit Objection</p>

9.		Internal Audit Objections (Minor) received on or after 01.04.2024 where the Audit objections have NOT been accepted.	Replies to the Objections to be sent through ITBA within 1 month of receipt of Audit Objection as prescribed in Instruction No.06/2017
10.	Disposal of references for Audit Certificates for disposal of reward claims [(For CIT(Audit)]	a) In pending references brought forward as on 1st April b) Other cases	31.08.2024  Within 01 month from the date of receipt of request from the concerned Pr.CIT
11.	Reference to TPO	1. The following time line for making a reference to TPO shall be adhered to i) when case is selected for scrutiny on the CASS reason of TP Risk Parameters. ii) in set aside cases; iii) in all other cases,	within 60 days from the end of the month in which notice u/s 143(2) is issued; within 30 days from the date of receipt of set-aside order by the CIT/Pr.CIT concerned within 30 days from the end of the relevant month, subject to statutory timelines, if any. (Action – Pr.CIT /CIT concerned)
12.	Uploading of documents relating to Enforcement Action		
	Uploading / handing over of all Survey Reports (Preliminary / Final) completed on or after 01.04.2024 alongwith relevant documents including Impounding Order /Statements / Inventories / Working sheets including Impounded materials, etc.		Within 60 days from the date of Survey
	CRIU/VU		
	Uploading of actionable information received from LEAs / any other authority on VRU / CRIU functionality		Within 15 days of receipt

**G. PROSECUTION AND COMPOUNDING**

Sr. No.	Key Result Area	Target /Activity	Time frame (by)
1.	Processing of cases of prosecution u/s.276CC for defaults in filing of return of income already identified by Systems Directorate or identified manually.	Completion of processing and filing of prosecution complaint in appropriate cases a) Identified till 31.03.2024. b) Identified during the year	30.06.2024 (as per Interim Action Plan)  Within 180 days
2.	Processing of all cases where penalty has been confirmed by ITAT during FY.2023-24, for prosecution u/s 276C(1).	Completion of processing and filing of prosecution complaint in appropriate cases identified during the year	30.06.2024 (as per Interim Action Plan)
	(ii)Processing of all cases where penalty has been confirmed by ITAT during the current year, for prosecution u/s 276C(1).	Completion of processing and filing of prosecution complaint in appropriate cases identified during the current year	Within 120 days from receipt of the order of ITAT.
3.	Processing of all cases of wilful attempt to evade the payment of tax, penalty or interest u/s.276C(2)	Completion of processing and filing of prosecution complaint in appropriate cases a) Identified till 31.03.2024.	30.06.2024 (as per Interim Action Plan)
		b) Identified during the year	Within 180 days
4.	Other cases identified during the year	Identification of fresh cases by AO in each quarter and submission to Range head	Within 15 days of the end of each quarter (cases identified in first two quarters to be submitted by 31.10.2024.
		Processing of proposal and passing of sanction orders by Pr. CIT/CIT in appropriate cases	By end of quarter immediately succeeding quarter in which proposal is received.
		Filing of prosecution complaints, complete in all respects	Within 30days of sanction accorded by Pr.CIT/CIT

Sr. No.	Key Result Area	Target /Activity	Time frame (by)
5.	Identification of prosecution case pending in the respective Courts	Prosecution launched prior to 01.04.2018	30.09.2024
		Prosecution launched prior to 01.04.2013	
6.	Compounding	a) Disposal of all compounding applications pending as on 31.03.2024	30.06.2024 (as per Interim Action Plan)
		b) Disposal of all compounding applications received during the year	Within 180 days of application

#### H. CENTRALIZATION (FOR JAO)

1. Sending Proposals for Centralization in all pending cases	31.08.2024
1A. Issue of centralization order in all cases pending as on 30th June, 2024	31.08.2024
1B. Issue of centralization order in all case received from investigation wing	Within one month of receipt from Investigation Wing
2. Ensuring Transfer out of International Tax cases	31.08.2024

#### I. RELEASE OF ASSETS

Release of seized assets due for release as per section 132B	Within 3 months from the date of identification
Information from foreign jurisdictions	
Information should be sought only through ITBA by AO	1 month before last date of expiry of limitation period.

4. Each AO shall pass at least 10 quality assessment orders during the year. Such cases shall be marked by AO in ITBA as Quality Orders.

#### Knowledge management and capacity building

- Financial Statements of last published annual report and quarterly reports through the year, along with notes on accounts, of the top 100 listed Corporate cases to be studied/analyzed, based on which each Pr.CCIT/Pr.CIT to monitor Advance tax collections of their charges.
- Each CCIT should recognize quality work done by her/his officers, in diverse areas such as collection, assessment, prosecution, outreach etc. Appreciation

certificates and recommendation for regional/national level departmental award, Let us Share etc. should be made preferably through a committee to oversee these matters.

3. Each Pr.CIT should organize at least three in-house workshops/seminars in a year for capacity building. Selected officers shall make presentations on important issues and discuss relevant case laws.
4. The Units should ensure that assessment orders passed in all cases should be (i) speaking orders, (ii) compliant with the principles of natural justice and (iii) having appropriate detailing and marshalling of facts and relevant legal provisions wherever additions/disallowances are being made.
5. The powers of review and inspection by the superior authorities should be utilized in an effective and timely manner as an instrument of ensuring quality assessments, and to bring out the strengths and weaknesses of the work practices being followed in the offices, including maintenance of registers and records and managing workload with a view to strengthen the administrative machinery.
6. Pr. CsIT shall also send suggestions to the Regional Campuses (RCs) of National Academy of Direct Taxes (NADT) for training regarding their specific needs so that the NADT-RCs can incorporate such needs in their programmes.
7. Pr. CsIT shall continuously monitor, supervise and sensitize the units under them for adherence to the Central Action Plan.
8. Pr. CsIT shall undertake a half-yearly and annual review of adherence to the Central Action Plan.

\* \* \* \* \*

## CHAPTER VII

# INTERNATIONAL TAXATION & TRANSFER PRICING

### I. INTERNATIONAL TAXATION

1. A Non-resident is liable to tax in India in a limited way, that is, only in respect of income sourced/ received in India. Taxability of income of a non-resident is decided as per source rules provided under the Income-tax Act and under the relevant provisions of the DTAA. Under subsection (2) of section 5 of the Act, a foreign company or any other non-resident person is liable to tax on income which is received or is deemed to be received in India by or on behalf of such person, or income which accrues or arises or is deemed to accrue or arise to it in India. Section 9 of the Act, thereafter, specifies certain types of income that are deemed to accrue or arise in India in certain circumstances.

2. The Cases of non-resident are assigned to charges under Pr. CCIT (International Taxation).

The key result areas and targets for the International Taxation and Transfer Pricing Vertical for F.Y. 2024-25 are as under:

#### A. BUDGET COLLECTION TARGETS:

1. Direct Tax Collection:

As allocated by the Pr. CCIT (IT) for FY 2024-25 based on the targets mentioned in Chapter I.

2. Reduction and Cash Collection of Arrear Demand:

As allocated by the CBDT/ Pr. CCIT for FY 2024-25 based on the targets mentioned in Chapter II.

#### B. TARGETS FOR TDS UNITS IN INTERNATIONAL TAXATION:

The targets will be same as mentioned in Chapter IX (Chapter on TDS).

#### C. ASSESSMENT:

1. It must be ensured that normally all scrutiny assessments are completed one month before the limitation date.
2. It should be further ensured that for the date of limitation of cycle of assessment being 31.03.2025, at least 70% of the total cases are completed by 31.12.2024 and 100% of the total cases by 28.02.2025.
3. Each AO in International Taxation Charges shall pass at least 05 quality assessment orders during the year. Such cases shall be marked by AO in ITBA as Quality Orders.

All other targets for the JAOs mentioned in Chapter VI will apply to AOs of International Taxation.

**D. VERIFICATION OF HIGH-RISK REMITTANCE DATA**

<b>S. No</b>	<b>Key Result Area and Target/Activities</b>	<b>Time Frame</b>
	International Taxation	
<b>1.</b>	<b>High Risk Foreign Remittance transactions captured in Form 15CA</b>	
1.1	Pendency of 15CA verification carried forward as on 1.4.2024 to be liquidated in the FY	<ul style="list-style-type: none"> <li>○ 50% by 30.09.2024</li> <li>○ 100% by 31.12.2024</li> </ul>
<b>2.</b>	<b>High Risk 15CA data</b>	
2.1	Systems to push next cycle of 15CA data for verification	30.09.2024
2.2	Issuance of first notices in these cases	31.12.2024
<b>3.</b>	<b>High Risk 49C data</b>	
3.1	Pendency of 49C verification carried forward as on 1.4.2024 to be liquidated in the FY	<ul style="list-style-type: none"> <li>○ 50% by 30.09.2024</li> <li>○ 100% by 31.12.2024</li> </ul>
<b>4.</b>	<b>Form 15CC data</b>	
	Risk assessment policy for Form 15CC data to be reviewed to identify and push actionable data for verification	30.09.2024
<b>5.</b>	<b>Information from foreign jurisdictions</b>	
5.1	Information should be sought only through ITBA by AO	1 month before last date of expiry of limitation period.
<b>6</b>	<b>Capacity Building Measures</b>	
6.1	Regional campus of NADT in consultation with FT & TR division should conduct workshop/training on “Exchange of Information”.	Once in Every Quarter



## **ACTION ITEMS**

### **1. Verification of high-risk remittance data in Form 15CA/CB**

A large part of collections in international taxation charges comes from TDS, i.e. taxes withheld from remittances made to non-residents. The strategy to augment revenue through TDS requires a combination of proactive measures related to enforcement, capacity building and leveraging of available information. Experience gained from the verification of remittance data carried out in the past years has highlighted the need to apply more focused and effective risk parameters in selecting high-risk data for verification. Equally important is the need to process recent information and gradually progress to a state where high-risk information is identified, processed, and acted upon on a real time basis. At the same time, the pending workload of earlier years needs to be finished. Thus, in the action plan a target has been set that the pendency carried forward as on 1.4.2024 be liquidated in the FY.

**(Action — All AOs)**

### **2. Processing of information in Form 15CC**

With effect from 01.04.2016, the furnishing of information in Form 15CA has been classified into 4 parts- Part A, Part B, Part C and Part D. If the remitter/deductor certifies in part D of the form that the remittance is not chargeable to tax under the Act, there is no requirement of furnishing other details of the transaction specified in Form 15CA/CB. Further, Rule 37BB (3) provides a list of payments of specified nature that do not require submission of Forms 15CA and 15CB. It is therefore imperative that monitoring of such payments should be carried out to check misuse of these relaxations provided in the Rules. This would need processing of information contained in Form 15CC, which is a quarterly statement required to be filed electronically by every authorized dealer and provides basic details of all foreign remittances made through that dealer. A set of revised risk parameters for selecting high-risk remittance data from Forms 15CC was formulated in terms of the Central Action Plan for FY 2023-24. The data for FY 2020-21 was disseminated in FY 2023-24 as per the recommendations of the Committee.

As the said dissemination and verification is happening for the first time. It is imperative that feedback on the data disseminated be taken and the Risk Assessment Strategy, to identify the actionable cases, be formulated and fine-tuned on an ongoing basis. Hence in the action plan above deadline has been set for a comprehensive review of the Risk Assessment Strategy. This needs to be formulated by a team of officers nominated by Pr. CCIT(IT), in consultation with the Directorate of Systems. The teams shall, after taking feedback from field formations

and keeping in view the administrative capacity and jurisdictional limitations, reformulate the said policy. The said committee should also delve upon and evolve a more detailed SOP for handling high risk Form 15CC data.

**(Action — Pr.CCIT (IT) & Systems Directorate)**

### **3. Analysis of data in Form 49C (Liaison offices)**

Information in Form 49C is required to be filed by non-residents having Liaison office(s) in India. It is an annual return, to be filed in pursuance of Section 285 of the Act and within 60 days from the end of the financial year in accordance with Rule 114DA. Form 49C is a tool for procuring information about the activities of Liaison Offices, to verify the claim of the non-resident that its activities in India are not taxable.

It is important to process recent information and gradually progress to a state where high-risk information is identified, processed and acted upon on a real time basis. At the same time, the pending workload of earlier years needs to be finished. Thus, in the action plan a target has been set that the pendency carried forward as on 1.4.2024 be liquidated in the FY.

**(Action — All AOs)**

### **4. Action taken on uploaded Information on "Verification Module" of Insight portal u/s148/148A:**

Cases pushed to the AOs as per Risk Management Strategy formulated by the CBDT for the high-risk cases- Verification report upload (VRU) and Case Related Information upload (CRIU) on verification module of insight portal need to be taken up for appropriate action. Proceedings u/s 148A and 148 are to be initiated by respective assessing officers on such information within the prescribed statutory time limits mentioned under the Act.

**(Action — All AOs)**

### **5. Certificate/determination under section 197 or 195**

These certificates and orders should be issued expeditiously and in any case within one month from the date of receipt of application. Certificates u/s 197 and 195(2) of the Act are compulsorily required to be issued on TRACES and offline applications should not be entertained. Where orders under section 195 are passed determining

an amount of tax to be deducted, a copy of the order should be endorsed to the Assessing Officer of the deductor for the purpose of section 40(a)(i) of the Act.

From AY 2023-24, Annual Tax Statement (Part X) (erstwhile Form 26AS-Part G) reflects various TDS/TCS demands raised by the CPC(TDS) on processing of TDS/TCS statements in respect of TANs mapped with the PAN. Aggregated TDS Compliance view is also available in the form of MIS reports to field TDS Officers (Range Heads and above) on the AO Portal of the CPC(TDS). In addition, demand outstanding against PAN of the applicant is also available on the system. The same has also been made available in the functionality for issuance of Lower/Nil Deduction Certificates on the TRACES AO portal. These features will help the AOs in visualizing the demands against the taxpayer, and should be used for recovery and also while considering issuance of certificates u/s 197/195 of the Act.

**(Action — All AOs (TDS))**

6. Cases that are under assessment and the residential status of the assessee in the return of income for the year under assessment is mentioned as 'non-resident' then such cases should be pushed to the jurisdictional Assessing Officers of International Taxation by 31.08.2024 by the Systems Directorate.

**(Action — Systems Directorate)**

## **II. TRANSFER PRICING:**

In a globalized world, Transfer Pricing provisions of the Income-tax Act and relevant rules are key instruments to protect the tax base while not hampering foreign direct investment and cross-border trade. These provisions have been updated regularly in tune with the emerging standards and consensus at the global level. CBDT Instruction No. 3/2016, requires an Assessing Officer to refer international as well as specified domestic transactions to the Transfer Pricing Officer for Transfer Pricing Audit under specified circumstances.

### **2. Targets for different areas of work are as under-**

<b>Sr. No.</b>	<b>Key Result Area</b>	<b>Target and Timelines</b>	<b>Officer concerned</b>
<b>(i)</b>	Completion of the exercise related to the assignment of cases to Additional/ Joint CsIT (TPOs) for		
<b>(a)</b>	Framing of guidelines for	by 31.08.2024	CCsIT (IT)

Sr. No.	Key Result Area	Target and Timelines	Officer concerned
	assignment by the CCsIT (International Taxation)		
	<b>(b)</b> Assignment of cases by the CsIT (TP) on the basis of the extant guidelines.	by 15.08.2024	CsIT(IT&TP/TP)
<b>(ii)</b>	Completion of Transfer Pricing Audits for A.Y. 2022-23	<ul style="list-style-type: none"> <li>- 50% by 30.11.2024</li> <li>- 100%, at least 10 days prior to the limitation date</li> </ul>	TPO and Approving authority
<b>(iii)</b>	Completion of Set Aside & Reopened Cases	<ul style="list-style-type: none"> <li>- 100%, at least 10 days prior to the limitation date</li> </ul>	TPO and Approving authority
<b>(iv)</b>	Compliance Audit Report Under Rule 10P	<ul style="list-style-type: none"> <li>- Must be submitted to the CIT within 5 months from the end of the month in which form 3CEF is received by TPO.</li> </ul>	TPO
<b>(v)</b>	Audit Objections	<ul style="list-style-type: none"> <li>- As per the target set for JAO</li> </ul>	TPO
<b>(vi)</b>	Submission of comments on the Transfer Pricing issues involved in the appeal, along with OGE	<ul style="list-style-type: none"> <li>- Within 21 days of the receipt of the appeal order by the transfer pricing officer from the Assessing Officer. These timelines shall be subject to timelines, if any, as per CBDT's instructions.</li> </ul>	TPO & CIT(TP/IT&TP) concerned
<b>(vii)</b>	Safe Harbour Rules: Order u/r 10TE(6)	<ul style="list-style-type: none"> <li>- Must be passed within 2 months from the end of the month in which reference from AO is received by TPO.</li> </ul>	TPO

3. Each TPO shall pass at least 05 quality TP orders during the year. Such cases shall be marked by TPO in ITBA as Quality Orders.

