IN THE HIGH COURT OF DELHI AT NEW DELHI

W.P. (C) NO. _________ OF 2026

(PUBLIC INTEREST LITIGATION)

IN THE MATTER OF: -

Aakash Goel ...Petitioner

Versus

Union of India & Anr. …Respondents

INDEX

Aakash Goel
Petitioner in Person
S/o Mr. Neeraj Kumar Goel
R/o 393, SFS Flats, Ashok Vihar,
Phase-4, Delhi- 110052
M: 931225557
E-mail: aakashgoel@gmail.com

New Delhi
Dated: 30.07.2026

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To,

NOTICE OF MOTION

Sir,

Take notice that the accompanying Writ Petition under Article 226 of the Constitution of India will be listed before Court on ________________, or so soon thereafter as may be convenient to the Court.

Aakash Goel
Petitioner in Person
S/o Mr. Neeraj Kumar Goel
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URGENT APPLICATION

To,
The Deputy Registrar
High Court of Delhi
New Delhi

Most Respectfully Showeth:

It is hereby prayed that the accompanying Writ Petition may kindly be treated as an urgent one as per the Delhi High Court Rules as urgent orders in various interim applications are required in the matter.

Yours faithfully,

Aakash Goel

Aakash Goel
Petitioner in Person
S/o Mr. Neeraj Kumar Goel
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MEMO OF PARTIES

Aakash Goel
S/o Mr. Neeraj Kumar Goel
R/o 393, SFS Flats, Ashok Vihar,
Phase-4, Delhi- 110052
M: 931225557

…Petitioner

Versus

1. **Union of India**
   Through the Secretary,
   Ministry of Finance
   Room No. 15070,
   Kartavya Bhawan - I, New Delhi 110001
   Email: fmo@nic.in, appointment.fm@gov.in

2. **Department of Revenue**
   Ministry of Finance
   Through the Secretary
   Room No. 14102, Kartavya Bhawan - I,
   New Delhi, Delhi 110001
   Email: rsecy@nic.in

3. **Central Board of Direct Taxes**
   Department of Revenue, Ministry of Finance

Through its Chairperson
Room No. 14026, Kartavya Bhawan - I, New Delhi
Email: chairmancbdt@nic.in

...Respondents

Aakash Goel
Petitioner in Person
S/o Mr. Neeraj Kumar Goel
R/o 393, SFS Flats, Ashok Vihar,
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CERTIFICATE

Complete records in connection with the grievance of the petitioner pertaining to constitutional anomaly in which the State has developed advanced systems for tax collection but has failed to adopt a similarly efficient mechanism for refunding excess Tax Deducted at Source (TDS), have been filed herewith and no other records other than the same have been filed along with the instant writ petition/PIL.

Aakash Goel

Aakash Goel
Petitioner in Person
S/o Mr. Neeraj Kumar Goel
R/o 393, SFS Flats, Ashok Vihar,
Phase-4, Delhi- 110052
M: 931225557
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Court Fees


Online e-Court Fee Payment System

e-Court Fee Receipt | About Online Payment System

Welcome Kumar Utkarsh [kumarutkarshji]

Last Login Time : 30-JUL-2026 05:52:03 PM

Home | View Profile | Logout

e-Court Fee Generation

Account Balance

View Transactions

View Payments

:: Court Fee Receipt Details

Litigant \ Applicant Name	AAKASH GOEL
Location Name	NCT OF DELHI
Account Reference	KUMAR UTKARSH
Court Fee UIN	DLCT3032G2628S131
Court Fee Amount	70

SYNOPSIS & LIST OF DATES

The Petitioner approaches this Hon’ble Court to challenge a stark constitutional paradox: a State that has achieved technological omnipresence in tax collection but remains strategically indifferent to tax restitution. Currently, the State retains Tax Deducted at Source (TDS) from nearly 2 Crore citizens—primarily senior citizens and low-income earners—whose total annual income falls below the taxable threshold. This continued retention of funds from individuals with zero tax liability constitutes a clear violation of Article 265 of the Constitution of India, as the State possesses no legal authority to hold these sums once the absence of a tax debt is established. In a regime governed by the rule of law, every rupee withheld beyond the scope of a legal levy is an unauthorized expropriation that the State has a fiduciary and constitutional duty to return.

The Petitioner highlights a critical 'Compliance Trap': while many citizens are forced to navigate the complex ITR process to recover small sums, for a staggering 2.35 crore individuals, the procedural barrier is absolute. Specifically, for the nearly 8.59 crore individuals with TDS credits below ₹5,000, the mandatory filing requirement under Section 433 is economically irrational. The financial and digital cost of filing a return—often requiring paid intermediaries—frequently consumes the entirety of the refund sought. This transforms a 'refund process' into a 'procedural forfeiture', where the State effectively retains the property of the poor by making its recovery cost-prohibitive.

The crux of this systemic exclusion lies in the rigid application of Section 433 of the Income Tax Act, 2025, which currently acts as a "Bureaucratic Toll-Gate." By mandating a complex, digital-only compliance process as a prerequisite for refunds, this Section forces individuals who are not otherwise legally required to file a return into a costly administrative quagmire. This framework runs directly counter to the State's stated public policy of "Ease of Living", as the financial and digital cost of filing a return for a daily wage earner or a small depositor often exceeds the refund amount itself. Consequently, Section 433 operates as a mechanism for the de facto forfeiture of private property, effectively extinguishing the substantive Right to Property under Article 300A through an unreasonable procedural hurdle.

Furthermore, this Petition highlights a 'selective technological prowess' that offends the principle of Equality under Article 14. While the Respondents demonstrate exceptional efficiency in using technology to shortlist 50 lakh individuals for potential tax evasion via the Non-Filer Monitoring System (NMS)—just as they aggressively link databases to cancel Ration Cards—they exhibit a conspicuous lack of interest in using that same validated data to automate refunds for the 2 crore individuals whom they have already verified as having zero tax liability. This is not a matter of technical incapacity, but a strategic choice to ignore existing data to the detriment of the poor. This Petition, therefore, seeks to 'read down' Section 433 of the Income Tax Act, 2025, to remove mandatory filing requirements for non-taxable individuals and prays for the implementation of an 'Automatic/Suo-Motu Refund Mechanism'.

Such a remedy is essential to ensure that the 'Digital India' framework adheres to the constitutional mandates of fairness and social justice rather than serving as a tool for the unauthorized retention of private wealth.

June 2024	The Income Tax Department's Annual Return Statistics Report for AY 2023-24 reveal that 2.35 crore individuals did not file returns despite having TDS credits.
19 March 2025	The Lok Sabha Standing Committee on Finance (Ninth Report) provides data of the Department's e-campaign (NMS). The analysis of data establishes that while the Department contacts 20-40% of non-filers, merely 10% of such contacted people ie 4% of over non-filers were required to file the Income Tax Return. Notably, non-contacting of 60-80% of non-filers by the Department confirms them as not required to file an Income Tax Return under the prevalent law.
08 July 2025	Department of Food and Public Distribution successfully uses the Income Tax database to exclude ineligible Ration Card holders, providing functional inter departmental data integration.
21 July 2025	The Parliamentary Select Committee observes that mandating ITR filing for refunds is

	burdensome and risk the potential prosecution of small taxpayers.
21 August 2025	The Income Tax Act is notified. Despite recommendations, Section 433 is retained, mandating an ITR for refund claims even those below the taxable limit.
15 December 2025	Mr. Laxman Prasad, a Ration Card holder not required to file a return, submitted a representation to the finance minister regarding a small refund (₹547) that was permanently lost due to late TDS filing by his deductor
17 December 2025	Mr. Laxman Prasad filed a grievance on CPGRAMS Centralised Public Grievance Redress and Monitoring System (Registration No. CBODT/E/2025/0055990) an online platform available to the citizens 24x7 to lodge their grievances to the public authorities
01 January 2026	The Income Tax Department redressed Mr. Prasad's grievance, issuing a rectification order under Section 154 and granting the refund with interest, demonstrating that manual intervention can successfully resolve systemic barriers.

05 January 2026	The Petitioner submitted a formal Public Interest Representation to the finance minister and CBDT Chairman, advocating for approximately 2 crore blue-collar workers and senior citizens suffering from the mandatory ITR condition for refunds
18 January 2026	Mrs. Urmila Goel, legal heir of Late Shri Manohar Lal Gupta, filed a representation and CPGRAMS grievance for unclaimed TDS amounts from AY 2009-10 and AY 2012-13. Her father was not required to file returns during those years due to low income.
29 January 2026	The Income Tax Department rejected Mrs. Urmila Goel's grievance, stating that as per the law, a refund cannot be generated without the processing of an ITR
	No reply to the representation made by the petitioner or aggrieved persons and no steps taken by the Respondents to refund the TDS without mandatory filing of income tax returns. Respondent to RTI on representation says legislative domain.
	Hence, the present Petition

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Union of India & Ors **…Respondents**

AND

IN THE MATTER OF :-

Public Interest Litigation

AND

IN THE MATTER OF :-

Writ Petition under Article 226 of the Constitution of India;

AND

IN THE MATTER OF :-

PIL pertaining to issuance of requisite directions to Respondents to issue refund of Tax Deducted at Source with applicable interest and implement an automatic refund mechanism for Non-Filing Individuals. The Non-Filing Individuals, about 2 Crores annually, are neither required by Law, nor shortlisted under Non-Filing

Monitoring System, despite having unclaimed Tax Deducted at Source;

To,
THE HONORABLE CHIEF JUSTICE OF HIGH COURT OF DELHI AT NEW DELHI AND HIS COMPANION JUSTICES OF THE SAID HIGH COURT

The humble petition of the petitioner above named.

MOST RESPECTFULLY SHOWETH:

1. The petitioner humbly submits that the present petition has been preferred before this Hon'ble Court with a bona-fide intention of public interest and welfare, and is not guided by self-gain of any other personnel/institution/body. It is submitted that the petitioner has no personal gain or interest whatsoever nor any private oblique motive in filing the instant petition. Further, there is no civil, criminal, revenue, or any other litigation involving the petitioner herein which has or could have potential legal nexus with the issues involved in the present PIL.

2. The facts and averments made by the petitioner in the present petition are based on his personal knowledge and information collected from various sources.

3. That the present PIL has been filed in the interest of the citizens of India, particularly the vulnerable and marginalized sections of society such as blue-collar workers, senior citizens, ration card holders, and persons with income below the taxable limit.

4. The respondents namely, (i) Union of India through the Secretary, Ministry of Finance, Room No. 15070, Kartavya Bhawan-I, New Delhi – 110001; (ii) Department of Revenue, Ministry of Finance, through the Secretary, Room No. 14102, Kartavya Bhawan-I, New Delhi – 110001; and (iii) Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, through its Chairperson, Room No. 14026, Kartavya Bhawan-I, New Delhi – 110001, are likely to be affected by the orders sought in the present writ petition and have, therefore, been impleaded as respondents. The petitioner states that, to the best of his knowledge, no other person, body, or institution is likely to be affected by the orders sought in the present writ petition.

5. The petitioner is a well-educated individual who has pursued his CFA from USA Institute, PGDM from IIM Kozhikode,

and B.E. from Delhi College of Engineering and is currently running a Management Simulations Company. The father of the Petitioner is a Chartered Accountant of 50+ years of Practice. It is submitted that petitioner is a law abiding, respectable, and public-spirited citizen, who is routinely involved in several social activities for the benevolence, benefit and welfare of the public interest at large. It is also submitted that petitioner has all the means and resources to pay the costs, if any, imposed by this Hon'ble Court. The PAN number of the Petitioner is AFYPG2821G.

A true copy of the Aadhaar of the Petitioner is annexed herewith and marked as **ANNEXURE P-1.**

6. That the Petitioner sent a detailed representation dated 05.01.2026 to the Hon'ble Finance Minister, the Chairperson, Central Board of Direct Taxes (CBDT), and the Secretary, Department of Revenue, highlighting the hardship faced by nearly 2.35 crore individuals who have Tax Deducted at Source (TDS) credits but are not otherwise liable to file Income Tax Returns. The Petitioner requested the Respondents to implement a Suo Motu/Automatic TDS

Refund Mechanism for such non-taxable persons and to remove the unnecessary procedural requirement of mandatory ITR filing for claiming refunds. Despite the lapse of considerable time, no effective decision has been taken on the said representation. The subsequent reply received under the Right to Information Act merely states that the issue falls within the legislative domain and does not address the grievances raised by the Petitioner.

A true copy of the petitioner representation dated 05.01.2026 is annexed herewith and marked as **ANNEXURE P-2**

7. The details of the Public Interest Litigation (PIL) filed by petitioner are as under: -

S. No.	**Case Details**	**Issue involved**	**Directions by the Hon'ble Courts**
1.	WP(C) 1207/2021 Aakash Goel Vs. Union Of India Through Secretary & Ors. Delhi High Court	Prayer was made by the petitioner to extend Rs. 500 monthly monetary benefits of PMGKY to female ration card holders having Non-Jan Dhan Bank Account	That *vide* Order dated 02.02.2021, this Hon'ble Court disposed of the writ petition with a direction to the respondents therein to decide the representation

			made by the petitioner.
2.	WP(C) 1224/2021 Aakash Goel Vs. Union Of India And Ors Supreme Court	To conduct identification exercise qua non-PMJDY account holders as well as nonUjjwala subscribers that are eligible for the benefits of the Pradhan Mantri Garib Kalyan Yojana package dated 26.03.2020 and extend the benefits of the Pradhan Mantri Garib Kalyan Yojana package dated 26.03.2020 to the eligible people after said identification	Disposed of with directions to approach Delhi High Court
3.	WP(C) 3683/2022 Aakash Goel Vs. Department Of Social Welfare Delhi Govt Delhi High Court	Prayer was made by the petitioner to remove the enrolment ceiling cap for Delhi Govt Old Age Pension Scheme	Vide Order dated 21.09.2023, detailed directions were issued by this Hon'ble Court to the respondents therein.
4.	WP(C) 6477/2022	Pertaining to Pradhan Mantri	On 25.05.2023, the petitioner

	Aakash Goel Vs. Union Of India And Ors Delhi High Court	Garib Kalyan Yojana (PMGKY)	withdrew the writ petition with liberty to file a representation to the respondents therein. The petition was accordingly disposed of.
5.	WP(C) 595/2023 Aakash Goel Vs. Union Of India And Ors Delhi High Court	Extension of Rs. 200 discount per cylinder to ration card families having Non-Ujjwala connection	On 25.05.2023, the petitioner withdrew the writ petition with liberty to file a representation to the respondents therein. The petition was accordingly disposed of.
6.	WP(C) 6287/2023 Aakash Goel Vs. Government Of NCT Of Delhi Delhi High Court	Disbursement of 364 Crores to Delhi Ladli Scheme beneficiaries & procedural changes to improve efficiency of the scheme	The matter is pending adjudication before this Hon'ble Court and is listed for hearing on 21.08.2026.
7.	WP (C) 9891/2024	Issue pertaining to grant of benefit of Rashtriya Aarogya Nidhi without	Vide Order dated 22.07.2024, this Hon'ble Court was pleased to

	Aakash Goel Vs. Union Of India And Ors Delhi High Court	insisting on the condition of production of Ration Card for availing the said benefit	issue notice in the said writ petition. The petition is listed for hearing on 21.08.2026.
8.	WP No. 15920/2024 Aakash Goel Vs. Union Of India And Ors Delhi High Court	Not providing the policy documents to all the policy holders of Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) as required under Regulation 8 (1) of the Insurance Regulatory and Development Authority of India (Protection of Policy holders' Interests) Regulations, 2017)	On 18.11.2024 case was disposed of.
9.	WP No. 17274/2024 Aakash Goel Vs. Reserve Bank of India & Ors. Delhi High Court	Failure on parts of regulated entities has led to Rs 3,50,000 Crore lying as inoperative and unclaimed money. Directions were sought to create Centralized Portal where a person after KYC can access list of all his/her Financial Assets at one place	On 16.12.2024 case was disposed of with directions to respondents to treat PIL as representation. The Court observed that petitioner has highlighted an important aspect

		across the regulated entities. And also, directions to mandatorily take detail of Nominee(s) for each Financial Asset thereby failing to inform Account Holder and Nominee(s) in case account is inoperative.	that may require consideration of the concerned authorities
10.	WP No. 2744/2025 Aakash Goel Vs. Government of NCT of Delhi & Ors. Delhi High Court	Case highlighting failure on the part of respondents 1 and 2 for mandating physical presence of parties before the Sub Divisional Magistrate (SDM)/ Registrar who are interested to acquire certificate of marriage registration after their solemnization of marriage instead of adopting digital technology. It is challenging the constitutional and legal validity of the Delhi (Compulsory Registration of Marriage) Order, 2014 dated	Notice issued. Hon'ble Court directed the concerned Ministry of the Government of India, as also the State Government of Delhi to look into the matter and take appropriate steps which may be warranted in law for ensuring the directions issued by the Hon'ble Supreme Court in the aforementioned judgment within three months. The petition is listed

		21.04.2014 to the extent to the extent it has not laid down any Rules for issuance of certificate of marriage wherever marriage solemnization took place before 21.04.2014.	for hearing on 02.09.2026
11.	WP No. 4567/2025 Aakash Goel Vs. Union of India & Ors. Delhi High Court	Petition challenges the constitutional validity of Section 2(4) of the Constitution (Sixty-Ninth Amendment) Act, 1991, and resultant Article 239AA in the Constitution, which restrict the Council of Ministers in Delhi to just 10% of the total members of the Legislative Assembly.	Hon'ble Court has observed that matter requires consideration. And listed for further arguments on behalf of the respondents. The petition is listed for hearing on 25.05.2026
12.	WP No. 13911/2025 Aakash Goel Vs. Election Commission of India & Ors. Delhi High Court	Case highlighting 5 issues which the respondents have failed to address resulting in violation of fundamental right to free and fair elections, as enshrined under Articles 14, 19(1)(a)	Hon'ble Court disposed of the petition on 10.09.2025 by giving liberty to the petitioner to make a representation for redressal of the

		and 21 of the Constitution of India. The petition highlights major loopholes in electoral finance regulations, misuse of government machinery during elections, lack of voter awareness, and excessive political expenditure, which collectively undermine the democratic process.	grievances raised in this petition to the competent authority in the Government of India.
13.	W.P.(C) No. 812 / 2025 Aakash Goel Vs. Reserve Bank of India & Ors. Supreme Court	Writ Petition filed raising an issue of grave public interest and importance with respect to unclaimed financial assets in the Country approximately valued at 3.50 Lakh Crores.	Notice issued.
14.	WP No. 19143/2025 Aakash Goel Vs. Union of India & Ors.	PIL challenges the arbitrariness of Sections 28(2)(b) and 36(1) of the Consumer Protection Act, 2019. It questions why consultation	Hon'ble Court disposed of the petition on 17.12.2025 by giving liberty to the petitioner to make a

	Delhi High Court	with the Central Government is mandated for appointing additional District Commission members, despite States having power to establish multiple Commissions. Such restriction, unlike the 1986 Act, is alleged to cause delays and lack rationale. Section 36(1) is assailed for mandating the President's participation in every decision, creating bottlenecks in high-pendency districts. The PIL also highlights failure of GNCTD to constitute Consumer Protection Councils under Sections 6 and 8.	representation and further directing the authorities to pass speaking order.
15.	WP(C) 77/2026 Aakash Goel Vs. Union of India and Anr	Writ petition was filed as a Public Interest Litigation questioning the proposed procedure for conducting the	Vide Order dated 02.02.2026 the petition was disposed of directing the respondent

	Supreme Court	2027 Census, particularly the process of caste enumeration beyond SC/ST categories to include OBCs. The petitioner alleged absence of publicly available guidelines, questionnaire, or transparent methodology for recording, classifying, and verifying caste data in the census exercise.	authorities to consider the issues and suggestions raised regarding caste enumeration in the 2027 Census
16.	W.P.(C) 6480/2026 Aakash Goel Vs. Government of NCT of Delhi Delhi High Court	PIL seeking directions to consider and take a time-bound decision in exercise of their powers under Article 246(3) read with Entry 46 of List II of the Seventh Schedule, for the purpose of enacting an appropriate statutory framework governing agricultural income, including provisions relating to classification, regulation, exemption, or	Dismissed vide order dated 13.05.2026

		taxation, as deemed fit in law	
17.	WP No. 7023/2026 Aakash Goel Vs. Department of Food, Supplies And Consumer Affairs & Anr Delhi High Court	PIL highlighting continuing denial of food security benefits to lakhs of economically vulnerable residents of Delhi due to administrative inaction.	Hon'ble Court disposed of the PIL on 20.05.2026 by directing the State Government to consider the representation, evolve an appropriate mechanism for identifying eligible ration card beneficiaries without insisting upon family income certificates from daily wage earners, and take a decision within three months by utilizing available government data and administrative machinery.

8. That under the current law Tax Deducted at Source ("TDS") is a mechanism under Chapter XVII-B of the Income Tax Act,

1961 (now continued under the Income Tax Act, 2025) whereby the deductor- an employer, a bank, or any other specified entity deducts a sum of money from the payment made to the payee and deposits the same with the Income Tax Department.

9. That where a person's total income for the particular financial year falls below the basic exemption limit, no tax whatsoever is payable by such person, and the Government is legally bound to return the entire TDS amount so deducted without any condition or delay.

10. That under the current regime, specifically Section 433 of the Income Tax Act 2025 (erstwhile Section 239 of the 1961 Act), a refund can only be claimed by filing an ITR in order to claim such refund, even where such person is otherwise not required by law to file one.

A true copy of Section 433 and Section 263 of the Income Tax Act, 2025 is annexed herewith and collectively marked as **ANNEXURE P-3**

A true copy of Section 239 of the Income Tax Act, 1961 and the prescribed Form under Section 239 of the Income Tax Act, 1961 is annexed herewith and collectively marked as **ANNEXURE P-4**

11. That for Assessment Year 2023-2024, the Income Tax Department's own published Annual Return Statistics Report June 2024 at Page 9 (Table 1.1) reveals that, apart from those who filed their returns, approximately 2.35 crore individual taxpayers had taxes deducted at source but did not file returns despite having TDS credits. This constitutes an official admission that a vast base of taxpayers is within the system but remains outside the refund net.

A true copy of the Extract from Income Tax Department's Annual Return Statistics Report for AY 2023-24 is annexed herewith and marked as **ANNEXURE P-5**

12. That on 21.07.2025, the Parliamentary Select Committee placed its report on the Income Tax Bill, 2025 in Parliament, at serial no. 291 it was explicitly recommended removal of the provision that compelled people to file a return just to claim a

refund, calling it "burdensome" for small taxpayers. Which reads under as:

> *(ii) The Committee observe that the current mandatory requirement to file a return solely for the purpose of claiming a refund could inadvertently lead to prosecution, particularly for small taxpayers whose income falls below the taxable threshold but from whom tax has been deducted at source. In such scenarios, the law should not compel a return merely to avoid penal provisions for non-filing. The Committee, therefore, recommend to remove subclause (1)(ix) to Clause 263 to provide flexibility for allowing refund claims in cases where the return is not filed in due time.*

Despite Parliamentary Select Committee recommendation parliament to remove the offending sub-clause government failed to amend Section 433 that still makes ITR filing the only route for refunds.

A true copy of the Parliamentary Select Committee report on the Income Tax Bill, 2025 is annexed herewith and marked as **ANNEXURE P-6**

13. That Ministry of Finance, Department of Revenue in its 9th report on finance presented in Lok Sabha on 19.03.2025 at point 5.5 reveal the data of taxpayers who filed their return from the base of the tax payers. The taxpayers base consists of either any return or in whose case tax has been deducted at source in the earlier financial year. The data at point 5.6 reveals number of taxpayers selected to be eligible for filing the Income Tax return but had not filed their return. That the government has selected only 20-40% Non-Filers, clearly indicates that the Government understands remaining 60-80% do not have any need of filing a Tax Return.

	AY20-21	**AY21-22**	**AY22-23**
Returns Filed	6,72,08,614	6,96,35,446	7,40,10,269
TDS Entities	8,22,83,407	8,70,11,926	9,37,76,869

Non-Filers	1,50,74,793	1,73,76,480	1,97,66,600
NMS Short-List	68,45,662	83,21,305	44,75,956
Filings due to NMS	7,20,592	10,33,979	8,81,996
NMS Short-List as Percentage of Non-Filers	45.4%	47.9%	22.6%
Filings due to NMS as Percentage of Non-Filers	4.8%	6.0%	4.5%

A true copy of the 9th report on finance published by Ministry of Finance, Department of Revenue is annexed herewith and marked as **ANNEXURE P-7**

14. That a combined reading of Table 2.11 of the Income Tax Return Statistics (Annexure P-5) and the Ministry of Finance 9th Report (Annexure P-7) establishes three distinct categories of citizens with TDS credits in India:

a. Category A (~2.8 Crore individuals): Those who have a positive tax liability after processing

b. Category B (~4.73 Crore individuals): Those who file returns u/s 263 (erstwhile Sec 139) despite having Zero Tax Payable, purely to claim refunds or comply with filing conditions

c. Category C (~2.35 Crore individuals): Those who have TDS deducted but are not legally mandated to file a return u/s 263. Out of this group:

i. C1 (~45 Lakhs / ~20%): Shortlisted under the Non-Filer Monitoring System (NMS) e-campaign for verification.

ii. C2 (~1.90 to 2.0 Crore individuals): Cleared even by NMS algorithms as having no tax evasion signal or taxable income, yet barred from receiving their legitimate refund solely due to Section 433 (erstwhile Sec 239) mandating an ITR filing.

15. That an RTI *DGITS/R/T/25/01620* dated 01.12.2025 was filed by the Ms. Urmila Goel with Director General of Income Tax (Systems), New Delhi seeking data on non-filers with TDS below ₹5,000 for AY 20-21 to 24-25, segregating it for senior citizens and ration card holders. However, department provided information at only overall level.

A true copy of the RTI DGITS/R/T/25/01620 dated 01.12.2025 was filed by the Ms. Urmila Goel with Director General of Income Tax (Systems), New Delhi is annexed herewith and marked as **ANNEXURE P-8**

16. That RTI's *"DGITS/R/E/25/00221"* & *"DGITS/R/E/26/00028"* filed by the petitioner in Director General of Income Tax (Systems) reveals that there are approximately 8.59 crore tax individuals having TDS less than or equal to Rs.5000/- of FY 2023-2024 and within this there approximately 7.51 crore individuals have total TDS of Rs. 1,000 or less. The year-wise data confirms a consistent upward trend across AYs 2020-2024.

A true copy of the RTI's "RDGITS/R/E/25/00221" & "DGITS/R/E/26/00028" along with their reply is annexed herewith and marked as **ANNEXURE P-9**

17. That Secretary, Department of Food and Public Distribution, vide letter dated 08.07.2025 writes to all State Chief Secretaries confirming that Income Tax data has been used to identify ineligible ration card holders and remove them from the database. This proves the Government can and does use Income Tax data for inter-departmental purposes but chooses not to use it to give refunds to eligible citizens.

A true copy of the letter dated 08.07.2025 issued by Secretary, Department of Food and Public Distribution is annexed herewith and marked as **ANNEXURE P-10**

18. That there are certain cases where individuals having TDS against their PAN but could not get refund of the same.

(i) That in the first case Shri Laxman Prasad, a poor ration card holder who worked as a small commission agent for Sahara Group, had TDS deducted from his commissions. Since Sahara filed its TDS returns four months late, his TDS did not reflect in Form 26AS on time, and he received a refund of only ₹3,482 instead of ₹4,039 for AY 2013-14 losing ₹557 through no fault of his own. This amount remained stuck for over 12 years, and it was only in January 2026, after the Petitioner helped him file a CPGRAMS grievance, that he finally recovered it. For a man living below the poverty line, ₹557 is not a minor sum.

A true copy of the Complaint filed by the Laxman Prasad and order of refund issued to him is annexed herewith and marked as **ANNEXURE P-11**

(ii) That in the second case Late Shri Manohar Lal Gupta was a Freedom Fighter who was imprisoned during the Emergency of the 1970s. The Government of Haryana honoured his sacrifice by paying him the Shubhra Jyotsna Pension. When he was 70 and 73 years old, TDS was deducted from the interest payments Rs. 3,905 for AY 2009-10 and Rs. 316 for AY 2012-13 even though his income was below the taxable limit. Being an elderly freedom fighter, he was unaware of the requirement to file an ITR to claim these refunds, and so he never received this money. He passed away on 25th

October 2025. His daughter, Smt. Urmila Goel, then filed a representation and a CPGRAMS grievance seeking these refunds for his estate only to be told by the Income Tax Officer, Rohtak, that since no ITR was filed, nothing could be done. A man who went to jail for India's democratic freedom was denied his own small, rightful money not for any wrongdoing, but simply because he did not know a bureaucratic rule.

A true copy of the Complaint CPGRAMS and order of rejection of refund is annexed herewith and marked as **ANNEXURE P-12**

19. That the Petitioner and other similarly aggrieved citizens have made several formal representations to the Hon'ble Finance Minister, the Chairman of the Central Board of Direct Taxes (CBDT), and the Secretary, Department of Revenue, seeking systemic redressal for the withholding of Tax Deducted at Source (TDS) refunds for individuals not otherwise required to file Income Tax Returns (ITR).

a. comprehensive representation was submitted in the public interest, advocating for approximately 2.35 crore individuals who, despite having TDS credits reflected against their PAN for AY 2023-24, did not file returns. The representation highlighted that the State's retention of these funds amounts to unjust enrichment and a violation of its fiduciary duty as a custodian of public funds. It specifically prayed for the implementation of a Suo-Moto/Automatic Refund Mechanism for non-taxable individuals, particularly blue-collar workers and senior citizens, aligning with the "Digital India" vision.

b. Representation of Mr. Laxman Prasad (December 15, 2025): Mr. Laxman Prasad, a Ration Card holder earning small commissions, submitted a representation regarding a refund lost due to a deductor’s late filing. He underscored that forcing a poor person to file an ITR for a small refund (₹547) creates unnecessary hardship. Subsequent to this and a CPGRAMS grievance, the Department redressed his case on January 01, 2026, by issuing a rectification order under Section 154, proving that manual intervention can process such refunds even without a timely ITR, yet no such systemic relief has been extended to the general public.

A true copy of the representation by Mr. Lakshman Prasad dated 15.12.2025 with Respondents requesting Respondents for redressal of refund loss and for systemic measures to help small taxpayers like him who suffer due to late TDS filing and mandatory ITR conditions is annexed herewith and marked as **ANNEXURE P-13**

c. Representation of Mrs. Urmila Goel (January 18, 2026): Mrs. Urmila Goel, legal heir of Late Shri Manohar Lal Gupta (a freedom fighter pensioner), represented the case of unclaimed TDS from AY 2009-10 and AY 2012-13. Despite the funds being reflected in Form 26AS, her father, a senior citizen who was not required to file a return due to low income, never received the money. Her grievance was rejected on January 29, 2026, with the Department stating that a refund cannot be generated without the processing of an ITR, thereby effectively usurping the savings of a non-taxable elderly citizen.

A true copy of the Representation made by Mrs. Urmila Goel legal heir of Late Shri Manohar Lal Gupta with the Respondents for unclaimed TDS from AY 2009-10 and AY 2012-13 is annexed herewith and marked as **ANNEXURE P-14**

20. It is respectfully submitted that this condition places an unreasonable, unjust, and arbitrary burden upon the poorest and most vulnerable sections of society, including daily wage earners, senior citizens, domestic workers, and small depositors, many of whom are entirely unaware of the ITR filing process, lack access to internet or digital infrastructure, or are simply unable to afford the services of a tax consultant.

21. It is therefore humbly submitted that as a direct consequence of this legal impediment, the hard-earned money of such individuals continues to remain permanently with the Government constituting a 'de facto' forfeiture of private property without any legal justification, which is arbitrary, unconstitutional, and violative of the fundamental rights guaranteed under the Constitution of India.

22. That an RTI *DOREV/R/E/26/03598* dated 19.06.2026 was filed by the Petitioner with Department of Revenue seeking status/response to the Representation dated 05.01.2026. However, the department forwarded the RTI to Central Board of Direct Taxes, which did not provide point-wise response and merely stated that it is a legislative matter.

A true copy of the RTI DOREV/R/E/26/03598 dated 19.06.2026 is annexed herewith and marked as **ANNEXURE P-15**

23. That the actions and inactions of the Respondents are arbitrary, unreasonable and unjust on the following, amongst other,

GROUNDS

A. Because the continued retention of Tax Deducted at Source ("TDS") amounts belonging to persons whose total income falls below the taxable threshold is without authority of law, as no tax liability is ultimately payable by such persons. Such retention, in the absence of a lawful basis for forfeiture, is contrary to Article 265 of the Constitution of India.

B. Because the State cannot unjustly retain amounts deducted and deposited as TDS merely on account of procedural non-compliance by persons who are otherwise not liable to file returns. Where the underlying tax liability is nil, the continued retention of such amounts results in unjust enrichment of the State and is inconsistent with its constitutional obligation to act fairly, reasonably, and as a public trustee of citizen funds.

C. Because the requirement of filing an Income Tax Return ("ITR") as a precondition for refund, even in cases where the assessee is otherwise not mandatorily required to file a return, operates as an excessive and disproportionate procedural burden. For small refunds, the cost of compliance may exceed the refund itself, thereby rendering the remedy illusory and defeating the legitimate expectations underlying a welfare-oriented tax administration. Such a burden also has the effect of depriving a person of property except by authority of law, contrary to Article 300A.

D. Because the impugned practice discriminates arbitrarily between similarly situated persons. The Respondents possess and use technological and database integration tools for identifying ineligible beneficiaries under other welfare and regulatory regimes, yet do not employ the same capability to identify eligible TDS refund recipients. This selective deployment of technology is manifestly arbitrary and violative of Article 14.

E. Because in a Digital India and data-driven administration framework, where TDS credits are already traceable through PAN, Aadhaar linkage, AIS, and Form 26AS, there exists a legitimate expectation that refunds due to non-taxable persons should be processed proactively and automatically, without forcing such persons to navigate a cumbersome return-filing process.

F. Because the Non-Filer Monitoring System ("NMS") is designed to identify persons with potential tax non-compliance, not to penalize persons whose income is below the taxable threshold and who merely seek refund of excess TDS. Persons not shortlisted under the relevant NMS/e-campaign cycles for the concerned assessment years cannot, without more, be treated as suspected tax evaders merely because they have unclaimed TDS credits. Subjecting such persons to mandatory return filing or fresh scrutiny solely for refund purposes is arbitrary, unreasonable, and contrary to the stated object of the monitoring framework.

G. Because the Respondents' own official data, namely the Income Tax Return Statistics and the Ministry of Finance's Ninth Report, demonstrates that persons having Tax Deducted at Source ("TDS") broadly fall into three distinct categories. The first category comprises persons who have an actual tax liability and are liable to pay tax in accordance with law. The second category comprises persons who are required to furnish a return of income under Section 263 of the Income Tax Act, 2025 (erstwhile Section 139 of the Income Tax Act, 1961). The third category comprises persons who are not otherwise required by law to furnish a return under Section 263. Nevertheless, by virtue of Section 433 of the Income Tax Act, 2025 (erstwhile Section 239 of the Income Tax Act, 1961), even such non-taxable persons are compelled to furnish a return solely for claiming refund of their own Tax Deducted at Source. This statutory scheme creates an artificial class of citizens who are exempt from return filing for all purposes except for recovering money already belonging to them.

H. Because the third category itself stands further classified by the Respondents through the Non-Filer Monitoring System ("NMS"). One segment comprises those persons who are shortlisted by the NMS for verification, whereas the remaining and substantially larger segment, comprising nearly two crore individuals annually, is not even shortlisted under the NMS, thereby indicating that the Department itself finds no prima facie indication of tax liability, tax evasion or necessity of return filing. Despite such administrative determination, these individuals are nevertheless denied refund of their legitimate TDS unless they incur the burden and expense of filing an Income Tax Return solely to satisfy the procedural requirement contained in Section 433 of the Income Tax Act, 2025. Such a consequence renders the statutory framework arbitrary, irrational and disproportionate, as citizens who are neither liable to pay tax nor considered by the Department itself to require filing of returns are effectively compelled to spend money merely to recover money already belonging to them, failing which the State continues to retain such amounts without any corresponding authority of law.

I. Because the present refund mechanism, as applied to low-income persons, senior citizens, daily wage earners, and digitally vulnerable citizens, is not merely inconvenient but functionally exclusionary. A procedure that requires engaging intermediaries, incurring expenses, or possessing digital literacy before the State returns money that is otherwise not lawfully retainable amounts to a denial of effective access to a statutory benefit.

J. Because the impugned insistence on return filing, irrespective of the actual taxability of the recipient, defeats the principles of fairness, proportionality, and non-arbitrariness embedded in Articles 14, 265 and 300A. The State cannot justify retention of excess TDS on the ground that some individuals are able to obtain refunds through compliance, when a large class of similarly placed persons is effectively shut out by procedural barriers.

K. Because the Respondents' failure to devise an automatic refund mechanism, despite possession of the relevant PAN-linked and AIS-linked data, amounts to administrative inaction in a field where the State already has complete or near-complete information necessary for verification and refund processing.

L. Because the impugned system operates disproportionately against persons with small refunds, for whom the cost of compliance is economically irrational. The law should not, in effect, force citizens to spend a material portion of their lawful entitlement merely to recover what already belongs to them.

M. Because once the Respondents possess the deductor-side and recipient-side data necessary to determine that no tax is payable, continued withholding of refund amounts serves no legitimate fiscal purpose and amounts to arbitrary retention of citizen money.

N. Because the absence of a simplified or automatic refund pathway for non-taxable persons is contrary to the State's own avowed objectives of ease of living, taxpayer facilitation, and transparent digital governance.

O. Because the Respondents themselves, through the Non-Filer Monitoring System (NMS), have already undertaken a risk-based assessment of non-filers and have consciously chosen not to shortlist nearly two crore persons for verification. Having administratively concluded that these individuals do not warrant return filing or scrutiny, the Respondents cannot simultaneously insist that the very same individuals must nevertheless file an Income Tax Return merely for obtaining refund of their own money. Such mutually inconsistent treatment is arbitrary, irrational and violative of Article 14.

P. Because the impugned actions/inactions are otherwise also bad in law.

24. That the Petitioner has no other equally efficacious or alternative remedy available to him except to approach the extraordinary jurisdiction of this Hon'ble Court under Article 226 of the Constitution of India.

25. The Petitioner has not filed any similar petition either in the Hon'ble Supreme Court of India or in any Hon'ble High Courts in India.

26. The Petitioner submits that it has no other efficacious alternate remedy except to approach this Hon'ble Court by way of present Public Interest Litigation

27. That this Hon'ble Court has the requisite jurisdiction to adjudicate upon the issue in dispute and grant the Petitioner the reliefs as prayed for in as much as the subject matter is situated within the territorial jurisdiction of this Hon'ble Court.

28. That the annexures enclosed herewith are true and correct copies of their respective originals.

PRAYER

In the premise aforesaid, the petitioner most humbly prays that this Hon'ble Court may be pleased to:

i) issue a Writ of Mandamus, or any other appropriate Writ, Order, or Direction in the nature thereof, reading down Section 433 of the Income Tax Act, 2025, so as to interpret the requirement of 'furnishing return as per section 263' as being applicable only to those persons who are otherwise mandated to file a return of income under Section 263(1) of the Act;

ii) issue a Writ of Mandamus or any other appropriate writ, order, or direction commanding Respondents No. 1 and 2 to immediately process and credit the unclaimed TDS refunds (specifically targeting those with TDS credits up to ₹5,000 per annum), along with applicable statutory interest, directly into the linked bank accounts of individual PAN holders for each of the past three Assessment Years (AY 2023-24, AY 2024-25, and AY 2025-26) who were not shortlisted under the NMS e-campaign, without insisting on the filing of Income Tax Returns or subjecting such individuals to any fresh administrative verification, notice, or inquiry, in view of the finality of the concluded NMS cycles for the said years;

iii) issue a Writ of Mandamus or any other appropriate writ, order, or direction commanding Respondents No. 1 and 2 to forthwith implement a permanent Suo-Motu / Automatic TDS Refund Mechanism for current and future Assessment Years, whereby individuals whose total income as per AIS/26AS data is below the basic exemption limit (specifically targeting those with TDS credits up to ₹5,000 per annum) are automatically identified and credited their TDS refunds without insistence on ITR filing, with a further specific direction that the mere co-existence of unclaimed TDS credits and a non-filing status shall not be used as a ground to blanket-shortlist such non-taxable individuals under the Non-Filer Monitoring System (NMS) e-campaign; and,

iv) pass such other and further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in the interest of justice.

Aakash Goel
Petitioner in Person
S/o Mr. Neeraj Kumar Goel
R/o 393, SFS Flats, Ashok Vihar,
Phase-4, Delhi- 110052
M: 931225557
E-mail: aakashgoel@gmail.com

New Delhi
Dated: 30.07.2026

IN THE HIGH COURT OF DELHI AT NEW DELHI

W.P. (C) NO. _______ OF 2026

IN THE MATTER OF :-

Aakash Goel ...Petitioner

Versus

Union of India & Anr ...Respondents

AFFIDAVIT

I, Aakash Goel, S/o **Mr.** Neeraj Kumar Goel, age about 41 years, Rio 393, SFS **Vihar, Phase-4, Delhi-110052, M: 93122155 57, do hereby Flats, Ashok** solemnly affirm an declare as under:

1. That I am the petitioner in the present writ petition and well conversant with the facts and circumstances of the case hence competent to swear this affidavit.

2. That I have filed the present writ petition a Public Interest Litigation.

3. That I have gone through the Delhi High Court (Public Interest Litigation) Rules, 2010 and do hereby affirm that the present Public Interest Litigation is in conformity thereof.

4. That the petitioner has no personal interest in the litigation. The petitioner is not interested in any manner whatsoever and would not benefit from the relief sought in the present litigation. This petition is not guided by self gain or gain of any person, institution, body and there is no motive other than of public interest in filling this petition.

5. That I have done whatsoever inquiry/investigation which was in my power to do, to collect all data/material which was available and which was relevant for this court to entertain the present petition.

113

The Seal of Oath Commissioner
S L No 62/2025
SHAMA RANI
App. By Delhi High Court
Period-15/07/2025
to 14/07/2027
Tis Hazari Court, Delhi-110054

6 That I further confirm that the contents of the present PIL are true and correct to the bests of my knowledge and I have not concealed in the present petition any date/material/information which may have enabled this court to form an opinion whether to entertain this petition or no and/or whether to grant any relief or not.

7. Information in para 1 to 22 is based on my personnel knowledge and 23 to 28 is interpretation and understanding of law.

8. I say that we have means to pay costs, if any imposed by Hon'ble Court and undertake to pay the same.

DEPONENT

VERIFICATION:

Verified at Delhi on 30 day of 2026 2026, that the contents of my above affidavit have been read over to me in vernacular and are true and correct to my knowledge and belief, no part of it is false and nothing material has been concealed therefrom.

Manoj Kumar

I identify the deponent who has signed in my presence

DEPONENT

CERTIFIED THAT THE DEPONENT
Shri/Smt/Km.
S/o W/o D/o
R/o
Identified
has signed before me a
Delhi on 30 JUL 2026 No.
that the contents of the affidavit which have been read and explained to him are true and correct to his knowledge

Oath Commissioner, Delhi

30 JUL 2026

113

The Seal of Oath Commissioner
S. No. 62/2025
SHAMA RANI
App. By Delhi High Court
Period-15/07/2025 to 14/07/2027
Court, Delhi-110054

ANNEXURE-P-1

सत्यमेव जयते
भारत सरकार

आधार

भारत सरकार
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India

नामांकन क्रम/ Enrolment No.: 1007/21097/05976

Download Date: 13/10/2020

To
आकाश गोयल
Aakash Goel
S/O: Neeraj Kumar Goel
393 S.F.S Flats
Ashok VIhar, Phase 4
Ashok Vihar
Ashok Vihar
North West Delhi Delhi - 110052
9312215557

Issue Date: 24/07/2013

Signature Not Verified
Digitally signed by DS
UNIQUE IDENTIFICATION
AUTHORITY OF INDIA 04
Date: 2020.10.18 19:08:49
IST

आपका आधार क्रमांक / Your Aadhaar No. :

7132 0830 8451
VID : 9196 7997 7117 3958

मेरा आधार, मेरी पहचान

भारत सरकार
Government of India
आधार

Download Date: 13/10/2020

आकाश गोयल
Aakash Goel
जन्म तिथि/DOB: 25/12/1984
पुरुष/ MALE

Issue Date: 24/07/2013

7132 0830 8451
VID : 9196 7997 7117 3958

मेरा आधार, मेरी पहचान

सत्यमेव जयते
Government of India
AADHAAR

सूचना

- आधार पहचान का प्रमाण है, नागरिकता का नहीं।
- सुरक्षित QR कोड / ऑफलाइन XML / ऑनलाइन ऑथेंटिकेशन से पहचान प्रमाणित करें।
- यह एक इलेक्ट्रॉनिक प्रक्रिया द्वारा बना हुआ पत्र है।

INFORMATION

- **Aadhaar** is a proof of identity, not of citizenship.
- Verify identity using Secure QR Code/ Offline XML/ Online Authentication.
- This is electronically generated letter.

- आधार देश भर में मान्य है ।
- आधार कई सरकारी और गैर सरकारी सेवाओं को पाना आसान बनाता है ।
- आधार में मोबाइल नंबर और ईमेल ID अपडेट रखें।
- आधार को अपने स्मार्ट फोन पर रखें, **mAadhaar App** के साथ।

- **Aadhaar** is valid throughout the country.
- **Aadhaar** helps you avail various Government and non-Government services easily.
- Keep your mobile number & email ID updated in **Aadhaar**.
- Carry Aadhaar in your smart phone – use **mAadhaar** App.

भारतीय विशिष्ट पहचान प्राधिकरण
Unique Identification Authority of India
AADHAAR

पता:
S/O: नीरज कुमार गोयल, 393 एस.एफ.एस फ्लॅट्स, अशोक विहार, फेस 4, अशोक विहार, उत्तर पश्चिमी, दिल्ली - 110052

Address:
S/O: Neeraj Kumar Goel, 393 S.F.S Flats, Ashok VIhar, Phase 4, Ashok Vihar, North West Delhi,
Delhi - 110052

7132 0830 8451
VID : 9196 7997 7117 3958

1947 | help@uidai.gov.in | www.uidai.gov.in

Gmail **ANNEXURE-P-2** Aakash Goel <aakashgoel@gmail.com>

Representation regarding the hardship faced by small taxpayers, senior citizens, and ration card holders in claiming TDS refunds and a prayer for the implementation of a Suo-Moto/Automatic Refund Mechanism.

1 message

Aakash Goel <aakashgoel@gmail.com> Mon, Jan 5, 2026 at 2:37 PM
To: appointment.fm@gov.in, chairmancbdt@nic.in, rsecy@nic.in
Bcc: Vibhor Adv <vibhor@bavlegal.in>

Dated: January 05, 2026

To,

1. Hon'ble Finance Minister

Room 15075,

Kartavya Bhawan - 1,

New Delhi, Delhi – 110001

Email: appointment.fm@gov.in

2. The Chairman

Central Board of Direct Taxes (CBDT)

Ministry of Finance,

North Block, Secretariat Building,

New Delhi, Delhi – 110001

Email: chairmancbdt@nic.in

3. The Secretary
Department of Revenue,
Ministry of Finance
Room 14102, Kartavya Bhawan - 1,
New Delhi-110001
Email: rsecy@nic.in

Subject: Representation regarding the hardship faced by small taxpayers, senior citizens, and ration card holders in claiming TDS refunds and a prayer for the implementation of a Suo-Moto/Automatic Refund Mechanism.

Respected Madam/Sir,

1. PREAMBLE & SYNOPSIS
This representation is submitted in the public interest, specifically advocating for the rights of approximately 2 crore citizens—comprising largely of blue-collar workers, senior citizens, and ration card holders. Annually, these many individuals currently face the procedural burden of filing an Income Tax Return (ITR) solely to claim refunds of Tax Deducted at Source (TDS), despite their total income falling significantly below the taxable threshold.

It is a fundamental principle of taxation that TDS is merely a mode of collection and remains the property of the assessee until a tax liability is crystallized. Under the current regime (specifically Section 433 of the Income Tax Act 2025), retaining these funds effectively amounts to the unjust enrichment of the State at the cost of its most vulnerable citizens. While high-income earners benefit from raised exemption limits (up to ₹12,00,000), the economically weaker sections are forced to navigate complex compliance procedures or incur costs (paying intermediaries) to recover meagre amounts (e.g., ₹2,000 - ₹5,000) that rightfully belong to them.

2. LIST OF DATES AND EVENTS

- **June 2024:** Income Tax Department statistics revealed that approximately 2.35 crore individuals did not file ITRs despite having TDS credits deducted against their PAN for AY 2023-24.
- **19 March 2025:** The Lok Sabha Standing Committee on Finance (Ninth Report) noted that the Department's "Non-Filing Monitoring System" (NMS) e-campaign contacts only 20-40% of non-filers, primarily targeting potential high-value evasion, thereby leaving low-income non-filers without guidance.
- **08 July 2025:** The Department of Food and Public Distribution successfully utilized the Income Tax database to identify and exclude ineligible Ration Card holders, proving that cross-departmental data integration is robust and fully functional.
- **21 July 2025:** The Parliamentary Select Committee (List of Observations, Serial 291) formally observed that mandating ITR filing for the sole purpose of claiming a refund is "burdensome" for small taxpayers.
- **21 August 2025:** The *Income Tax Act 2025* was notified. Despite the aforementioned recommendations, Section 433 retains the requirement for filing returns to claim refunds, effectively time-barring the poor from recovering their assets if statutory deadlines are missed.

3. GROUNDS FOR REPRESENTATION

A. Inefficacy of the NMS E-Campaign for Small Taxpayers The Department's data indicates that the Non-Filing Monitoring System (NMS) leaves out 60-80% of non-filers. This exclusion implies that these individuals are not flagged as "high-risk" or "potential tax evaders." Logically, if the Department does not consider them persons of interest for tax collection, there is no justification for withholding their refund.

B. The State's Fiduciary Duty As interpreted by the Hon'ble Supreme Court and various High Courts (e.g., *Bombay High Court*), the Government acts as a custodian of public funds. A refund due to a citizen is a debt owed by the State. It is the institutional duty of the Department to proactively return these funds, rather than waiting for the citizen to navigate a complex filing system, especially when the citizen lacks digital literacy.

C. Alignment with "Digital India" and Technological Feasibility In an era where private fintech corporations offer "one-click" filing, and the Government successfully integrates databases (Aadhaar, PAN, Ration Card) for subsidy removal, the same infrastructure must be used for benefit delivery. Implementing an automatic refund system for unflagged PANs is technologically feasible and aligns with the vision of a responsive digital administration.

D. Constitutional & Moral Obligation Under the Directive Principles of State Policy, the State is obligated to minimize inequalities and promote the welfare of the people. Forcing a citizen earning below the poverty line to pay a private consultant ₹500–₹1,000 to recover a ₹5,000 refund violates the spirit of social justice.

4. PRAYERS

In light of the facts and grounds stated above, the undersigned humbly prays for the following:

A. **Suo-Moto Refunds:** Issue immediate directions to automatically process and credit TDS refunds to the bank accounts of non-filing individuals who were not shortlisted under the NMS e-campaign, treating their non-selection as a "No Objection" from the Department.

B. Proactive Communication: Initiate a dedicated drive to send formal notifications (via Letter, Email, and SMS) to all PAN holders with unclaimed TDS credits from the past 15 years who have neither filed an ITR nor been subject to scrutiny.

C. Annual Automatic Mechanism: Institutionalize a permanent annual process where, post the NMS shortlisting cycle, all remaining "Low-Risk" non-filers with TDS credits are automatically issued refunds without the need for a formal ITR.

D. Integration with Social Welfare Data: Utilize the Ration Card database to identify "vulnerable non-filers" (e.g., BPL families, Senior Citizens) and prioritize their refunds on a mission mode.

5. CONCLUSION

To expect citizens earning less than the taxation threshold to possess the technical know-how or financial resources to file income tax returns is fundamentally unjust. The gap in skills and wages should not result in the forfeiture of their rightful earnings.

By way of analogy, if a customer forgets their change at a store, a fair merchant calls them back to return it. They do not demand the customer fill out a complex form or pay a processing fee to retrieve their own money. This representation simply seeks that the Government acts as that fair merchant, returning the "change" (TDS) to those who clearly owe no further tax.

Yours Faithfully

(Aakash Goel)
CFA, PGDM (IIMK), BE (DCE)
393, SFS Flats,
Ashok Vihar, Phase 4
Delhi 110052
Mob 9312-215-557

(*a*) the form, manner and time in which an application may be made for the allotment of Permanent Account Number and the particulars which such application shall contain;

(*b*) class or classes of persons who shall be required to apply for allotment of Permanent Account Number;

(*c*) categories of documents pertaining to business or profession in which Permanent Account Number shall be quoted by every person;

(*d*) the form and manner in which the person who has not been allotted a Permanent Account Number shall make his declaration;

(*e*) manner of authentication of Permanent Account Number or Aadhaar number;

(*f*) class or classes of persons to whom the provisions of this section shall not apply having regard to the transactions or the circumstances.

(*11*)(*a*) The Central Government may, by notification, specify any class or classes of persons who shall apply to the Assessing Officer for the allotment of Permanent Account Number within such time as mentioned in such notification;

(*b*) the class or classes of persons in clause (*a*) may include such persons—

(*i*) by whom tax is payable under this Act; or

(*ii*) by whom any tax or duty is payable under any other law in force; or

(*iii*) being importers and exporters, even when no tax is payable by them.

(*12*) The provisions of sub-sections (*5*) and (*6*) shall not apply to such person or class or classes of persons or any State or part of any State, as may be notified by the Central Government.

(*13*) For the purposes of this section,—

(*a*) "Aadhaar number" shall have the same meaning as assigned to it in section 2(*a*) of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016; 18 of 2016.

(*b*) "Assessing Officer" includes an income-tax authority who is assigned the duty of allotting Permanent Account Number;

(*c*) "authentication" means the process by which the Permanent Account Number or Aadhaar number along with demographic information or biometric information of an individual is submitted to the income-tax authority or such other authority or agency as may be prescribed for its verification and such authority or agency verifies the correctness, or the lack thereof, on the basis of information available with it.

B.—Filing of return of income

Return of income.