4. The following timeline for making a reference to TPO shall be adhered to by all referring Units:

i. Reference to be made to TPO as per Instruction 3/2016 - within 30 days from date of allocation of the case

ii. Cases falling within the terms mentioned in para 3.4 of Instruction 3/2016  
- reference to be made by AO to TPO only after passing a reasoned order  
- within 60 days from date of allocation of the case

iii. In set aside cases, within 30 days from the date of receipt of set-aside order by the CIT/Pr.CIT concerned

iv. The timelines mentioned above also apply to AOs working in Central Charges and International Tax

(Action — CIT / Pr. CIT concerned)

**5. Request for provision of comments by the TP wing on TP issues for filing appeals before Hon. ITAT/High Court/SLP:**

- to be sent within two weeks of the receipt of the order by the office of the Pr.CIT/CIT concerned

(Action - AO & CIT / Pr. CIT concerned)

**6. The Systems Directorate should ensure that:**

(i) Within one month of selection of case for TP Audit, the TPO gets access to 3CEB Report, ITR along with financial statements, Master File, and Country by Country Report, if applicable. Simultaneous access of these records to be made available to the senior authorities in the hierarchy involved in the TP Audit, keeping in view the Instruction/Guidelines of the Board in this regard.

(ii) In case the TPO has not received any of the documents mentioned in (i) above, it should provide the same within 30 days of receiving a letter from the TPO.

(iii) Maintenance of database of International Transactions and Specified Domestic Transactions, as per Para 6 of Instruction No.3/2016 dated 10/03/2016.

(Action — CIT ITBA, ADG System 2,3)

### **Knowledge Management and Capacity building**

1. Each CCIT should recognize quality work done by her officers, in diverse areas such as collection, assessment, prosecution, outreach etc. Appreciation certificates and recommendations for regional/national level departmental award, Let Us Share etc. should be made preferably through a committee to oversee these issues.
2. Each CCIT should organize at least four in-house workshops/ seminars in a year for capacity building. Officers shall make presentations on important issues and discuss relevant case laws.
3. The assessment orders passed in all cases should be (i) speaking orders based on accurate delineation and marshalling of facts, (ii) compliant with the principles of natural justice and (iii) after considering relevant legal provisions wherever additions/disallowances are being made. Similarly, Penalties should be decided in judicious and fair manner.
4. The powers of review and inspection by the superior authorities should be utilized in an effective and timely manner as an instrument of ensuring quality assessments as per schedule issued by CBDT.
5. PCsIT shall also send suggestions to Regional Campus of National Academy of Direct Taxes (NADT) for training regarding their specific needs so that the Regional Campuses of NADT can incorporate such needs in their programmes.
6. PCsIT shall continuously monitor, supervise and sensitize the Units under them for adherence to Central Action Plan.
7. PCsIT shall undertake a half-yearly and Annual review of adherence to Central Action Plan.

\*\*\*\*\*

## CHAPTER VIII

### EXEMPTIONS

#### 1. Assessment of exempt entities:

Since the assessment functions for charitable entities is now undertaken by the Faceless Assessment Units, the targets set for the Faceless Assessments Units [Chapter V] shall apply for the assessment of charitable entities as well.

#### 2. Grant of provisional registration/ provisional approval/ registration/ approval to charitable entities:

Central Board of Direct Taxes has authorized the Director of Income Tax (Centralized Processing Centre), Bengaluru for issuing Unique Registration Number (URN) to all charitable entities and for receiving applications and passing orders granting provisional registration or registration or provisional approval or approval in Form No. 10AC under sub-rule (5) of rule 2C of the rules, sub-rule (5) of rule 11AA of the rules or sub-rule (5) of rule 17(A) of the Rules. Further, the applications in Form no. 10AB for regular registration or regular approval are now made available on CPC 2.0 portal which need to be processed by the jurisdictional CIT(Exemptions).

Sr. No.	Scenario	Limitation for Grant of URN & Registration/Provisional Registration/Approval/Provisional Approval
<b>I</b>	<b>Approval under Section 10(23C)</b>	
(a)	Institution's approval is about to expire and applied under clause (ii) of the first proviso of section 10(23C)	Within 6 months from the end of the month in which the Application is received
(b)	Institutions where approval is provisional and applied under clause (iii) of the first proviso of section 10(23C)	Within 6 months from the end of the month in which the Application is received
(c)	In any other case under clause (iv) of the first proviso of section 10(23C)	Within 1 month from the end of the month in which the Application is received
(d)	Institutions whose activities have not commenced and applied for provisional registration under sub clause (A) of clause (iv) of the first proviso of section 10(23C)	Within 1 month from the end of the month in which the Application is received

Sr. No.	Scenario	Limitation for Grant of URN & Registration/Provisional Registration/Approval/Provisional Approval
(e)	Institutions whose activities has already commenced and applied for regular registration under sub clause (B) of clause (iv) of the first proviso of section 10(23C)	Within 6 months from the end of the month in which the Application is received
<b>II Registration under section 12AB</b>		
(a)	Trust or Institution is registered under section 12AB and the period of the said registration is due to expire. Institutions applied under sub-clause (ii) of clause (ac) of section 12A(1)	Within 6 months from the end of the month in which the Application is received
(b)	Trust or Institution has been provisionally registered under section 12AB and applied under sub-clause (iii) of clause (ac) of section 12A(1)	Within 6 months from the end of the month in which the Application is received
(c)	Registration of the Trust or Institution is inoperative due to provisions of section 11(7) of the Act and applied under sub-clause (iv) of clause (ac) of section 12A(1) [Registration u/s 12A or 12AA shall be inoperative from the date on which the Trust or Institution is approved under clause (23C) of section 10 or notified under clause (23EC),(46),(46A) of section 10 of Income-tax Act, 1961]	Within 6 months from the end of the month in which the Application is received
(d)	Trust or Institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration Granted and applied under sub-clause (v) of clause (ac) of section 12A(1)	Within 6 months from the end of the month in which the Application is received
(e)	Any Other case under sub-clause (vi) of clause (ac) of section 12A(1)	Within 1 month from the end of the month in which the Application is received



Sr. No.	Scenario	Limitation for Grant of URN & Registration/Provisional Registration/Approval/Provisional Approval
(f)	Institutions whose activities have not commenced and applied for provisional registration under sub clause (A) of sub-clause (vi) of clause (ac) of section 12A(1)	Within 1 month from the end of the month in which the Application is received
(g)	Institutions whose activities has already commenced and applied for regular registration under sub clause (B) of sub-clause (vi) of clause (ac) of section 12A(1)	Within 6 months from the end of the month in which the Application is received
<b>III</b>	<b>Cancellation of registration u/s 12A / 10(23C)</b>	
(a)	Issue of notice in cases where intimation about the "specified violation" is received from the Assessing Officer under the second proviso of sub-section (3) of section 143 / <i>suo motu</i> u/s 12AB(4) or Fifteenth proviso to section 10(23C).	Within 3 months from the end of the month in which the intimation is received
(b)	Passing of order of rejection and also cancelling registration or dropping the proceedings u/s 12AB(4) or Fifteenth proviso to section 10(23C).	Within 6 months from the end of the quarter in which the notice was issued.
<b>IV</b>	<b>Approval u/s 80G(5)</b>	
(a)	Trust or Institution is Approved under section 80G and the period of the said approval is due to expire. Institution applied under clause (ii) of first proviso to section 80G(5)	Within 6 months from the end of the month in which the Application is received
(b)	Trust or Institution has been provisionally approved under section 80G and applied under clause (iii) of first proviso to section 80G(5)	Within 6 months from the end of the month in which the Application is received
(c)	Any other case under clause (iv) of first proviso to section 80G(5)	Within 1 month from the end of the month in which the Application is received
(d)	Institutions whose activities have not commenced and applied for provisional approval under sub clause (A) of clause (iv) of first proviso to section 80G(5)	Within 1 month from the end of the month in which the Application is received

Sr. No.	Scenario	Limitation for Grant of URN & Registration/Provisional Registration/Approval/Provisional Approval
(e)	Institutions whose activities has already commenced and applied for regular approval under sub clause (B) of clause (iv) of first proviso to section 80G(5)	Within 6 months from the end of the month in which the Application is received
<b>V</b>	<b>Information from foreign jurisdictions</b>	
	Information should be sought only through ITBA by AO,	1 month before last date of expiry of limitation period

[Action: DIT(CPC), Bengaluru, All CsIT(Exemptions)]

### 3. Disposal of petitions seeking condonation of delay in filing Form

9A/Form 10/Form 10B/Form 10BB

CBDT has, under section 119 of the Act, authorised CsIT (Exemptions) to admit and dispose of petitions seeking condonation of delay in filing Form 9A/ Form 10 /Form 10B / Form 10BB in respect of the relevant Assessment Years. These petitions may be disposed of within the timelines specified in the extant Circulars issued by the CBDT.

Consequential rectification by JAO (Exemptions):

(a) The JAOS (Exemptions) shall ensure passing of consequential orders *suo motu* within 30 days from the end of the month in which the order condoning such delay is passed by the CIT (Exemptions) to clean the demand held up due to pending delay condonation application.

(b) All the targets for JAOS mentioned for Jurisdictional Charges [Chapter VI] shall apply to JAOS (Exemptions).

[Action: All JAOS (Exemptions)]

### 4. Transfer of jurisdiction:

The database of PANs not pertaining to the Exemptions jurisdiction, but lying in Exemptions Charges shall be made available by CIT (CPC), Bengaluru to Pr.CCIT (Exemptions), New Delhi by 31.08.2024, so that PANs in all such cases can be transferred by the Exemptions charges to the correct jurisdiction.

Similarly, database of PANs of persons (Trusts / Companies / AOPs) claiming Exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), 46A and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 but not under the

jurisdiction of CIT (Exemptions) shall be made available by CIT (CPC), Bengaluru to Pr. CCIT (Exemptions), New Delhi by 31.08.2024 so that PANs in all such cases can be transferred to the jurisdiction of the relevant CIT(Exemptions).

This exercise of transfer of jurisdiction may be completed by 30th September, 2024. Physical records/old records are also required to be transferred immediately upon transfer of a particular case from or to Exemptions charge, as the case may be.

**[Action: DIT(CPC), Bengaluru, All CsIT(Exemptions)]**

## **5. Database of exempt entities:**

A new searchable URN database of charitable entities granted provisional registration or registration or provisional approval or approval under various sections of the Act needs to be updated frequently on the official website of the Income-tax Department.

A database of exempt institutions granted provisional registration or registration or provisional approval or approval in Form 10AC & Form LOAD and issued URNs may be updated regularly every month so that information in the public domain is available up to date.

In cases where registrations/approvals under second proviso to clause (23C) of section 10 or section 12 AB or second proviso to sub-section (5) of section 80G have been cancelled, the details of such cancellations shall be uploaded on the income-tax website by 31.08.2024 and all the cancellation after 31.08.2024 shall be made uploaded on the income tax website within a week of the cancellation.

**[Action: DIT(CPC), Bengaluru, ADG(S)-4 & CIT(ITBA)]**

## **6. Tax Payer Awareness — Outreach programme:**

Outreach programmes should be conducted regularly to ensure tax payer awareness so as to reduce grievances and ensure better voluntary compliance. At least two outreach programmes should be conducted in each quarter. The CsIT(Exemptions) having multi-station Ranges shall conduct such programs at different stations.

**[ All CsIT(Exemptions)]**

## **7. In house training of officers:**

Keeping in view that the Exemption Charge is unique & "niche" sector of Income-tax Administration, and performs specialized function under altogether different legal & enforcement work environment, it requires in- depth knowledge and capacity building on regular basis as the income-tax provisions to deal with

exemption cases are unique and code in itself. Considering the same, at least one in-house workshop and webinar for developing domain expertise amongst the Officers shall be conducted in each quarter.

**8. References for cancellation of registration/approval by the AO:** Where a reference has been made by the AO for the cancellation of the registration/withdrawal of the approval as per the provisions of section clause (a) of the second proviso to sub-section (3) of section 143 of the Income-tax Act, the Pr.CIT/CIT shall issue a notice under fifteenth proviso to clause (23C) of section 10 or sub-section (3) of section 12AB within 3 months from the end of the month in which such reference is received by the Pr.CIT/CIT.

**9. Risk management strategy:** Where a case has been made available to the Pr.CIT/CIT as per the risk management strategy referred to in fifteenth proviso to clause (23C) of section 10 or sub-section (3) of section 12AB, formulated by the Board from time, the Pr.CIT/CIT shall issue the notice under fifteenth proviso to clause (23C) of section 10 or sub-section (3) of section 12AB within 3 months of the first receipt of the communication by the Pr.CIT/CIT. Notices in all the cases which have been selected as per the risk management strategy and made available to the Pr.CIT/CIT before 01.04.2024 shall be issued by 31.08.2024.

**10. Reports under clause (46) of section 10, section 119(2)(b), section 80G(2)(b) and section 17(2):** All the pending reports as on 31.03.2024 shall be submitted by 31.08.2024 and all reports thereafter shall be provided within the time limit mentioned in the communication received from Board/Pr.CCIT.

**[ All CsIT (Exemptions)/Pr.CCIT(Exemptions)]**

**11. Apart from the targets discussed in Paras supra, the targets for Exemptions charge and timelines for the same are as under:**

SL. NO.	TARGET/ACTIVITY	TIME FRAME
1	Transfer of PAN jurisdiction to and from Exemptions	30.09.2024
2	Updating of Charitable Entities Database on the Official website	31.08.2024 and thereafter on monthly basis. (Action point : Systems Directorate)
3	Verification of all cases approved u/s 35(1)(ii)/(iii) with regard to the compliance of requirements of rules 5D(5)/5E(4A)	By 31.08.2024 for the pending cases as on 01.04.2024, and within four months from the end of the month in which return of income is filed by the assessee in all other cases.
3a	Processing of all the pending applications in Form 3 CF for seeking	Reports in all the pending applications filed till 31.03.2024 to be submitted to Member (IT & R), CBDT by 31.08.2024.

SL. NO.	TARGET/ACTIVITY	TIME FRAME
	approval u/s 35(1)(ii)/(iii) of the Act.	For applications filed on or after 01.04.2024, reports to be submitted as per time period prescribed in Rule 5C(8) of the Rules.
4	References received in the office of the CIT (Exemptions) for withdrawal of approval under section 10(23C) (iv), (v), (vi) or (via) of the Act or for registration under section 12AB or for rescinding of notification u/s 10(21), 10(22B),10(23A), 10(23B) in terms of first and second proviso to section 143(3) of the Act by the FAOs / <i>suo motu</i>	<p>References received up to 31.03.2024 but pending as on 01.04.2024:</p> <p>First notice to be issued by 30.07.2024. Order to be passed by 31.12.2024.</p> <p>References received on or after 01.04.2024: First notice to be issued within 3 months from the end of the month in which reference /intimation is received.</p> <p>Order to be passed before expiry of the period of six months, calculated from the end of the quarter in which the first notice is issued by the CIT(Exemptions) under clause (i) of fifteenth proviso to section 10(23C) or section 12AB(4).</p> <p>In respect of rescinding of notification, the proposal shall be forwarded by the CIT(Exemptions) to the approving authority within one month from the end of the month in which proposal is received.</p>
5	Disposal of proposals for cancellation of registration u/s 12A by invoking provisions of section 12AB (4) and 12AB (5) / <i>suo motu</i>	<p>Proposals received up to 31.03.2024 but pending as on 01.04.2024:</p> <p>First notice to be issued by 30.07.2024. Order to be passed by 31.12.2024.</p> <p>Proposals received on or after 01.04.2024: First notice to be issued within 3 months from the end of the month in which the proposal / intimation is received.</p> <p>Order to be passed before expiry of the period of six months, calculated from the end of the quarter in which the first notice is issued by the IT(Exemptions) under clause (i) of sub-section (4).</p>

SL. NO.	TARGET/ACTIVITY	TIME FRAME
6	Disposal of applications of condonation of delay in filing Form No 9A / 10 / 10B / 10BB.	All pending applications as on 01.04.2024 may be disposed by 31.08.2024.  All new applications may be decided within three months from the end of the quarter in which the application is received, as per schedule in Para 3 supra.
7	Grant of URN & provisional registration or registration or provisional approval or approval under various sections of the Act as per the Amended Scheme	As per the schedule in Para 2 supra.
8	Giving Consequential Effect to the Condonation of delay granted by CIT (Exemptions)	(i) The JAOs (Exemptions) shall ensure passing of consequential orders <i>suo motu</i> within 30 days from the end of the month in which the order condoning such delay is passed by the CIT (Exemptions).
9	In cases where registration u/s 12A has been cancelled after 01.06.2016, it may be ensured that in appropriate cases, where no appeal is filed against the cancellation order or where cancellation order is upheld by ITAT, provisions of section 115TD are invoked	In a case where no appeal has been filed - within 3 months from the end of the month in which the period for filing appeal expires. In a case where ITAT upholds the cancellation order - within 3 months from the end of the month, in which the ITAT order is received by the CIT (Exemptions).
10	Completion of consequential actions, viz. verifications/ issuance of order granting registration / approval u/s 12A /10(23C)/80G(5) in pursuance of directions / orders of Appellate authorities.	Within 6 months from the end of the month in which the appellate order is received by the CIT(Exemptions).
11	Decision on application for recognition/ approval to provident fund/ superannuation fund / gratuity fund.	Within 3 months from the end of the month in which application is received.