263. (*1*)(*a*) Every person as mentioned below shall, for a tax year, on or before the due date, furnish a return of his income or the income of any other person in respect of which he is assessable during the said tax year:—

(*i*) a company;

(*ii*) a firm;

(*iii*) a person other than a company or a firm, if his total income or the total income of any other person in respect of which he is assessable under this Act during the tax year, without giving effect to the provisions of Chapter XVII-B or provisions of Schedule VIII (Table: Sl. No. 1) or deductions allowable under section 82 or 83 or 84 or 85 or 86 or 87 or 88 of Chapter IV-E or Chapter VIII, as the case may be, exceeded the maximum amount which is not chargeable to income-tax;

(*iv*) a specified entity, if its total income without giving effect to the provisions of section 11 exceeds the maximum amount which is not chargeable to income-tax;

(*v*) a University, college or other institution as referred to in section 45(*3*)(*a*);

(*vi*) a business trust;

(*vii*) an investment fund as referred to in section 224;

(*viii*) a person who has sustained a loss in the tax year under the head "Profits and gains of business or profession" or under the head "Capital gains" and who intends to claim that such loss, or any part thereof, is to be carried forward as per this Act;

(*ix*) a person, who is a resident, other than not ordinarily resident, and who at any time during the tax year,—

(*A*) holds, as a beneficial owner or otherwise, any asset (including any financial interest in an entity) located outside India, or has signing authority in any account located outside India; or

(*B*) is a beneficiary of any asset (including any financial interest in an entity) located outside India, except where any income arising from such asset is includible in the income of person referred to in item (*A*);

(*x*) a person, other than a company or firm, who during the tax year, fulfils such conditions as may be prescribed;

(*b*). the persons referred in clauses (*a*)(*i*), (*a*)(*ii*), (*a*)(*v*), (*a*)(*vi*), (*a*)(*vii*) and (*a*)(*ix*) shall furnish return on or before the due date regardless of income or loss;

(*c*) for the purposes of this section, "due date" means the date of the financial year succeeding the relevant tax year as mentioned in the corresponding entry of column C of the Table below in respect of the persons mentioned in column B of the said Table:

Table

Sl. No.	Person	Due date
A	B	C
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 10 applies to such spouse), who is required to be furnished a report referred to in section 172.	30th November.
2.	Company (in cases other than those mentioned in Sl. No. 1).	31st October.
3.	Person (other than a company) whose accounts are required to be audited under this Act or under any other law in force (in cases other than those mentioned in Sl. No. 1).	31st October.
4.	Partner of a firm whose accounts are required to be audited under this Act or under any other law in force; or the spouse of such partner (if section 10 applies to such spouse) (in cases other than those mentioned in Sl. No.1).	31st October.
5.	Any other assessee.	31st July.

(*2*)(*a*) The Board may prescribe form for furnishing return of income, manner of its verification and such other particulars including—

(*i*) the class or classes of persons who shall be required to furnish the return in electronic form or otherwise;

(*ii*) the form and the manner in which the return may be furnished, whether in electronic form or otherwise;

(*iii*) the documents, statements, receipts, certificates, audited reports or any other documents which may not be furnished along with the return in electronic form but shall be produced before the Assessing Officer on demand;

(*iv*) the computer resource or the electronic record to which the return in electronic form may be transmitted;

(*b*) the particulars prescribed under clause (*a*) may also include—

(*i*) income exempt from tax;

(*ii*) assets of the prescribed nature and value held by the assessee as a beneficial owner or otherwise or in which he is a beneficiary;

(*iii*) bank account and credit card held by the assessee;

(*iv*) expenditure exceeding the prescribed limit incurred by the assessee under prescribed heads;

(*v*) such other outgoings as may be prescribed;

(*vi*) the report of any audit referred to in section 63 or a copy thereof;

(*vii*) the particulars of the location and style of the principal place of the business or profession and all the branches thereof;

(*viii*) the names and addresses of the partners, if any, in the business or profession;

(*ix*) the names of the other members of the association of person or the body of individuals and the extent of the share of the assessee and the shares of all such members in the profits of the business or profession and any branches thereof.

(*3*) The Central Government may, by notification, exempt any class or classes of persons, from the obligation to file a return of income under this section, subject to the conditions specified therein.

(*4*) Any person who has not furnished a return within the time allowed to him under sub-section (*1*), may furnish the return for any tax year at any time within nine months from the end of the relevant tax year, or before the completion of the assessment, whichever is earlier.

(*5*) If any person, having furnished a return under sub-section (*1*) or sub-section (*4*), discovers any omission or any wrong statement therein, he may furnish a revised return at any time within nine months from the end of the relevant tax year, or before the completion of the assessment, whichever is earlier.

(*6*)(*a*) Any person, whether or not he has furnished a return under sub-section (*1*) or (*4*) or (*5*) for a tax year, may furnish an updated return of his income or the income of any other person in respect of which he is assessable under this Act, at any time within forty-eight months from the end of the financial year succeeding the relevant tax year;

(*b*) the provisions of clause (*a*) shall continue to apply for a tax year if any person has sustained a loss in the said tax year and has furnished a return of loss within the due date specified under sub-section (*1*) and the updated return is a return of income;

(*c*) the provisions of clause (*a*) shall not apply for a tax year for any person, if—

(*i*) the updated return is a return of loss for the said tax year; or

(*ii*) the updated return has the effect of decreasing the total tax liability determined on the basis of return furnished under sub-section (*1*) or (*4*) or (*5*) for the said tax year; or

(*iii*) the updated return results in refund where no refund was due or increases the refund due on the basis of return furnished under sub-section (*1*) or (*4*) or (*5*) for the said tax year; or

(*iv*) an updated return has already been furnished for the said tax year; or

(*v*) any proceeding for assessment or reassessment or recomputation or revision of income under this Act is pending or has been completed for the said tax year; or

(*vi*) the Assessing Officer is in the possession of information in respect of such person for the said tax year regarding violation of specified laws and the same has been communicated to him prior to the date of furnishing of updated return; or

(*vii*) information for the said tax year has been received under an agreement referred to in section 90 or 90A of Income-tax Act, 1961 or section 159 of this Act in respect of such person and the same has been communicated to him, prior to the date of furnishing of updated return; or

43 of 1961.

(*viii*) any prosecution proceedings under the Chapter XXII have been initiated for the said tax year in respect of such person, prior to the date of furnishing of updated return; or

(*ix*) thirty-six months have expired from the end of the financial year succeeding the relevant tax year, and any notice to show-cause under section 281 has been issued in his case, except where an order has been passed under section 281(*3*) determining that it is not a fit case to issue notice under section 280; or

(*x*) he is such person or belongs to such class of persons, as may be notified by the Board in this regard;

(*d*) a person shall also not be eligible to furnish an updated return of income, where—

(*i*) a search has been initiated under section 247 or books of account or other documents or any assets are requisitioned under section 248 in the case of that person; or

(*ii*) a survey has been conducted under section 253, other than sub-section (*4*) of the said section, in the case of that person; or

(*iii*) a notice has been issued under section 294 in pursuance to the provisions of section 295, to that person,

for the tax year in which such search is initiated or survey is conducted or requisition is made and any tax year preceding such tax year;

(*e*) if a person has furnished a return of income under clause (*a*) for a tax year, and as a result the loss or any part thereof carried forward under Chapter VII or unabsorbed depreciation carried forward under section 33(*3*)(*b*) or tax credit carried forward under sections 206(*1*)(*m*) to (*p*) and 206(*2*)(*e*) to (*h*) is to be reduced for any subsequent tax year, then, an updated return shall be furnished for each such subsequent tax year.

(*7*) A return of income furnished under this section, shall be treated as defective if it is not in conformity with all the conditions as may be prescribed and shall be dealt with in the following manner:—

(*a*) where the Assessing Officer considers that the return of income furnished by the assessee is defective, he may intimate the defect to the assessee and give him an opportunity to rectify the defect within fifteen days from the date of such intimation or within a further period as may be allowed on an application made by the assessee in this behalf;

(*b*) if the defect is not rectified within the period allowed under clause (*a*), then the return shall be treated as an invalid return and the provisions of this Act shall apply as if the assessee had failed to furnish the return;

(*c*) where the assessee rectifies the defect after the expiry of the period allowed under clause (*a*), but before the assessment is made, the Assessing Officer may condone the delay and treat the return as a valid return.

(*8*)(*a*) The provisions of this section shall also apply to a return of income which is furnished in pursuance of an order passed under section 239(*3*)(*b*);

(*b*) the provisions of this section shall not apply to a specified senior citizen, as referred to in section 402(*39*), for the relevant tax year in which tax has been deducted at source under section 393(*1*) [Table: Sl. No. 8 (*iii*)].

(*9*) For the purposes of this section,—

(*a*) "beneficial owner", in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset for the immediate or future benefit, direct or indirect, of himself or any other person;

(*b*) "beneficiary", in respect of an asset means an individual who derives benefit from the asset during the tax year and the consideration for such asset has been provided by any person other than such beneficiary;

(*c*) "specified entity" means—

(*i*) research association referred to in Schedule III (Table: Sl. No. 23);

(*ii*) association or institution referred to in Schedule III (Table: Sl. No. 24);

(*iii*) person referred to in Schedule VII (Table: Sl. No. 2);

(*iv*) institution referred to in Schedule III (Table: Sl. No. 25);

(*v*) any University or other educational institution or any hospital or other medical institution referred to in Schedule VII (Table: Sl. Nos. 17, 18 and 19);

(*vi*) Mutual Fund referred to in Schedule VII (Table: Sl. Nos. 20 and 21);

(*vii*) securitisation trust referred to in Schedule III (Table: Sl. No. 26);

(*viii*) Investor Protection Fund referred to in Schedule III (Table: Sl. Nos. 28 and 29);

(*ix*) Core Settlement Guarantee Fund referred to in Schedule III (Table: Sl. No. 30);

(*x*) venture capital company or venture capital fund referred to in Schedule V (Table: Sl. No. 6);

(*xi*) trade union or association referred to in Schedule III (Table: Sl. No. 31);

(*xii*) Board or Authority referred to in Schedule VII (Table: Sl. Nos. 33 and 40);

(*xiii*) Body or Authority or Board or Trust or Commission (by whatever name called) referred to in Schedule III (Table: Sl. No. 36);

(*xiv*) infrastructure debt fund referred to in Schedule VII (Table: Sl. No. 46);

(*d*) "specified laws" shall refer to the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, or the Prohibition of *Benami* Property Transactions Act, 1988, or the Prevention of Money-laundering Act, 2002, or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

13 of 1976.
45 of 1988.
15 of 2003.
22 of 2015.

Scheme for submission of returns through tax return preparers.

264. (*1*) The Board may make a Scheme for furnishing returns of income through a tax return preparer and such Scheme shall be notified, which—

(*a*) may enable any specified class or classes of persons in preparing and furnishing returns of income through a tax return preparer authorised to act as such under the Scheme;

(*b*) may be made irrespective of provisions of section 263.

(*2*) For the purpose of this section,—

(*a*) "tax return preparer" means any individual, not being a person referred to in section 515(*3*)(*a*)(*ii*) or an employee of the "specified class or classes of persons", who has been authorised to act as a tax return preparer under the Scheme made under this section;

(*b*) "specified class or classes of persons" means any person, other than a company or a person, whose accounts are required to be audited under section 63 or under any other law, who is required to furnish a return of income under this Act.

(*3*) Every notification for the Scheme referred to in sub-section (*1*) shall be issued as per section 534 of this Act.

Return by whom to be verified.

265. The return of income under section 263 required to be furnished by the person specified in column B of the Table below shall be verified by the person specified in corresponding entry in column C of the said Table:

Table

Sl. No.	Person furnishing return of income	To be verified
A	B	C
1.	An individual.	(*i*) By the individual himself; (*ii*) where the individual is mentally incapacitated from attending to his affairs, by his guardian or any other person competent to act on his behalf;

CHAPTER XX

Refunds

Refunds.

431. If any person satisfies the Assessing Officer that the amount of tax paid by him or on his behalf or treated as paid by him or on his behalf for any tax year exceeds the amount with which he is properly chargeable under this Act for that year, he shall be entitled to a refund of the excess.

Person entitled to claim refund in certain special cases.

432. (*1*) Where the income of one person is included in total income of any other person under any provision of this Act, the latter alone shall be eligible for a refund under this Chapter in respect of such income.

(*2*) Where a person is unable to claim or receive a refund due to him, on account of death, incapacity, insolvency, liquidation or other cause, his legal representative or the trustee or guardian or receiver, shall be entitled to claim or receive such refund for the benefit of such person or his estate.

Form of claim for refund and limitation.

433. Every claim for refund under this Chapter shall be made by furnishing return as per section 263.

Refund for denying liability to deduct tax in certain cases.

434. (*1*) Where,—

(*a*) under an agreement or other arrangement, in writing, the tax deductible on any income, other than interest in section 393(*2*) (Table: Sl. No. 17), is to be borne by the person by whom the income is payable; and

(*b*) such person having paid such tax to the credit of the Central Government claims that no tax was required to be deducted on such income,

he may, within thirty days from the date of payment of such tax, file an application before the Assessing Officer for refund of such tax in such form and such manner, as may be prescribed.

(*2*) The Assessing Officer shall, by an order in writing, allow or reject the application as referred to in sub-section (*1*).

(*3*) No application under sub-section (*1*) shall be rejected unless an opportunity of being heard has been given to the applicant.

(*4*) The Assessing Officer may, before passing an order under sub-section (*2*), make such inquiry as he considers necessary.

(*5*) The order under sub-section (*2*) shall be passed within six months from the end of the month in which application under sub-section (*1*) is received.

Refund on appeal, etc.

435. (*1*) Where, as a result of any order passed in appeal or other proceeding under this Act, refund of any amount becomes due to the assessee, the Assessing Officer shall, except as otherwise provided in this Act, refund the amount to the assessee without his having to make any claim in that behalf.

(*2*) Where, by the order as referred to in sub-section (*1*),—

(*a*) an assessment is set aside or cancelled and an order of fresh assessment is directed to be made, the refund, if any, shall become due only on the making of such fresh assessment;

(*b*) the assessment is annulled, the refund shall become due only of the amount, if any, of the tax paid in excess of the tax chargeable on the total income returned by the assessee.

Correctness of assessment not to be questioned.

436. In a claim under this Chapter, it shall not be open to the assessee to question the correctness of any assessment, or other matter decided which has become final and conclusive, or ask for a review of the aforesaid assessment or matter; and the assessee shall not be entitled to any relief on such claim except refund of tax wrongly paid or paid in excess.

ANNEXURE-P-4

Explanation.—In sub-section (*2*) of this section and in section 280ZB, the expression "the relevant amount of distributions of dividends" has the meaning assigned to it in the Finance Act of the relevant year.]]

CHAPTER XIX

REFUNDS

237. Refunds.—If any person satisfies the [1][AssessingOfficer] that the amount of tax paid by him or on his behalf or treated as paid by him or on his behalf for any assessment year exceeds the amount with which he is properly chargeable under this Act for that year, he shall be entitled to a refund of the excess.

238. Person entitled to claim refund in certain special cases.—(*1*) Where the income of one person is included under any provision of this Act in the total income of any other person, the latter alone shall be entitled to a refund under this Chapter in respect of such income.

[2][(*1A*) Where the value of fringe benefits provided or deemed to have been provided by one employer is included under any provisions of Chapter XII-H in the value of fringe benefits provided or deemed to have been provided by any other employer, the latter alone shall be entitled to a refund under this Chapter in respect of such fringe benefits.]

(*2*) Where through death, incapacity, insolvency, liquidation or other cause, a person is unable to claim or receive any refund due to him, his legal representative or the trustee or guardian or receiver, as the case may be, shall be entitled to claim or receive such refund for the benefit of such person or his estate.

239. Formof claim for refund and limitation.—(*1*) Every claim for refund under this Chapter shall be made in the prescribed form and verified in the prescribed manner.

[3][(*2*) No such claim shall be allowed, unless it is made within the period specified hereunder, namely:—

(*a*) where the claim is in respect of income which is assessable for any assessment year commencing on or before the 1st day of April, 1967, four years from the last day of such assessment year;

(*b*) where the claim is in respect of income which is assessable for the assessment year commencing on the first day of April, 1968, three years from the last day of the assessment year;

(*c*) where the claim is in respect of income which is assessable for any other assessment year, [4][one year] from the last day of such assessment year;]

[5][(*d*) where the claim is in respect of fringe benefits which are assessable for any assessment year commencing on or after the first day of April, 2006, one year from the last day of such assessment year.]

240. Refund on appeal, etc.—Where, as a result of any order passed in appeal or other proceeding under this Act, refund of any amount becomes due to the assessee, the [1][AssessingOfficer] shall, except as otherwise provided in this Act, refund the amount to the assessee without his having to make any claim in that behalf:

1. Subs. by Act 4 of 1988, s. 2, for "Income-tax Officer" (w.e.f. 1-4-1988).
2. Ins. by Act 18 of 2005, s. 54, (w.e.f.1-4-2006).
3. Subs. by Act 19 of 1968, s. 18, for sub-section (*2*) (w.e.f. 1-4-1968).
4. Subs. by Act 18 of 1992, s. 82, for "two years" (w.e.f. 1-4-1993).
5. Ins. by Act 18 of 2005, s. 55 (w.e.f. 1-4-2006).

FORM NO. 30

[*See* rule 41]

Claim for refund of tax

I ______________________________, of ______________________________[address] do hereby state that my total income computed in accordance with the provisions of the Income-tax Act, 1961, during the year ending on _____being the previous year for the assessment year commencing on the 1st April,_________, amounted to Rs._________; that the total income-tax chargeable in respect of such total income is Rs. __________ and that the total amount of income-tax paid, or treated as paid under
Section 199, is Rs.________________________.
I, therefore, request for a refund of Rs. _____________________.

_____________________.
Siganture

I hereby declare that I was resident/resident but not ordinarily resident/non resident during the previous year relevant to the assessment year to which this claim relates and that what is stated in this application is correct.
Dated ____________.

Signature _____________.

Notes :

1. The claim should be accompanied by a return of income in the prescribed form unless the claimant has already made such a return to the Assessing Officer.
2. Persons who are non-resident and whose total income is made up only of income taxed at source should make the claim for refund to the Assessing Officer, Non-resident Refund Circle, Bombay.
3. Where any part of the total income consists of dividends, or any other income from which tax has been deducted under the provisions of sections 192 to 194, section 194A and section 195, the claim should be accompanied by the certificates prescribed under section 203.

ANNEXURE-P-5

1.1 All Taxpayers – Gross Total Income (AY 2023-24)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,441,175	-	-
>0 and <=1,50,000	4,144,666	27,301.11	0.66
>150,000 and <= 2,00,000	1,509,747	26,580.54	1.76
>2,00,000 and <=2,50,000	3,036,825	70,634.60	2.33
>2,50,000 and <= 3,50,000	5,946,214	179,959.39	3.03
>3,50,000 and <= 4,00,000	4,055,198	152,271.85	3.75
>4,00,000 and <= 4,50,000	6,024,031	256,523.04	4.26
>4,50,000 and <= 5,00,000	12,600,689	605,945.82	4.81
>5,00,000 and <= 5,50,000	6,154,414	321,147.33	5.22
>5,50,000 and <= 9,50,000	20,697,590	1,446,633.21	6.99
>9,50,000 and <= 10,00,000	1,084,818	105,734.20	9.75
>10,00,000 and <=15,00,000	6,379,208	769,071.17	12.06
>15,00,000 and <= 20,00,000	2,503,932	429,845.38	17.17
>20,00,000 and <= 25,00,000	1,240,128	275,920.07	22.25
>25,00,000 and <= 50,00,000	1,953,619	663,297.90	33.95
>50,00,000 and <= 1,00,00,000	589,762	401,373.49	68.06
>1,00,00,000 and <=5,00,00,000	291,929	553,302.82	189.53
>5,00,00,000 and <=10,00,00,000	26,379	183,191.35	694.46
>10,00,00,000 and <=25,00,00,000	17,041	263,462.12	1,546.05
>25,00,00,000 and <=50,00,00,000	6,529	228,243.70	3,495.84
>50,00,00,000 and <=100,00,00,000	3,730	260,125.96	6,973.89
>100,00,00,000 and <=500,00,00,000	3,555	731,680.31	20,581.72
>500,00,00,000	966	2,300,868.12	238,185.11
Total	**79,712,145**	**10,253,113.48**	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
4. Apart from the number of taxpayers who filed return of income as above, approximately 2.35 crore taxpayers paid taxes but did not file return for AY 2023-24.

2.11 Individual- Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	47,299,925	-	-
>0 and <=1,50,000	20,490,677	90,358.45	0.44
>150,000 and <= 2,00,000	1,474,753	25,590.99	1.74
>2,00,000 and <=2,50,000	1,031,097	23,064.66	2.24
>2,50,000 and <= 3,50,000	1,379,083	40,791.33	2.96
>3,50,000 and <= 4,00,000	479,689	17,946.43	3.74
>4,00,000 and <= 4,50,000	387,558	16,439.13	4.24
>4,50,000 and <= 5,00,000	320,679	15,210.52	4.74
>5,00,000 and <= 5,50,000	269,383	14,123.50	5.24
>5,50,000 and <= 9,50,000	1,187,307	84,919.07	7.15
>9,50,000 and <= 10,00,000	81,817	7,973.01	9.74
>10,00,000 and <=15,00,000	438,663	52,044.08	11.86
>15,00,000 and <= 20,00,000	191,657	33,490.48	17.47
>20,00,000 and <= 25,00,000	121,481	27,076.29	22.29
>25,00,000 and <= 50,00,000	197,271	67,161.44	34.05
>50,00,000 and <= 1,00,00,000	70,357	47,271.78	67.19
>1,00,00,000 and <=5,00,00,000	36,272	65,141.17	179.59
>5,00,00,000 and <=10,00,00,000	2,267	15,329.74	676.21
>10,00,00,000 and <=25,00,00,000	1,029	15,360.44	1,492.75
>25,00,00,000 and <=50,00,00,000	217	7,470.39	3,442.58
>50,00,00,000 and <=100,00,00,000	68	4,677.29	6,878.37
>100,00,00,000 and <=500,00,00,000	36	5,910.41	16,417.81
>500,00,00,000	-	-	-
Total	**75,461,286**	**677,350.60**	

Notes

1. Tax Payable is the aggregate tax liability as computed in the “Computation of tax liability on total income” schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid (advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The “Sum of Tax Payable” is the sum of Tax Payable of all returns within the value range slab.
3. The “Average Tax Payable” is the average Tax Payable within the value range slab i.e., “Sum of Tax Payable” divided by total number of returns within the value range slab.

ANNEXURE-P-6

Sl. No	Para No	Clause No.	Observation/Recommendation
			be textual simplification and in line with the existing provisions of the 1961 Act and therefore accept the Clause as proposed.
287.	259.4	259	The Committee note the justification provided by the Ministry and find the provisions of the Clause 259 to be a textual simplification of the existing provisions of the 1961 Act and therefore accept the Clause as proposed.
288.	260.4	260	The Committee, upon examination of the justification provided by the Ministry, find the provisions of the Clause 260 to be mere textual simplification of the existing provisions and therefore accept the Clause as proposed.
289.	261.4.1 261.4.2	261	(i)The Committee note in the Clause a cross reference to the 1961 Act, which is proposed to be repealed. Therefore, the Committee recommend the Ministry to remove the reference to the old Act, 1961 from the body of the Bill itself by clubbing it in the Savings clause coherently. (ii) The Committee, upon examination of the provisions of the Clause and the justification provided by the Ministry find that this is a new clause which consolidates various definitions in the corresponding sections of the 1961 Act. For simplification, certain interpretations like approving authority, competent authority have also been provided. Apart from the above recommendation, the Committee find the clause to be adequate and in line with the corresponding section of the 1961 Act and accept the same as it stands.
290.	262.6	262	The Committee, upon examination of the provisions along with justification provided by the Ministry, find the provisions of the Clause 262 to be corresponding and in line with the provisions of the existing Act. The Committee, therefore, accept the Clause in entirety.
291.	263.6.1	263	(i) The Committee observe that Clause 263(1) of the Bill states that for persons other than companies or firms, the ITR filing obligation is there if their total income exceeds the basic exemption limit without giving effect to deductions allowable under "Chapter IV-E (Capital Gains)." However, the Committee note that referring to the entire "Chapter IV-E" is too broad as this Chapter covers not only specific exemptions

Sl. No	Para No	Clause No.	Observation/Recommendation
			but also fundamental elements of capital gains computation such as the cost of acquisition, indexed cost, and exempt transfers. Also, the broad phrasing might be misinterpreted to mean that all these computational elements (cost, exempt transfers, etc.) are to be ignored when calculating total income for the ITR filing threshold. Therefore, the Committee recommend that in order to prevent potential litigation, avoid ambiguity and ensure clarity, the provisions of the Bill may be amended to align with the existing Act by explicitly specifying only those particular deductions within Chapter IV-E that are to be disregarded when determining the ITR filing threshold, rather than the entire chapter. **(ii)** **The Committee observe that the current mandatory requirement to file a return solely for the purpose of claiming a refund could inadvertently lead to prosecution, particularly for small taxpayers whose income falls below the taxable threshold but from whom tax has been deducted at source. In such scenarios, the law should not compel a return merely to avoid penal provisions for non-filing. The Committee, therefore, recommend to remove sub-clause (1)(ix) to Clause 263 to provide flexibility for allowing refund claims in cases where the return is not filed in due time.** **(iii) The Committee further note that there is an error in cross-referencing in sub-clause 8(a). Therefore, the Committee recommend to remove '(4)' from referred Section '239(4)(3)(b)' in sub-clause (8)(a) to Clause 263.** **(iv)The Committee recommend that to provide better clarity regarding due date of filing returns, in the Table in Clause 263 for company with Transfer Pricing transactions, the due date 30th November may be added.**
292.	**264.6**	**264**	**The Committee, upon examination and the justification provided by the Ministry, find the provisions of the Clause 264 in line with the existing provisions with retention of the same intent and**

ANNEXURE-P-7

09

STANDING COMMITTEE ON FINANCE
(2024-25)

EIGHTEENTH LOK SABHA

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

DEMANDS FOR GRANTS
2025-26

NINTH REPORT

LOK SABHA SECRETARIAT
NEW DELHI

March, 2025/ Phalguna, 1946 (Saka)

NINTH REPORT

STANDING COMMITTEE ON FINANCE
(2024-25)

(EIGHTEENTH LOK SABHA)

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

DEMANDS FOR GRANTS
(2025-26)

Presented to Lok Sabha on 19th March, 2025

Laid in Rajya Sabha on 19th March, 2025

सत्यमेव जयते

LOK SABHA SECRETARIAT
NEW DELHI

March, 2025/ Phalguna, 1946 (Saka)

CONTENT

COMPOSITION OF STANDING COMMITTEE ON FINANCE (2024-25)

Shri Bhartruhari Mahtab - Chairperson

MEMBERS

LOK SABHA

2. Shri Arun Bharti
3. Shri P. P. Chaudhary
4. Shri Lavu Sri Krishna Devarayalu
5. Shri Gaurav Gogoi
6. Shri K. Gopinath
7. Shri Suresh Kumar Kashyap
8. Shri Kishori Lal
9. Shri Harendra Singh Malik
10. Shri Chudasama Rajeshbhai Naranbhai
11. Thiru Arun Nehru
12. Shri N. K. Premachandran
13. Dr. C. M. Ramesh
14. Smt. Sandhya Ray
15. Prof. Sougata Ray
16. Shri P. V. Midhun Reddy
17. Dr. Jayanta Kumar Roy
18. Dr. K. Sudhakar
19. Shri Manish Tewari
20. Shri Balashowry Vallabhaneni
21. Shri Prabhakar Reddy Vemireddy

RAJYA SABHA

22. Shri P. Chidambaram
23. Shri Milind Murli Deora
24. Dr. Ashok Kumar Mittal
25. Shri Yerram Venkata Subba Reddy
26. Shri S. Selvaganabathy
27. Shri Sanjay Seth
28. Dr. Dinesh Sharma
29. Smt. Darshana Singh
30. Dr. M. Thambidurai
31. Shri Pramod Tiwari

SECRETARIAT

1.	Shri Gaurav Goyal	Joint Secretary
2.	Shri Vinay Pradeep Barwa	Director
3.	Shri T. Mathivanan	Deputy Secretary
4.	Shri Manish Kumar	Committee Officer

INTRODUCTION

I, the Chairperson, of the Standing Committee on Finance, having been authorised by the Committee, present this Ninth Report (Eighteenth Lok Sabha) on 'Demands for Grants (2025-26)' of the Ministry of Finance (Department Revenue).

2. The Demands for Grants (2025-26) of the Ministry of Finance (Department Revenue) have been examined by the Committee under Rule Section 331E(1)(a) of the Rules of Procedure and Conduct of Business in Lok Sabha.