SL. NO.	TARGET/ACTIVITY	TIME FRAME
12	Processing of application for grant of approval to a Hospital under clause (ii)(b) of First Proviso to section 17(2)(viii) of IT Act, in respect of medical treatment of prescribed diseases.	(i) Reports on all pending applications as on 01.04.2024, may be submitted to the Pr.CCIT(Exemptions) by 31.08.2024. (i) Reports on subsequent applications may be submitted within 3 months from the end of the month in which the directions from the Pr.CCIT(Exemptions) office are received.
13	Replies to Audit in respect of Audit Objections raised by IAP /RAP.	Within 1 month from the date of receipt of Audit Objection.
14	Outreach programmes for tax payer awareness	02 in each quarter.
15	In-house training of Officers	01 in each quarter.

### **Knowledge Management and Capacity building**

1. Each CCIT should recognize quality work done by her officers, in diverse areas such as collection, assessment, prosecution, outreach etc. Appreciation certificates and recommendation for regional/national level departmental award, Let Us Share etc. should be made preferably through a committee to oversee these issues.

2. Each CCIT should organize at least four in-house workshops/ seminars in a year for capacity building. Officers shall make presentations on important issues and discuss relevant case laws.

3. The assessment orders passed in all cases should be (i) speaking orders on the basis of accurate delineation and marshalling of facts, (ii) compliant with the principles of natural justice and (iii) after considering relevant legal provisions wherever additions/disallowances are being made. Similarly, Penalties should be decided in judicious and fair manner.

4. The powers of review and inspection by the superior authorities should be utilized in an effective and timely manner as an instrument of ensuring quality assessments as per schedule issued by CBDT.

5. PCsIT shall also send suggestions to Regional Campus of National Academy of Direct Taxes (NADT) for training regarding their specific needs so that the Regional Campuses of NADT can incorporate such needs in their programmes.

6. PCsIT shall continuously monitor, supervise and sensitize the Units under them for adherence to Central Action Plan.

7. PCsIT shall undertake a half-yearly and Annual review of adherence to Central Action Plan.

\*\*\*\*\*

## CHAPTER IX TAX DEDUCTED AT SOURCE (TDS)

The importance of Tax Deduction at Source as a non-obstructive but powerful instrument for preventing tax evasion, widening the tax base and augmenting revenues has been growing over the years. TDS collection has a significant percentage in the All India total Budget Collection and is seen to be increasing year after year. The strategy to augment revenue through TDS requires a combination of proactive measures related to enforcement, capacity building (external and internal) and leveraging of information that is now available with the Department through the CPC (TDS). It is recommended that more emphasis be laid on contactless TDS regime in order to achieve the targets allocated.

2. The action items are laid down as guidance to the field officers though they may formulate area-specific strategies as per specific local needs and priority. Where no local need specific changes are made, the key result areas and actions to be taken are to be followed. These are as under:

Sl. No	Key Result Area	Target/Activity	Action to be taken by	Time frame by
1	To ensure compliance by Govt. Principal Account Officers/ Deductors	(a) Reconciliation of TDS reported by AINs with payments through OLTAS by State AGs based on report available on TRACES portal	CIT(TDS)	Within one month from the end of the due date for filing TDS/TCS statement
		(b) Notices to AIN defaulters and cleaning up of AIN database by getting the data of AINs who are non-filers/have requested for closure	AO (TDS)	31.12.2024
		(c) Identification of defunct Government TANs (i.e. Government TANs which have not filed TDS returns for the last 4 quarters) and sending notices and	AO (TDS)	31.12.2024



Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			deactivation of defunct TANs		
			(d) Analysis of unclaimed Book Identification Numbers (BINs) based on report/data made available on TRACES AO Portal by CPC-TDS and follow up action with respect to TANs/AINs.	AO (TDS)	Within one month from the end of the due date for filing TDS/TCS statement
2	Collection and reduction of demand (Arrear Demand)		(a) 5% of Manual uploaded demand as on 01.04.2024.	AO (TDS)	31.03.2025
			(b) 20% of short payment demand as on 01.04.2024 (System Generated)		
			(c) 30% of Late Payment Interest Demand as on 01.04.2024 (System Generated)		
			(d) 25% of Late Filing Fees demand as on 01.04.2024		
			(e) Disposal of stay applications	AO(TDS)/ CIT(TDS)	Within one month from the end of the month in which the application was filed
			(f) Disposal of rectification applications for rectification of demand and communication of rectified demand	AO(TDS)	Within two months from the end of the month in which the application was filed or as per statutory time limit, whichever is earlier.
			(g) Classification of arrear demand as on 01.04.2024 as	AO(TDS)	By the end of every month

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			collectible demand or of demand difficult to recover and furnishing of progressive status report by the AO to the Supervisory Authority		
			(h) Uploading of Manual Demand on TRACES Portal	AO(TDS)	(i) All the manual demands raised till 31.03.2024 should be uploaded on TRACES portal by 31.08.2024. (ii) Any new manual demand raised in F.Y. 2024-25 should be uploaded within 5 working days on TRACES portal.
			(i) Tagging of Unconsumed Challans	AO(TDS)	At least 15% of available unconsumed challans as on 01.04.2024 pertaining to last Four F.Ys (F.Y. 2020-21 to F.Y.2023-24) has to be tagged by 31.03.2025. 100% of challans paid by the deductors for Manual Demand or Compounding Fee, within 07 days from the date of deposit of challan.
3	Collection and reduction of demand (Current Demand)		(a) Collection of 20% of demand in cases where appeal is filed as per CBDT's guidelines issued in this regard from time To time.	AO (TDS)	31.03.2025

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			(b) Disposal of stay applications	AO (TDS)/ CIT(TDS)	Within one month from the end of the month in which the application was filed.
			(c) Disposal of rectification applications for rectification of demand and communication of rectified demand.	AO (TDS)	Within two months from the end of the month in which the application was filed
			(d) Classification of current demand as collectible demand or demand difficult to recover and furnishing of progressive status report by the AO to the Supervisory Authority	AO (TDS)	Within 180 days of demand fallen due
			(e) Tagging of unconsumed challans		100% of challans paid by the deductors for Manual Demand or Compounding Fee, within 07 days from the date of deposit of challan.
4	Capacity Building of Stakeholders		(a) Organize focused sector specific and provision specific TDS awareness seminars, webinars, outreach programmes including for Government deductors associations, professional organizations, state	Addl. CIT/ JCIT(TDS)	At least 10 in a year through physical mode and online platform. Outreach Programmes to be conducted covering various sectors inter-alia including the deductors from Local Bodies, State Government, trade/business associations and PSUs as well as covering newly

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			and district administration.		introduced provisions including those as highlighted in para no. 10(g), 10(h) and 10(i) of action items of this chapter.
			(b) Conducting Minor TDS Awareness Programmes, webinars, outreach programmes	AO (TDS)	At least 10 in a year including the use of online platform
			(c) Corporate connect for TDS compliance by CIT(TDS) for PANs mapped to respective TDS charges.	CIT(TDS)/CPC(TDS)	At least 3 in a year
			(d) Training and feedback on legal, technical aspects also about new functionalities on TRACES to field formations through partnership with Regional Campuses of NADT/MSTU/CPC (TDS)	CIT(TDS)	At least two in a year
			(e) Conducting capacity building Programmes on TDS provisions for the Officers and Officials especially after joining of officers/officials after the Annual General Transfers.	Range Head	At least two in a year
			(f) Conducting Mini TDS Conference with the field formation to discuss legal,	CCIT (TDS)/CIT (TDS)	31.08.2024

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			technical issues, areas of focus, best practices and emerging areas of the region etc.		
5	Enforcement Action		(a) Surveys u/s 133A(2A) of the Act/ Spot Verification	AO(TDS)	CCIT (TDS) to issue guidance as per the prevailing situation in a city.  All surveys/spot verification are to be undertaken with prior approvals as per instruction / guidance issued in this regard.
			(b) Online TDS Verification	AO(TDS)	At least 50 online TDS verifications have to be completed based on the list of information made available to the AO by CPC(TDS). All the online TDS verifications pending as on 31.03.2024, should be completed by 30.09.2024; All the new online TDS verifications initiated in FY 2024-25 should be completed within 6 months of initiation; Pending cases where proceedings u/s 133(6) has already been initiated in preceding year(s) based on manual analysis of TDS variations / information

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
					should be completed by 30.09.2024
			(c) Passing of Order u/s 201 and 201(1A) in all appropriate cases preferably in TRACES portal including Survey cases for all the financial years having same issue.	AO (TDS)	Within 6 months from the end of the month in which Survey took place or before the end of Financial Year in which survey is conducted, whichever is later, preferably in TRACES portal.
			(d) Passing of 201(1) / 201(1A) orders preferably in TRACES portal	AO (TDS)	50% of brought forward cases as on 01.04.2024 pertaining to F.Y.2021-22 & earlier years on priority by 31.12.2024, preferably in TRACES portal.  100% of brought forward cases as on 01.04.2024 pertaining to F.Y.2021-22 & earlier years on priority by 31.03.2025, preferably in TRACES portal.
			(e) Verifications of mismatch in 3CD reports and TDS returns in top 100 cases in each CIT charge	Addl. CIT(TDS)	By 31.03.2025.
6	Tax Payer Services		(a) Disposal of application for Nil/Lower rate TDS certificate u/s.197.	AO(TDS)	30 days from the day of receipt by the AO.
			(b) Disposal of applications related to TDS mismatch grievance, Challan	AO(TDS)	By 31.08.2024

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			Correction, TAN closure/Refund approval pending as on 01.04.2024		
			(c) Disposal of Applications related to TDS mismatch, Challan Correction, TAN closure/ Refund approval received during the year	AO (TDS)	Within 30 days from the end of the month when application is received
			(d) All eligible brought forward & pending rectifications as on 01.04.2024.	AO (TDS)	To be monitored by the supervisory authority to ensure compliance and send the report within the fortnight. CIT to review and submit report on regular basis.
			(e) Disposal of Refund Tickets including the cases requiring adjustment of outstanding demands by following the SOP dated 23.03.2023 issued by CPC-TDS	AO (TDS)	Within one month from the date of submission of refund request.
			(f) Submission of verification reports with proper recommendations in timely manner in respect of the TANs blocked by CPC-TDS during various data analytical activities.	AO (TDS)	Within 45 days from the date of communication sent by CPC-TDS.

Sl. No	Key Result Area	Target/Activity	Action to be taken by	Time frame by
7	Audit Compliance	Action of observations/ objections raised in Internal and Revenue Audit in respect of audit objections pending as on 01.04.2024.  In respect of other objections received during the year	AO (TDS)	By 31.08.2024  As per the time lines given in the Audit Manual.
8	Prosecution & Compounding	(a) Processing of identified cases for prosecution u/s 276B/BB in accordance with Scheme approved by disseminated to CsIT (TDS)	CIT (TDS)	a) Identified till 31.03.2024, 31.08.2024 b) Identified during the year-within 180 days from the date of dissemination
		(b) Identification of potential cases for prosecution as a result of survey or other information or verification or proceedings carried out in F.Y. 2023-24 & earlier years.	CIT(TDS) With Addl. CIT (TDS) And AO (TDS)	31.08.2024
		(c) Dispose of all pending prosecution proposals received up to 31.03.2024	CIT(TDS)	31.08.2024
		(d) AOs to timely submit the compounding reports	AO (TDS)	Compliance of timeline given in compounding guidelines to be adhered to.



Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
			(e) Issue of notices u/s 2(35) to Principal Officers and sending proposals in Form-T to CIT(TDS) in cases prosecution identified and disseminated by CPC(TDS) and identified by field AO (during current year and earlier) up to 2021-22.		Identified till 31.03.2024, 30.09.2024. Identified during the year-Timelines for submitting prosecution proposal according to sanction/ launching prosecution to be adhered to as per the extant guidelines
			(f) Filing of complaint in all the cases where order u/s 279 is passed by the CIT (TDS) and no compounding application has been filed		Timelines for submitting prosecution proposal according to sanction/ launching prosecution to be adhered to as per the extant guidelines
			(g) Identification of prosecution cases pending in the respective courts	Prosecution launched prior to 01.04.2023	30.09.2024
			(h) Finalization of Compounding Proposals pending as on 31.03.2024 received during the year	CCIT/CIT (TDS)	Identified till 31.03.2024, 31.08.2024 Identified during the year within 180 days of receipt of application
			(i) Tagging of challans against the Compounding Fee	AO (TDS)	Within 07 days from the date of passing of Compounding Order
9	TRACES Tickets		Settlement of Tickets	AO(TDS) /CPC(TDS)	i) Settlement of Tickets pending as on 01.04.2024 by 31.08.2024 (ii) Settlement of Tickets raised during the year within 90 days of raise of tickets

Sl. No	Key Area	Result	Target/Activity	Action to be taken by	Time frame by
10	Providing reports		(a) Top 100 cases per AO in CIT(TDS) charge of current demand.	CPC (TDS)	By 15th of every month
			(b) Top 100 cases per AO in CIT(TDS) charge of short payment demand		
			(c) Top 100 cases per AO in CIT(TDS) charge of late payment interest demand.		
			(d) Top 100 cases per AO in CIT(TDS) charge of late filing fees.		
			(e) Furnishing of report on TDS defaults reported in point no. 21 & 34 of Form No. 3CD for the A.Y.2023-24 by CPC(ITR) to CPC(TDS) or alternatively to CIT(ITBA) for further dissemination to TDS AOs.	CPC(ITR)/ CPC(TDS)/ CIT(ITBA)	By 31.10.2024.
			(f) Furnishing of report on TDS defaults reported in point no. 21 & 34 of Form No. 3CD for the A.Y. 2024-25 by CPC(ITR) to CPC(TDS) or alternatively, to CIT(ITBA) for further dissemination of TDS AOs.	CPC(ITR)/ CPC(TDS)/ CIT(ITBA)	Within two months of last date for filing of return for corporate tax payers.

Sl. No	Key Result Area	Target/Activity	Action to be taken by	Time frame by
11	Budget Collection	Issue of notices in decline cases where decline percentage is more than 50%	AO	By 20th of every month
		Ensuring the compliance of TDS deduction as per the latest TDS sections introduced in the Finance Acts including those as highlighted in para no. 10(g), 10(h) and 10(i) of action items of this chapter. through seminars/ outreach /verification.	AO	31.12.2024
		Sectoral Analysis and identification of potential sectors and reach out to assesses of such sector through outreach and seminars	Range Head	31.12.2024
12	Information from foreign jurisdictions			
		Information should be sought only through ITBA by AO, if any		1 month before last date of expiry of limitation period.

### 3. DEMAND COLLECTION/REDUCTION

AOs shall ensure that all the manual demand raised as a result of passing of orders u/s 201/201(1A), penalty, compounding fee etc. is compulsorily updated on TRACES portal, before **31.08.2024**. In case where there is a duplicate/erroneous demand, the same should be reconciled with CPC (TDS) by **31.12.2024** and effect of the same should be given.

It is advisable that orders u/s 201/201(1A), penalty orders etc. are passed on the TRACES AO Portal. Further all the orders u/s 201/201(1A), penalty orders etc. consequent to survey actions should be passed for all the years of an assessee on TRACES AO Portal.

In all the cases where the company is under liquidation or has been admitted to the National Company Law Tribunal (NCLT), a claim of the Department in appropriate form should be filed before NCLT as per target date mentioned for JAOs.