3. The Committee took oral evidence of the representatives of the Ministry of Finance (Department Revenue) on 24th February, 2025. The Committee wish to express their thanks to the representatives of the Department Revenue for appearing before the Committee and furnishing the material and information which the Committee desired in connection with the examination of the Demands for Grants (2025-26).

4. The Committee considered and adopted this Report at their Sitting held on 18th March, 2025.

5. For facility of reference, the Observations / Recommendations of the Committee have been printed in bold at the end of the Report.

6. The Committee would also like to place on record their deep sense of appreciation for the invaluable assistance rendered to them by the officials of Lok Sabha Secretariat attached to the Committee.

New Delhi;
18th March, 2025
Phalguna 27, 1946 (Saka)

BHARTRUHARI MAHTAB
Chairperson,
Standing Committee on Finance

REPORT

PART – I

NARRATION ANALYSIS

I. INTRODUCTORY

1.1 Article 113 of the Constitution mandates that the estimates of expenditure from the Consolidated Fund of India included in the Annual Financial Statement and required to be voted by the Lok Sabha, be submitted in the form of Demands for Grants. The Demands for Grants are presented to the Lok Sabha along with the Annual Financial Statement. Generally, one Demand for Grant is presented in respect of each Ministry or Department.

1.2 Rule 331E (1) (a) of the Rules of Procedure and Conduct of Business in Lok Sabha states that each of the Departmentally Related Standing Committees shall consider the Demands for Grants of the concerned Ministries/ Departments and make a report on the same to the Houses. Accordingly, this Committee examined the Demands for Grants of the Department of Revenue (Demand No. 35 – Department of Revenue, Demand No. 36 – Direct Taxes, and Demand No. 37 – Indirect Taxes) for the year 2025-26 in detail and prepared this Report. This is one of the five Reports of the Standing Committee on Finance prepared after the examination of the Demands for Grants (2025-26) of the Ministries/Department under their purview.

II. ORGANIZATIONAL SET-UP OF THE DEPARTMENT OF REVENUE

2.1 The Department of Revenue functions under the overall direction and control of the Secretary (Revenue). It exercises control in respect of matters relating to all the Direct and Indirect Taxes through two Statutory Boards, namely, the Central Board of Direct Taxes (CBDT) and the Central Board of Indirect Taxes and Customs (CBIC). Each Board is headed by a Chairman who is also ex-officio Special Secretary to the Government of India. Matters relating to the levy and collection of all the Direct Taxes are looked after by CBDT whereas those relating to levy and collection of Good and Services Taxes (GST), Customs and Central Excise duties, Service Tax and other indirect taxes fall within the purview of the CBIC. The two Boards were constituted under the Central Board of Revenue Act, 1963. Each Board has a sanctioned strength of 6 (six) Members.

2.2 The Department of Revenue administers the following Acts:

i. Income Tax Act, 1961
ii. Black Money (Undisclosed Foreign Income & Assets) Imposition of Tax Act, 2015
iii. Benami Transactions (Prohibition) Act, 1988
iv. Chapter - VII of Finance (No.2) Act, 2004 (Relating to Levy of Securities Transactions Tax)

v. Central Excise Act, 1944 and related matters
vi. Customs Act, 1962 and related matters
vii. Central Sales Tax Act, 1956
viii. Custom Tariff Act, 1975
ix. Central Excise Tariff Act 1985
x. Narcotic Drugs and Psychotropic Substances Act, 1985
xi. Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988
xii. Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976
xiii. Indian Stamp Act, 1899 (to the extent falling within jurisdiction of the Union)
xiv. Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974
xv. Prevention of Money Laundering Act, 2002
xvi. Foreign Exchange Management Act, 1999.
xvii. Union Territory Goods & Services Tax Act, 2017
xviii. Goods & Services Tax (compensation to States) Act, 2017
xix. Central Goods & Services Tax Act, 2017
xx. State Goods & Services Tax Act, 2017
xxi. Integrated Goods & Services Tax Act, 2017

2.3 The Department looks after the matters relating to the above-mentioned Acts through the following attached/subordinate offices:

i. Commissionerates/Directorates under Central Board of Indirect Taxes and Customs
ii. Commissionerates/Directorates under Central Board of Direct Taxes
iii. Central Economic Intelligence Bureau
iv. Directorate of Enforcement
v. Central Bureau of Narcotics
vi. Chief Controller of Factories
vii. Appellate Tribunal under SAFEMA
viii. Income Tax Settlement Commission
ix. Customs and Central Excise Settlement Commission
x. Customs, Excise and Service Tax Appellate Tribunal
xi. Authority for Advance Rulings (for Income Tax and Central Excise, Customs & Service Tax)
xii. Competent Authorities appointed under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 & Narcotic Drugs and Psychotropic Substances Act, 1985
xiii. Financial Intelligent Unit, India (FIU-IND)
xiv. Adjudicating Authority under Prevention of Money Laundering Act
xv. Revision Application Unit.

III. OVERVIEW OF DEMANDS FOR GRANTS (2025-26)

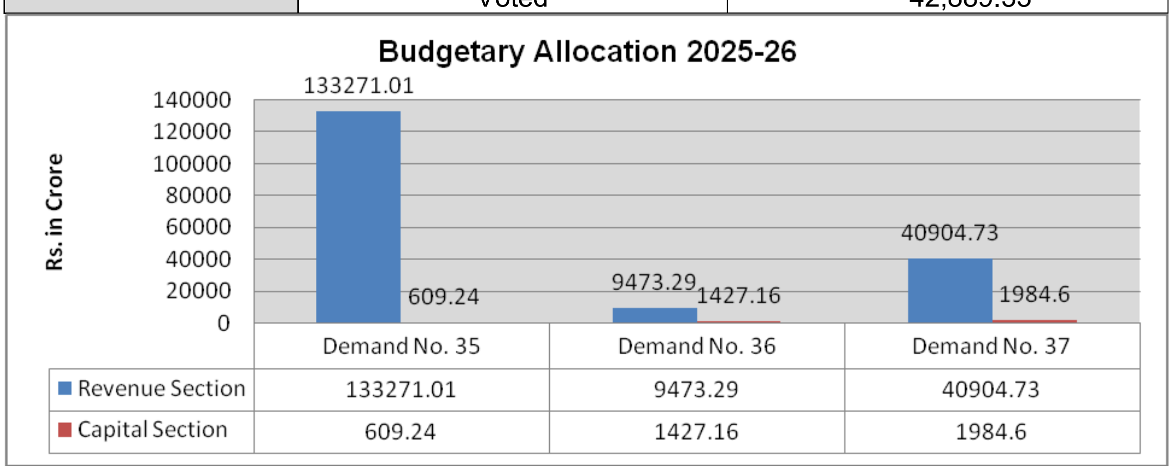
3.1 The detailed Demands for Grants (2025-26) of the Ministry of Finance were presented to Lok Sabha on 10 February, 2025. The details of the Demand No. 35, 36, and 37 for the year 2025-26 related to the Department of Revenue are as follows:

(Rs. in crore)

	Description	BE 2025-26
Demand No. 35 **Department of Revenue (HQ)**	**Total-Revenue Section**	**1,33,271.01**
	Charged	0.00
	Voted	1,33,271.01
	Total-Capital Section	**609.24**
	Charged	0.00
	Voted	609.24
	Total (Revenue Capital)	**1,33,880.25**
	Charged	0.00
	Voted	**1,33,880.25**

	Description	BE 2025-26
Demand No. 36 **Direct Taxes**	**Total-Revenue Section**	**9,473.29**
	Charged	0.00
	Voted	9,473.29
	Total-Capital Section	**1,427.16**
	Charged	0.00
	Voted	1,427.16
	Total (Revenue& Capital)	**10,900.45**
	Charged	0.00
	Voted	10,900.45

	Description	BE 2025-26
Demand No. 37 **Indirect Taxes**	**Total-Revenue Section**	**40,904.73**
	Charged	0.00
	Voted	40,904.73
	Total-Capital Section	**1,984.60**
	Charged	0.00
	Voted	1,984.60
	Total (Revenue& Capital)	**42,889.33**
	Charged	0.00
	Voted	42,889.33



IV. ANALYSIS OF DEMANDS AND PAST PERFORMANCE

A. Demand No. 35 Department of Revenue (HQ)

4.1 The Grant No 35 of Department of Revenue (HQ) does not have any Central Sector or Centrally Sponsored Schemes. The Budget provision under Grant No. 35 is for GST Compensation to States/UTs and for establishment related expenditure of Secretariat and its attached and subordinate offices.

4.2 The Revenue Headquarter looks after matters relating to all administration work pertaining to the Department, coordination between the two Boards (CBIC and CBDT), the administration of the Indian Stamp Act 1899 (to the extent falling within the jurisdiction of the Union), the Central Sales Tax Act 1956, Goods and Services Tax (GST), the Narcotic Drugs and Psychotropic Substances Act 1985 (NDPS), the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act 1976 (SAFEMA), the Foreign Exchange Management Act 1999 (FEMA), the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (COFEPOSA), the Prevention of Money Laundering Act, 2002 (PMLA) and matters relating to the following attached/ subordinate offices of the Department:

a. Enforcement Directorate
b. Central Economic Intelligence Bureau (CEIB)
c. Competent Authorities appointed under SAFEMA and NDPS
d. Chief Controller of Factories
e. Central Bureau of Narcotics
f. Customs, Excise and Service Tax Appellate Tribunal (CESTAT)
g. Appellate Tribunal under SAFEMA
h. Customs and Central Excise Settlement Commission (CCESC)
i. National Committee for Promotion of Social and Economic Welfare
j. Financial Intelligence Unit, India (FIU-IND)
k. Adjudicating Authority under Prevention of Money Laundering Act
l. National Institute of Public Finance and Policy (NIPFP)

4.3 The Headquarters also undertakes the works relating to the appointments of:

- ✓Chairman and Members of CBIC and CBDT
- ✓Chairman, Vice Presidents and Members of CESTAT
- ✓Chairman, Vice Chairman and Members of CCESC
- ✓Director General of CEIB
- ✓Director of Enforcement
- ✓Competent Authorities (SAFEMA and NDPS)
- ✓Director (FIU-IND)
- ✓Chairperson and Member of Adjudicating Authority set up under PMLA
- ✓Chairman and Members of “Appellate Tribunal” established under SAFEMA, 1976.
- ✓Appointment of CVO, CBDT/ CBIC/ ED

4.4 The Ministry in their written reply have stated that the total proposed Budget provision under the Demand No. 35 of Department of Revenue for the FY 2025-26 is Rs. 1,33,880.25

crore. Out of this Rs. 1,33,271.01 crore is under the Revenue Section and Rs. 609.24 crore is for expenditure under Capital Section.

4.5 On the revenue side, major provision are proposed as below:

The major component of Budget under Grant No.35- Department of Revenue is for providing GST Compensations to the State Govts/UTs due to revenue loss on tax reforms. A budget provision of Rs.500.00 crores has been kept for the year 2025-26 to meet the expenditure on payment of balance compensation to States/UTs with legislatures. It has also been proposed to transfer an amount of compensation cess (Rs.130640.51 crores) to GST compensation Fund in terms of Section 10 of GST Compensation Act, 2017, which provides that the proceeds of the GST compensation cess shall be credited to a non-lapsable fund known as GST compensation fund which shall form part of the public account of India.

4.6 In the establishment related expenditure of Revenue Headquarters & its Secretariat and various attached offices [Central Economic Intelligence Bureau (CEIB); Financial Intelligence Unit of India; Goods & Service Tax Council Secretariat; Principal Chief Controller of Accounts, CBDT; Principal Chief Controller of Accounts, CBIC; Competent Authorities, Tax Policy Research Unit, Pay & Accounts Office (Revenue)] a provision of Rs.382.45 crore has been estimated for 2025-26 against the RE 2024-25 of Rs.371.22 crore. Further, the BE 2025-26 provision for Enforcement Directorate has been kept as Rs.550.75 crore for Revenue expenditure in comparison to BE of Rs. 470.00 Crore & RE of Rs.519.93 crore for 2024-25. A budget provision of Rs. 350.00 crore has been kept towards payment of User Charges to GSTN for the year 2025-26 against the RE 2024-25 provision of Rs. 565.00 crore under Demand No.35- Department of Revenue.

4.7 There are some other expenditure like grant-in-aid (salaries) to National Institute of Public Finance & Policy (NIPFP), an autonomous body under the Department of Revenue, Contributions to International Organizations in which India is an active participant and establishment related expenditure of Central Bureau of Narcotics, Special Investigation Team (SIT) and various tribunals (Appellate Tribunal for Forfeited Property; Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Adjudicating Authority under Prevention of Money Laundering Act (AA-PMLA) and newly created Goods and Service Tax Appellate Tribunal (GSTAT) functioning under the department.

4.8 The other major expenditure under this Grant is on operating of Government Opium & Alkaloid Works, which are responsible for import of alkaloids for medicinal use by domestic pharma companies, processing of raw opium for exports, manufacturing of opiate alkaloids and other related functions through its two factories at Ghazipur (Uttar Pradesh) and Neemuch (Madhya Pradesh). A provision of Rs. 525.00 crore (approx.) has been kept for 2025-26.

4.9 Under the Capital Section, the major requirement (Rs. 383.50 crores) is under the MH 4059, to meet out the various infrastructural related proposals of Enforcement Directorate and Central Bureau of Narcotics.

4.10 Object-wise details in respect of Demand no. 35-Department of Revenue of the budgetary allocation under the Capital Section for 2025-26 are as under:

Object Heads under Capital Section	**BE 2025-26 (Rs. in crore)**
Motor Vehicles	2.62
Machinery and Equipment	16.92
Other Capital Expenditure	0.08
Information, Computer Telecommunications (ICT) Equipment	147.53
Buildings & Structures	113.73
Infrastructural Assets	1.80
Furniture & Fixtures	51.56
Arms and Ammunitions (Capital)	2.66
Upgradation/Procurement of Heritage Assets and N.E.C.	0.06
Other Fixed Assets	2.26
Land	270
Total (Capital Section)	609.24

4.11 Below is the past three years' performance in respect of Capital Section:

(Rs. In thousands)

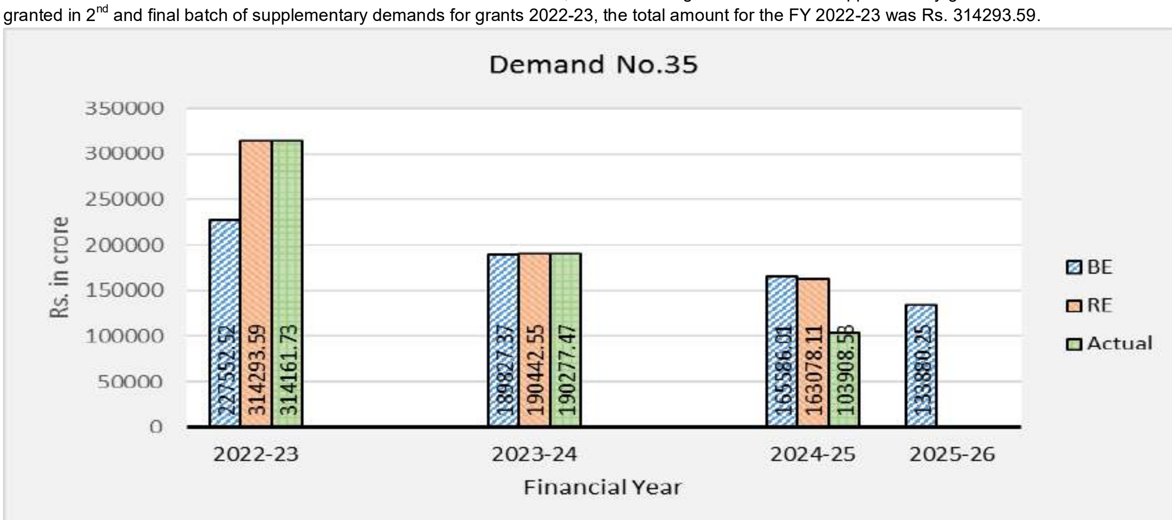
Object Heads	**BE 2022-23**	**Actual 2022-23**	**BE 2023-24**	**Actual 2023-24**	**BE 2024-25**	**Actual till 14th Feb, 2025**
Motor Vehicles	-	-	51785	34607	148100	827
Machinery and Equipment	11600	18301	143000	162617	166250	56243
Major Works	31300	271527	-	-	-	-
Investment	100	0	100	0	-	-
Other Capital Expenditure	-	-	0	0	140000	0
Information, Computer Telecommunications (ICT) Equipment	-	-	886915	630090	784250	441701
Buildings & Structures	-	-	4300	634334	1345200	465
Infrastructural Assets	-	-	50	26926	7500	4614
Furniture & Fixtures	-	-	93870	76593	164005	78218
Arms and Ammunitions (Capital)	-	-	4525	12198	18200	79
Upgradation/ Procurement of Heritage Assets and N.E.C.	-	-	700	100	600	47
Other Fixed Assets	-	-	12655	3654	55495	3825
Land	-	-	500	1022833	2490000	609570
Total	**43000**	**289828**	**1198400**	**2603952**	**5319600**	**1195589**

4.12 The details of fund allocation and utilization for the past three years, related to Demand No. 35, are as follows:

(Rs. in crores)

Demand No.35									
Section	BE 22-23	RE 22-23	Actual 22-23	BE 23-24	RE 23-24	Actual 23-24	BE 24-25	RE 24-25	Actual 24-25 (till 11.02.2025)
Revenue	**227548.22**	***314259.29**	**314132.75**	**189707.53**	**190135.79**	**190017.07**	**165054.05**	**162602.37**	**103789.11**
Capital	**4.30**	**34.30**	**28.98**	**119.84**	**306.76**	**260.40**	**531.96**	**475.74**	**119.42**
Total	227552.52	314293.59	314161.73	189827.37	190442.55	190277.47	165586.01	163078.11	103908.53

*The Revised Estimates for 2022-23 was fixed as Rs. 247295.02 crores, however taking into account the supplementary grant of Rs. 67012.58 crore granted in 2nd and final batch of supplementary demands for grants 2022-23, the total amount for the FY 2022-23 was Rs. 314293.59.



4.13 The performance details of Capital Section for the years 2024-25 are given below:

(Rs.in crore)

Object Head	BE	RE	Exp. Upto December, 2024	Remarks
Motor Vehicles	14.81	3.72	0.08	The fund was proposed in BE for GSTAT infrastructure, however, due to delay in getting Office space for Principal and State Benches, the allotted fund is reduced from BE to RE.
Machinery and Equipment	16.62	12.31	4.81	Proposal of Office of CCF is under consideration/examination.
Other Capital expenditure	14.00	0.01	0.00	The fund was proposed in BE for GSTAT infrastructure, however, due to delay in getting Office space for Principal and State Benches, the allotted fund is reduced from BE to RE.
Information, Computer, Telecommunications (ICT) equipment	78.42	140.67	39.38	The additional requirement is for Project FINnet 2.0 in Office of FIU-IND.

Buildings and Structures	134.52	51.62	0.02	The funds is reduced as the Office complex for Principal Bench, GSTAT was not materialised as the said complex were already sold.
Furniture & Fixtures	16.40	13.53	5.89	Proposals are under consideration/examination.
Arms and Ammunitions (Capital)	1.82	2.72	0.01	Proposals are under consideration/ examination.
Other Fixed Assets	5.55	1.29	0.25	The fund was proposed in BE for GSTAT infrastructure, however, due to delay in getting Office space for Principal and State Benches, the allotted fund is reduced from BE to RE.
Land	249.00	249.00	60.96	Proposals for purchasing of land for the Office of Enforcement Directorate are under consideration/examination.

4.14 On being asked by the Committee, the Department of Revenue has provided the following year-wise explanation for the variation in BE, RE in Actuals in regard to Demand No.35:

"<u>FY 2022-23</u>

Total Budget provision under the Demand No 35 of Department of Revenue for the FY 2022-23 is Rs.227552.52 crores including a Capital Expenditure of Rs 4.30 crore and establishment related expenditure of Department of Revenue. On the revenue side, the major component of Budget under Grant No.35- Department of Revenue is for providing GST Compensations to the State Govts/UTs due to revenue loss on tax reforms. A budget provision of Rs.106000.00 crores has been kept for the year 2022-23 to meet the expenditure on payment of compensation to States/UTs with legislatures. This estimate was based on trend of collection of cess/ AG certified revenue figures of FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 of states. An amount of Rs.120000.00 crores compensation cess was also kept towards transfer to GST compensation Fund. This estimate is based on trend of collection of revenue. GST Compensation payable to States/UTs is provisionally calculated on bi-monthly basis and is subject to adjustment on receipt of revenue figure as audited by CAG. An amount of Rs.115661.5572 crore has already been released against the Budget Estimates of Rs.106000 crore to the States/UTs Government with legislature as GST compensation till December, 2022.

However, at RE stage, the Budget Provision has now been enhanced to Rs. 247295.02 crore against the BE 2022-23 provision of Rs.227552.52 crore, which is mainly due to provision of additional fund amounting to Rs.9662.00 crore and Rs.10000.00 crore towards release of GST compensation to States/Union Territories Government with legislature and transfer to GST Compensation Fund respectively. Further under Capital Section, provision of Rs.30.00 crore has been kept in RE 2022-23 for purchase of land and ready-built accommodation for Enforcement Directorate. The excess requirement under RE is to be met through supplementary. An amount of Rs.19728.49 crore (Rs.19698.49 crore under Revenue Section and Rs.30.00 crore under Capital Section) through token/technical/cash supplementary has been provided in 1st batch of supplementary demands for grants (December, 2022) taking into account the savings/recoveries/receipts under the same section of the Grant in 2022-23.

FY 2023-24

The total proposed Budget provision under the Demand No 35 of Department of Revenue for the FY 2023-24 is Rs.189827.37 crores. Capital Expenditure forms a small part of the total budget grant and is Rs119.84 crore.

Department of Expenditure vide Notification dated 16th December, 2022, has notified the amendment of rule 8 of DFPR, 1978 w.e.f. 1st April, 2023 and various new object heads under Revenue and Capital Section has been inserted. As per the description/definition of the newly created object heads, some of the newly created object heads for which presently, the expenditures are booked under Revenue Section i.e. under object head Office, Expenses, Information Technology (OE) etc., has been transferred under Capital Section like object heads Information, Computer, Telecommunications (ICT) equipment, Furnitures& Fixtures etc. Due to which, provision under Capital Section has been enhanced and kept ₹119.84 crore in BE 2023-24 against the BE 2022-23 and RE 2022-23 provision of Rs. 4.30 crores and Rs.34.30 crores respectively.

Against the BE 2023-24 provision of Rs.189827.37 crores, the Revised Estimates was fixed as Rs.190277.46 crore has been made after leaving the saving of Rs.165.09 crores.

FY 2024-25

The Budget Estimates in 2024-25 has been reduced from Rs.165586.01 crore [Revenue Section: Rs.165054.00 and Capital Section: Rs.531.96 crore] to Rs.159638.11 crore [Revenue Section: Rs.159162.37 and Capital Section: Rs.475.74 crore]. In the Revenue Section & Capital Section, the reduction has been primarily on account of decrease of budget for Goods & Service Tax Appellate Tribunal.

The total Expenditure upto 31.12.2024 is Rs.71860.62 crore [Rs.71748.76 crore under Revenue Section and Rs.111.85 crore under Capital Section] i.e. 45.01% of the budget of the RE. Utilization under Revenue Section is 45.07% of RE under Revenue Section whereas utilization under Capital Section is 23.51% of RE under Capital Section.”

4.15 When asked by the Committee about the quantum of re-appropriation of funds for the Financial Year 2024-25 in respect of Demand No. 35 – Department of Revenue, it was stated that the amount was Rs. 249.29 crore and the same was within the prescribed limits.

4.16 It was also stated that a token supplementary of Rs 0.01 Crore was obtained in the first batch of supplementary and a token supplementary of Rs. 0.02 Crore has been proposed in the second and final batch of supplementary during 2024-25.

4.17 The Committee pointed out that the budgetary utilizations during the previous two years have been 99.96% of the Revised Estimates, however, for 2025-26, the utilization (upto Dec.2024) against RE has been only 45.01%. When asked by the Committee about the probability of utilizing the remaining funds in the last three months of the fiscal year, the Department replied that as of 14th February, 2025, 63.72% of the funds has already been utilised against RE 2024-25 in respect of Demand No.35 (Department of Revenue). There is a strong possibility that quantum of utilisation of funds in the remaining period of current financial year, will align with the previous year trends i.e. 99.96%.

4.18 The GST Appellate Tribune (GSTAT) is the Appellate Authority established under the Central Goods and Services Tax Act, 2017, to hear various appeals under the said Act and the respective State/Union Territories GST Acts against the orders of the first appellate authority. It consists of a Principal Bench and various State Benches. The process of original adjudication as well as the first appeal happens through individual officers under the Act but the second appeal against the orders of the first appellate authorities under Central as well as State tax administration lies with the GSTAT constituted under the CGST Act. GSTAT has been provided the responsibility to hear appeals under all the four GST laws passed by Central as well as State officers. Therefore, this is the first forum at which the adjudication process converges under all GST laws and across all tax administrations.

4.19 As per the approval of the GST Council, the Government has notified the Principal Bench, to be located at New Delhi, and 31 State Benches at various locations across the country. The Committee was informed that the process for appointment of Judicial Members and Technical Members is already in progress. The Tribunal will ensure swift, fair, judicious and effective resolution to GST disputes, besides significantly reducing the burden on higher courts. It is envisaged that the establishment of the GSTAT would further enhance the effectiveness of the GST system in India and foster a more transparent and efficient tax environment in the country.

4.20 Regarding the Committee's recommendation in the previous year's Report on Demands for Grants, which suggested that all remaining works related to the GST Appellate Authority (GSTAT) should be completed expeditiously to ensure it becomes fully functional at the earliest, the Department has informed the Committee as follows:

> "In the light of recommendation of the Committee above, it is stated that the work related to the constitution of the Principal Bench and State Benches of GSTAT has been notified vide Notification No. S.O. 3048(E) dated 31.07.2024. The appointment of the President of the Principal Bench has been notified vide Notification No. 01/2024 dated 20.05.2024. Interviews have been conducted and Appointment of Members is under process. 953 post of sub-ordinate staff has been created and appointment of the staff is also under progress. The recruitment Rules (RR) of Group 'C' has been notified vide Notification no. G.S.R. 340(E) dated 21.06.2024 and Recruitment Rules (RR) of Group A&B is under process. Jurisdiction of State Benches of GSTAT has been notified vide notification no. S.O. 5063 (E) dated 26.11.2024."

4.21 When the Committee pointed out the delays in operationalization of GST Appellate Authority and desired to know the current status, the Secretary, Revenue deposed before the Committee as under:

"GSTAT will then have both Central and State matters. Some issues will only be settled by the Principal Bench of the Tribunal, and some will be settled by the State Benches. Sir, the number of places has also been decided and notified. Work is ongoing; many places have been hired. A lot of infrastructure work is in progress. Also, in many States, the Committees have given their names for appointment of members, and that is under approval process.

At the state level, the committees are chaired by the Chief Justice of the High Court and there are other members at the state level. At the Central level also, either Chief Justice India or Supreme Court Judge will be chairing the Selection Committee. So, one is, bringing the infrastructure. Another is to bring in the members and staff, and third is the technology. So, the technology is being brought at the Central level. The e-courts project has also been extended and the President has already seen it and tested it. So, very soon he will start hearing cases."

B. Demand No. 36 – Direct Taxes

4.22 The Demand No.36 pertains to Direct Taxes. Direct Taxes has no Central Sector Schemes and Centrally Sponsored Schemes. The entire budget is for Salaries/Administrative expenses pertaining to field offices of Central Board of Direct Taxes (CBDT). The CBDT, created by the Central Boards of Revenue Act 1963, is the apex body entrusted with the responsibility of administering direct tax laws in India. CBDT is the cadre controlling authority for the officers of the Indian Revenue Service and controlling authority for the officials of the Income Tax Department (ITD). The CBDT consists of a Chairman and six members and is assisted by the following Directorates: 1) Directorate of Income Tax (Administration & Tax Payer Services) 2) Directorate of Income Tax (Systems) 3) Directorate of Income Tax (Training) 4) Directorate of Income Tax (Human Resource Development) 5) Directorate of Income Tax (Vigilance) 6) Directorate of Income Tax (Legal & Research).