It is seen that a large number of demands are shown as outstanding in the system pertaining to FY 2007-08 onwards, whereas there also exists a number of unconsumed challans. The AOs should make efforts to match these unconsumed challans by tagging the same following prescribed procedure. The AOs should generate the list of defaulters from TRACES and issue letters to them. In case of challans pertaining to earlier years which are unconsumed but have been frozen by CPC (TDS), AOs can unfreeze the challans using the functionality available on AO portal and the relevant demand can then be tagged with the challans.

CIT-CPC shall ensure that reports required by field formation are updated and available for download by 31.08.2024 for arrear demands that are outstanding as on 01.04.2024.

W.e.f. AY 2023-24, Annual Tax Statement (Part X) (erstwhile Form 26AS-Part G) reflects various TDS/TCS demands raised by the CPC(TDS) on processing of TDS/TCS statements in respect of TANs mapped with the PAN. Aggregated TDS Compliance view is also available in the form of MIS reports to field TDS Officers (Range Heads and above) on the AO Portal of the CPC(TDS). In addition, demand outstanding against PAN of the applicant is also available on the system. The same has also been made available in the functionality for issuance of Lower/Nil Deduction Certificates and Refund Tickets on the TRACES AO portal. These features will help the AOs in visualizing the demands against the taxpayer and should be used for recovery and also while considering issuance of certificates u/s 197/195 of the Act.

**[Action–All AOs (TDS)]**

#### **4. CAPACITY BUILDING:**

TDS workshops and awareness programs should be conducted for all categories of deductors including government deductors, PSUs, Banking Sector, Trade/Professional organizations etc. for giving wide publicity. The programs can be targeted for those deductors who were not exposed to such programs earlier or those categories of deductors where there is less compliance. While organising connect programs for companies, banks etc., it should be ensured that the senior functionaries attend the meetings to understand compliance requirements and the serious consequences of TDS violations for the entity as well as the principal officers. Priority should be given to conduct webinars and seminars (as the case may be) in the Tier 2 and Tier 3 cities under the charge.

Initiatives should be taken to educate defaulters regarding filing of correction statements for liquidating huge infructuous demands pending on TRACES since

long, related to short deductions, short payments, non-payment of interest, late filing fee etc. The demands pending thereafter should be collected expeditiously.

Meetings with priority to online video conferencing should also be conducted with the Chartered Accountants, corporate lawyers, Company secretaries, accountants and TDS Consultants regarding the preparation, submission and correction of TDS statements and payments. Auditors should be reminded to notify the TDS violations clearly in the audit reports.

CCsIT/CsIT(TDS) to regularly exchange amongst all the regions either through meetings or online conferences, best practices, areas of concern, areas of focus, new findings, various questions of law framed in appeal, research on finding new areas to apply the TDS provisions and also the success of application of new sections of TDS in their respective regions. CPC (TDS) and CIT (TDS) should conduct regular workshops, tutorials and troubleshooting guidance through video conferencing, conference calls and other online facilities. TDS officers should make use of these avenues to clarify their doubts so as to be more efficient and provide better services to deductors and tax payers.

The AIN holders and TAN holders should be sensitized regarding proper use of AIN and TAN allotted to them, and the need for exercising due diligence by Government DDOs and PAOs while filing TDS returns/24G statements.

**5. ISSUANCE OF CERTIFICATES UNDER SECTION 197:**

Certificate u/s 197 should be decided promptly. Detailed scrutiny like questionnaire as in 143(3) proceedings or 201 proceedings should be avoided. Instructions issued by CBDT should be followed.

**6. ENFORCEMENT ACTIONS: Surveys/Online TDS verification**

At least 50 cases per AO to be picked up with the approval of CIT(TDS)/Pr. CIT, based on reports made available by CPC(TDS) or information from investigation wing/TEP/insight portal/other organization and information received on sharing of information. After preliminary examination of the facts; subsequently, notice u/s 201/201(1A) may be issued and action completed as per time line given in this Action Plan.

CPC (TDS) and DGsIT (Inv.) would regularly provide useful reports/ inputs to the TDS field officers that may be used for identifying survey cases. The following indices maybe useful for selecting a case for survey/online TDS verification:

- i. Cases in prosecution list (Cases where TDS/TCS not deposited after deduction)
- ii. Trend of TDS payment in contrast to other deductors in similar business.
- iii. Cases showing negative trend in payment (under a particular section as compared to preceding FY);

- iv. Tax evasion petitions (regarding non-deduction of TDS);
- v. Cases reported by the Assessing Officer with huge disallowance u/s 40(a) (ia) of the Act;
- vi. Habitual late filers/non-filers of TDS Statement (late filing/non-filing is closely linked to late payment or non/short deduction);
- vii. Negative growth in TDS payment as against healthy growth in Advance tax payment;
- viii. Cases wherein deductor have availed lower deduction certificate but are remitting substantial advance tax in the Financial Year;
- ix. Cases where in deductors availed lower deduction certificate in FY 2023-24 and have paid substantial self-assessment tax for AY 2024-25;
- x. Cases where frequent corrections have taken place and also where the name of deductees is changed on regular basis;
- xi. Cases of sick units or units with negative operating margins (as indicated in Audit report u/s 44AB of the Act);
- xii. Grievance petition filed by the deductee;
- xiii. Analysis of case laws decided in favour of Revenue.
- xiv. TDS evasion found during the search u/s. 132 and survey u/s. 133A by the Investigation wing of the department.
- xv. Information available on TDS module of Insight portal.
- xvi. In cases where TDS returns have been revised multiple times in the previous years and where there is substantial decrease in the default amount.

#### **7. ACTION ON INFORMATION OF DEFAULTERS AVAILABLE IN 3CD REPORTS:**

In online 3CD Reports, the information is available on non-deduction, short deduction, failure to deduct, failure to deposit, short deposit and delay in deposit. Moreover, the information of failure to deduct and lower deduction under wrong section is not available in TDS statements. Therefore, the data of 3CD reports is very useful. CPC (ITR) to generate a list based on column no. 21 & 34 of 3CD Reports & provide the same to CIT(CPC) TDS or alternatively to CIT(ITBA) for further dissemination. The Reports pertaining to AY 2023- 24 to be provided to TDS AO by 31.10.2024. Further report pertaining to AY 2024-25 must be provided within two months of last date for filing of return for corporate tax payers. Verifications of mismatches in 3CD reports and TDS returns must be carried out in top 100 cases in each CIT charge by the Addl. CIT (TDS).

#### **8. ACTION AGAINST NON-FILERS**

Non-filing of TDS statements results in consequential mismatch of TDS in the case of deductee taxpayers and avoidable grievances. Tax payer can raise grievance at TRACES website to flag missing credit in Form 26AS due to non-compliance on the part of the deductor. This grievance is forwarded to the relevant field TDS officer in the form of tickets for further action. A list of non- filers of TDS statements and 26AS Mismatch Report is also available to the field TDS Officers

on the MIS section of the AOs portal. The AO should use these facilities to take action against non-fillers.

## **9. MONITORING OF GOVT. DEDUCTORS**

In order to ensure correct and prompt reporting and collection of TDS by state governments, the Range heads should closely interact with the State Accountant General and treasuries, and provide necessary guidance to minimize errors and delays. A minimum of two meetings with State AG should be organized during the year.

To collect information from the State Government about the Plan Outlay of all major contracts in the various departments and monitor TDS payments from the same and the sub-contracts involved therein, focus should be made on compensations paid by the State and Central Governments, especially for land acquisition and other types of rewards.

It is settled law that State Government undertakings are separate legal entities and are therefore liable to Income-tax. It has been observed that the Banks have been defaulters in non-deduction of TDS on interest to these State Government PSUs, Corporations, Autonomous Bodies and Development Authorities. This area needs sensitization and education of deductors.

Large scale non-compliance of TDS Provisions by local bodies (especially Panchayats) has been noticed in some regions. A special drive to ensure compliance by the local bodies can be helpful in boosting revenue. Such drive can have a three-pronged strategy to ensure (i) that all local bodies having liability to deduct TDS obtain TAN (ii) coordination with their administrative department and special drive for their education and (iii) surveys.

Collection of tax at source is an area to augment considerable revenue as more areas have been included under this provision.

The AIN holders and TAN holders should be sensitized regarding proper use of AIN and TAN allotted to them, and the need for exercising due diligence by Government DDOs and PAOs while filing TDS returns/24G statements.

## **10. Follow up of Important Sections introduced in recent years**

### **a. Payment of certain sums by certain individuals or Hindu undivided family (section 194M)**

TDS on payment of certain sums by Individual or HUF (section 194M) was introduced in TDS for the Individuals/HUF which were not covered under section 44AB (in case of turnover less than 1 crore) but has incurred expenditure more than Rs. 50 lakhs under the head 'contract, commission or professional fees' are required to deduct TDS at 5%. The necessary verification of such types of cases may be carried out whenever possible.

**b. TDS on Cash Withdrawals (section 194N):**

Conscious attempts to sensitize the banks, especially cooperative banks, of this new provision by organizing meetings /webinars. Letters to the local branches of banks intimating them on the applicability of the section and the consequences there of in case of failure to perform the duty will have significant deterrence effect. Regular exercises of compliance check through spot verification can help in enforcing the provision to its fullest potential.

**c. TDS on payments to e-commerce participants (section 194O):**

Concerted efforts to collect the list of e-Commerce operators based in the jurisdiction from the RoC and GST Offices be made. Constructive exercises in the form of online TDS verifications to collect relevant details such as total sales turnover, e-Commerce participant wise split of sales turnover and subsequent comparison of data where TDS u/s 194O should have been deducted and necessary actions in case of mismatch be done.

Sensitization through awareness Programmes for the e-commerce Operators and participants may ensure improved compliance. Guidelines issued vide CBDT Circular No. 17 of 2020 dated 29<sup>th</sup>September 2020, 20 of 2021 dated 25<sup>th</sup> November, 2021 and 20 of 2023 dated 28<sup>th</sup> December, 2023 need to be followed.

**d. TDS on payment for purchase of goods (section 194Q):**

A buyer whose turnover exceeds 10 crores in the preceding year is required to deduct TDS @0.1% of sales if aggregate value of sales to a party exceeds Rs.50 lakh.

Systematic enquiries on a regular basis might be constructive in terms of improving the compliance behavior among sellers and buyers. Awareness programs may be organized in coordination with other departments like GST Offices which are frequently visited by the parties relevant to these provisions. Analysis of GST data of the buyers would help find non deductors. Guidelines issued vide CBDT Circular No. 20 of 2021 dated 25<sup>th</sup> November 2021 need to be followed.

**e. Higher rate of TDS/TCS for Non-filers (section 206AB & section 206CCA):**

Provisions of section 206AB and section 206CCA being recently introduced and have come into effect from 01.07.2021, the AOs may devote special attention to this area and carry out periodical compliance check exercises. They should also hold webinars to create awareness of this provision.



**f. Section 206AA /206CC - consequence of PAN became inoperative.**

For implementation of the above section, consideration must be given to circular No. 06/2024 in those cases where PAN became inoperative due to non-linking with Aadhar.

**11. Knowledge Management and Capacity Building**

Each CCIT should recognize quality work done by her officers, in diverse areas such as collection, assessment, prosecution, outreach etc. Appreciation certificates and recommendations for regional/national level departmental award, Let us Share, etc. should be made preferably through a committee to oversee these issues.

Each CCIT should organize at least four in-house workshops/ seminars in a year for capacity building. Officers shall make presentations on important issues and discuss relevant case laws.

The officers should ensure that assessment orders passed in all cases should be (i) speaking orders, (ii) compliant with the principles of natural justice and (iii) having appropriate detailing and marshalling of facts and relevant legal provisions wherever additions/disallowances are being made. Similarly, Penalties should be decided in judicious and fair manner.

The powers of review and inspection by the superior authorities should be utilized in an effective and timely manner as an instrument of ensuring quality assessments as per schedule issued by CBDT.

CsIT(TDS) shall also send suggestions to Regional Campus of National Academy of Direct Taxes (NADT) for training regarding their specific needs so that the Regional Campuses of NADT can incorporate such needs in their programmes.

CsIT(TDS) shall continuously monitor, supervise and sensitize the Units under them for adherence to Central Action Plan.

CsIT(TDS) shall undertake a half-yearly and Annual review of adherence to Central Action Plan.

\*\*\*\*\*

## CHAPTER X

### WIDENING AND DEEPENING OF TAX BASE

Widening and deepening of Tax Base are the key policy objectives of the CBDT. Vide recent Finance Acts, various tax base broadening measures have been taken by making suitable amendments in the Act. Widening and deepening of tax base are two pillars on which the future expansion and collections of income tax department are positioned.

Widening or a horizontal spread across the population largely implies that more and more potential assessee or tax payers are added to the basket of those who own a PAN. The underlying intent being that those add ons have a likelihood of earning income in the years to come, pay tax etc.

Only when the net is cast wide, long and far does the possibility of having a spread across different categories of professions, businesses and geographical region arise to practically cover each member of our working population.

Widening of tax base occurs gradually as the formal sectors of the economy expand as more people enter the employment arena and there was a 10% increase even during the covid impacted years. In the last two years, the rate of growth has been 17-20%.

Widening of tax base requires a friendly, non-intrusive approach where the effort is to enable seamless entry of an individual into PAN database through allotment of PAN. It should be seen as a tax-payer friendly measure, an extension of outreach by the department to co-opt more numbers into its fold. Deepening of tax base is a vertical spread where the intent is to go deeper to uncover hitherto unknown sources of income from the same set of tax payer and assessee. Measures for deepening can be both intrusive and non intrusive, depending on the situation. Investigation through data mining and direct survey operations go hand in hand for deepening the tax base.

2. Collection of data through various sources and its analysis is the key to effective widening of tax base. Organized data collection in the Department is mainly through following methods:

- Electronic filing of IT Returns and Forms (e-filing).
- Submission of TDS/TCS statements by deductors in electronic form (eTDS).

- Mandatory furnishing of statement by various agencies for specified financial transactions.
- Collection of information by way of automatic exchange of information under FATCA and CRS.
- Collection of information from third parties under Approved projects of I & CI.
- Compulsory quoting of PAN for certain specified transactions.

3. New opportunities for identification of potential taxpayers have opened up due to data mining and data analytics conducted by the Systems Directorate, Directorate of I & CI, Investigation Wing and TDS / TCS charges. The effective utilization of these data by the field officers would result in identification of a large number of potential taxpayers. The case of non-filers and those whose ITRs do not match with financial transactions done by them are selected based on rules through management information system and taken up for e-Verification. The outcome of e-Verification results in widening and deepening of taxpayer base.

3.1 In addition to use of disseminated data as aforesaid, local intelligence, inputs from market associations, trade bodies and professional bodies should also be gathered and used to identify non-filers. The awareness meetings and Outreach Programmes may also be used to encourage voluntary compliance. These programmes may also be conducted in coordination with I&CI, Exemption and TDS wing of the Department.

4. Besides this, the transactions in sale/purchase of goods or services exceeding Rs. 2 lakhs in cash, is required to be reported through SFT-013. While examining such reports, it is noticed that the circumvention of these provisions is widely prevalent. Further, although section 139A requires PAN to be provided / obtained in specified transactions, there is no reporting/verification mechanism for determining the compliance with this obligation. In any case, high value consumption expenditure needs to be verified with information about the tax payer available with the Department. Therefore, it is imperative to identify the sources which could be involved in possible circumvention, such as Hotels, Banquets, Luxury Brand retailers, IVF clinics, Hospitals, Designer Clothing stores, NRI quota medical college seats, etc. Such sources will have to be identified and a verification exercise could be conducted by calling for information in a non-intrusive manner.

(Action Points: I&CI)

5. Section 139A provides for allotment of PAN to various persons under different situations. It also provides for compulsory quotation of PAN for various specified transactions carried out as provided in the section. A specified Person, who does not have a PAN has to fill Form 60 while carrying out these transactions and these Forms are submitted to the Department by the reporting authorities in Form No. 61. Effort should be made to link these transactions with PAN database (the Department has allotted 74,67,20,868 PANs till 31.03.2024). In case of PAN

not been allotted to that person, it should be allotted as per the provisions of the Act. In other transactions, where PAN is quoted by a person, such reporting authorities are not validating it for authenticity at the time of carrying out the transaction, except for certain banks. The Directorate of System and the Directorate of I & CI should identify such authorities, who are not validating the PAN at the time of transaction by 30.09.2024 and facilitate them in carrying out 100% validation by 31.03.2025.