4.23 The Income Tax Department is the subordinate organization of the CBDT having jurisdiction across the country. It is divided into 18 regions headed by Principal Chief Commissioners of Income Tax (Pr. CCIT), who are entrusted with the supervision and collection of direct taxes and taxpayer services. The Directors General of Income Tax (Investigation) supervises the investigation functions and deal with tax evasion and unearthing unaccounted income. The Director General of Income Tax (Intelligence and Criminal Investigation) supervises the intelligence gathering and investigation in tax related crimes. The Principal Chief Commissioner of Income Tax (Exemptions) supervises the work of exemption and nonprofit organizations/ trusts across the country and the Principal Chief Commissioner of Income Tax (International Taxation) supervises the work in the field of International Tax and Transfer Pricing. The Principal Chief Commissioners of Income Tax are assisted by Chief

Commissioners, Principal Commissioners and Commissioners of Income Tax and Principal Directors General/ Directors General of Income Tax are assisted by Principal Directors/ Additional Directors General of Income Tax within their jurisdictions. Commissioners of Income Tax posted as Commissioners of Income Tax (Appeals) perform appellate functions.

4.24 In regard to Demand No.36, a Budgetary Estimate for FY 2025-26 has been kept at Rs. 10,900.45 crore which includes an amount of Rs 9,473.29 crore for Revenue segment and Rs 1,427.16 for Capital segment.

Revenue Section

4.25 Below are the object head wise details of the requirement of funds for the Financial Year 2025-26 under various Object Heads of the Revenue:

(Rs. in crore)

S. No.	Object Head Code	Object Head Name	Actuals 2023-24	B.E. 2024-25	R.E. 2024-25	Proposed B.E. 2025-26
1	2	3	4	5	7	8
		Revenue Section				
1	01	Salaries	3,251.19	3,560.00	3,377.10	3,512.18
2	02	Wages	79.53	90.00	90.04	91.09
3	03	Overtime Allowance				
4	05	Rewards	25.57	30.00	26.51	26.51
5	06	Medical Treatment	58.42	62.00	80.00	62.00
6	07	Allowances	2,359.39	2,650.00	2,821.51	2,990.80
7	08	Leave Travel Concession	23.53	29.25	28.00	25.00
8	09	Training Expenses	15.87	42.26	36.03	30.00
9	11	Domestic Travel Expenses	85.28	74.50	100.00	75.00
10	12	Foreign Travel Expenses	2.03	2.00	2.01	3.00
11	13	Office Expenses	995.71	975.00	1100.00	1,125.00
12	14	Rent, Rate & Taxes for Land and Building	863.29	701.82	605.78	600.00
13	15	Royalty	0.00	0.00	0.00	0.00
14	16	Printing and Publication	2.39	3.30	3.30	4.00
15	18	Rent for others	370.58	300.00	370.00	350.00
16	19	Digital Equipment	87.81	68.34	90.00	90.00
17	24	Fuel and lubricants	35.21	24.00	24.00	35.00
18	26	Advertising & Publicity	69.99	75.00	70.00	70.00
19	27	Minor Civil and Electric Works	88.07	125.00	125.00	125.00
20	28	Professional Services	136.65	105.00	145.00	125.00
21	29	Repair and Maintenance	24.64	25.40	26.48	45.00
22	32	Contributions	0.26	1.01	0.64	0.64
23	40	Awards and Prizes	0.19	1.00	0.15	0.15
24	41	Secret Service Expenditure	54.89	42.00	47.49	47.49

25	49	Other Revenue Expenditure	8.83	18.28	13.05	10.00
26	50	Other Charges				
27	96	Swachhta Action Plan (OE)	19.39	20.26	20.26	30.43
28	99	Information Technology (OE)				
		Total (Revenue)	**8658.64**	**9025.42**	**9202.35**	**9473.29**

4.26 The Salient features of the Demand related to Revenue Section, as furnished by the Department, are as under:

Salaries

The allocation for F.Y. 2025-26 towards 'Salaries' has been kept as per the ceiling at **Rs. 3512.18 Crore**, which is **37.07 %** of the Revenue Grant of **Rs. 9473.29 Crore** and 32.22 **%** of the total Grant of **Rs. 10900.45 Crore** for F.Y. 2025-26.

Wages

There is a likelihood of hired expenditure under the object head wages as per revision of minimum wages under labour law and the estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 91.09 Crore**, which is **0.96%** of the Revenue Grant of **Rs. 9473.29 Crore** for F.Y. 2025-26.

Overtime Allowance

Overtime Allowance is no more a separate object head and has to be treated as a part of Allowances only. Accordingly, the amount proposed under overtime allowance is **NIL.**

Rewards

There is no change in this object's head. The projection under this object head has been kept at **Rs. 26.51 Crore** for B.E. 2025-26, which is **0.28%** of the Revenue Grant of **Rs. 9473.29 Crore** for F.Y. 2025-26.

Medical Treatment

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs.62.00 Crore**. The figure is reduced by **Rs.18.00 Crore** as compared to R.E. 2024-25 figure of **Rs. 80.00 Crore** as which is **0.65 %** of the Revenue Grant of **Rs. 9473.29 Crore** for F.Y. 2025-26.

Allowances

The estimated expenditure for F.Y. 2025-26 towards 'Allowances' has been communicated as per the ceiling at **Rs. 2990.80 Crore**, which is **31.57 %** of the Revenue Grant of **Rs. 9473.29 Crore** for F.Y. 2025-26.

Leave Travel Concession

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 25.00 Crore**. The figure decreased by Rs.3.00 Crore as compared to last year's figure of **Rs. 28.00 Crore** as anticipated expenditure is expected to be on the lower side due to less requirements**.**

Training Expenses

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs.30.00 Crore**. The figure decreased by **Rs.6.03 Crore** as compared to last year's figure of **Rs. 36.03 Crore** as anticipated expenditure is expected to be on the lower side due to less requirements.

Domestic Travel Expenses

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs.75.00 Crore**. The figure decreased by **Rs.25.00 Crore** as compared to last year's figure of **Rs.100.00 Crore** as anticipated expenditure is expected to be on the lower side. The expenditure under this head was on the higher side in the last year due to General Elections where the officers were deployed as Expenditure Observers by the Election Commission.

Foreign Travel Expenses

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs.3.00 Crore**. The figure decreased by **Rs.0.99 Crore** as compared to last year's figure of **Rs. 2.01 Crore** as anticipated expenditure is expected to be on the higher side due to requirements submitted by the field formations.

Office Expenses

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs.1155.43 Crore** *(including the estimated expenditure of Rs. 30.43 Cr. under the Object Head "Swachhta Action Plan SAP)*. The figure is increased by **Rs. 35.17 Crore** as compared to last year's figure of **Rs. 1120.26 Crore** as anticipated expenditure is expected to be on the higher side due to revision of the wages paid to outsourcing employees as well as the increase in electricity & water charges etc.

Rent, Rates & Taxes

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 600.00 Crore**. The figure decreased by **Rs. 5.78 Crore** as compared to last year's figure of **Rs. 605.78 Crore** as anticipated expenditure is expected to be on the lower side due to less requirements from the field formations.

Printing and Publication

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 4.00 Crore**. The figure increased by **Rs. 0.70 Crore** as compared to last year's figure of **Rs. 3.30 Crore** as anticipated expenditure is expected to be on the higher side due to more requirements from the field formations.

Rent for Others

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 350.00 Crore**. The figure decreased by **Rs. 20.00 Crore** as compared to last year's figure of **Rs. 370.00 Crore** as anticipated expenditure is expected to be on the lower as per requirements submitted by the field formations.

Digital Equipments

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 90.00 Crore**. There is no fluctuation as compared to last year's figure and the same stands at **Rs. 90.00 Crore** as last year.

Fuel and Lubricants

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 35.00 Crore**. The figure increased by **Rs. 11.00 Crore** as compared to last year's figure of **Rs. 24.00 Crore** as anticipated expenditure is expected to be on the higher side due to more requirements from the field formations.

Advertising and Publicity

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 70.00 Crore**. There is no fluctuation as compared to last year's figure and the same stands at **Rs. 70.00 Crore** as last year.

Minor Civil and Electric Works

There is no change in this object's head. The allocation for F.Y. 2025-26 under this object head has been kept at **Rs. 125.00 Crore**, which is **1.32%** of the Revenue Grant.

Professional Services

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 125.00 Crore**. The figure decreased by **Rs. 20.00 Crore** as compared to last year's figure of **Rs. 145.00 Crore** as anticipated expenditure is expected to be on the higher side due to more requirements from the field formations.

Repair & Maintenance

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs.45.00 Crore**. The figure increased by **Rs**. **18.52 Crore** as compared to last year's figure of **Rs**. **26.48 Crore**.

Contributions

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 0.64 Crore**. There is no fluctuation as compared to last year's figure and the same stands at **Rs. 0.64 crore** as last year.

Awards & Prizes

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 0.15 Crore**. There is no fluctuation as compared to last year's figure and the same stands at **Rs. 0.15 crore** as last year.

Secret Service Expenditure

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 47.49 Crore**. There is no fluctuation as compared to last year's figure and the same stands at **Rs. 47.49 crore** as last year.

Other Revenue Expenditure

The estimated expenditure for F.Y. 2025-26 under this head is projected at **Rs. 10.00 Crore**. The figure decreased by **Rs. 3.05 Crore** as compared to last year's figure of **Rs. 13.05 Crore** as anticipated expenditure is expected to be on the lower as per requirements submitted by the field formations.

Capital Section

4.27 In the capital section Rs. 1427.16 crores have been proposed for BE 2025-26. The breakup of the expenditure is given in tabular form as under:

(Rs. in crore)

Object Head Code	Object Head Name	Actuals 2023-24	B.E. 2024-25	R.E. 2024-25	Proposed B.E. 2025-26
	Capital Section				
MH 4059	**Capital Outlay on Public Works**				
72	**Building and Structures**	211.69	288.10	240.02	240.02
73	Infrastructural Assets	0.00	1.92	1.45	**0.99**
78	Lands	30.50	21.99	2.01	**6.17**
	Total (Major Head 4059)	**242.18**	**312.01**	**243.48**	**247.18**
MH 4075	**Capital Outlay on Misc.Gen. Services**				
51	Motor Vehicles	0.00	5.00	1.36	3.00
52	Machinery and equipment	4.61	20.00	20.00	35.00
60	Other Capital Expenditure	0.00	0.75	0.75	1.00
71	**Information, Computer, Telecommunications (ICT) Equipment**	835.52	750.00	1750.00	800.00
72	Building and Structures	1.27	2.00	2.00	2.00
74	Furniture and Fixtures	36.66	36.69	36.87	47.00
77	Other Fixed Assets	00	4.00	0.75	1.00
	Total (Major Head 4075)	**878.06**	**818.44**	**1811.73**	**889.00**
MH 4216	**Capital Outlay on Housing**				
72	**Building and Structures**	61.59	110.00	157.98	189.98
73	Infrastructural Assets	0.00	0.03	0.03	0.99
78	Lands	0.27	74.48	159.60	100.01
	Total (Major Head 4216)	**61.86**	**184.51**	**317.61**	**290.98**
	Total (Capital)	**1182.1**	**1314.96**	**2372.82**	**1427.16**

Building and Structures {Capital Outlay on Public Works (Office Buildings) and Capital Outlay on Housing (Govt. Residential Buildings)}

The allocation for F.Y. 2025-26 towards Building and Structures (Office Buildings and Govt. Residential Buildings) has been kept as per the ceiling at **Rs. 432.00 crore**, which is **30.27%** of the total Capital Grant of **Rs. 1427.16 crore** and the same is **3.96%** of the total Grant of **Rs. 10900.45 crore.** Details of construction works related to Demand No.36 are given at Annexure-I.

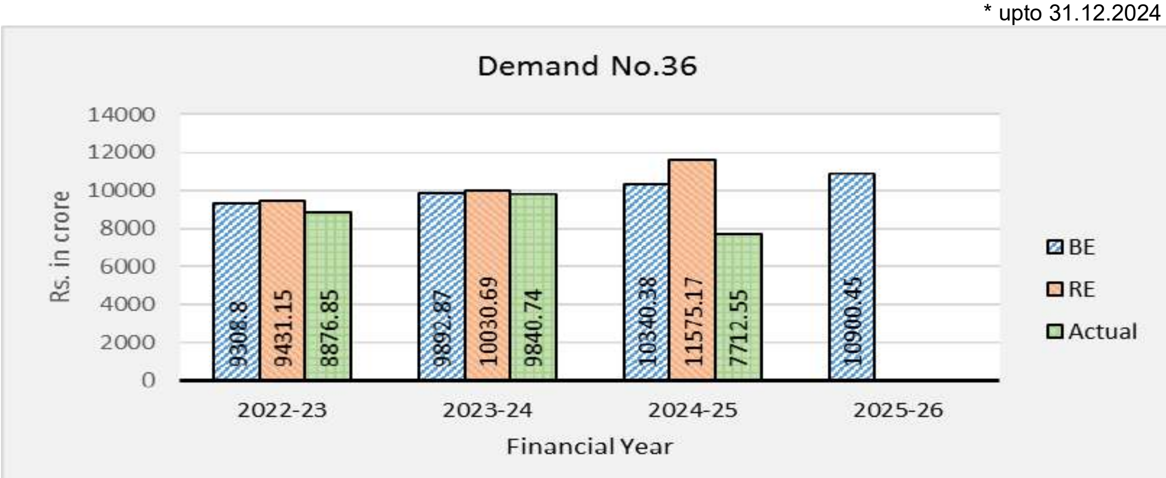
Information, Computer and Telecommunication (ICT) equipment
The allocation for F.Y. 2025-26 towards 'Information, Computer and Telecommunication (ICT) equipment' has been kept as per the ceiling at **Rs. 800.00 Crore**, which is **56.05 %** of the Capital Grant and the same is 7.34% of the total grant of **Rs. 10900.45 crore**.
Furniture and Fixtures
The projection under this object head has been kept at **Rs. 47.00 Crore** for B.E. 2025-26, which is **3.29 %** of the Capital Grant. The fund has been increased by **Rs. 10.13 crore** as anticipated expenditure is expected to be more as per increased requirement of funds from the field formations.
Motor Vehicle
The projection under this object head has been kept at **Rs. 3 crore** for B.E. 2025-26, which is **0.21%** of the Capital Grant of **Rs. 1427.16 crore**.
Other Fixed Assets
The projection under this object head has been kept at **Rs. 1 crore** for B.E. 2025-26, which is **0.07 %** of the Capital Grant of **Rs. 1427.16 crore**.
Machinery and Equipment
The projection under this object head has been kept at **Rs. 35 crore** for B.E. 2025-26, which is **2.45%** of the Capital Grant of **Rs. 1427.16 crore**.
Other Capital Expenditure
The projection under this object head has been kept at **Rs.1 Crore** for B.E. 2025-26, which is **0.07 %** of the Capital Grant of **Rs. 1427.16 crore**.

4.28 The details of fund allocation and utilization for the last three years, related to Demand No. 36, are as follows:

(Rs. in crore)

Section	BE 22-23	RE 22-23	Actual 22-23	BE 23-24	RE 23-24	Actual 23-24	BE 24-25	RE 24-25	Actual* 24-25
Revenue	8866.80	8759.43	8459.05	8282.87	8818.30	8658.64	9025.42	9202.35	6951.35
Capital	442.00	671.72	417.80	1610.00	1212.39	1182.10	1314.96	2372.82	761.20
Total	**9308.80**	**9431.15**	**8876.85**	**9892.87**	**10030.69**	**9840.74**	**10340.38**	**11575.17**	**7712.55**

* upto 31.12.2024



4.29 On being asked by the Committee, the Department has provided the following year-wise explanation for the variation in BE, RE in Actuals regarding Demand No.36:

"**2022-23**

The BE of Rs. 9308.80 Crore was enhanced to Rs. 9431.15 crore at RE stage i.e. an increase of Rs. 122.35 crore. Under Revenue Section the allocation under 'Salaries' was reduced to Rs. 5350.00 crore from Rs. 5546.00 crore i.e. an decrease of Rs. 196.00 crore from BE. Actual expenditure incurred up to 31.03.2023 was Rs. 8876.85 crore (Rs. 8459.05 crore under Revenue Section and Rs. 417.80 crore under the Capital Section). It shows that 94.12% of budget as per RE was utilized. The utilization under Revenue Section works out to be 96.57%of RE, whereas utilization under Capital Section works out to be 62.19% of RE. The amount surrendered in F.Y. 2022-23 was Rs. 602.61crore (including Rs. 107.37 crore technical supplementary).

2023-24

The BE of Rs. 9892.87 crore was enhanced to Rs. 10030.69 crore at RE stage i.e. an increase of Rs. 137.82 crore. Under the Revenue Section the allocation under 'Salaries' (including Allowances, LTC & Rewards) has increased slightly from Rs. 5850.98 crore at BE to Rs. 5851.77 crore at RE stage. Actual expenditure incurred upto 31.03.2024 was Rs. 9840.74 Crore (Rs. 8658.64 crore under Revenue Section and Rs. 1182.10 crore under the Capital Section). It shows that 98.11% of the budget as per RE was utilized. The utilization under Revenue Section works out to be 98.19% of RE, whereas utilization under Capital Section works out to be 97.50% of RE. The amount surrendered in F.Y. 2023-24 was Rs. 519.00 crore (including Rs. 399.60 crore technical supplementary to be considered as surrender).

2024-25

The BE of Rs. 10340.38 crore crore was enhanced to Rs. 11575.17 crore at RE stage i.e. an increase of Rs.1234.79 crore. Under the Revenue Section the allocation under 'Salaries' (including Allowances, LTC & Rewards) has increased slightly from Rs. 6269.25 crore at BE to Rs. 6554.48 crore at RE stage. Actual expenditure incurred upto 31.12.2024 was Rs. 7712.55 Crore (Rs. 6951.35 crore under Revenue Section and Rs. 761.20 crore under the Capital Section). It shows that 66.63% of the budget as per RE was utilized. The utilization under Revenue Section works out to be 75.54% of RE, whereas utilization under Capital Section works out to be 32.08%of RE."

4.30 The Committee pointed out that the utilization under Revenue Section works out to be 75.54% of RE, whereas utilization under Capital Section is 32.08% of RE (upto Dec.2024). When they asked how will it be ensured that the allocations are optimally utilized, the Department replied as under:

"The Capital Section consists of three Major Object Heads, namely; 4059, 4216 and 4075. The BE 2024-25 and RE 2024-25 figures for these Object Heads is as under:

(Rs. in crores)

Major Head	BE	RE
4059	312.01	243.48
4216	184.51	317.61
4075	816.44	1809.73
Total	1312.96	2370.82

Out of the total amount of Rs. 243.48 Cr. in 4059, the balance available with the directorate is Rs. 28 Crores approximately and the Budget Controlling Authority (BCA) New Delhi requires Rs. 25 Crores for the construction of the Office Building at Saket and will be fully utilized in the current FY.

Out of the total budgetary grant of Rs. 317.61 Crores, an amount of Rs. 160 Crores has been provisioned under 4216-Lands for the purchase of land at *Vibhuti Khand*, Lucknow. The Administrative Approval process is at an advanced stage and is likely to be fully utilized in the current Financial Year. The balance amount of Rs. 157 Cr. will be fully utilized during the FY 2024-25.

The major change in the RE was due to the increase in RE in Object Head 4075 which was increased by around Rs. 1000 Crores. The same is likely to be utilized as the bills are pending under the Object Head 4075."

4.31 Under Major Head 4075, object head 71, Information, Computer, Telecommunications (ICT) Equipment, the Actual of 2023-24 was Rs. 835.52 crore, BE-2024-25 was Rs. 750 crore and the RE 2024-25 was Rs. 1,750 crore, whereas BE 2025-26 is Rs. 800 crore. When asked for the reason for a surge at RE 2024-25 and the amount actually utilized so far, the Department replied as follows:

"Under the Major Head (MH) 4075, Object Head 71, Information, Computer, Telecommunications (ICT), the surge in RE 2024-25 is due to following reason: -
On recommendation of the PIB, revised estimate cost of Project Insight of Rs 2061.3 crores (including taxes) was approved by the Cabinet Committee on Economic Affairs(CCEA) on 16.08.2024. Consequently, the outstanding invoices of Project Insight Crore were paid in FY 24-25.
With regard to the fund utilization in respect of FY 2024-25, expenditure amounting to Rs. 643.65 Crore had been incurred under the head "ICT" till 19.12.2024. Additional funds amounting to Rs. 900 Crore were allocated to the Directorate of Income-tax (Systems) vide letter dated 28.01.2025. Out of this amount of Rs 900 Crores, expenditure amounting to Rs 558.97 Crore has been processed in the Directorate of Income-tax (Systems) and is awaiting payment to the recipient, pending approvals from the Zonal Accounts Officer. Expenditure is also expected to be incurred out of the remaining allocation (i.e. Rs 900 crore- Rs 558.97 Crore= Rs 341.03 Crores) under the head "ICT" in the months of February and March, 2025."

4.32 Regarding the observation of the Committee in their previous year's Report on DFGs that the Directorate of Expenditure Budget, as well as the Budget Controlling Authorities (BCAs) and the Sub-BCAs, did not have a proficient mechanism to monitor the requirement of funds or the expenditure incurred by the Drawing and Disbursing Officers (DDOs), the Department has stated as under:

"The Directorate of Expenditure Budget has digitized the Budget related data using the Google Spreadsheet, which was earlier maintained in the Physical registers. The Department has also developed the software using Apps Script (Apps Script is a cloud-based JavaScript platform powered by Google drive that lets you integrate with and automate tasks across Google products) to automate the generation of draft allocation/withdrawal orders as well as the updation of the database in the Spreadsheet. Subsequently the similar spreadsheets were deployed to standardize and digitize the Budget related data of the BCAs/SUB-BCAs and integrate them with the Spreadsheet maintained by the Directorate. Subsequently, the Department has devised the Spreadsheet in the specific format that DDOs use to enter the Object Head wise expenditure related data incurred by them and their Spreadsheet has been integrated with the Spreadsheet of respective BCAs/ BCAs which facilitated the monitoring of the Expenditure and funds available with all the DDOs by the respective SUB BCA/BCA as well as the Directorate.

(a) The Department further strengthened the mechanism using the Google Workspace Accounts and Spreadsheets.
(b) The Department is regularly monitoring the expenditure of the various Budget Controlling Authorities (BCAs) vis-à-vis the funds allocated to them in Capital head, so as to ensure optimum utilization of the grants and minimize large savings/surrender of the amount.
(c) The Department in consultation with the o/o DIT (Infra) proposes to maintain the database if the Capital projects and the expenditure incurred on them, in the following format (Table A),

Sl. No.	Particulars of the Project	Total estimated Cost	Actual expenditure incurred till the preceding year	Remaining amount to be revalidated

and move the consolidated revalidation proposals directly in the April month of the F.Y. without waiting for the proposals from the field formations. This will ensure that the Revalidation process is completed early in the FY and funds can be allocated to the executing agencies in time."

C. Demand No. 37 – Indirect Taxes

4.33 The provision under Demand No. 37- Indirect Taxes is for establishment related expenditure for the field offices of Central Board of Indirect Taxes & Customs (CBIC) and provision for Central Sector Schemes such as Remission of Duties and Taxes on Exported Products (RoDTEP) & various other Scrips-Based Schemes.

4.34 The Central Board of Indirect Taxes and Customs or CBIC (erstwhile Central Board of Excise & Customs) constituted under the Central Board of Revenue Act, 1963 is the apex body for indirect tax administration. It is involved in policy formulation concerning levy and collection of Customs, Central Excise duties, Central Goods & Services Tax (CGST) and Interstate Goods & Services Tax (IGST), prevention of smuggling and administration of matters relating to Customs, Central Excise, CGST, IGST and Narcotics to the extent which is under CBIC's purview. The CBIC also plays an active role in GST Council meetings and the associated activities of Law Committee which deliberates on all matters brought before the GST Council. The CBIC personnel supervise the functioning of the subordinate formations which includes Directorates and field formations of Customs, GST Commissionerates and Narcotics formations such as Opium factories and the Central Revenues Control Laboratory. The field formations are mainly engaged in collection of revenue and are spread across the country. The tax payer's grievances are attended to by these field units of the CBIC on a day-to-day basis.

4.35 The Board is assisted by 19 Directorates who act as adjunct offices and assist the Board in policy formulation. Each Directorate has been assigned with a specific responsibility. The Directorate General of Revenue Intelligence (DRI) is the premier intelligence and investigation agency which collects and collates intelligence relating to Customs duty frauds and smuggling. Similarly, the Directorate General of GST Intelligence is tasked with investigation of GST and Central Excise/ Service Tax matters. Another important directorate is the Directorate of Human Resource Development (DGHRD) which handles all HR matters of CBIC. After the introduction of GST in 2017, the Directorate of Analytics and Risk Management (DGARM) was created. The DGARM is engaged in data analytics and data mining. The Directorate of Performance Management is tasked with evaluation of performance of the field formations based on laid down parameters. The Directorate of Audit is mandated to carry out audit which is an important tool of compliance verification.

4.36 Total Budget of Rs.42,889.33 crore has been provisioned in B.E 2025-26 [Rs. 40,904.73 crore under Revenue Section and Rs. 1984.60 crore under Capital Section], which includes a budget of Rs.30,835.25 crore for RoDTEP and various other Scrips Based Schemes. The B.E. 2025-26 excluding RoDTEP+other scrip-based schemes for an amount of Rs.12,054.08 crore is for meeting establishment related expenditure of CBIC such as Salaries, Allowances, Office Expenses etc. and Infrastructural projects of CBIC.

4.37 **Revenue Section**- On the Revenue side, expenditure on 'Salaries' (Rs.4300.00 crore) and 'Allowances' (Rs. 3701.71 crore) is estimated to be 10.51% and 9.05% of the total Budget under Revenue Section (Rs. 40904.73 crore) respectively. The increase of 6.69% over RE of previous FY 2024-25 (Rs.4030.50 crore) in 'Salaries' Head and 6.00% over RE of previous FY 2024-25 (Rs. 3492.18 crore) in 'Allowances' Head is proposed to accommodate for annual increment, instalments of DA and filling up of new posts in CBIC. The major expenditure on Revenue side other than Salary & Allowances is expected to be under 07 Major Heads viz. "RoDTEP+other Scrips-Based Schemes", 'Offices Expenses', 'Rent, Rates and Taxes for Land and Building', 'Rent for others' and 'Professional Services', 'Rewards' and 'Domestic Travel Expenses' to the tune of Rs. 32423.52 crores, which is 79.27% of the total Budget under Revenue Section of Rs.40904.73 crore. Brief details of these heads are as under:

(a) RoDTEP+other scrip-based schemes: Budget Estimate for FY 2025-26 is Rs.30835.25 crore, which is 6.76% more than that in RE 2024-25 (Rs. 28883.99 Cr.).

(b) Office Expenses: The BE 2025-26 has been provisioned at Rs. 560.00 crore, which is 1.37% of the total Budget under Revenue Section (Rs. 40904.73 crore). There is an increase of 2.71% in the budget over RE 2024-25 (Rs. 545.20 crore). The increase is mainly on account of establishment related expenses.

(c) Rent, Rates & Taxes for Land and Building: The BE 2025-26 has been provisioned at Rs.465.00 crore which is 1.14% of total Revenue grant (Rs. 40904.73 crore). There is an increase of 4.49% in the budget over RE 2024-25 (Rs. 445.00 crore). The increase is mainly on account of arrears of Rent of office building pending payment and revision of lease agreements.