6. Filers base consists of persons, who have filed return in any of the preceding three financial years. A new filer is defined as a person, who is not included in the filer base at the beginning of the year, but has filed return in the current financial year. Over the years, while fixing the Pr. CCIT(CCA) Region wise targets of widening of tax base, CBDT had been taking into account, the buoyancy in economy, both in organized as well as unorganized sector, filer base at the beginning of financial year, new filers added in immediate previous year and Non-filers identified through the latest NMS Cycle.

7. In the current Financial Year, the target for adding new filers is fixed at 10% (of the filer base at the end of year 2023-24) as compared to 10.18% achieved in Financial Year 2020-21, 8% achieved in FY 2021-22, 9.27% achieved in FY 2022-23 and 11.9% achieved in FY 2023-24. (Targets have been fixed considering base effect and above parameters mentioned). The Directorate of Systems will co-ordinate with each Pr.CCIT Region and provide data with regard to NMS Cycle/ Stop Filers / Non-filers etc., by 30.09.2024.

**(Action point: Systems Directorate)**

\*\*\*\*\*

## **CHAPTER XI**

### **INTELLIGENCE AND CRIMINAL INVESTIGATION**

Directorate of Intelligence and Criminal Investigation plays a pivotal role in promotion of voluntary compliance through non-intrusive tax administration and strengthening the mechanism for tax deterrence. The emphasis is on data analytics-based tax law enforcement.

**2.** The Directorate of Intelligence and Criminal Investigation (I&CI) is entrusted with the responsibility of ensuring timely, complete and accurate filing of Statement of Financial Transaction (SFT)/Statement of Reportable Accounts (SRA). The core responsibility of I&CI Directorate relates to effective compliance of Section 285BA of the Income Tax Act, 1961 read with Income Tax Rules, 1962 (here after referred to as 'Rules') related to the filing of SFT/SRA by various Reporting Entities (REs).

**3.** As per Rule 114E, a RE is obliged to file statement of financial transaction in Form 61A in respect of transactions of the nature specified in the Rules. Further, under various international agreements, India provides financial information related to tax payers of other countries having reportable accounts in Indian jurisdiction. This information is required to be provided by REs through Form 61B in accordance with Rules 114F, 114G and 114H.

**4.** Monitoring of compliance by REs for submission of non-PAN transactions is critical for widening and deepening of tax base. These transactions are reported in Form 61. The Directorate of I&CI is required to ensure that REs fulfil their obligation to file Form 61 in time.

**5.** Organizing outreach programs and educating the REs is a critical compliance management function of Directorate of I&CI. Further, undertaking of Specific Pilot Projects to identify areas, which can be of importance for deepening and widening of the tax base is another important aspect of working of I&CI Directorate.

**6.** Under the e-Verification Scheme, 2021 notified on 13.12.2021, the Directorate of I&CI has been assigned the responsibility of conduct of verification of information. The entire process of e-Verification is digital, with notices issued electronically and responses by the taxpayers also submitted electronically. On completion of the enquiry, a verification report is prepared electronically without any physical interface with the taxpayer in a time bound manner as per the SOP issued separately.

Central Action Plan 2024-25, (I&CI)

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
A	Reporting Compliance Management				
A.1	Outreach and Training				
A.1.1	Conducting seminars and interaction programs for Reporting Entities (REs) of Form 61 and Form 61A (SFT) and e-verification.			Outreach with focus on: 1. Special campaign for correct and timely filing of SFT. 2. Removal of Defects, Error free filing and DQR.	Every DIT charge to conduct 10 outreach events covering all major REs.
				3. Popularise PAN Validation Facility, use of Dummy Filing Facility to be used by officers of I&CI on INSIGHT portal, for training of Reporting Entities, Form 61 cases- legal obligations of REs. 4. e-Verification.	At least 6 outreach events per DIT per quarter (covering all major stations/entities).
A.1.2	Conducting media/email campaign	Directorate of Systems to send SMS messages, Pictorial messages, e-mails to REs for Form 61/61A/61B	For Form 61: Beginning from 1st Oct, 2024 to 22nd Oct, 2024 For Form	Letters to prominent REs for filing of Form-61A, mainly IG/SRO/Banks/Co-operative Banks etc.  In collaboration with Directorate of RP & PR, advertisement in National/Local	15.05.2024  20.05.2024

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
			61A & 61B: Beginning from 1st May, 2024 to 22nd May, 2024	Newspapers in Hindi/English/Local Language for filing of Form 61A.	
		Directorate of Systems to send nudging SMS messages, e-mails, taxpayers to comply e-Verification notices and for filing updated ITR for the selected e-Verification cases, if applicable (Cycle 3)	July 2024	In collaboration with Directorate of RP & PR, to run print media campaign for awareness of e-Verification scheme 2021 in national/local newspapers in English/Hindi/Regional Language.	In the month of July 2024 In the month of Jan 2025
				Social Media Campaign: Short videos in Hindi/English/Regional Languages about e-Verification Scheme.	In the month of July 2024 In the month of Dec 2024
A.1.3	Conducting seminars and interaction programs for filers of Form 61B			Outreach with focus on:  1. Removal of Defects, Error free filing and DQR	DIT charges having Form 61B Reporting entities and potential Reporting

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
				Use of Dummy Filing Facility to be used by officers of I&CI on INSIGHT portal for training of Reporting Entities	Entities to conduct at least 3 outreach per quarter.
<b>A.2 Monitoring of Enlisted Non-Registered Entities</b>					
A.2.1	Verification of identified potential Reporting Entities (REs) liability to file by issue of notice u/s 133(6).				All DsIT charges to share the list of entities being taken up for verification with office of Pr. DGIT(I&CI) by 31.08.2024.  Verification to be completed by 31.10.2024.
A.2.2	Initiate proceedings u/s 285BA(5) of the Act in cases where entity found to be liable to file SFT from the verification under activity at A.2.1, and has not complied with the obligation of reporting.				To be completed by 30.11.2024.



S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
<b>A.3 Registration Monitoring for Form 61</b>					
A.3.1	Creation of list of potential Reporting Entities for Form 61				By 31.08.2024.
A.3.2	Issue of notice u/s. 133(6) to the identified potential Reporting Entities to verify liability to report.				List of entities being taken up for verification to be shared with office of DGIT(I&CI) by 31.08.2024.  Verification to be completed by 31.10.2024
A.3.3	Data Clearing of Registered Reporting Entities (REEs)- All non-filer cases to be examined for obligation of filing SFT. Non-liaible cases to be identified.	Systems to provide creation of a basket for wrongly registered persons. Identified cases to be hidden in database by Systems.	31.08.2024		
<b>A.4 Non-Filer Verification</b>					
A.4.1	Selection of registered reporting entities which have not filed SFT (Form 61A) and SRA (Form 61B) for	Directorate of Systems will identify non-filers which have not filed SFT(Form 61 A) and SRA (Form 61 B)	31.08.2024	Notice u/s 285BA (5) to be issued for cases created by systems.  Additional/missing cases to be	By 15.08.2024.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
	reporting period FY 2022-23 & 2023-24 and CY 2022 & 2023.	for reporting period FY 2023-24 and CY 2023 using rules provided by Directorate of I&CI.		identified by DIT charges and case to be created on Insight by the officer.	By 30.09.2024.
A.4.2	In cases of information received/gathered of incomplete reporting of transactions, to be verified u/s 133(6) and in appropriate cases notice u/s. 285BA(5) to be issued.				Process of verification and issue of notice to be completed within 2-4 weeks from the availability of the information.
A.4.3	Initiation of penalty u/s 271FA in appropriate cases.				As per law
A.4.4	Spot verification in case of non-filers and defaulting REs.				By 31.03.2025 in cases for reporting period F.Y.2023-24 and earlier.
<b>A.5 Reporting Compliance Verification</b>					
A.5.1	Selection of reporting entities with defective reporting of SFT (Form 61A) and SRA	Directorate of Systems to identify defective filers of SFT (Form 61A) and SRA (Form 61B) for	31.08.2024	Notice u/s 285BA(4) to be issued for cases created by Systems.	By 31.08.2024.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
	(Form 61B) for reports received in F.Y. 2023- 24 and FY 2024-25 using system-based rules.	reporting period F.Y. 2023-24 and CY 2023 using systems-based rules.			
A.5.2	Initiation of penalty u/s 271FAA in appropriate cases.				As per law
<b>A.6 Compliance verification of Form 61B.</b>					
A.6.1	Preparation for peer review as per internal schedule drawn.				By 31.08.2024.
A.6.2	Closure of all Form 61B matters pending verification.				By 30.06.2024 (as per Interim Action Plan) for cases brought forward on 01.04.2024. Ongoing activity for other cases
<b>B Preliminary Verification under e-Verification Scheme, 2021</b>					
B.1	Completion of e-verification by Prescribed Authority and other cases assigned by Systems.				Timelines as per approved SOP.
B.2	Redressal of grievances by Supervisory Authority.				Timelines as per approved SOP.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
<b>C</b>	<b>Capacity Building</b>				
C.1	Conducting regular trainings and workshops for officers and officials of I&CI.			Training and workshop shall be focussed on: System and utilities Compliance Management e-Verification Scheme, 2021. Training to be organized by DGIT(I&CI) in coordination with DGIT(Systems).	At least 1 per quarter for training on system and utilities. At least 3 training sessions by 30.09.2024 for training on compliance management. At least 3 training session by 30.09.2024 and thereafter at least 2 more on e-Verification Scheme, 2021
<b>D</b>	<b>Special Pilot Project</b>				
D.1	Completion of data collection and submission of Special Pilot Project Report to the Board.				Completion within the timeline as approved by Board.

\*\*\*\*\*

## CHAPTER XII

### EXCHANGE OF INFORMATION UNDER TAX TREATIES

Income Tax Authorities may, during any proceedings need information which has not been provided by the taxpayer or their agent and which does not appear to be available within the country. The information may be available in the country of a treaty partner. Under the provisions of the tax treaties, the Competent Authorities are obliged to exchange information which is foreseeably relevant (a) for carrying out the provisions of the Tax Convention (in case of DTAs) or (b) for the administration and enforcement of domestic laws concerning taxes imposed by the Contracting States. To streamline the process of exchange of information the following, the Key Result Areas are laid out:

#### A. Making and Responding to requests for information under Exchange of Information provisions of tax treaties

Sl. No.	Key Result Area	Target/ Activity	Time frame by	Reporting
1	Making requests for information under Exchange of Information provisions of the tax treaties	Where information / evidence available in foreign Countries / jurisdictions may be necessary for the purposes of assessment / investigation, request for information in time-barring cases should be made under the provisions of tax treaties through the FT & TR Division, as per the procedure prescribed in the Manual on Exchange of Information, at least one month before the time barring date.	At least one month before the time barring date. where time available is less than one month, request to be sent only with the approval of CCIT/DGIT (Inv.) concerned.	Quarterly, in the prescribed formats by each Pr.CIT/Pr.DIT /CIT/DITAs applicable by 15th of the month following the quarter.
2		Clarification sought by foreign authorities in respect of EOI requests should be provided in time.	Within 15 days of receipt Pr. CIT/ Pr. DIT/CIT/DIT concerned.	

Sl. No.	Key Result Area	Target/ Activity	Time frame by	Reporting
3		Initial feedback on completeness of information and/or closure of request	Within 15 days of receipt by Pr.CIT/Pr.DIT/CIT/DIT concerned.	
4		Final feedback on utilization of information including additional income assessed /addition to returned income made/ additional tax demand raised on completion of assessment or information about launching of prosecution should be provided to FT & TR Division.	Within one month of completion of assessment or launching of prosecution.	Annually, by 15th April of the succeeding year by each Pr.CIT/Pr.DIT/ CIT/DIT as applicable.
5	Handling requests made by tax authorities of foreign countries	Requests received from foreign tax authorities for information to tackle tax evasion and avoidance in their country under the provisions of the tax treaties should be given high priority by the officer concerned and all efforts should be made to provide comprehensive and quality information in a timely manner.	In cases, where the information can be provided by accessing the database of the Income Tax Department, for example, current address or taxes paid by the assessee in India, the same must be provided within 15 days. In other cases, information should be provided within 30 days. In case information cannot be provided within 30 days, on completion of 30 days, an interim report must be sent immediately which may	Quarterly report to be submitted by each Pr.CCIT/DGIT (Inv.) by 15th of the month following the quarter.

Sl. No.	Key Result Area	Target/ Activity	Time frame by	Reporting
			contain the information collected so far, difficulties in collecting the information, further efforts being/to be made for collecting the requisite information, likely date by which the full and complete information will be provided, etc.	
<b>B.</b>	<b>Capacity Building</b>			
1	Training on making requests under tax treaties and maintaining confidentiality	Each Pr.CIT/Pr.DIT/ CIT/DIT shall conduct one-day training (online or offline) programme for the officers of his/her charge on Exchange of Information (EOI) including drafting of EOI requests. The training programme should also cover data protection safeguards and guidelines to maintain the confidentiality of information exchanged under tax treaties.	30.09.2023	Consolidated annual report to be submitted to FT&TR Division by 31.10.2023 by each Pr. CCIT/ DGIT(Inv.)

\*\*\*\*\*

**CHAPTER XIII**  
**COMPUTER OPERATIONS**

	<b>Key Result Area</b>	<b>Sl. No</b>	<b>Functions</b>	<b>Time Frame</b>	<b>Remarks</b>
A	I.T. Infrastructure	1	Preparation and updating of Hardware and Software inventory and linkage to HRMS hierarchy with room and building to facilitate online building wise address book.	31.08.2024 and then quarterly	To be done by RCCs.
		2	Assessment of additional requirement of IT Infrastructure including RSA tokens, Desktop PCs, DSC and related equipment, Bandwidth. Identification of requirement of new network nodes and sending the requirement.	31.08.2024 and then quarterly	To be done by RCCs.
		3	Review and reporting of bandwidth congestion at any site in the region through R-NOC facility.	Monthly	To be done by RCCs
		4	Preparation, review and correction of linkage of HRMS hierarchy with room and building to facilitate online building wise address book.	31.08.2024 and then quarterly	To be done by RCCs
		5	Communication of minimum configuration of Desktop PCs for accessing ITBA, Insight etc so that the field formations can purchase/upgrade the same, if required, at their end.	31.08.2024	Systems Directorate
B	I.T. Security	1	Implementation of Security Policy as per ITD information security policy issued with CISO instruction no. 2/2020 dated 27 November 2020)	31.08.2024 and continuous review	Work from Home and access of ITBA over internet using VPN, requires strict



	Key Result Area	Sl. No	Functions	Time Frame	Remarks
					adherence to the instructions issued by the Systems Directorate from time to time. To be done by DIT(S) & RCCs.
		2	Implementation and maintenance of desktop policy which includes removal of unauthorized hardware and software on all networked PCs.	31.08.2024 and then quarterly	To be done by CsIT (Admin & TPS).
		3	Appointment of nodal offices (by Designation) in each office building (under intimation to Systems Directorate) and assigning the security, upkeep of Communication Room and other IT infrastructure. Inspection and upgrade, if required, of Communication Rooms as per the advisory of the Directorate of Systems.	31.08.2024 and then quarterly	To be done by CsIT (Admin & TPS).
		4	Inspection of Network Communication Rooms across all locations and verification of Checklist parameters.	31.08.2024 and then quarterly	To be done by RCCs.
C	IT. Training	1	CsIT (Admin & TPS) RTIs/MSTUs to organize training programmes for ITBA applications including HRMS.	On regular basis.	
		2	CsIT (Admin & TPS) along with RTIs/MSTUs to organize and manage training for Project Insight.	As per Training plan, to be circulated by Project Insight team.	