(d) Rent for others: The BE 2025-26 has been provisioned at Rs. 260.00 crore which is 0.64% of total Revenue grant (Rs. 40904.73 crore). There is an increase of 7.44% in the budget over RE 2024-25 (Rs. 242.00 crore). The increase is mainly on account of requirement of funds for hiring of vehicles.

(e) Professional Services: The BE 2025-26 has been provisioned at Rs. 67.00 crore which is 0.16% of total Revenue grant (Rs. 40904.73 crore). There is an increase of 6.35% in the budget over RE 2024-25 (Rs. 63.00 crore). The increase is mainly on account of deficit court fees and payment in respect of Gold Conversion charges.

(f) Reward: The BE 2025-26 has been provisioned at Rs. 108.00 crore which is 0.26% of total Revenue grant (Rs. 40904.73 crore). There is an increase of 1.89% in the budget over RE 2024-25 (Rs. 106.00 crore). The increase is mainly on account of reward to officers, Diwali bonus and Cash Award for Hindi Pratiyogita.

(g) Domestic Travel Expenses: The BE 2025-26 has been provisioned at Rs. 128.27 crore which is 0.31% of total Revenue grant (Rs. 40904.73 crore). There is an increase of 16.92% in the budget over RE 2024-25 (Rs. 109.70 crore). The increase is mainly on account of envisaged increased domestic tour and travel.

4.38 **Capital Section**-Budget Estimate for FY 2025-26 is kept at Rs. 1984.60 crore. There is a decrease of 16.35% against the RE 2024-25 under Capital Section (Rs.2372.39 crore). Brief details of these heads are as under:

(a) **MH 4047 (Capital Outlay on Other Fiscal Services)**- The BE 2025-26 has been provisioned at Rs. 1211.35 crore which is 61.04% of total Capital grant (Rs. 1984.60 crore). There is a decrease of 23.18% from RE 2024-25 (Rs. 1576.80 crore). This decrease is mainly due to less requirement in IT related project, 1% Incremental Revenue Scheme and Furniture & Fixtures.

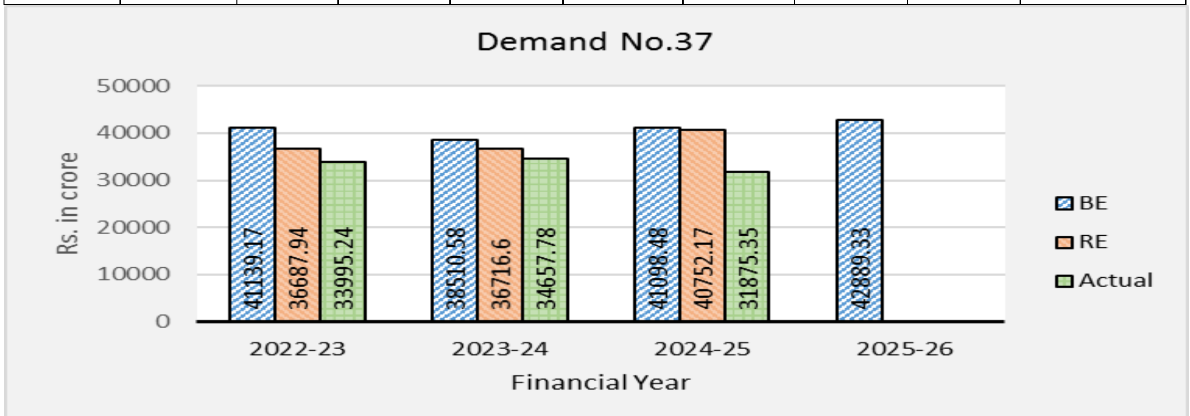
(b) **MH 4059 (Capital Outlay on Public Works)-**The BE 2025-26 has been provisioned at Rs. 476.57 crore which is **24.01%** of total Capital grant (Rs. 1984.60 crore). There is a decrease of 12.65% from RE 2024-25 (Rs. 545.59 crore). The decrease is mainly due to reduced requirement of funds for Infrastructural projects of CBIC such as purchase of office land and construction of office buildings etc.

(c) **MH 4216 (Capital Outlay On Housing)-**The BE 2025-26 has been provisioned at Rs.296.68 crore which is 14.95% of total Capital grant (Rs. 1984.60 crore). There is an increase of 18.67 % over RE 2024-25 (Rs. 250.00 crore). This increase is mainly due to the additional requirement of funds for Infrastructural projects of CBIC such as purchase of residential land and construction of residential buildings etc. Details of construction works related to Demand No.37 are given at Annexure-II.

4.39 The details of fund allocation and utilization for the past three years, w.e.f. FY 2022-23, related to Demand No. 37, are as follows:

(Rs. in crore)

Section	BE 22-23	RE 22-23	Actual 22-23	BE 23-24	RE 23-24	Actual 23-24	BE 24-25	RE 24-25	Actual 24-25 (upto 20.02.25)
Revenue	39739.17	35749.94	33312.72	36305.58	34508.94*	33080.46	38859.86	38379.78	30782.92
Capital	1400.00	938.00	682.52	2205.00	2207.66	1577.32	2238.62	2372.39	1092.43
Total	**41139.17**	**36687.94**	**33995.24**	**38510.58**	**36716.60**	**34657.78**	**41098.48**	**40752.17**	**31875.35**



* Regular budget of Revenue Section was further increased by Rs. 25 crore (totalling to Rs. 34,533.94 crore) in Salaries and Allowances after Revised Estimates (RE) ceilings

4.40 On being asked by the Committee, the Department furnished the year-wise explanation for variation in BE, RE and Actuals in regard to Demand No.37, which is as follows:

"<u>FY 2022-23</u>

The Budget Estimates in 2022-23 were reduced from Rs. 41139.17 crore [Revenue Section: Rs. 39739.17 crore & Capital Section: Rs.1400.00 crore] to Rs. 36687.94 crore in RE 2022-23 [Revenue Section: Rs. 35749.94 crore + Capital Section: Rs.938.00 crore]. In the Revenue Section, the reduction was primarily on account of decrease of budget for Scrips Based Schemes. In the Capital Section, reduction was mainly in the provision for Acquisition of Anti-smuggling equipment and for Office and Residential Buildings.

The total expenditure up to 31.03.2023 was Rs. 33995.24 crore [Rs. 33312.72 crore under Revenue section and Rs. 682.52 crore under Capital Section], i.e., 92.67% of the budget as per RE was utilized up to March, 2023. Utilization under Revenue Section was 93.18% of RE under Revenue Section whereas utilization under Capital Section was 72.76% of RE under Capital Section.

<u>FY 2023-24</u>

The Budget Estimates in 2023-24 were reduced from Rs. 38510.58 crore [Revenue Section: Rs. 36305.58 crore & Capital Section: Rs. 2205.00 crore] to Rs. 36716.60 crore in RE 2023-24 [Revenue Section Rs. 34508.94 crore and Capital Section Rs. 2207.66 crore]. Thereafter, a relaxation for Rs 25 crore was granted over and above the RE by the Budget division. Under Revenue Section, the reduction was primarily on account of decrease of budget for Scrips Based Schemes. Under Capital Section, increase was mainly in the provision of funds for Information Technology related Projects of CBIC.

The total expenditure up to 31.03.2024 was Rs. 34657.78 crore [Rs. 33080.46 crore under Revenue section and Rs. 1577.32 crore under Capital Section], i.e., 94.39% of the budget as per RE was utilized up to March, 2024. Utilization under Revenue Section was 95.86% of RE under Revenue Section whereas utilization under Capital Section was 71.45% of RE under Capital Section.

FY 2024-25

The Budget Estimates in 2024-25 has been reduced from Rs. 41098.48 crore [Revenue Section: Rs. 38859.86 crore & Capital Section: Rs. 2238.62 crore] to Rs. 40752.17 crore in RE 2024-25 [Revenue Section Rs. 38379.78 crore and Capital Section Rs. 2372.39 crore]. In the Revenue Section, the reduction has been primarily on account of decrease of budget for Scrips Based Schemes. Under Capital Section, increase is mainly due to additional provision of funds for Information Technology related Projects of CBIC.

The total expenditure up to 31.12.2024 is Rs. 24136.64 crore [Rs. 23238.96 crore under Revenue section and Rs. 897.68 crore under Capital Section], i.e., 59.23% of the budget of the RE has been utilized up to December, 2024. Utilization under Revenue Section is 60.55% of RE under Revenue Section whereas utilization under Capital Section is 37.84% of RE under Capital Section."

4.41 In regard to Demand No. 37, the Committee pointed out that the overall actual expenditure (upto Dec. 2024) has been 59.23% of the RE 2025-26. The utilization under Capital Section has been 37.84% of the RE. When the Committee inquired about the likelihood of fully utilizing the funds in the remaining three months of the fiscal year, the Department responded as follows:

"The overall actual expenditure (upto Dec 2024) is 59.23% of the BE 2024-25 and expenditure under Capital Section is 37.84% of BE. This office is taking all necessary steps to further narrow the gap between allocation and utilization of budget. The field formations are being sensitized about the importance of sending accurate estimates of funds to ensure optimum utilization of the budget allocated through regular Emails and letters. Further, the expenditure incurred by the field formations is being monitored on monthly basis through e-Lekha portal. A team of officers from Expenditure Management Cell (EMC) is visiting the field formations and the offices handling sizeable Revenue/Capital Expenditure for realistic Budget forecasting and better utilization of funds. Follow-up with CPWD is also being done regarding utilization of funds transferred to them. This office is conducting regular webinars for educating field formations about optimum utilization of budget in the remaining 3 months of the fiscal year 2024-25."

4.42 Regarding recommendation of the Committee in their previous year's Report on Demands for Grants for close monitoring of fund utilization, the Department has stated:

"Keeping in view the above recommendation of the Standing Committee, utmost care has been taken in preparation of Budget Estimates for 2025-26. Further, the field formations have been sensitized about the importance of sending accurate estimates of funds to ensure optimum utilization of the budget allocated through regular Emails and letters. Further, the expenditure incurred by the field formations is being monitored on monthly basis through e-lekha portal. CBIC has already developed BEAMS application which is being utilized for better monitoring of expenditure vis –a –vis allocated funds. A team of officers from EMC is also visiting the field formations and the offices handling sizeable Revenue/Capital Expenditure for realistic Budget forecasting and better utilization of funds, and to help BCAs use BEAMS application to make budget allocation more effective. Follow-up with CPWD is also being done regarding utilization of funds transferred to them. This office has conducted webinar on 22.11.2024 for educating field formations about optimum utilization of budget and addressing any other issues being faced by them, etc."

V. TAX COLLECTION

Direct Taxes

5.1 Below is the details of targets and collection in regard to Direct Tax:

(Rs. in crore)

Financial Year	Particulars	Corporation Tax	Personal Income tax	Other taxes incl. Wealth tax, Securities Transaction tax, etc.*	Total
2022-23	Budget Estimates	7,20,000	6,80,000	20,000	**14,20,000**
	Revised Estimates	8,35,000	7,90,000	25,000	**16,50,000**
	Actual Collection	8,25,834	8,08,221	29,631	**16,63,686**
2023-24	Budget Estimates	9,22,675	8,72,950	27,625	**18,23,250**
	Revised Estimates	9,22,675	9,90,325	32,000	**19,45,000**
	Actual Collection*	9,11,055	10,10,948	38,163	**19,60,166**
2024-25	Budget Estimates	10,20,000	11,50,000	37,000	**22,07,000**
	Actual Collection* (as on 31.12.2024)	7,39,994	8,31,654	42,924	**16,14,572**

Source: Pr.CCA, CBDT and Receipt Budget
*Provisional figures

5.2 Below are the details of collection of Net Central Indirect Taxes:

(Rs.in crore)

Tax Head	2022-23			2023-24			2024-25 (Apr-Nov) [P]		
	RE 2022-23	Actual Collection	% of RE Achieved	RE 2023-24	Actual Collection	% of RE Achieved	RE 2024-25	Actual Collection	% of RE Achieved
Customs Duty (Cash + Scrip)	210000	213372	101.6	218680	233119	106.6	237745	156465	65.8
Central Excise Duty	320000	319000	99.7	303600	305362	100.6	319000	199413	62.5
Service Tax	1000	431	43.1	500	425	85.0	100	96	95.7
Sub-Total (Non-GST)	**531000**	**532803**	**100.3**	**522780**	**538906**	**103.1**	**556845**	**355974**	**63.9**
CGST	724000	718522	99.2	811600	820622	101.1	910890	603873	66.3
IGST	-	4748	-	-	-4850	-	-	-27854	-
Compensation Cess	130000	125862	96.8	145000	141436	97.5	151009	99598	66.0
Sub-Total (GST)	**854000**	**844384**	**98.9**	**956600**	**962058**	**100.6**	**1061899**	**675617**	**63.6**
Total Net Central Indirect Taxes (GST + Non-GST)	**1385000**	**1377187**	**99.4**	**1479380**	**1500964**	**101.5**	**1618744**	**1031591**	**63.7**

Source: Receipt budget, Pr.CCA (CBIC); [P] = Provisional

5.3 Details of direct taxes are as under:

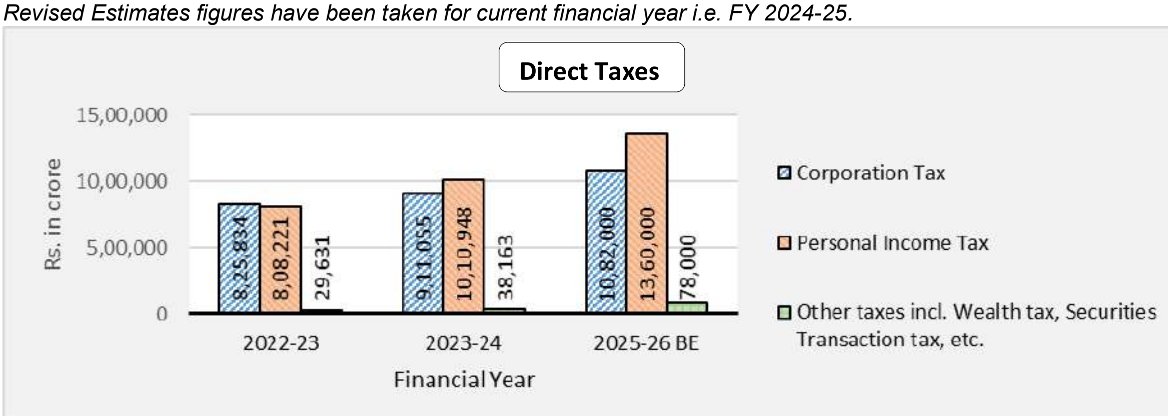
(Rs. in crore)

Financial Year	2022-23	Growth %	2023-24	Growth %	2024-25 (RE)	Growth %	2025-26 (BE)	Growth %
Corporation Tax	8,25,834	15.98%	9,11,055	10.32%	9,80,000	7.57%	10,82,000	10.41%
Personal Income Tax	8,08,221	20.02%	10,10,948	25.08%	12,02,000	18.90%	13,60,000	13.14%

Other taxes incl. Wealth tax, Securities Transaction tax, etc.	29,631	9.86%	38,163	28.79%	55,000	44.12%	78,000	41.82%
Total Tax	**16,63,686**	**17.79%**	**19,60,166**	**17.82%**	**22,37,000**	**14.12%**	**25,20,000**	**12.65%**

Source: Receipt Budget, Time Series Data.

Note: *1. The growth percentage is calculated on increase in collection from previous Financial Year.*
2. The actual collection figures of direct taxes for the entire FY 2024-25 will be known after 31.03.2025, therefore, Revised Estimates figures have been taken for current financial year i.e. FY 2024-25.



5.4 Details of new taxpayers who have filed Income Tax Returns (ITRs) in the last three years, are as under:

New Taxpayers* added	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 (upto 17.02.2025)
	66,61,327	72,52,435	77,24,190	72,48,481

** New Taxpayers are taken as persons who have registered in the e–filing portal during the relevant financial year and filed return of income for the first time.*

5.5 Actual number of tax return filed since FY 2028-19 is given below alongwith the tax-payer base. The taxpayer-base consists of taxpayers who have either filed any return or in whose case tax has been deducted at source in the earlier financial year:

Financial Year	Return of income filed during FY	The tax-payer base at the end of the previous FY
2018-19	6,33,18,586	8,45,21,487
2019-20	6,48,65,888	8,98,27,420
2020-21	6,72,08,614	8,22,83,407
2021-22	6,96,35,446	8,70,11,926
2022-23	7,40,10,269	9,37,76,869
2023-24	8,09,03,315	10,41,13,847

5.6 The number of taxpayers taken up for e-campaign can be considered to be eligible for filing the Income tax return but had not filed their return. The details of the number of taxpayers selected for the e-campaign under NMS for FYs 2020-21 to 2022-23 are given below:

Sr. No.	NMS Campaign	Number of Taxpayers selected for Campaign	Number of Taxpayers who filed their Income tax return
1.	2020-21	68,45,662	7,20,592
2.	2021-22	83,21,305	10,33,979
3.	2022-23	44,75,956	8,81,996

5.7 It was further stated that some cases of taxpayers who have not responded to the e-campaign have been selected for e-verification under e-Verification Scheme, 2021 or scrutiny under the Faceless scheme. The cases selected depend upon the nature and value of income reported. Over the last three years, the number of filers has shown a steady increase which is a result of various factors including compliance assisted through pre-filing of returns and AIS.

5.8 The Centre Government notified e-Assessment Scheme in 2019 to facilitate faceless assessment of income tax returns through completely electronic communication between tax officials and tax payers. The initiative of faceless assessment is expected to increase ease of compliance for taxpayers as the cost and anxiety of taxpayers are likely to be greatly reduced. Thereafter, a Faceless Income Tax Appeals was launched in September, 2020. Under Faceless Appeals, all Income Tax appeals has to be finalised in a faceless manner under the faceless ecosystem with the exception of appeals relating to serious frauds, major tax evasion, sensitive & search matters, International tax and Black Money Act. Under the Faceless Appeals, in income tax appeals, everything from e-allocation of appeal, e-communication of notice/ questionnaire, e-verification/e-enquiry to e-hearing and finally e-communication of the appellate order, the entire process of appeals has to be online, dispensing with the need for any physical interface between the appellant and the Department. It was expected that this will provide not only great convenience to the taxpayers but will also ensure just and fair appeal orders and minimise any further litigation.

5.9 When the Committee raised issues related to Faceless Assessment, the Chairman, CBDT deposed before the Committee as under:

> *"There are challenges in this because at times, it is a random allocation of cases to the assessing officer. It may be possible that a particular type of a case is given to assessing officer who may not be having expertise in that. So, we are trying to actually resolve as to how do we actually randomize while we are randomizing the cases but at the same time, there should be intelligence in the system to understand that this is the right group of assessing officers who may be able to better address and assess the income. We are working on it and I hope that this financial year, we will be able to take those steps."*

5.10 When the Committee sought information on the positions taken for resolving rectification requests, which are not always addressed under faceless assessment, the Department provided the following response:

> "Rectification proceedings u/s 154 of the Income-tax Act, 1961 ("The Act") in respect of orders related to processing and assessment are mainly undertaken by Central Processing Centre (CPC) and the Jurisdictional Assessing Officers (JAOs). The functionality to file online rectification application against the processing order passed by CPC is already available and CPC processes such applications in a faceless manner through its automated processing rules. Rectification requests which are either 'Rejected' by CPC for non-adherence to the various online

validations or those which require some manual intervention/documents to be filed, are transferred to the JAOs.
Further, in the month of January 2025, the functionality to file online rectification application against any other order has also been made available to taxpayers. Taxpayers can now file online application for rectification in the e-filing portal through their login credentials. All such applications are inwarded in the Income Tax Business Application (ITBA) and populated in the work list of JAO or concerned authority for taking further action."

Indirect Taxes

5.11 The detailed head-wise break-up of Indirect Taxes for the above-mentioned years is as follows:

Net Central Indirect Taxes

(Rs. in crores)

Tax Head	Actual 2022-23	Growth %	Actual 2023-24	Growth %	RE 2024-25	Growth %	BE 2025-26	Growth %
Customs	2,13,372	6.8%	2,33,119	9.3%	2,35,000	0.8%	2,40,000	2.1%
Union Excise Duty	3,19,000	-18.4%	3,05,362	-4.3%	3,05,000	-0.1%	3,17,000	3.9%
Service Tax	431	-57.4%	425	-1.3%	100	-76.5%	100	0.0%
Total [Non-GST]	5,32,803	-9.9%	5,38,906	1.1%	5,40,100	0.2%	5,57,100	3.1%
CGST	7,18,522	21.5%	8,20,622	14.2%	9,08,459	10.7%	10,10,890	11.3%
IGST	4,748	124.1%	(4,850)	-202.2%	-	-	-	-
GST Compensation Cess	1,25,862	20.1%	1,41,436	12.4%	1,53,440	8.5%	1,67,110	8.9%
Total [GST]	8,49,132	21.6%	9,57,208	12.7%	10,61,899	10.9%	11,78,000	10.9%
Total Indirect Taxes	13,81,935	7.2%	14,96,114	8.3%	16,01,999	7.1%	17,35,100	8.3%

Source: Receipts Budget

5.12 Details of month-wise Net Central GST (CGST + IGST (residual) + GST Compensation Cess) collections and Refunds w.r.to GST for FY 2024-25 is as follows:

Month-wise Net GST Collection & GST Refunds for FY 2024-25

Amount in Rs. Crores

Month	Gross Central GST Collection [P]	GST Refunds	Net Central GST Collection [P]
April	1,59,037	15,852	1,01,585
May	1,27,853	23,918	71,201
June	1,32,063	15,381	83,133
July	1,41,071	18,666	84,585
August	1,43,517	15,835	90,734
Sept.	1,36,932	17,828	83,460
Oct.	1,41,977	16,474	82,935
Nov.	1,38,170	16,396	77,984
Dec.	1,30,236	17,775	77,605
FY 2024-25	12,50,854	1,58,124	7,53,222

Source: PrCCA (CBIC); [P]=Provisional;

Note: *Gross Central GST includes Gross CGST, IGST (Domestic + Imports) and GST Compensation Cess (Domestic + Imports)*

- *GST Refunds include refunds w.r.to CGST, IGST (Domestic + Imports) and GST Compensation Cess (Domestic + Imports)*

Net Central GST includes Net CGST + IGST (residual) + GST Compensation Cess

5.13 When being asked by the Committee about the issues that are being faced/raised by the stakeholders/ organizations/ association in regard to GST, the Department has stated as follows:

> "The issues faced/raised by the stakeholders/ organizations/ association in regard to GST are request for amendment in provisions of rules/ laws, request for clarification in respect of ambiguity in interpretation of provisions (wherever the provisions are interpreted by different field formations or taxpayers in different manner), request for Amnesty schemes for waiver of tax dues, interest or penalty etc. in certain cases, and request for extension of time period for filing applications, appeals and returns etc.
>
> All such requests are examined and wherever action is required to be taken, Agenda Note regarding the same are prepared and discussed before Law Committee, whose recommendations are then placed before GST Council for deliberation, since all GST related decisions are taken on the recommendations of GST Council, which is a Constitutional body under Article 279A of Constitution of India.
>
> In addition, few implementations related issues are received in respect of actions done/ required to be done by field formations, which are examined closely. Further, field formations are continuously sensitized through Circulars, Instructions etc. alongwith standard operating procedures to ensure that all matters are dealt with in accordance with provisions of CGST Act and Rules made thereunder within time period as specified under the provisions of the Act.
>
> Further, in some cases, system related grievances are raised, which are promptly taken up for resolution with GSTN and wherever required, such cases are also raised before IT grievance redressal committee for resolution."

5.14 Apprising the Committee of the steps taken/planned to expand the tax net in the country and the hurdles and challenges being faced, the Department in their written reply has stated as follows:

> **Direct Taxes**
>
> **Use of technology** – The income tax department has taken strides in direct tax e-governance initiatives wherein end-to-end technology driven services are being provided to the taxpayers on the one hand and technology driven processing of tax returns with issuance of refunds within the department is being done on the other. CPC-ITR, CPC-TDS, e-filing systems, Refund Bankers Scheme and online tax payments are developments that have ensured seamless online furnishing of tax returns, online payment of taxes, quicker processing of tax returns and speedy issuance of refunds. All this has been achieved through the re-engineering of processes and the on-boarding of all stakeholders, including deductors, banks, government agencies, third party agencies, taxpayers, tax professionals, and tax administrators.
>
> **Faceless Schemes** – A series of futuristic reforms have been introduced in the domain of Direct Tax administration for the benefit of taxpayers and economy. This started with faceless assessment in electronic mode involving no human interface between taxpayers and tax officials. The same has been expanded in form of faceless appeals and penalty schemes.

New Form 26AS - This new form contains all information of deduction or collection of tax at source, specified financial transaction (SFT), and payment of taxes, demand and refund, pending and completed proceedings. Further, details of SFT data in the Form 26AS makes taxpayer aware about their transactions beforehand and encourages them to disclose their true income.

Pre-filling of Income-tax Returns - In order to make tax compliance more convenient, pre-filled Income Tax Returns (ITR) have been provided to individual taxpayers. The scope of information for pre-filing includes information such as salary income, bank interest, dividends, etc.

E-Verification Scheme – The Department receives information on financial transactions of various types from Sources/Reporting Entities. Under the Scheme, the taxpayer is informed of data inaccuracies/ missing data on the basis of this information received. By providing the taxpayer an opportunity to correct the same prior to scrutiny, this Scheme aims to promote Voluntary Compliance.

Updated Return - Section 139(8A) of the Act facilitates the taxpayer to update his return anytime within two years from the end of the relevant assessment year so that he can file an updated return by voluntarily admitting omissions or mistakes and paying an additional tax as applicable. Further, E-verification scheme allows tax-payers to disclose their unreported or under-reported income in the updated Income Tax Return.

TDS on payment by partnership firm to partners- Presently there is no provision for deduction of tax at source (TDS) on payment of salary, remuneration, interest, bonus, or commission to partners by the partnership firm. Hence, a new TDS section 194T has been introduced vide Finance (No.2) Act, 2024 to bring these payments to any account (including capital account) of the partner of the firm under the purview of TDS for aggregate amounts more than Rs 20,000 in the financial year. The applicable TDS rate would be 10%.

TCS on notified goods- It has been seen that there has been an increase in expenditure on luxury goods by high net worth persons. For proper tracking of such expenses and in order to widen and deepen the tax net, sub-section (1F) of section 206C has been amended vide Finance (No.2) Act, 2024 to also levy TCS on any other good of value exceeding ten lakh rupees, as may be notified by the Central Government in this behalf. Such goods would be in the nature of luxury goods.

Promotion of cruise-shipping industry in India

The aim is to make India an attractive cruise tourism destination, to attract global tourists to cruise shipping in India and to popularise cruise shipping with Indian tourists. Participation of international cruise-ship operators in this sector will encourage development of this sector and enable access to international best practices. A new section 44BBC, which deems twenty per cent of the aggregate amount received/ receivable by, or paid/ payable to, the non-resident cruise-ship operator, on account of the carriage of passengers, as profits and gains of such cruise-ship operator from this business.

Some other steps taken to expand the tax net in the country are as under:

(i) Phasing out of exemptions and deductions and simplification/rationalisation of tax laws.

(ii) Awareness programmes to generate awareness about the instalments of advance tax, timely payment of self-assessment tax and regular assessment tax, etc.

(iii) Launch of mobile app (available on Android/IOS platform) and responsive version of the Tax Payer Services (TPS) section at the national website called "*Aaykar Setu*" to facilitate online payment/calculation of the taxes.

5.15 In regard to steps taken/planned to expand the tax net in respect of Indirect Taxes it was stated as follows:

<u>CUSTOMS</u>

Digital Measures:

- Implementation of Use of ICETABs: - As a measure of trade facilitation, transparency and efficiency in Customs processes, CBIC has enabled use of ICETAB for speedy examination of import consignments. ICETAB is a mobile tablet device with an exclusive Mobile Application to enable examining officers to see all the relevant documents electronically by Customs Officers and also facilitates quick upload of the examination report on the go in real time basis and making the examination process transparent and faster. (Circular No. 10/2024-Customs dated 20.08.2024 refers).
- India-Korea Electronic Origin Data Exchange System (EODES): Recently, India and South Korea have launched the India-Korea Electronic Origin Data Exchange System (EODES). It is aimed at facilitating the smooth implementation of the India Korea Comprehensive Economic Partnership Agreement (CEPA) by way of electronic exchange of origin information between the two customs administrations in respect of the goods traded under the CEPA. This would facilitate faster clearance of imported goods. This initiative would enhance the Customs cooperation, automates data exchange, and is expected to set a global standard in international Customs collaboration.
- Disbursal of Drawback through PFMS: - With effect from 5th June, 2024; payment of Drawback amounts into the exporters' accounts will be facilitated through the Public Finance Management System (PFMS). This facility enables the payment scrolls generated at different locations for onward transmission and electronically credited into the exporters' bank accounts linked with PFMS.
- Launch of Exchange Rate Automation Module: - In order to facilitate the trade by bringing more stability against exchange rate fluctuations, an automated module be available for viewing of the common public on www.icegate.gov.in. (Reference Circular- 07/2024 dated 25.06.2024).
- Pilot Project on use of videography in cases requiring 100% examination of cargo at JNCH: JNCH has always been at the forefront of trade facilitation, technology adoption and ease of doing business. Building upon this approach, JNCH had conducted a pilot project to carry out the examination under videography of a few consignments marked for 100% examination. It is expected to not only foster a professional approach among officers but also result in transparency in the examination process.

Regulatory Simplifications/Enablements:

- Mutual Recognition Agreements (MRAs): Mutual recognition of Authorized Economic Operators is a key element to secure and facilitate global trade to strengthen end-to-end security of supply chains while providing higher facilitation to trade at the global level. In alignment with World Customs Organisation (WCO) SAFE Framework of Standards, MRAs have become the international face and connecting link of the domestic AEO Programme of various countries. CBIC has consistently worked towards increasing the number of MRAs. In November, 2024, a global event on Authorized Economic Operators (AEO) was organized by CBIC in collaboration with World Bank wherein various stakeholders including global participants took part.

- Export-related benefits on Courier Shipments: CBIC has enabled necessary legal changes to enable exporters to claim Duty Drawback, RoDTEP, and RoSCTL benefits for exports made through courier mode. This will provide boost to ecommerce shipments from India. (Notification No. 60/2024-Customs (N.T.) amending the Courier regulations and a Circular No. 15/2024-Customs refers).
- Sea Cargo Manifest and Trans-Shipment Regulations (SCMTR): To enable pre-arrival processing and clearance on arrival, Reporting by Sea carriers have been modified by way of new regulations namely Sea Cargo Manifest and Transhipment Regulations (SCMTR). The same is being rolled out in phases across different sea ports. Such information is expected to assist in better risk management resulting in faster clearance to the compliant trade.
- Customs Tariff related amendments: For better trade monitoring/ statistical purpose/ implementing technical regulations etc., 43 new Custom Tariff Headings (CTHs) were inserted and amendments to align with WCO HS were also incorporated. Separate CTHs for E-bicycle, Blended Aviation turbine fuel, Defence sector products like armour, bridges, etc. have been created. Further, additional details during import of Coal, Synthetic or reconstructed diamonds have been added for purposes of import/ export declarations. This change will enable better monitoring of imports/exports and to aid in policy making.
- Use of Electronic Certificates of Origin: CBIC endeavours to replace the system of paper CoO (Certificates of Origin) used for preferential trade to e-CoO. In the new trade agreements, use of e-CoO is being introduced, while for the old FTAs, discussions have been initiated with partner countries. Accordingly, vide various instructions to field formations and trade, it has been clarified that e-CoO issued electronically by the Issuing Authority of the respective country shall be a valid document for claiming the preferential benefit under India UAE CEPA, India Australia ECTA, India-Japan CEPA and India-Sri Lanka FTA respectively.
- Encouraging Women participation in International Trade: Encouraging women's participation in international trade is crucial for fostering economic growth, promoting gender equality, and advancing global development. CBIC, vide Circular, has enabled women representation across different job roles and functions of international trade be it as traders, customs brokers, freight forwarders, or customs brokers.
- Inclusion of gender specific infrastructure facilities to be provided by the Custodian CCSP-CFS/AFS/ICD under the HCCAR, 2009: In the matter, Circular has been issued to enhance gender inclusivity in logistics, in addition to existing infrastructure. Key measures include: Gender-responsive Infrastructure, providing Care Services, formation of Internal Complaints Committees, arrangement of training Sessions, facility Upgrades, additional facilities to encourage women participation.

GST

- Investigations and Compliance: Non-registered entities in sectors such as Online Information and Data Access or Retrieval (OIDAR), have been targeted for investigations leading to their registration and compliance with GST laws.
- Special Drives: Special drives have been successfully completed against those involving fake Input Tax Credit (ITC) and clandestine supply of goods and services.
- Enhanced IT Infrastructure: Upgrades to IT systems and data analytics tools, such as BIFA, ADVAIT, E-Way Bill, and the Digital Forensic Lab, have been used to bolster investigative capabilities, resulting into detection of tax evasion. Back Office functionality has been made operational resulting in direct access of GSTN database.
- Income Tax and GST Data Sharing: An existing Memorandum of Understanding (MoU) between the Central Board of Direct Taxes (CBDT) and the Central Board of Indirect Taxes and Customs (CBIC) allows for the sharing of relevant tax data, which helps to identify potential taxpayers. Further, a meeting was held between officers of CBIC and CBDT, wherein it was proposed that DGs of CBIC and CBDT shall have quarterly meeting with their counterpart.
- Expanding the taxpayer base through TDS under GST: By mandating specific organizations like government departments, PSUs, and local authorities to deduct GST at source on payments exceeding ₹2.5 lakhs, such deductions and the transactions are later reported in the tax returns of the supplier. Hence, TDS under GST acts as an effective tool to widen the tax base and curb tax evasion.
- Reward scheme: A reward scheme to informers is in place for reporting of tax evasion by public resulting into identification of missing taxpayers.
- MSMEs, engaged in the supply of goods, are exempted from taking GST registration upto a turnover of Rs. 40 lakhs (other than some special category States where the exemption from registration is upto turnover of Rs. 20 lakhs). MSMEs engaged in the supply of services are exempted from GST registration if their turnover is less than Rs. 20 lakhs. This ensures that no GST compliance is required by such small units below the above threshold turnover and no GST is required to be paid by such units upto the said threshold turnover.
- To ease the compliance burden on small tax payers, an optional composition scheme has been introduced in GST where taxpayers engaged in supply of goods with turnover below Rs. 1.5 crore can pay tax on lumpsum basis at the rate of 1% of their turnover on quarterly basis instead of, charging tax in each invoice. Such taxpayers under composition scheme are required to file a return on annual basis, thus reducing their compliance burden substantially. In the case of services, the threshold turnover for availing benefit of composition scheme has been fixed at Rs. 50 lakhs.
- Small taxpayers having an annual turnover less than Rs. 5 crore have also been given an option to file their GST returns on quarterly basis, under the Quarterly Returns Monthly Payment (QRMP) scheme where number of returns for such small units has been substantially reduced.
- Small taxpayers having turnover less than Rs. 2 crore have been exempted from filing annual returns under GST thus reducing their compliance burden.
- Unregistered suppliers and composition taxpayers have been permitted to make intra-state supply of goods through E-Commerce Operators (ECOs). This has opened the huge e-commerce market for them to sell their goods without taking

registration under GST and without payment of any tax upto threshold turnover of registration.

- Various technological initiatives have been taken for simplification of GST compliances for small taxpayers such as facility of filing of Nil returns through SMS, auto population of GST returns on the GST portal and facility of making GST payment through UPI, debit cards, credit cards, IMPS, RTGS etc.
- For helping smaller taxpayers and to provide them relief, various amnesty schemes have been introduced from time to time in respect of extension in date of return filing, waiver/ reduction of late fee and interest, extension of time of filing of appeals with appellate authority, extension of time for filing application for revocation of cancellation of registration, etc.
- To incentivize timely payment by buyers to MSMEs, especially when supplies are made to large businesses, provisions of GST already provide that a registered person must pay to the supplier, the value of the goods and/or services along with the tax within 180 days from the date of issue of invoice.
- GSTN system has been integrated with RBI Public Tech Platform for frictionless Credit which has helped small taxpayers in easier access to bank loans based on their GST registration.
- Considering the difficulties faced by the taxpayers during the initial years of implementation of GST, it has been decided to conditionally waive interest and penalty in respect of demand notices issued in cases where fraud, suppression, etc. are not involved, for the financial years 2017-18, 2018-19 and 2019-20 by introduction of section 128A of the CGST Act, 2017, subject to payment of the tax dues upto a specified date. This measure will benefit a large number of taxpayers, especially smaller taxpayers, and will help them to settle their demand cases with payment of due tax liability for these initial years.
- To reduce government litigation, monetary limits have been fixed below which appeals will not be filed by the department before the GST Appellate Tribunal, High Court, and Supreme Court, subject to certain exclusions.
- It has also been decided to reduce the amount of pre-deposit for filing of appeals under GST to ease cash flow and working capital blockage for the taxpayers.
- Department is also using data analytics, third party data sources and information technology system-based tools to identify potential taxpayers who remain outside the tax framework, thereby making efforts to broaden the tax base.
- Besides, the Government undertakes extensive campaigns across various media platforms, including social media, to raise awareness about the benefits of tax compliance and to broaden the tax base and to include those who are still outside the tax net.

5.16 In regard to challenges/hurdles being faced in expanding the tax net related Indirect Taxes, it was state as follows:

(i) In fake ITC cases, the challenges relate to masterminds who operate the fake ITC generation through control and management of a complex web of entities created across jurisdictions. Such challenges are being met through coordination with multiple stakeholders, including law enforcement agencies.

(ii) Non recording of transactions especially in B2C category by small businesses and suppliers of service.

5.17 Details of GST Tax evasion/fraud detected by Central GST Department during the last three financial years:

Total Number of GST Offence Cases			
Period: April 2021 to December 2024			
Period	No. of Cases	Detection (In Rs. Cr.)	Recovery (In Rs. Cr.)
2021-22	12574	73238	25157
2022-23	15562	131613	33226
2023-24	20582	230332	31758
2024-25 (upto December 2024)	23675	188415	20128
Total	72393	623598	110269

5.18 When the Committee raised the issue of ITC frauds and desired to know the measures being taken by the Government to address it, the Secretary, Revenue deposed before the Committee as follow:

"Now, we have taken a number of steps on the fake ITC. For example, in the KYC itself, Aadhaar-based KYC has been done because somewhere some fellow just opens a firm and if he gets a GST number, then he can issue the invoices. Secondly, the bank account has to match with the name of the firm, which is in the GST system. We have also said that credit in GSTR-3B would be given only if the credit appears on the GSTR-2B. So, we have taken a number of steps and we are also bringing in the Invoice Management System (IMS). We have brought in IMS as an option right now, and subsequently this will be made mandatory in which the people willhave to accept the ITC. Like, there is a buyer and there is a seller. The seller sells it, and then buyer has to get the ITC. So, they have to accept each other in the IMS of GST Portal. And once this system is fully operational, then it will be possible that this kind of frauds will not happen. There will be only a risk of one month and not more than one month. So, these things have been tested. We have also been talking to the trade because we do not want to implement any system in a hurry not taking them into confidence. So, a number of discussions have taken place, and on a trial basis this system has been opened. Many people have started using it."

5.19 The Government has given an exemption in Personal income Tax up to Rs. 12 lakhs to provide direct benefit to middle class taxpayers by reduction of their taxes. A clear strategy for providing direct relief was worked out through change in slabs accompanied with higher rebate for lower- and middle-income groups. The Department in their written reply has stated that the following key facts were considered for taking such a decision:

(i) Number of taxpayers who will benefit;
(ii) The class which will benefit from such a step;
(iii) How it will be a force multiplier in giving boost to consumption; &
(iv) Impact on revenue in short and medium term.

5.20 It was further stated by the Department that by calculating the benefit derived by taxpayers in different brackets of income multiplied by the number of taxpayers in those brackets, the total revenue foregone on relief in tax slabs, rates and rebate has been worked out at Rs. 1 lakh crore. The new slab rate and higher rebate on an income upto Rs. 12 lac would provide additional funds in the hands of taxpayers (especially middle class) which is expected to boost consumption and aggregate demand in the economy. This is expected to incentivise a large section of working middle class leading to better productivity and overall higher growth in economy.

5.21 During the deliberation, the Committee pointed out that the Government has announced to provide tax relief in Direct Tax amounting to Rs. 1 lakh crore. However, the tax collection targets for the fiscal year 2025-26 have been enhanced by more than 14% compared to the previous year. When the Committee inquired about how these targets will be achieved, the Secretary of Revenue explained as follows:

> *"Right now, PIT includes about Rs. 1.5 lakh crore of business income. Be that as it may, when we have proper accounting systems, then we will be able to get better data. But if I look at the data as it is, if you see the taxes on income, there has been a fair amount of good growth, like 20 per cent or 20 per cent plus over the last three to four years. In 2021-22, the actuals were 42 per cent, but I am not counting it because it was after the COVID year. Then, of course, we have 19.7 per cent, that is, about 20 per cent in 2022-23; 25 per cent growth in 2023-24; and in 2024-25, our RE figures show about 20 per cent growth. There has been a good buoyancy. If we calculate, in terms of buoyancy, then it was 1.25 in 2022-23; 1.87 in 2023-24; and 1.47 in 2024-25. For 2025-26– which is the year when we are providing the relief, of course, the return will be filed in the assessment year 2026-27, but TDS will start in 2025-26 itself– we have assumed a much more moderate growth on this. Instead of 20 per cent or 25 per cent growth, we have taken a growth of 14 per cent. And in buoyancy it is taken as 1.25 instead of 1.5, 1.75 or 2, which is there. So therefore, we have assumed the figures which are more consistent with the fact that now this amount of revenue is not going to come."*

VI. TAX REFUNDS AND TAX ARREARS

6.1 Below is the information on the quantum of tax related refunds during the last 3 years along with the average time taken to process the same:

Direct Taxes

Financial Year(FY)	Number of Refunds issued	Amount of Refund (in Rs Crore)	Average Time* taken for processing Income tax returns
2021-22	2,49,28,636	2,20,656.86	26 days
2022-23	3,20,55,070	2,99,911.89	16 days
2023-24	3,49,68,724	3,87,816.08	10 days

***Note:** *1. The average processing time relates to all returns filed for the given AY. Separate average processing time for refunds is not available.*

2. The refund is determined and ready for credit in the bank account once the Income tax return is processed. However, in some cases, the credit of refund gets delayed due to failure of validation of bank account by the taxpayers.

Indirect Taxes

Rs.in Crores					
Financial year	**CGST**	**IGST (Domestic + Exports)**	**GST Compensation Cess (Domestic + Exports)**	**Customs Duty**	**Union excise**
2021-22	26,884	1,21,563	2,937	26,032	918
2022-23	29,534	1,52,001	2,372	33,475	1,150
2023-24	30,903	1,46,730	2,359	28,253	1,229

Source: PrCCA, CBIC
*Average time for issuing GST Refunds of all categories except refund of IGST on export is 45 days
*Average time for refund of IGST on export is 7 days.
*Average time for refund of Customs Duty including Drawback is 7 days.

6.2 Below are the year-wise data of tax arrears and cumulative amount of tax arrears at present:

Direct Taxes

(Rs in Crore)

Summary of Outstanding Tax Demands - Year wise		
Financial Year (FY)	**Demand raised in the FY**	**Cumulative Tax arrears at the end of FY**
2019-20 and earlier years	10,55,906	10,55,906
2020-21	74,663	11,30,569
2021-22	7,16,337	18,46,906
2022-23	5,16,831	23,63,738
2023-24	13,47,333	37,11,071
2024-25 (upto14.02.2025)	5,96,130	43,07,201

** Note: The difference in figure for FY 2019-20 to F.Y. 2023-24 as provided in reply to List of Points for DFG 2024-25 is on account of demands that have been reduced and collected during the intervening period between 07.10.2024 and 14.2.2025.*

Indirect Taxes

Category-wise Pendency for the year 2022-23 (upto Mar, 2023)							
							(in Crores)
S.No.	TAX COMPONENT	PENDING ARREARS IN **LEGAL FORUM** AT THE END OF THE MONTH	PENDING RESTRAINED ARREARS **(BIFR/DRT/OL)** AT THE END OF THE MONTH	CASES PENDING WHERE **APPEAL PERIOD IS NOT OVER** AT THE END OF THE MONTH	PENDING RECOVERABLE ARREARS AT THE END OF THE MONTH	PENDING WRITE OFF PROPOSAL CASES AT THE END OF THE MONTH	PENDING ARREARS AT THE END OF THE MONTH
1	Central Excise	64222.16	7143.06	1941.06	12174.86	110.49	85591.63
2	Customs	32714.75	7360.07	2141.41	13449.29	155.54	55821.06
3	Service Tax	147896.87	7904.51	16297.26	22005.50	49.81	194153.95
4	GST	4041.23	2630.30	3816.50	1394.24	0.66	11882.93
	Total	**248875.01**	**25037.94**	**24196.23**	**49023.89**	**316.5**	**347449.57**

Category-wise Pendency for the year 2023-24 (upto Mar, 2024)							
							(in Crores)
S.No.	TAX COMPONENT	PENDING ARREARS IN **LEGAL FORUM** AT THE END OF THE MONTH	PENDING RESTRAINED ARREARS **(BIFR/DRT/OL)** AT THE END OF THE MONTH	CASES PENDING WHERE **APPEAL PERIOD IS NOT OVER** AT THE END OF THE MONTH	PENDING RECOVERABLE ARREARS AT THE END OF THE MONTH	PENDING WRITE OFF PROPOSAL CASES AT THE END OF THE MONTH	PENDING ARREARS AT THE END OF THE MONTH

1	Central Excise	63739.86	7001.24	2713.99	11973.82	77.28	85506.19
2	Customs	51944.34	7869.03	25330.16	25395.99	136.57	110676.09
3	Service Tax	168095.09	9561.07	19182.67	33674.58	42.07	230555.47
4	GST	11076.20	3229.20	24987.32	6062.42	57.12	45412.28
	TOTAL	**294855.49**	**27660.54**	**72214.14**	**77106.81**	**313.04**	**472150.03**

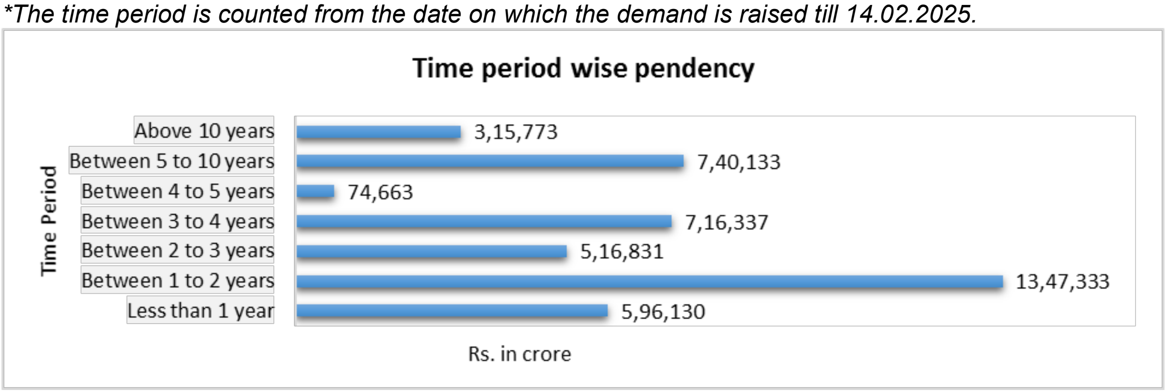
Category-wise Pendency for the year 2024-25 (upto Dec, 2024)							
							(in Crores)
S.No.	TAX COMPONENT	PENDING ARREARS IN **LEGAL FORUM** AT THE END OF THE MONTH	PENDING RESTRAINED ARREARS **(BIFR/DRT/OL)** AT THE END OF THE MONTH	CASES PENDING WHERE **APPEAL PERIOD IS NOT OVER** AT THE END OF THE MONTH	PENDING RECOVERABLE ARREARS AT THE END OF THE MONTH	PENDING WRITE OFF PROPOSAL CASES AT THE END OF THE MONTH	PENDING ARREARS AT THE END OF THE MONTH
1	Central Excise	58751.53	6988.80	3275.53	12619.47	113.99	81749.32
2	Customs	88978.64	9174.10	13655.65	23938.77	89.75	135836.91
3	Service Tax	171436.64	11388.80	16074.41	41868.18	63.10	240831.13
4	GST	40024.88	5772.37	37281.04	24123.09	208.47	107409.85
	TOTAL	**359191.69**	**33324.07**	**70286.63**	**102549.51**	**475.31**	**565827.21**

6.3 The details of pendency period of the arrears (Direct and Indirect Taxes) are as given under:

Direct Taxes

Summary of Outstanding Demand - Time period wise pendency*	
Period of Pendency	Outstanding Demand (in Rs Crore)
Less than 1 year	5,96,130
Between 1 to 2 years	13,47,333
Between 2 to 3 years	5,16,831
Between 3 to 4 years	7,16,337
Between 4 to 5 years	74,663
Between 5 to 10 years	7,40,133
Above 10 years	3,15,773
Total	43,07,201

**The time period is counted from the date on which the demand is raised till 14.02.2025.*



Indirect Taxes

The age-wise pendency of the pending recoverable arrears as on December, 2024 is as below:

Category	Number of cases	Amount involved	Age-wise pendency							
			Less than 1 year		1 -2 Years		2-5 Years		More than 5 years	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount
Central Excise	14331	12733.46	2863	3111.50	683	683.72	1738	1661.85	9047	7321.40
Customs	72592	24016.20	22675	10872.80	13554	3470.52	15797	4382.05	20566	5290.82
Service Tax	116273	41931.28	62082	24571.93	18995	6290.04	18868	6012.67	16328	5056.64
GST	52463	24123.09	48242	21268.44	3712	2359.35	508	495.28	1	1.29
TOTAL	255659	102804.03	135862	59824.67	36944	12803.63	36911	12551.85	45942	17670.15

6.4 On being asked by the Committee for the reasons for such pendency, following information was furnished:

Direct Taxes

(Rs. in Crore)

Category wise Outstanding Demands	Outstanding Demand as on 14.02.2025
Arrear demand is correct and collectible	14,11,350
Appeal pending against attachment of properties	236
Assessee not traceable (to the extent it is likely to affect recovery)	5,96,160
No assets/inadequate assets for recovery (to extent of inadequacy)	9,25,389
Pending Write Off	1,369
Protective Demand	20,062
Demand stayed by Courts/Income Tax Appellate Tribunal (ITAT)	2,35,483
Arrear demand duplicate entry	775
Arrear demand correct and difficult to recover	-
Arrear demand does not exist	502
Partial adjustment of demand	1,30,771
Cases before Settlement Commission	383
Demand covered by instalments (only to the extent not recoverable during the month)	1,266
Demand, the recovery of which is not being pursued on account of assessee's stay petition pending consideration by I. T. Authorities.	34,029
TDS / Prepaid taxes mismatch	26,025
Demand not enforceable as Bank Guarantees obtained under MAP process	1,080
Rectification pending on account of duplication of entries	21,952
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	9,193
Cases pending before NCLT under IBC-2016	1,47,089
Companies in Liquidation	80,705
Insolvency proceedings	15,779
Demand stayed by I T Authorities	2,11,981
Assets jointly attached with other agencies except BIFR	6,437
Notified persons under the Special Court (Trial of offences relating to Securities Act, 1992)	38,551
Any other reasons for which the demand is considered difficult to recover	3,90,635
Total	**43,07,201**

Indirect Taxes

The reasons for such pendency are:

a) In certain cases, the collection process becomes challenging when units have been closed and the defaulters are not traceable.

b) Most of the traceable parties were not able to pay. However, the recovery proceedings like issuance of garnishee notices etc. have been issued in such cases.

c) Many units or their operational creditors have moved NCLT as per the Insolvency & Bankruptcy Code, 2016.

d) Most of the cases are still under active recovery action. Attachment of property in many cases is under process.

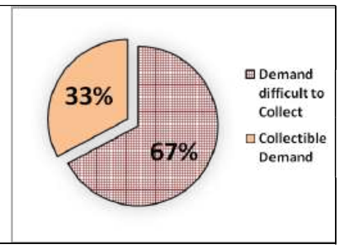
e) In many cases defaulters whose bank accounts have been frozen do not hold sufficient fund in their bank accounts and in some cases the value of assets of the defaulters is insufficient to clear the arrears.

6.5 On being asked by the Committee how much tax arrears are collectable, it was informed as under:

Direct Taxes

The details of tax arrears ("Demand") classified as Demand Difficult to Collect and Collectible Demand are as under:

	Outstanding *Demand (in Rs Crore)
Demand difficult to Collect	28,95,851
Collectible Demand	14,11,350
Total Outstanding Demand	**43,07,201**



* As on 14.02.2025.

Indirect Taxes

Till December, 2024 Rs. 1,02,549.51 Cr. tax arrears (Indirect taxes) are pending recoverable. [Central Excise: Rs.12619.47 Cr., Customs: Rs.23938.77 Cr., Service Tax: Rs.41868.18 Cr., GST: Rs.24123.09 Cr.]

6.6 When the Committee expressed concern over the huge arrears of demand and desired to know the possible steps, including a moratorium, that can be taken to address this, the Chairman of CBDT deposed before the Committee as follows:

> *"We have around Rs. 43,00,000 crore of arrear demand which is a cause of concern for us. Partly, this is a legacy issue. This arrear pertains to mid-90s also because earlier what used to happen was there was essentially a manual registers that we were keeping. The process of digitizing those registers started somewhere in 2010 or 2011. But it was partly manual and partly digitized. And at that point in time, if you remember the PAN were not the identifiers. At that point in time, when we talk aboutmid-90s or even early 2000s, PANs were not being quoted…..Since we have all those demands in our registers installed in a digital format, now there is a possibility that we can actually take these calls, otherwise, it was difficult."*

6.7 Further explaining the issues of huge tax demand arrear, the Secretary, Revenue, deposed before the Committee as under:

"A lot of this demand is also fictitious. For example, if we bring to the system what was happening earlier in the manual system, they were not accounting for the interest. Suppose they cannot collect any demand, nothing is there, nobody is there. Now that is a demand, so they are not able to collect. Now the system will calculate every year interest also. Earlier now interest is not getting calculated. So, when they brought to the system, suddenly Rs. 5 lakh crore it increased, because now for every year the income tax penalty is very heavy. So, every year of delay will keep on adding to the demand, which is in any case non-collectible."