	Key Result Area	Sl. No	Functions	Time Frame	Remarks
		3	<p>CsIT (Admin &amp; TPS) along with RTIs/MSTUs to organize and manage training for:-</p> <p>General Computer proficiency and usage for users of all levels. Sensitising the users on security of computer/system to avoid any data breach.</p> <p>Use of secured access of ITBA through IPsec VPN.</p>	On a fortnightly basis.	With Faceless Schemes, use of computer by the Officers and Staff has increased manifold. It is essential that the officers/staff are competent in working on computers.
D	PAN AND AIS	1	Migrating of PANs from OLD and ORPHAN Jurisdictions to jurisdictional AO.	Monthly	To be done by RCCs.
		2	PAN-Aadhar- Deactivation of duplicate PAN (in accordance with SOP)	Within 15 days of receipt of request	To be done by JAOs.
		3	Inspection of TIN Facilitation Centres of Service Providers in the jurisdiction of the RCCs and submission of check list/Inspection report.	Monthly	To be done by RCCs
		4	PAN Core-field updation requests and grievances received online through Service Providers on daily basis.	Pendency report should be submitted by 10th of every month to the DGIT (Systems).	To be done by RCCs.
		5	Circulation of lists of deleted/deactivated PANs received from PAN Service Providers to the respective AOs, train the AOs on restoration of deleted /deactivated PANs, if	Pendency report should be submitted by 10th of every	To be done by RCCs

	Key Result Area	Sl. No	Functions	Time Frame	Remarks
			needed and send back the response received from AOs to the respective Service Providers on regular basis.	month to the DGIT (Systems )	
		6	Event marking of PANs (like death, fake PAN, dissolution, liquidation, merger etc.) as per AIS Instruction No. 70 of 2007 dated 09.05.2007 (Refer AIS User Manual para 4.9)	Pendency report should be submitted by 10th of every month to the DGIT (Systems ). JAO	RCC Within 15 days of receipt of information by
		7	Compliance of the third party verification report received from PAN Service Providers.	Pendency Report should be submitted by 10th of every month to the DGIT(Systems)	
E	Problem Resolution	1	Updation of instructions, FAQs, video tutorials, list of resource persons etc. on ITBA, Insight platform etc.	Within one week of issue	ITBA/Insight/IEC
F	HRMS	1	Updating/Correction Standardization of hierarchy, roles, privileges, AO codes/Position codes for	31.08.2024 & then quarterly.	To be done by RCCs.
G	TDS	1	Allotment of TAN, Core field correction and Address updating	Pendency report should be submitted by 10th of every month to the DGIT	To be done by RCCs

	Key Result Area	Sl. No	Functions	Time Frame	Remarks
				(Systems)	
H	E-Verification	1	For curbing tax evasion and facilitating widening and deepening of tax base, the e-Verification Scheme, 2021 was notified on 13.12.2021.	31.12.2024	To be done by RCC
		2	For implementing the e-Verification Scheme, required functionalities including automatic source confirmation, mismatch identification, rule formulation and execution for identifying high risk cases shall be enabled. Phase-wise implementation of automated communication for reconciliation of mismatches shall be implemented.	31.12.2024	To be done by RCC
		3	Development of a training module for field formulations to implement e-Verification	Training programme one every quarter	To be done by RCC.

\*\*\*\*\*

## CHAPTER XIV

### COMMUNICATION STRATEGY

**a)** It is the constant endeavour of the Department to clearly communicate the efforts of the tax administration to all the stakeholders in the ecosystem. In this regard, it is crucial to ensure engagement with citizens through public outreach and awareness programs. The need for effective communication is accentuated by the far reaching reforms undertaken by the Department from time to time. Effective communication is essential for ensuring that all stake-holders i.e. the tax-professionals, the tax-payers, the citizens at large, trade bodies, representatives of commerce & industry, future taxpayers etc. repose trust in tax administration.

**b)** The Department runs a multifaceted campaign which aims to inform and engage the public on critical statutory deadlines such as Advance Tax, return filing, TDS statements etc. Additionally, it raises awareness about key digitization initiatives like Faceless Assessment, Faceless Appeals, Updated Return, and the e-verification scheme etc. Through a strategic blend of TV, radio, print, web, and digital channels, the Department endeavours to ensure widespread understanding and compliance among taxpayers while fostering transparency and efficiency in tax administration.

**c)** In addition, the campaigns are also aired on social media including Twitter, Facebook, Instagram, You Tube and LinkedIn through official handles. Social Media is being actively used to spread tax awareness and carry out public outreach. Informative creatives, quizzes, gifs, videos are posted regularly as part of various campaigns. The Department also undertakes physical public outreach through taxpayer lounges in Trade Fairs, Taxpayers' Hubs etc. in different cities.

**d)** The Directorate of PR,P&P publishes informative brochures to disseminate information widely and improve tax literacy on variety of topics like e-Verification Scheme, correcting Form 26QB, recent reforms in provisions of TDS & TCS, benefits for retired employees & senior citizens etc. e-brochures are also available on the Official website of the Department. In an effort to further spread tax literacy among our future taxpayers, comic books, board games and 3D puzzle games for children have also been developed related to themes of taxation in a fun and engaging manner.

**e)** In addition to this, Samvaad, a sound proof communication centre has been set up by Directorate of Income-tax (PR, P&P) at Mayur Bhawan, New Delhi which is used to record talk shows with experienced senior officers of the Department on the taxation issues and changes in law for the benefit of taxpayers, tax professionals and other stake holders. Some of the topics on which sessions have been recorded include information on updated returns, e- verification, Charitable Trust/Institution, Faceless Assessment, pay as you earn concept etc. These

sessions are thereafter uploaded on the official YouTube channel and the fliers are posted on the social media handles of the Department. Thereafter, the Pr.CCsIT/CCsIT/Pr.CsIT/CsIT are requested to disseminate the links of the sessions in their respective regions.

**f)** In a concerted effort to spotlight the Department's proactive endeavours geared towards enhancing taxpayer services and disseminating the latest tax updates and information pertinent to taxpayers, the Directorate had established three days Taxpayers' Hubs in some cities across India as a pilot exercise. These hubs are temporary structure serving as focal points for engaging with taxpayers and bolstering the Department's presence in tier 2 and tier 3 cities. The Taxpayers' Hub comprise a diverse array of kiosks, each tailored to serve a specific purpose. Firstly, there's the Informational Kiosk, meticulously curated to disseminate crucial tax-related information and updates to visitors, ensuring they remain abreast of their tax obligations and rights. Moreover, there's a dedicated Grievance Kiosk, offering a supportive platform for taxpayers to voice concerns and seek resolutions for any tax-related queries or issues they may encounter. Furthermore, the Educational Kiosk stands as a beacon of tax literacy, endeavouring to equip taxpayers with the knowledge and guidance necessary for effective tax planning and compliance. These meticulously designed kiosks collectively empower taxpayers with the insights and resources needed to make well-informed financial decisions, fostering a stronger and more informed taxpayer community across the nation.

**g)** The Pr.CCsIT/CCsIT/Pr.CsIT/CsIT play a pivotal role in ensuring that the policies and decisions of the Government are widely disseminated among the taxpayers and all other stake-holders. Thus, to make certain that Public Outreach Programmes reach the taxpayers and other stakeholders, Key Result Areas and Targets are stipulated as under:

<b>Sr. No.</b>	<b>Awareness and visibility of the Department</b>	<b>Target</b>	<b>Action By</b>
i)	Creating brand image of the Income Tax Department through Outdoor advertising campaigns	Displaying departmental advertisements (content & design shall be provided by the Directorate) on Billboards/ hoardings/ digital hoarding/ unipoles etc. in public places with heavy footfall such as park, beaches, main buildings, bus shelters, kiosks.	Pr.CCsIT/ CCsIT
ii)	Mobile Van campaign	To be carried in areas with heavy footfall to inform about important statutory deadlines and relevant information pertaining to important	Pr.CCsIT/ CCsIT

Sr. No.	Awareness and visibility of the Department	Target	Action By
		provisions of the Act especially filing of IT Returns. (content & design shall be provided by Directorate)	
iii)	Transit Advertising through Vehicle Campaign	Metro wraps, Auto Rickshaw wraps, bus wraps to be carried out for general awareness (content & design shall be provided by Directorate)	Pr.CCsIT/CCsIT
iv)	Nukkad Natak	Nukkad Nataks to be carried out on topic related to taxation in English/ Hindi/ vernacular language (as applicable) in Regional Exhibition, Trade Fairs, Market places etc for engagement and awareness.	Pr.CCsIT/CCsIT
v)	Slogan/paragraph writing	To be carried out in local schools and colleges to generate awareness among students, young adults.	Pr.CCsIT/CCsIT
vi)	Talks in schools and other educational institutions	Digital/physical session by way of Webinar/VC with School and other educational Institutions.	Pr.CCsIT/CCsIT
vii)	Revamping of ASK centre	Proper display of e-brochures, e-books in the ASK centre and advertising about the same in general public.	Pr.CCsIT/CCsIT
viii)	Organizing Interactive sessions with stake holders	The Pr.CCsIT/CCsIT should identify the top 25 taxpayers of their charge and hold an interactive session, through electronic mode, viz. Webinar/VC etc, to assess the general trend in the economy, especially the areas in which the taxpayers are engaged and bottlenecks/problems faced by them in achieving optimal growth.  Grievances to be redressed in the manner possible/desirable. Policy	Pr.CCsIT/CCsIT

Sr. No.	Awareness and visibility of the Department	Target	Action By
		<p>issues raised to be brought to the notice of the CBDT.</p> <p>Such interactions should be held once every quarter.</p>	
		<p>The Pr.CsIT/CsIT should carry out a sectoral analysis of their charge and identify top 10 assesseees in each sector. Interactive session, through electronic mode, viz. Webinar/VC etc, should be carried out with these sectors (one sector in one month) assessing the performance of the sector and identifying the difficulties faced and other grievance areas for expeditious redressal. Policy issues raised to be brought to the notice of the CBDT.</p>	Pr.CsIT/CsIT
ix)	Organize interactive outreach sessions for taxpayers to educate them on specific initiatives/provisions/procedures/schemes	The Directorate of PR, P&P proposes to organize Taxpayers' Hubs in tier2 & tier 3 cities of different Pr. CCsIT regions. The respective Pr.CCsIT/CCsIT region should facilitate fabrication and maintenance of these hubs. Manpower for manning the counters shall also be provided.	Pr.CCsIT/CCsIT & ADG (PR, P&P)

**h) ACTION ITEMS**

i) Taxpayer outreach programs shall be conducted in a manner such as interactive sessions/workshops/Taxpayers Hubs to educate taxpayers on new provisions and initiatives taken by the Department. Specific focus may be rendered on various aspects of the faceless regime.

ii) The topics for interaction should be identified based on parameters such as tax awareness, amendments in IT Act, new procedures/schemes, sectors where there is low tax compliance etc. Sessions may also be conducted in co-ordination with Industry/ Trade/Professional associations. Focus may be given on wider geographical distribution within the territorial jurisdiction, including in towns and areas without an Income Tax Office.



**iii)** The educational institutions to be covered should include different kinds of institutions i.e. Professional Colleges, Management Institutions, School etc. to be decided by the Pr. CsIT/CsIT from among the institutions falling within their territorial jurisdiction. In case a Pr. CIT/CIT does not have any institutions in her territorial jurisdiction, the institution to be covered by her officers/officials should be decided by the concerned CCIT in consultation with the Pr. CCIT keeping in mind practical aspects and to ensure maximum coverage within the region.

**iv)** Internal communication:

Internal communication amongst the officers & officials within the department is crucial. The Pr.CsIT/CsIT should, therefore, ensure through regular interactions/ seminars/ workshops (at least once in a month), that the officers and officials are made aware of the latest developments in terms of provisions of law and pronouncement of the appellate authorities. Further, such interactions should strive to ensure that the conduct of the officers and officials is non-adversarial but alert and efficient.

\*\*\*\*\*

## CHAPTER XV

### HUMAN RESOURCE MANAGEMENT

Human Resource management involves multiple coordinated aspects of recruitment, retention and capacity augmentation of employees for an effective public service delivery. Concerted efforts from the Pr.CCsIT Headquarters, the Directorate of Training and the Directorate of HRD shall contribute to an ideal Human Resource Development in the department. CBDT has embraced the philosophy of "Mission Karmayogi" with the motto of "Yogah Karmasu Kaushalam" with the view to improving efficiency in action and maintaining high standards of conduct and behaviour.

#### 1. Human Capital Recognition by recognizing excellence:

S No	Award	Target Day	Key Result Areas Action by Pr. CCIT
1	Pr. Chief Commissioner's certificate for Merit	Independence Day 2024	1. Determination of objective Criteria by 15.08.2024  2. Finalization of Nomination by 31.08.2024
2	Pr. Chief Commissioner's certificate for Distinguished Service	Republic Day 2025	1. Determination of objective Criteria by 31.08.2024  2. Finalization of Nomination by 15th January 2025

## 2. Capacity augmentation by regular Training

### A. Directorate of Training (DoT)

Sl. No	Key Result Area	Target Group	Time Frame	Action By
1	To organize technical training programs for the officers & staff	Addl./Joint CIT, DC/ACIT, ITO and Staff	One training per quarter	Pr.CCIT/CCIT/DGIT
2	a. All officer/official complete mandatory courses on IGoT b. Each official and officer upto the rank of CCIT/DGIT to complete 50 hours of mandatory training	a. CCIT and below b. Officers upto the rank of CCIT/DGIT and all officials	FY 2024-25	a. Pr. CCIT in collaboration with NADT /RC / MSTU b. Individual officer/official, to be monitored by their reporting officer
3	To organize in-house role-based training after the AGT/local transfers, for smooth onboarding of each officer/official for the specific roles and activities	Addl./Joint CIT, DC/ACIT, ITO, Sr.PS/PS, ITI, EA & TA	Within a month of AGT/Local transfers	Pr.CCIT /DGIT
4	To conduct specialized training courses based upon recommendations from the Pr.CCIT/Pr. DGIT/DGIT/CCIT	Pr. CIT, CIT, Addl./Joint CIT, DC/ACIT, ITO and Sr.PS/PS	One in a quarter	NADT RC in collaboration with Pr. CCIT / Pr. DGIT / DGIT / CCIT
5	To conduct a comprehensive Induction training program for newly promoted ACsIT by 31.12.2024	Newly promoted ACsIT	31.12.2024	NADT

6	Completion of Induction training of Rozgar Mela recruits by 30.09.2024	ITI, TA, Stenos & MTS	30.09.2024	RCs & MSTUs
7	Roll-out of Comprehensive Online Platform to capture training imparted to officers/officials in the Department	All ranks	31.08.2024	Directorate of Training

### B. Directorate of Human Resources

Sl. No	Key Result Area	Target Group	Time Frame	Action By
1	Continuous e-Office training	All ranks, including Nodal Officers	One in a quarter	Pr. CCsIT in collaboration with Directorate of HRD
2	Training on SPARROW (APAR and IPR)	Primary Custodians and Alternate Custodians in the offices of Pr. CCsIT	Once in a quarter	Pr. CCsIT in collaboration with Directorate of HRD

### A. Pr.CCIT/CCIT/DGIT

Sl. No	Key Result Area	Target Group	Time Frame	Action By
1	Information Security Training for security of information and information assets in the Department	All ranks, including Contractual/Outsourced Staff	Once in a quarter	Pr. CCsIT in collaboration with CIT (C &S)
2	Organizing Sessions on Best Practices, Out of Box ideas including Chintan Shivir	CCIT, Pr. CIT, CIT, Addl./Joint CIT, DC/ACIT & ITO	One during FY 2024-25	Pr. CCIT
3	Organizing brainstorming sessions amongst officers including Pr. CIT, CIT(A), CIT(DR), CIT (Exemptions), CIT (TDS), Range heads	Pr. CIT, CIT, Addl./Joint CIT, DC/ACIT & ITO	Once in a quarter	CCIT/DGIT

Sl. No	Key Result Area	Target Group	Time Frame	Action By
	and AOs on latest jurisprudence, including Courtcraft / representation			

### 3. SERVICE MATTERS INCLUDING DEPUTATION

The career advancement plays a key role in employee-employer relation and to ensure timely promotion, the following Key areas are identified as below:

S. No.	Key Result Area	Target	Action by
1	DPC should be held for all grades	For Vacancy Year 2025 by 31st December 2024	Pr. CCIT
2	Departmental Screening Committee should be convened for MACP	Twice in a year in the month of January and July	Pr. CCIT
3	Compassionate appointment	a. Constitution of Committees on or before 31.08.2024 b. Notification of vacancies under Compassionate Appointment Quota by 30th September 2024 c. Disposal of Compassionate appointment applications before 31.03.2025	Pr. CCIT
4	Service Litigation	(A)Cataloguing of Service Litigation by 31.08.2024 (B)Para wise comments and vetting of reply should be completed within a week of receipt of OA and communication from Standing Council. One Officer should attend the Court proceedings.	Pr. CCIT
5	Departmental Examination	As per timeline in the Notification-I dated 13.05.2024 and Notification-II dated 13.05.2024 already issued by the Directorate	Directorate of Income Tax, (Examination Section)

6	IDeAS- IRS Deputation e-application system	Clearance within 7 working days of application	Pr. CCIT
---	--------------------------------------------	------------------------------------------------	----------

#### 4. APAR process and timelines

Sl. No	Key Result Area	Target	Action by
1.	Migrating from manual to online APAR for Group 'B' (Non-Gazetted) and Group 'C' officials	To be on boarded by 28th February, 2025	Directorate of HRD
2	To ensure that the timeline as laid down for the entire APAR process as per the DOPT OM No. 21011/1/2005- Estt (A)(Pt-II) dated 23.07.2009 is adhered to	for all Cadres	Pr. CCIT

#### 5. THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

To give further impetus to ensure timely and proper implementation of the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013(referred to as 'POSH Act');, the following action points are made as part of Central Action Plan targets for FY 2024-25:

No.	Action Point	Time Frame	Action by
1	Constitution of one Local Complaints Committee (LCC) in the headquarters of Pr. CCIT region, and, Internal Complaint Committee (ICC) to be constituted in all the independent office under the Pr. CCIT region.  Completion of Inquiry on a complaint by the ICC or LCC within 90 days as per extant Circular/Guidelines	Details of LCC and all ICCs to be conveyed to Pr. DGIT (HRD) by 31.08.2024.	Pr. CCIT/CCIT /DGIT
2	Organize workshops and awareness programs at regular intervals for sensitizing the employees with the provisions of the POSH Act, 2013	Once in a quarter, followed by submission of report to DGHRD	Pr. CCIT

No.	Action Point	Time Frame	Action by
3	Submission of Annual Report by the Internal Complaint Committee as mandated in the POSH Act by LCC/ICC to Pr. CCIT	Submission to DGHRD by 31.08.2024.	Pr. CCIT

\*\*\*\*\*

## CHAPTER XVI VIGILANCE

Vigilance is defined as watchfulness and alertness. Preventive vigilance and speedy disposal of disciplinary proceedings are necessary to ensure smooth functioning of an organisation so that the honest can work fearlessly and the corrupt are punished promptly. Vigilance also includes detecting irregularities, analysing and finding out reasons for such irregularities and making effective systemic improvements to curb them. Every organisation requires to be watchful of the on goings within and also should take steps to make its employees aware through training programmes. Vigilance is an essential part of any Organisation, to maintain proper conduct, ethics and probity in public life to be observed by a government servant. Hence, continued vigil and preventive vigilance is required to enhance the employees' ethics and work culture in our organisation. To this effect, the Key result areas to achieve these are given as under:

S. No.	Key Result Area	Target/Activity	Time Frame
1	Preventive Vigilance	Seminar on Preventive Vigilance	One seminar for each CCIT charge during every six months period.
2	Processing/Handling of Complaints by field formations	Forwarding of all pending complaints to respective CVOs in cases of Group 'A', Group 'B' and Group 'C' officers/officials	30.04.2024
		Complaints received up to 31.03.2024	100% of pending complaints to be processed and finalized by 31.03.2025
		Complaints received after 01.04.2024	To be processed and finalized within six months from date of receipt
3	Disposal of DPs by field formation	A DP pertaining to period upto 2019	80% Disposal by 31.03.2025
		B DP pertaining to period from 2019-2023	75% Disposal by 31.03.2025
		C Providing relied upon Documents to IO/PO/CO	<ul style="list-style-type: none"> <li>• All Relied upon documents to CO alongwith charge memorandum</li> </ul>



S. No.	Key Result Area	Target/Activity	Time Frame
			<ul style="list-style-type: none"> <li>All relied upon documents to IO/PO within 15 days from appointment of IO/PO.</li> </ul>
		D Review meeting with Zonal ADG(Vig.)	One review meeting in every quarter by Zonal ADG(Vig.) with each Pr. CCIT of their charge for monitoring of all pending Vigilance cases - Group `C'
<b>4</b>	<b>Vigilance Clearances</b>	In Individual cases	Within 7 working days of receipt of request
		In Group cases	Within 15 working days of receipt of request
<b>5</b>	<b>Appeals</b>	Appeals filed against penalty orders in case of Group B & Group C.	To be disposed of within one month from the date of receipt
<b>6</b>	<b>Training Session</b>	Session on CCS(CCA) Rules & CCS(Conduct) Rules	Every Quarter by each Pr.CCIT in association with Zonal ADG(Vigilance) & NADT Regional Campus
		Training of IOs/POs/Vigilance Workforce	Once in 6 months in association with Zonal ADG(Vigilance)

\*\*\*\*\*

## CHAPTER XVII

### EXPENDITURE BUDGET AND INFRASTRUCTURE

#### A. Directorate of Expenditure Budget

Directorate of Income Tax (Expenditure Budget), New Delhi is the nodal agency for all the budget related matters in the Income Tax Department. As such, this Directorate deals with the Budget matters for Grant No. 36 – Direct Taxes and the mandate relates to the management of Expenditure Budget for CBDT. The working of this Directorate is of routine nature to be carried out in a planned time frame throughout each financial year.

The table below mentions about the nature of work to be performed in this Directorate for the remainder of the year.

S. No	Month	Work in the Directorate of Expenditure Budget	Remarks
i)	July '24	i) Half Margin Audit Reply ii) 1st Quarterly Report on Expenditure (MEP)	1st Week Upto 10th of Month
ii)	August – September '24	i) Preparation of R.E./B.E. ii) Reply of final audit observations.	2nd Week of September
iii)	October '24	i) Receipt of Budget Circular and submission of RE & BE. ii) Preparation of DDG and its annexures. iii) 2nd Quarterly Report on Expenditure	1st Week 2nd Week
iv)	November '24	i) Meeting regarding finalization of RE/BE ceilings in the Ministry. ii) 2nd Supplementary Demands for Grants	2nd Week
v)	December '24 – January '25	i) Receipt of RE/BE ceilings from Budget division ii) Finalization of Detailed Demands for Grants (DDG) iii) 3rd Supplementary Demands for Grants (if required) iv) 3rd Quarterly Report on Expenditure	Last week Upto 10th of January 1st Week
vi)	February '25	i) Ten Monthly Expenditure Report	4th Week
vii)	March '25	i) Submission of Final Requirement (FR) and Surrender/Savings of funds to the Budget Division. ii) RE Allocations (as per RE ceiling communicated by Budget Division) iii) Allocation of HBA and CA, if received in RE.	Upto end of the Month

<b>A. On the part of the Directorate of Expenditure Budget</b>		
	<b>Key Result Area</b>	<b>Time frame</b>
1	Preparation of revised DFPR of CBDT in consequence of gazette notification dated 22.03.2024 of Ministry of Finance SO 1543(E) notifying DFPR Rules 2024 and other relevant orders, documents in this regard	Submission of proposal to DoR by 30.07.2024
2	Revision of CBDT Expenditure Budget Manual 2013	30.12.2024
3	Organization of sessions through VC on Expenditure Budget issues during F.Y. 2024-25	3 sessions between 01.07.2024-31.03.2025

<b>A.1 On the part of Pr. Chief Commissioners of Income Tax/Chief Commissioners/BCA</b>		
	<b>Key Result Area</b>	<b>Time frame</b>
1	The Budget Controlling Authorities (BCAs) to hold a budget meeting with all HoDs/Sub-BCA, preferably in a physical mode, to deliberate and finalize the Budget estimates for FY 2025-26, as-well-as, to update the Revised estimates for FY 2024-25, with respect to the newly introduced object heads. Efforts to be made to envision and incorporate all new infrastructure and repair/maintenance needs of the charge in the BE for FY 2025-26.	First fortnight of August 2024

**B. Directorate of Infrastructure**

To augment physical infrastructure of the Income Tax Department, the following actions are to be taken by the Principal Chief Commissioners of Income Tax and the Directorate of Infrastructure for the F.Y. 2024-25 within the time frame as stipulated below:

<b>A. On the part of Pr. Chief Commissioners of Income Tax</b>		
	<b>Key Result Area</b>	<b>Time frame</b>
(i)	Submission of proposals to the Directorate of Infrastructure for construction of Office building / Residential accommodation	(a)By 30.09.2024 in respect of land parcels acquired before 01.04.2024 (b)Within 9 months of the acquisition of land

		parcel acquired after 31.03.2024
(ii)	Submission of all proposal to the Directorate of Infrastructure regarding Repair & Maintenance to be undertaken during F.Y. 2024-25	31.08.2024
(iii)	Submission of revalidation proposals to the Directorate of Infrastructure	31.08.2024
(iv)	Submission of Rent revision proposals to the Directorate of Infrastructure	6 Months prior to the expiry date of earlier agreement
(v)	Renewal of pending rent revision proposals within the HoD limit	31.08.2024
(vi)	Report regarding renewal of lease agreements within HoD limit to be furnished to the Directorate of Infrastructure	By 7th of each month
(vii)	Digitization of ownership documents in respect of land /buildings owned by the Department and submission of information to the Directorate of Infrastructure	31.08.2024
(viii)	Report relating to Updation of Asset Register to Directorate of Infrastructure	31.08.2024
(ix)	Linking offices of Pr.CCsIT with DIT(Infra) in e-office.	31.08.2024

**B. On the part of Directorate of Infrastructure**

	Key Result Area	Time frame
(i)	Submission of all Infra proposals brought forward as on 01.04.2024 to the Competent Authority	31.08.2024
(ii)	Submission of 100% of the fresh Infra proposals to the Competent Authority	Within 3 Months of receipt of the proposal
(iii)	Submission of rent revision proposals received from field offices to the Competent Authority	Within 3 Months of receipt of the proposal
(iv)	Organization of sessions through VC on Infrastructure issues during F.Y. 2024-25	3 sessions between 01.07.2024-31.03.2025
(v)	Revision of Manual on Infrastructure	31.12.2024
(vi)	Linking offices of Pr.CCsIT with DIT(Infra) in e-office.	31.08.2024

\*\*\*\*\*

**CHAPTER XVIII**  
**MISCELLANEOUS**

<b>MISCELLANEOUS-</b>	<b>A. ACTIONS ON GLOBAL ENTRY PROGRAM (GEP) :</b>									
<b>(a) Actions on Global Entry Programme (GEP)</b>	<p>1. Global Entry Program (GEP) is a US Customs and Border Protection (CBP) program that allows expedited clearance for pre-approved and low risk travellers for entering the US through automatic kiosks. India became a participant country in the GEP and it has been operationalized with effect from 3rd July, 2017. The CBDT gives its recommendation to CEIB on the status of GEP applications filed by Indian citizens as CLEARED/ NOT RECOMMENDED, after verifying the credentials of the applicant on certain specified parameters.</p> <p>2. An SOP dated 04.12.2017 regarding offline verification of GEP applications was issued which has been revised on 03.06.2022 making it easier for expeditious verification of GEP applications. For the Pr. CCIT charges, the revised SOP mandates verification of only 5 critical parameters (Name, Date of Birth, Father's Name, Gender and PAN). Based on this, targets for disposal of GEP applications are as under:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Authority</th> <th>Report to be submitted</th> <th>Time Frame</th> </tr> </thead> <tbody> <tr> <td>Pr. CCIT</td> <td>Report in Annexure-A after verification through jurisdictional Pr. CIT/CIT or CCIT (Central) and CIT (TDS).</td> <td>Within seven working days of the receipt of GEP application from CBDT.</td> </tr> <tr> <td>DGIT(Inv.)</td> <td>Report in Annexure -B after verification of issues in SOP.</td> <td></td> </tr> </tbody> </table>	Authority	Report to be submitted	Time Frame	Pr. CCIT	Report in Annexure-A after verification through jurisdictional Pr. CIT/CIT or CCIT (Central) and CIT (TDS).	Within seven working days of the receipt of GEP application from CBDT.	DGIT(Inv.)	Report in Annexure -B after verification of issues in SOP.	
Authority	Report to be submitted	Time Frame								
Pr. CCIT	Report in Annexure-A after verification through jurisdictional Pr. CIT/CIT or CCIT (Central) and CIT (TDS).	Within seven working days of the receipt of GEP application from CBDT.								
DGIT(Inv.)	Report in Annexure -B after verification of issues in SOP.									
<b>(b) Antecedent verification</b>	<p>CBDT receives request from various department such as DoPT, RBI, MHA &amp; etc. for antecedent verification in time bound manner. Timeline to complete such requests are as below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Key Result Area</th> <th>Target</th> <th>Timeline</th> </tr> </thead> <tbody> <tr> <td>Antecedent verification from DoPT, RBI, MHA &amp; etc.</td> <td>100%</td> <td>Within 15 days from the date of receipt.</td> </tr> </tbody> </table>	Key Result Area	Target	Timeline	Antecedent verification from DoPT, RBI, MHA & etc.	100%	Within 15 days from the date of receipt.			
Key Result Area	Target	Timeline								
Antecedent verification from DoPT, RBI, MHA & etc.	100%	Within 15 days from the date of receipt.								

\*\*\*\*\*

## CHAPTER XIX

### अध्याय XIX

## OFFICIAL LANGUAGE

### राजभाषा

हिंदी को देश की राजभाषा के रूप में 14 सितंबर-1949 को स्वीकार किया गया और संविधान के अनुच्छेद 343 से 351 तक, राजभाषा के संबंध में व्यवस्था की गई जिस के अंतर्गत राजभाषा नीति संबंधी दिशा निर्देश दिए गए हैं। संविधान में हिंदी भाषा को स्थान देने का प्रमुख उद्देश्य हिंदी का प्रसार बढ़ाना, उसका विकास करना, जिस से वह भारतीय संस्कृति के सभी तत्वों की अभिव्यक्ति का माध्यम बन सके। इसी उद्देश्य के पालन हेतु 1963 में, राजभाषा अधिनियम बनाया गया, जिसके अंतर्गत 9 धाराएं हैं। राजभाषा अधिनियम 1963 की धारा 8(1) में दिए गए प्रावधानों के अनुसार ही, 1976 में राजभाषा नियम बनाए गए, जिसके अंतर्गत 12 नियम हैं।

Hindi was accepted as the official language of the country on 14 September 1949. Guidelines and provisions related to the official language policy are present in Articles 343 to 351 of the Constitution. The chief objective of giving place to Hindi language in the Constitution of India is to ensure the spread of Hindi, as well as to develop Hindi, so that it can become a medium of expression of the elements of Indian culture. To achieve this objective, the "Official Language Act" was enacted in 1963, under which there are 9 sections. Thereafter, in accordance with the provisions of Section 8(1) of the Official Language Act 1963, the "Official Language Rules" were published in 1976, under which there are 12 rules.

राजभाषा नीति का अनुपालन करना सभी केंद्र सरकार के कार्यालयों का दायित्व है। इसी दायित्व का निर्वहन करते हुए केंद्रीय प्रत्यक्ष कर बोर्ड ने राजभाषा हिंदी को केंद्रीय कार्ययोजना का अभिन्न अंग बनाने का महत्वपूर्ण निर्णय लिया है। राजभाषा हिंदी में विभागीय कार्यों को करने हेतु राजभाषा विभाग, गृह मंत्रालय द्वारा समय-समय पर दिए गए दिशा-निर्देशों व सुझावों को ध्यान में रखते हुए **केंद्रीय प्रत्यक्ष कर बोर्ड के संबद्ध एवं अधीन स्थायी कार्यालयों में राजभाषा नीति के कार्यान्वयन के लिए वर्ष 2024 -25** की कार्ययोजना निम्नानुसार है: -

It is the responsibility of all Central Government offices to comply with the Official Language Policy of the Government of India. While discharging this responsibility, the Central Board of Direct Taxes has taken an important decision to make Official Language Hindi an integral part of the Central Action Plan. Keeping in view the guidelines and suggestions given from time to time by the Department of Official Language under the Ministry of Home Affairs, for doing departmental work in Official Language Hindi, the action plan for the year 2024-25 for the implementation of Official Language Policy in the affiliated and subordinate offices of the Central Board of Direct Taxes is as follows: -

1. सभी कार्यालय प्रमुख माननीय सदस्य (प्रशासन), केंद्रीय प्रत्यक्ष कर बोर्ड की अध्यक्षता में, प्रत्येक तिमाही में आयोजित प्रत्यक्ष कर राजभाषा कार्यान्वयन समिति की बैठकों में भाग लें और बैठक में लिए गए निर्णयों का अनुपालन सुनिश्चित करें।

All Heads of Offices are required to attend the meetings of the Direct Taxes Official Language Implementation Committee held every quarter, under the Chairmanship of Hon'ble Member (Administration), Central Board of Direct Taxes and ensure compliance of the decisions taken in the meeting.

2. हिंदी तिमाही प्रगति रिपोर्ट में आंकड़े सही दर्शाए जाएं और प्रत्येक तिमाही की 10 तारीख तक या इससे पहले मुख्यालय में रिपोर्ट भिजवाना सुनिश्चित करें।

Correct figures should be shown in the Hindi quarterly progress report and it is to be ensured that the report is sent to the headquarters on or before the 10th of each quarter.

3. अधीनस्थ कार्यालय से प्राप्त हिंदी तिमाही प्रगति रिपोर्टों की अनिवार्य रूप से समीक्षा कर, संबंधित कार्यालयों को भिजवाई जाए।

The Hindi quarterly progress reports received from subordinate offices should be mandatorily reviewed and forwarded to the concerned offices.

4. प्रत्येक तिमाही में राजभाषा कार्यान्वयन समिति की तिमाही बैठकें नियमित रूपसे, प्रत्येक स्तर पर, आयोजित करवाई जाएं और बैठक में लिए गए निर्णयों पर कार्रवाई सुनिश्चित की जाए

Quarterly meetings of the Official Language Implementation Committee should be held regularly, at every level, in every quarter and action should be ensured on the decisions taken in the meeting.

5. राजभाषा विभाग, गृह मंत्रालय, द्वारा जारी वार्षिक कार्यक्रम 2024-25 के अनुपालन में, मूल हिंदी पत्राचार के लिए निर्धारित लक्ष्य, 'क' क्षेत्र में 100%, 'ख' क्षेत्र में 90% तथा 'ग' क्षेत्र में 55%, प्राप्त किए जाएं।

In compliance with the Annual Programme 2024-25 issued by the Department of Official Language, Ministry of Home Affairs, the targets set for original Hindi correspondence, 100% in region 'A', 90% in region 'B' and 55% in region 'C', should be achieved.

6. सितम्बर – 2024 माह में हिंदी दिवस / हिंदी सप्ताह/ हिंदी पखवाड़े/ हिंदी माह का आयोजन करवाया जाए और इस दौरान ऐसी प्रतियोगिताओं का आयोजन करवाया जाए, जिन से कार्यालय के कार्मिक हिंदी में काम करने के लिए प्रेरित / उत्साहित हों और कार्यालय के हिंदी के पत्राचार में भी वृद्धि हो।

Hindi Day / Hindi Week / Hindi Fortnight / Hindi Month should be organized in the month of September – 2024 and during this period such competitions should be organized which will motivate / encourage the office personnel to work in Hindi and also increase the Hindi correspondence of the office.

वित्त वर्ष – 2024-25 के लिए राज भाषा के कार्यान्वयन से संबंधित निम्नलिखित मुख्य बिन्दुओं का समय से पालन सुनिश्चित करवाया जाए:-

It should be ensured that the following important points related to the implementation of Official Language for the financial year – 2024-25 are executed on time:-

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
1.	<p>प्रत्यक्ष कर राजभाषा कार्यान्वयन समिति की तिमाही बैठकों में लिए गए निर्णयों पर अनुवर्ती कार्रवाई, निदेशालय (मा.सं.वि.), नई दिल्ली के राजभाषा प्रभाग में भिजवाना</p> <p>Sending follow-up action on the decisions taken in the quarterly meetings of the Direct Tax Official Language Implementation Committee to the Official Language Division of Directorate (HRD), New Delhi</p>	<p>कार्यवृत्त जारी / प्राप्त होने के दो माह के भीतर या इससे पहले</p> <p>On or before two months from the date of issue/receipt of minutes</p>
2.	<p>(अ) क्षेत्र / प्रभागों / कार्यालयों की राजभाषा कार्यान्वयन समिति की तिमाही बैठकों का आयोजन करवाना</p> <p>(a) To organize quarterly meetings of Official Language Implementation Committee of Regions/Charges/Offices</p> <p>(ब) इन बैठकों के कार्यवृत्त जारी करना</p> <p>(b) To issue the minutes of these meetings</p> <p>(स) बैठकों में लिए गए निर्णयों पर अनुवर्ती कार्रवाई</p> <p>(c) Follow-up action on decisions taken in meetings</p>	<p>जुलाई, अक्टूबर, जनवरी, अप्रैल, माह में</p> <p>In the months of July, October, January, April</p> <p>बैठक आयोजित होने के एक सप्ताह के भीतर</p> <p>Within a week of the holding of the meeting</p> <p>कार्यवृत्त जारी / प्राप्त होने के दो माह के भीतर या इससे पहले</p> <p>On or before two months from the date of issue/receipt of minutes</p>



क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
3.	<p>क्षेत्र की समेकित हिंदी तिमाही प्रगति रिपोर्ट, आयकर निदेशालय (मा.सं.वि.), नई दिल्ली के राजभाषा प्रभाग में भिजवाना</p> <p>To send the consolidated Hindi quarterly progress report of the area to the Official Language Division of the Directorate of Income Tax (I.T.), New Delhi.</p>	<p>प्रत्येक तिमाही के समाप्त होने पर आगामी माह की 10 तारीख या इससे पहले</p> <p>On or before the 10th of the following month after the end of each quarter</p>
4.	<p>क्षेत्र / प्रभार के कार्यालयों से प्राप्त राजभाषा अनुभाग द्वारा हिंदी तिमाही प्रगति रिपोर्टों की समीक्षा करना</p> <p>To review the Hindi quarterly progress reports received by the Official Language Section from the offices of the area/charge.</p>	<p>रिपोर्ट प्राप्तिके एक माह के भीतर</p> <p>Within one month of receipt of report</p>
5.	<p>(अ)राजभाषा विभाग, गृहमंत्रालय द्वारा जारी वार्षिक कार्यक्रम 2024-25 को क्षेत्र / प्रभारों / कार्यालयों / कार्मिकों में परिचालित करवाना</p> <p>(a) Circulation of Annual Programme 2024-25 issued by Department of Official Language, Ministry of Home Affairs in the areas/charges/offices/personnel</p> <p>(ब)वार्षिक कार्य क्रम- 2024-25 में निर्धारित सभी लक्ष्यों की प्राप्ति</p> <p>(b) Achievement of all targets set in the Annual Programme - 2024-25</p>	<p>अप्रैल माह में</p> <p>In the month of April</p> <p>चालूवित्त वर्ष की समाप्ति से पहले या चालूवित्त वर्ष की समाप्ति तक</p> <p>On or before the end of current Financial Year</p>
6.	<p>क्षेत्र / प्रभार / कार्यालयों में हिंदी दिवस/ हिंदी सप्ताह/ हिंदी पखवाड़ा/ माह का आयोजन करवाना</p> <p>Organizing Hindi Day/ Hindi Week/ Hindi Fortnight/ Month in Regions/ Charges/ Offices</p>	<p>सितंबर, 2024 माह के भीतर</p> <p>In the month of September 2024</p>
7.	<p>क्षेत्र / प्रभार / कार्यालयों में हिंदी कार्य शालाओं का आयोजन</p>	<p>प्रत्येक तिमाही में एक</p>

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
	Organizing Hindi workshops in Regions/Charges/Offices	Once per Quarter
8.	क्षेत्र / प्रभार / कार्यालयों में जांच-बिन्दुओं का गठन करवाना  Specifying checking-points in Regions /Charges / Offices	अप्रैल / मई माह में  In the month of April/May
9.	हिंदी सम्मेलन/ संगोष्ठी / समारोह / सेमिनार आदि का आयोजन करवाना  Organizing Hindi conference /symposium /function /seminar etc.	चालूवित्त वर्ष की समाप्ति से पहले  Within the current Financial Year
10.	वरिष्ठ अधिकारियों द्वारा वर्ष में कम से कम 25% राजभाषा निरीक्षण किया जाना  At least 25% of the official language inspection in a year is to be conducted by senior officers.	चालूवित्त वर्ष की समाप्ति से पहले  Within the current Financial Year
11.	पुस्तकालय के लिए नियमानुसार हिंदी पुस्तकों की खरीद करना  Purchasing of Hindi books as per rules for the library	चालू वित्त वर्ष की समाप्ति से पहले  Within the current Financial Year
12.	हिंदी में प्रवीणता प्राप्त अधिकारियों और कर्मचारियों के मामले में धारा 8(4) के तहतव्यक्तिशः आदेश जारी करना  Issuance of individual orders under section 8(4) in the case of officers and employees having proficiency in Hindi	अधिकारी/कर्मचारी के स्थानांतरण के पश्चात्कार्य भार ग्रहण पर  On assumption of charge after transfer of officer/employee in the region
13.	वित्त वर्ष 2024-25 के लिए मूल रूप से हिंदी में काम करने तथा अधिकारियों द्वारा हिंदी में डिक्टेसन के लिए प्रोत्साहन पुरस्कार योजना लागू करना  Implementation of Incentive Award Scheme for working originally in Hindi and for dictation in Hindi by	(1) बोर्ड / निदेशालय से कार्यालय ज्ञापन / पत्र की प्राप्तिके एक सप्ताह के भीतर क्षेत्र / प्रभार / कार्यालयों में परिचालित करवाना  To circulate office memorandum/ letter from Board/Directorate to Regions/Charges/Offices within one week of receipt of the same

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
	officers for the financial year 2024-25	<p>(2) वित्त वर्ष की समाप्ति के बाद दावे मंगवाना Calling claims after end of financial year</p> <p>(3) अप्रैल / मई, 2025 तक नियमानुसार प्राप्त सभी दावों का निपटान Settlement of all claims received as per rules till April / May, 2025</p>
14.	<p>संसदीय राजभाषा समिति के निरीक्षण के दौरान दिए गए आश्वासनों की अनुपालन रिपोर्ट</p> <p>Compliance report of assurances given during inspection of Parliamentary Official Language Committee</p>	<p>आश्वासन प्राप्त होने से 6 माह के भीतर Within six month of receipt of assurances</p> <p>आश्वासनों पर की गई अनुवर्ती कार्रवाई सभी समर्थनकारी दस्तवेजों के साथ (क्षेत्र के उपनिदेशक (रा.भा.) से जांच के उपरांतही) भिजवाना सुनिश्चित करें Follow up action taken on assurances should be sent along with all supporting documents (only after verification by the Deputy Director (OL) of the area)</p>
15.	<p>निदेशालय (मा.सं.वि.), नई दिल्ली के वरिष्ठ अधिकारियों द्वारा किए जाने वाले राजभाषा विषयक निरीक्षण के संबंध में अनुपालन रिपोर्ट भिजवाने संबंधी</p> <p>Regarding sending the compliance report regarding the inspection related to official language to be conducted by the senior officials of the Directorate (HRD), New Delhi.</p>	<p>राजभाषा निरीक्षण रिपोर्ट की प्राप्ति के एक माह के भीतर</p> <p>Within one month of receipt of Official Language Inspection Report</p>
16.	<p>विभाग के कार्यालयों द्वारा पत्रिका का प्रकाशन राजभाषा कार्यान्वयन समिति की तिमाही बैठक में निर्णय लिया जाए और वित्त वर्ष की अंतिम बैठक तक पत्रिका / ई-पत्रिका का प्रकाशन करवाया जाए</p> <p>Publication of magazine by the offices of the department</p>	<p>चालू वित्त वर्ष की समाप्ति से पहले</p> <p>Within the Financial Year 2024</p>

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
	A decision should be taken in the quarterly meeting of the Official Language Implementation Committee and the magazine/e-magazine should be published by the last meeting of the financial year	
17.	हिंदी का कार्यसाधक ज्ञान प्राप्त अधिकारियों और कर्मचारियों को हिंदी में प्रवीण बनाने हेतु प्रयास  Efforts to make officers and employees who have working knowledge of Hindi proficient in Hindi	सुविधानुसार एक समय बद्धकार्य क्रम बना कर उन्हें बारी-बारी सेट्रेनिंग के लिए नामित करना  Nominate them for training one by one as per convenience by making a time bound schedule.
18.	हिंदी भाषा के प्रशिक्षण संबंधी रोस्टर तैयार करना और उसे अद्यतन करना  Preparation and updating of training roster for Hindi language	अधिकारी/कर्मचारी के कार्यालय में कार्यभार ग्रहण करने के बाद  After the officer/employee joins the office

\*\*\*\*\*



# TAXPAYERS' CHARTER

## THE INCOME TAX DEPARTMENT

### is committed to

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>1. provide fair, courteous, and reasonable treatment</b><br/>The Department shall provide prompt, courteous, and professional assistance in all dealings with the taxpayer.</p> <p><b>2. treat taxpayer as honest</b><br/>The Department shall treat every taxpayer as honest unless there is a reason to believe otherwise.</p> <p><b>3. provide mechanism for appeal and review</b><br/>The Department shall provide fair and impartial appeal and review mechanism.</p> <p><b>4. provide complete and accurate information</b><br/>The Department shall provide accurate information for fulfilling compliance obligations under the law.</p> <p><b>5. provide timely decisions</b><br/>The Department shall take decision in every income-tax proceeding within the time prescribed under law.</p> <p><b>6. collect the correct amount of tax</b><br/>The Department shall collect only the amount due as per the law.</p> <p><b>7. respect privacy of taxpayer</b><br/>The Department will follow due process of law and be no more intrusive than necessary in any inquiry, examination, or enforcement action.</p> | <p><b>8. maintain confidentiality</b><br/>The Department shall not disclose any information provided by taxpayer to the department unless authorized by law.</p> <p><b>9. hold its authorities accountable</b><br/>The Department shall hold its authorities accountable for their actions.</p> <p><b>10. enable representative of choice</b><br/>The Department shall allow every taxpayer to choose an authorized representative of his choice.</p> <p><b>11. provide mechanism to lodge complaint</b><br/>The Department shall provide mechanism for lodging a complaint and prompt disposal thereof.</p> <p><b>12. provide a fair &amp; just system</b><br/>The Department shall provide a fair and impartial system and resolve the tax issues in a time-bound manner</p> <p><b>13. publish service standards and report periodically</b><br/>The Department shall publish standards for service delivery in a periodic manner.</p> <p><b>14. reduce cost of compliance</b><br/>The Department shall duly take into account the cost of compliance when administering tax legislation.</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### and expects taxpayers to

- |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>1. be honest and compliant</b><br/>Taxpayer is expected to honestly disclose full information and fulfil his compliance obligations.</p> <p><b>2. be informed</b><br/>Taxpayer is expected to be aware of his compliance obligations under tax law and seek help of department if needed.</p> <p><b>3. keep accurate records</b><br/>Taxpayer is expected to keep accurate records required as per law.</p> | <p><b>4. know what the representative does on his behalf</b><br/>Taxpayer is expected to know what information and submissions are made by his authorised representative.</p> <p><b>5. respond in time</b><br/>Taxpayer is expected to make submissions as per tax law in timely manner.</p> <p><b>6. pay in time</b><br/>Taxpayer is expected to pay amount due as per law in a timely manner.</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

*Taxpayers can approach the Taxpayers' Charter Cell under Principal Chief Commissioner of Income tax in each Zone for compliance to this charter. For more Information, visit <http://incometaxindia.gov.in>*

## आयकर विभाग निम्नलिखित के लिए प्रतिबद्ध है

### 1. निष्पक्ष, विनम्र और उचित व्यवहार के लिए

विभाग करदाता के साथ सभी लेन-देन में शीघ्र, विनम्र और पेशेवर सहायता प्रदान करेगा।

### 2. करदाता को ईमानदार मानने के लिए

विभाग प्रत्येक करदाता को ईमानदार मानकर व्यवहार करेगा जब तक ऐसा नहीं करने का कोई कारण न हो।

### 3. अपील और समीक्षा के लिए तंत्र प्रदान करने के लिए

विभाग अपील और समीक्षा हेतु उचित और निष्पक्ष तंत्र प्रदान करेगा।

### 4. पूर्ण और सटीक जानकारी प्रदान करने के लिए

विभाग कानून के अंतर्गत अनुपालन दायित्वों को पूरा करने के लिए सटीक सूचना प्रदान करेगा।

### 5. समय पर निर्णय प्रदान करने के लिए

विभाग प्रत्येक आयकर कार्यवाही में कानून के तहत निर्धारित समय के भीतर निर्णय लेगा।

### 6. कर की सही राशि के संग्रहण के लिए

विभाग कानून के अनुसार केवल देय राशि का ही संग्रहण करेगा।

### 7. करदाता की निजता का सम्मान करने के लिए

विभाग कानून की नीयत प्रक्रिया का पालन करेगा और किसी भी जांच, परीक्षा या प्रवर्तन कार्यवाही में आवश्यक से अधिक हस्तक्षेप नहीं करेगा।

### 8. गोपनीयता बनाए रखने के लिए

विभाग करदाता द्वारा उपलब्ध कराई गई किसी भी जानकारी का खुलासा नहीं करेगा जब तक ऐसा करने हेतु कानून द्वारा प्राधिकृत नहीं होगा।

### 9. अपने अधिकारियों को जवाबदेही के लिए

विभाग की गई कार्यवाहियों के लिए अपने अधिकारियों को जवाबदेह मानेगा।