VII. TAX DISPUTE RESOLUTION

7.1 Below is the data related to litigation in respect of Direct and Indirect Taxes pending in various fora/courts:

Direct Taxes

Financial Year	Court/Fora	Appeals Pending at the end of the Financial Year	Amount disputed at the end of the Financial Year (Rs. In Crore)
2021-2022	CIT (A)	5,02,111	14,18,631
	ITAT	19,238	3,05,087
	High Court	27,950	3,31,245
	Supreme Court	4,379	27,736
2022-2023	CIT (A)	5,25,367	16,33,989
	ITAT	21,805	2,89,565
	High Court	32,510	3,88,803
	Supreme Court	4,330	39,663
2023-2024	CIT (A) and JCIT (A)	5,48,278	16,90,424
	ITAT	20,296	8,56,576
	High Court	38,099	5,64,554
	Supreme Court	5,916	23,067
2024-25 upto September,2024	CIT (A) and JCIT (A)	5,49,666	18,16,222
	ITAT	23,903	6,85,422
	HC	41,764	4,52,503
	SC	6,011	25,323

Note: *The CBDT has enhanced the monetary limits of filing appeals by the Department before the ITAT, HC and SC to Rs. 60 Lakhs, 2 Cr. and 5 Cr., respectively vide Circular No. 9/2024 dated 17th September, 2024. The impact of enhancement of the monetary limits will be visible in reduction of pendency of appeals by the end of the Financial Year 2024-25.*

Indirect Taxes

Sl. No.	Tax Head	Pendency as on 31.03.22 (2021-22)		Pendency as on 31.03.23 (2022-23)		Pendency as on 31.03.24 (2023-24)	
		No.	Amount (Rs. In crores)	No.	Amount (Rs. In crores)	No.	Amount (Rs. In crores)
1	2	3	4	5	6	7	8
1	Central Excise	28,453	1,14,952	25,981	1,07,941	23,034	1,83,812
2	Service Tax	36,577	1,88,146	43,294	1,99,266	43,370	2,90,376
3	Customs	39,697	50,676	38,493	1,25,573	38,014	1,52,290
4	GST	8,781	13,475	10,729	22,758	22,197	1,14,188
5	**Total(1 to 4)**	**1,13,508**	**3,67,250**	**1,18,497**	**4,55,538**	**1,26,615**	**7,40,665**

Court/Fora Wise Pendency of Appeals

Forum	2021-22		2022-23		2023-24	
	No. of appeals	Amount (Rs. In crores)	No. of appeals	Amount (Rs. In crores)	No. of appeals	Amount (Rs. In crores)
Supreme Court	3,259	46,071	2,916	47,794	2,874	73,411
High Court	20,142	92,735	19,340	1,10,158	22,346	1,99,894
CESTAT	57,959	2,16,470	59,280	2,81,224	56,075	4,37,365
Settlement Commission	54	118	59	117	46	117
Commissioner (Appeals)	27,574	8,895	31,148	12,215	31,243	22,164
AddlCommr./ Jt. Commr (Appeal)	4,520	2,961	5,754	4,030	14,031	7,714
Total	**1,13,508**	**3,67,250**	**1,18,497**	**4,55,538**	**1,26,615**	**7,40,665**

Time Period of Pendency in Respect of above is as Under

S.No.	Financial Year	Less than 1 Year	1-3 Year	3-5 Year	More than 5 Year
1	2021-22	49427	28256	16011	19814
2	2022-23	54333	26285	16522	21357
3	2023-24	62025	26677	15713	22200

7.2 When the Committee desired to know the prime reason for tax litigation pendency – increasing number of litigations or slow pace of dispute resolution, it was submitted as under:

Direct Taxes

"At the first appellate level, the data with respect to fresh appeals instituted during the year and disposed of in the corresponding period is presented below:

Financial Year	Fresh Appeals instituted during the year	Appeals disposed of during the year
2021-22	1,03,501	72,958
2022-23	1,46,548	1,24,568
2023-24	1,30,458	1,11,282
2024-25 (till Dec, 24)	1,10,201	1,11,174

As evident from the above table, the prime reason for litigation pendency at the first appellate level is increase in the number of fresh appeals instituted over the years. Further, despite 40% shortage of manpower at first appellate level, the disposal of appeals is increasing.

Indirect Taxes

In GST, appeals have shown increasing trend due to following reasons:

(a) CBIC vide Notification Number No. 13/2022-Central Tax dated 05.07.2022 excluded period between 1 March 2020 and 28 February 2022 for computation of the limitation period for filing of refund application u/s 54 & 55 and issuance of orders for recovery of erroneous refunds u/s 73(9). Further the said notification also extended the time limit specified under sub-section (10) of section 73 for issuance of order under subsection (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023.

Thus due to extension of limitation period, there was an increase in appeals filed.

(b) As per sections 73 Central Goods and Services Tax Act, 2017, the proper officer has to pass order within three years from the due date for furnishing of annual return for the financial

year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund. The said time limit is five years under section 74 of the Act ibid. Further under section 73(2) of the act, the notice can be issued up to three months prior to time limit of three years and six months prior to time limit of five years (section 74(2) of the act). Thus there is time limit for issuing adjudication order is three months and six months respectively. However, for adjudicating the resultant appeals there is no time limit prescribed. As a result, the number of pending appeals has increased.
(c) It is also stated that the Goods and Services Tax Appellate Tribunals (GSTAT) have been notified recently. Therefore, the number of appeals against the orders of first Appellate Authorities has been rising.

7.3 Below are the details of the total yearly cost of tax litigation resolution for the last three years:

Direct Taxes

Financial Year	Litigation Expenditure (Rs. Crore)
2021-22	37.88
2022-23	32.08
2023-24	45.31
2024-25 (upto 19.02.2025)	20.49

Indirect Taxes

Financial Year	Litigation Expenditure (Rs. Crore)
2021-22	32.33
2022-23	44.01
2023-24	62.43

7.4 When asked by the Committee about the measures taken to address the issue of litigation, it was stated as under:

Direct Taxes

"The following steps have been taken by the Income Tax Department to revamp the tax litigation system to reduce pendency:

- To reduce the pendency at the first appellate level, 100 new posts of Joint Commissioner (Appeals) have been created. The JCIT (Appeals) are fully operational as on date and are working to reduce the backlog of appeals.
- The Central Action Plan 2024-25 has raised the appeal disposal targets for both the CsIT(Appeals) and JCsIT(Appeals) to reduce the pending appeals at first appellate level. The targets have been fixed at 600, 450 and 800 appeals disposal for CIT (A/AU), CIT(IT&TP) and Addl./JCIT(A) respectively.
- The Central Action Plan 2024-25 of the Department lays thrust on disposal of old and high demand appeals. Accordingly, disposal of those appeals which are pending for long and involve high demand are incentivised while examining the performance of CsIT(Appeals).
- The Board, vide F.No.279/Misc./M-102/2021-ITJ dated 19th March,2024 has revised the Guidelines for priority/ out of turn disposal of appeals by the CsIT(A/AU) and Addl./Joint CsIT(Appeals) to facilitate early disposal of appeals that are of genuine and exceptional circumstances.
- To expedite the disposal of appeals, efforts have been made to augment the manpower by reducing the number of CIT (Appeals) holding the additional appeals charges. Accordingly, 44 PCsIT and 39 CsIT(DR) have been assigned

CsIT(Appeals) charges which were earlier being held as additional charge by CIT(Appeals).

- In pursuance of section 245MA in the Income-tax Act, 1961, the CBDT has notified the e-Dispute Resolution Scheme, 2022 (e-DRS) with the aim to reduce litigation and provide relief to eligible taxpayers. The scheme will enable the delivery of quick and effective dispute resolution to small taxpayers and at the same time facilitate the CsIT (Appeals) to focus on demand heavy and old appeals.
- By the Finance Act 2024, the Commissioner (Appeals) has been empowered to set aside ex-parte assessment orders.
- The Government of India has introduced Direct Tax *Vivad se Vishwas* Scheme, 2024 ("the DTVSV Scheme 2024") as a onetime measure of dispute resolution. As per the scheme, the appellant, in whose case objections before DRP/ appeal/writ petition/ special leave petition has been filed by him or by the Income Tax Authority or both, can avoid litigation by paying the amount, decided by the designated authority as per the Scheme.
- The CBDT has enhanced the monetary limits of filing appeals by the Department before the ITAT, HC and SC to Rs. 60Lakhs, 2 Cr. And 5 Cr. in 2024. The revision of monetary limits of filing appeals has been undertaken from time to time.
- In the sphere of international taxation, the Department has adopted the Advance Pricing Agreement (“APA”) under section 92CC of the Act. An APA is an agreement between the tax administration and the taxpayer, which determines, in advance, the Arm’s Length Price (“ALP”) or specifies the manner of the determination of ALP (or both), in relation to an international transaction. The APA programme has contributed immensely in prevention/ resolution of protracted tax disputes by providing tax certainty to taxpayers.
- The Rule 44G of the Income Tax Rules deals with the issue of implementation of Mutual Agreement Procedure (“MAP”). MAP is an alternate tax dispute resolution mechanism available to the taxpayers under the DTAAs for resolving disputes giving rise to double taxation or taxation not in accordance with DTAAs.
- In line with the international best practice Government of India has also incorporated a scheme of Advanced Tax Ruling in the Act and accordingly, the CBDT has constituted 3 Boards of Advance Ruling as per Section 245-OBof the Act. A non-resident investor can obtain certainty on its liability towards income tax even before undertaking the investment in India. Further, even a resident entity can obtain a Ruling on the taxability of a transaction and avoid long-drawn litigation, as the Scheme is also available to a resident taxpayer seeking an advance ruling concerning its tax liability arising out of one or more transactions, valuing Rs.100 crore or more in total.

Indirect Taxes

Following steps have been taken by CBIC to reduce litigation pendency:

(a) A circular No.1081//202-EX dated 19.01.2022 was issued by the Board wherein the field formations have been instructed to file Miscellaneous Application for early hearing, out of turn hearing, early decision, stay vacation, bunching of cases as per merits/requirement to reduce the pendency in various appellate fora.

(b) Monetary limits for filing appeals in various fora w. r. t. Legacy (C. Ex. & S. Tax), Customs & GST appeals have been enhanced/introduced vide Instructions dated 06.08.2024, 02.11.2023 and Circular dated 26.06.2024 respectively. Post enhancement, the monetary limits are as under:

S. No.	Appellate Forum	Enhanced Monetary Limits (Instruction dated 06.08.24)	Enhanced Monetary Limits (Instruction dated 02.11.23)	Introduced Monetary Limits (Circular dated 26.06.24
		Legacy (C. Ex & S. Tax)	Customs	GST
1	Supreme Court	Rs. 5 Crore	Rs. 2 Crore	Rs. 2 Crore
2	High Courts	Rs. 2 Crore	Rs. 1 Crore	Rs. 1 Crore
3	CESTAT	Rs. 60 Lakh	Rs. 50 Lakh	Rs. 20 Lakh

Consequent to enhanced monetary limits, total 200 Legacy Appeals & 14 Customs Appeals have been dismissed (as withdrawn) on account of monetary limits by the Hon'ble Supreme Court.

(c) Early Hearing Applications are being filed in the Supreme Court for the priority disposal of high-revenue cases involving revenue of Rs.10 crores and above. Currently, 108 such applications have been filed in the Supreme Court, and a further 188 applications are in the process of being filed. A similar practice is followed in High Courts and CESTAT.

(d) In CESTAT, cases involving similar issues are being bunched for priority disposal.

(e) Field formations have been instructed that in matters where Department has lost in two consecutive previous stages of appeal, the proposal for any further appeal at a higher forum has to be accompanied with a certificate of satisfaction by the concerned Chief Commissioner that the Department has a strong case on merits.

(f) CBIC has empowered Zonal Principal Chief Commissioners/Chief Commissioners to redistribute pending appeals among other Commissioner (Appeals) and equivalent officers within their jurisdiction.

(g) CBIC has recently issued a letter dated 27.09.2024 to all Zonal Principal Chief Commissioners/Chief Commissioners to undertake periodical review of the appeals pending with Commissioner (Appeals) and Additional/Joint Commissioner (Appeals) to reduce the pendency of first appeals.

(h) CBIC has recently notified scheme under Section 128A of the CGST Act, 2017 (to be effective from 01.11.2024) to give total waiver of interest and penalty for specified non-fraudulent GST demand notices under section 73 relating to F.Y. 2017-18 to 2019-20.

(i) CBIC introduced SAMAY software for systematic adherence and management of timelines for yielding results in litigation."

7.5 When the Committee desired to know the experience of Alternate Tax Dispute Redressal (*Vivad se Vishwas* Scheme) in speeding up resolution of pending cases, including the cost and time taken as compared to the conventional mechanism, it was stated as under:

"The Government has introduced Direct Tax *Vivad Se Vishwas* Scheme, 2024 ("the DTVSV Scheme 2024") through Chapter IV of the Finance (No. 2) Act, 2024 as a onetime measure of alternate dispute resolution. The experience of *Vivad se Vishwas* Scheme has been summarized below:

- 40,597 eligible assesses have opted for DTVSV, 2024, from 1.10.2024 to 18.02.2025. The scheme is in progress and therefore it is expected that more taxpayers will opt for the scheme in future.
- It is important to note that the Government of India had previously introduced the *Vivad Se Vishwas* Scheme, 2020 ("VsV Scheme 2020") in the Union Budget 2020, which was enacted through the Direct Tax *Vivad Se Vishwas* Act, 2020. The Scheme got a very encouraging response from the taxpayers as total of 1,39,384 eligible assesses opted for DTVSV, 2020.
- The dispute settlement under the *Vivad Se Vishwas* Scheme is cost effective since the scheme has resulted in reduction of litigation cost, generation of revenue, utilisation of manpower for pending litigation and substantial reduction of pending income tax litigation. The cost incurred on outreach programme organized of DTVSV, 2024 scheme till date is approximately 12Cr.
- Further as per Section 92 of Chapter IV of the Finance (No. 2) Act, 2024 Direct Tax Vivad Se Vishwas Scheme, 2024, provides for various timelines for issuance of Form 2, Form 3 whereas in conventional litigation there is no fixed time frame for disposal of appeals."

VIII. STRENGTHENING TAX ADMINISTRATION

8.1 Technology, including Information Technology (IT), Data Management, Cyber security and Artificial Intelligence (AI), play a transformative role in tax administration by enhancing efficiency, transparency and compliance. Digital platforms, such as e-Filing, Centralised Processing Centre (CPC), Income Tax Business Applications (ITBA) and Insight, have streamlined tax processing, automated routine tasks and promoted voluntary compliance. Online portals have enabled taxpayers to access tax information easily, minimizing physical interactions, reducing errors and improving service delivery.

8.2 **Direct Taxes:** It was stated that the Information Technology Systems under the Central Board of Direct Taxes (CBDT), Department of Revenue, are managed by the Directorate of Income- tax (Systems). The Directorate of Income-tax (Systems) oversees various digital initiatives and projects that are implemented and operated by Managed Service Providers (MSPs), who are also contractually obligated to ensure cyber security readiness in each project. The associated costs attributable to such Cyber Security related aspects are incorporated into the overall project costs. The expenditure in respect to the various Information Technology projects being underway in the Directorate of Income-tax (Systems) is incurred under the head: "Information, Computer, Telecommunications" (ICT). During the last five years, the details of expenditure incurred by the Directorate of Income-tax (Systems) under the head "Information, Computer, Telecommunications" (ICT) are as under:

Financial Year	Total expenditure incurred (In Rs Crores)
2019-20	474.26
2020-21	632.05

2021-22	295.09
2022-23	730.75
2023-24	760.94
2024-25*	643.65

* Funds amounting to Rs. 643.65 Crore were allotted to the Directorate of Income-tax (Systems) under the head "ICT" till 19.12.2024. The same has been utilized in full. Additional funds amounting to Rs. 900 Crore were allocated in January, 2025. Out of this, expenditure amounting to Rs 558.97 Crore has been processed by uploading the bills on the PFMS portal and is pending for approval from the Zonal Accounts Officer. The expenditure out of the balance funds (i.e. Rs 900-Rs 558.97 Crore = Rs 341.03 Crores) is expected to be incurred in the months of February and March, 2025.

Indirect Taxes

Sr. No.	Period	Amount (excluding Tax)(Rs in Crores)
1	2020-21	541.03
2	2021-22	477.77
3	2022-23	348.85
4	2023-24	693.00
5	2024-25	1,000.00

8.3 When the Committee asked for the details of the incidents of attempts/cyber-attacks on Tax System of the country, it was stated as under:

Direct Taxes

The IT infrastructure of the CBDT has not witnessed any successful cyber-attack**.**

Indirect Taxes

In the calendar year 2024, total number of cyber security attempted attacks on CBIC's IT ecosystem were 1.27 crores. All these attempted attacks were successfully blocked by various cybersecurity tools deployed at the various layers of our system. These attempts can be broadly classified as command-and-control virus, trojan, phishing, threat injection, malicious traffic, ransomware, distributed denial-of-service (DDoS) attacks, malware, insider threats, API attacks, man-in-the-middle (MITM) attacks, supply chain attacks, vulnerabilities, poor access management, social engineering, and zero-day exploits."

8.4 On being asked whether any survey has been undertaken by the Government/Private agency regarding the perception/experience of the people of the Income Tax Return mechanism, it was stated as follows:

"The e-filing portal of the Income Tax Department has a functionality to capture the feedback of the users on the services provided, at the time of logging out from the e-filing portal. However, the CBDT has not undertaken any survey regarding the perception/experience of the people on Income Tax Return Mechanism."

8.5 While explaining the need to invest in technology and infrastructure, the Secretary, Revenue deposed before the Committee as under:

"On capital side, I would like to say that we have a lot of a need in this Department. One we have to invest in technology in a big way because everywhere the kind of data that we are handling, is multiplying. So, all of the systems are getting upgraded. So, we will need a lot of money on that side. Secondly, we have also an issue of lots and lots of buildings. We would be collecting something like GST and put together something like Rs. 37 lakh crore, but they have still huge number of buildings which are on rentals….we have to see that in some of those places, the rentals are too high to not to have some of those buildings in. So, therefore, there will be a need because

after all, a tax department, a sovereign function and there has to be this building. It is not a temporary thing. So, I think we need to invest there. Only question is that in some of the places, the land is not there which we are trying to organize. Some of lands of BSNL and MTNL are available now. We are negotiating with them to get those lands and there, they can do it. Housing satisfaction level is also not very good. It is very difficult for the officers if they are in Mumbai. They do not get house. It is very difficult. Rentals are too high. So, I think hopefully, we would be able to organize land. In Mumbai, the main issue is land. In Delhi also, the main issue is land. So, we are trying to see wherever we have and once you do that, then we can have some of their housing projects and some of the office projects get going. That has been our effort. So, all three sides, technology, housing and office buildings will continue to need some more money which we are prepared to provide from the finance side but this logistics issue only we have to settle in terms of land.”

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PART- II

OBSERVATIONS/ RECOMMENDATIONS

***Budgetary* Allocation**

Demand No.35

1. The Committee note that, with regard to Demand No. 35, which pertains to the Department of Revenue (HQ), there is a Budgetary Estimate (BE) of Rs. 1,33,880.25 crore for the Financial Year (FY) 2025-26. This includes Rs. 1,33,271.01 crore under the Revenue Section and Rs. 609.24 crore under the Capital Section. The Committee's scrutiny reveals that, although the Budgetary Estimate (BE) for the Capital Section has increased by 14.5% compared to the previous year, there was a shortfall in utilization during the previous year. For 2024-25 the BE of Rs. 531.96 was reduced to Rs. 475.74 crore at the stage of Revised Estimate (RE) and the actual utilization (till 11.02.2025) is only Rs. 119.42 crore. The Committee observe that the Capital Section has some important components such as 'Information Computer, Telecommunications (ICT) equipment' and 'Building and Structure' which are vital for the effective functioning of the Department. For ICT, the BE of Rs. 78.42 crore was revised upward to Rs. 140.67 crore; however, the actual utilization (upto December, 2024) is Rs. 39.38 crore only. Similarly, for Building and Structure, BE of Rs. 134.52 crore was reduced to Rs. 51.62 crore, and the actual utilization stands at only Rs. 0.02 crore. The Committee believe that the underutilization of funds under the Capital Section may not only result in delayed or deprived intended services or outcomes, but there is always a risk of cost escalation due to factors such as inflation, fluctuations in material prices, and the potential for increased labor costs over time. The Committee also note that the enhanced funds of Rs. 140.67 crore under ICT at the Revised Estimate (RE) stage are allocated for FINnet 2.0—an advanced platform utilized by the Financial Intelligence Unit - India (FIU-IND) to improve the processes of receiving, processing, analyzing, and disseminating information related to suspicious financial transactions - and the Budgetary Estimate (BE) for 2025-26 for ICT has been set at Rs. 147.53 crore, the Committee emphasize the need for close monitoring of the project progress. This will ensure the optimum utilization of funds for the timely execution of these critical projects without any delays. The Committee would also like to be

apprised of the progress made regarding the FINnet 2.0 project at the time of furnishing Action Taken Notes.

(Para No. 1, Recommendation No. 1)

GSTAT

2. The Committee note that The GST Appellate Tribune (GSTAT) is the Appellate Authority established under the Central Goods and Services Tax Act, 2017, to hear various appeals under the said Act and the respective State/Union Territories GST Acts against the orders of the first appellate authority. It consists of a Principal Bench and various State Benches. As per the approval of the GST Council, the Government has notified the Principal Bench, to be located at New Delhi, and 31 State Benches at various locations across the country. The Committee further note that the Tribunal will ensure swift, fair, judicious and effective resolution to GST disputes, besides significantly reducing the burden on higher courts. It is also envisaged that the establishment of the GSTAT would further enhance the effectiveness of the GST system in India and foster a more transparent and efficient tax environment in the country. However, the Committee find that the GSTAT is yet to be operationalised. In regard to progress of work, the Ministry has submitted that the constitution of the Principal Bench and State Benches of GSTAT has been notified on 31.07.2024, with the President's appointment notified on 20.05.2024. Interviews for members are in progress, and 953 subordinate staff positions have been created with appointments underway. Recruitment rules for Group 'C' have been notified on 21.06.2024, while those for Group A and B are in progress. The jurisdiction of State Benches was notified on 26.11.2024. The Department has also assured that hearing of cases will start very soon. The Committee acknowledge that numerous considerations, infrastructure developments, and formalities need to be addressed before the operationalisation of the Tribunal. Nonetheless, given the time that has elapsed since the notification for its inception, the Committee recommend that utmost efforts be made to expedite and complete the remaining work related to GSTAT, ensuring it is operationalised at the earliest so that the envisaged benefits can be reaped without any further delay.

(Para No. 2, Recommendation No. 2)

Demand No.36

3. The Committee note that the Demand No.36 pertains to Direct Taxes. Direct Taxes has no Central Sector Schemes and Centrally Sponsored Schemes. The entire budget is for Salaries/Administrative expenses pertaining to field offices of Central Board of Direct Taxes (CBDT). Despite this the Committee find that there have been considerable variations in BE, RE and Actual figure related to this Demand. For the year 2024-25, the Budgetary Estimate of Rs. 10,340.38 crore was revised upward to Rs. 11575.17 crore; whereas, the actual utilization (upto 31.12.2024) is Rs. 7712.55 crore which is 66.63% of the RE. Under Capital Section, the underutilization of fund is more significant as against the RE of Rs. 2,372.82 crore only Rs. 761.20 crore could be utilized (upto 31.12.2024) which work out to just 32.08% of the RE. In regard to the reason for the same, it has been submitted that the major change in the RE was due to the increase in Object Head 4075 which was increased by around Rs. 1,000 crores. It has been assured that the amount is likely to be utilized as the bills are pending under the Object Head 4075. Nevertheless, the Committee would like to recommend that sincere efforts be made to ensure the optimal utilization of funds allocated under this Head. Further, the Committee also emphasize the necessity of stronger financial discipline to prevent underutilization or the bunching of expenditures towards the end of the fiscal year in future.

(Para No. 3, Recommendation No. 3)

4. In regard to observation of the Committee in their previous year's Report on DFGs (2024-25) pertaining to the Demand No.36 that the Directorate of Expenditure Budget, as well as the Budget Controlling Authorities (BCAs) and the Sub-BCAs, did not have a proficient mechanism to monitor the requirement of funds or the expenditure incurred by the Drawing and Disbursing Officers (DDOs), the Department has stated that the Directorate of Expenditure Budget has digitized the Budget related data, automated the allocation of funds; integrated the expenditure data which facilitated the monitoring of their budget. The Committee express their satisfaction with the efforts made by the Department to strengthen the budgetary monitoring system and hope that these efforts will lead to the optimal and balanced utilization of allocated funds. The

Committee also expect to be informed about the effectiveness of the new system when furnishing the Action Taken Notes.

(Para No. 4, Recommendation No. 4)

<u>Demand No.37</u>

5. The Committee note that the budgetary provisions under Demand No. 37- Indirect Taxes is for establishment related expenditure for the field offices of Central Board of Indirect Taxes & Customs (CBIC) and provision for Central Sector Schemes such as Remission of Duties and Taxes on Exported Products (RoDTEP) and various other Scrips-Based Schemes. The Committee find that there is a budgetary estimate of Rs. 42,889.33 crore for the year 2025-26, consisting of Rs. 40,904.73 crore under the Revenue Section and Rs. 1,984.6 crore under the Capital Section. However, the Committee also find that the past track record under the Demand No.37 as far as optimum utilization of funds are concerned leaves much to be desired. Even for the year 2024-25, the actual utilization (up to 20.02.2025) is Rs. 31,875.35 crore, which is 78.2% of the revised estimate (RE) of Rs. 40,752.17 crore, with only about a month remaining in the fiscal year. The underutilization of funds is more conspicuous under the Capital Section, where only 46% of the Revised Estimate could actually be utilized till the said period. In regard to efforts being made to ensure optimum utilization of funds, the Committee have been apprised that the field formations have been sensitized about the importance of sending accurate estimates of funds to ensure optimum utilization of the budget allocated through regular Emails and letters. Further, the expenditure incurred by the field formations is being monitored on monthly basis through e-lekha portal. The CBIC has already developed BEAMS application which is being utilized for better monitoring of expenditure vis –a –vis allocated funds. However, the Committee find that these efforts are yet to be translated into improved performance by the Department in terms of utilization of the allocated funds. The Committee, therefore, recommend stricter monitoring of the budgetary assessment and fund utilization processes at the highest level to ensure that the efforts being made in this regard also yield the desired results.

(Para No. 5, Recommendation No. 5)

Bifurcation of Personal Income Tax Data

6. During the deliberations of the Committee with the Department, it emerged that at present, Personal Income Tax (PIT) also includes about Rs. 1.5 lakh crore of business (non-corporate) income apart from individual income. The Committee observe that there have been instances when concerns have been raised from various quarters that the collection of Personal Income Tax (PIT) in the country has surpassed Corporation Tax as PIT may not accurately reflect the true picture. The Committee believe that ideally, there should be separate data for Business Income and Individual Income for better analysis and understanding of income patterns in the country. This would also help in formulating targeted tax policies, identifying areas where tax evasion might be occurring, and addressing the peculiar needs and challenges of individuals and businesses separately. The Committee, therefore, recommend that ways and means should be explored to segregate the data of Personal Income Tax (PIT) as early as possible. It is needless to emphasize that the details of all concrete efforts made in this regard will be shared with the Committee when furnishing Action Taken Notes.

(Para No. 6, Recommendation No. 6)

Tax Arrears

7. The Committee note that there are huge cumulative tax arrears of Rs. 48,73,028 crore, including Rs. 43,07,201 crore pertaining to Direct Taxes (upto 14.02.2025) and Rs. 5,65,827 crore to Indirect Taxes (upto Dec. 2024). The Committee also find that in respect of Direct Taxes, Rs. 10,55,906 crore tax arrears are pending for five or more years. The Committee has been given to understand that some of the arrears date back even to the mid-1990s. The Committee further note that as per tax authorities, out of Rs. 43,07,201 crore arrears, Rs. 28,95,851 crore which comes to 67%, is difficult to collect. The Committee also find that a lot of this demand arrear is also fictitious. Before the digitisation of processes, a manual register system was in place, which did not account for interest. However, the current system now calculates interest

annually. Since income tax penalty is very heavy, every year of delay will keep on adding to the demand, which is in any case remains non-collectible. The Committee express their concern over the present scenario and believe that there is a pressing need to review the tax assessment system to make it more efficient in collection of taxes, keeping in view the ground realities. The Committee are of the view that while genuine demands should be strictly collected, the Tax Authorities should also undertake a thorough introspection of the existing tax assessment system and remain sensitive to the hardships faced by honest taxpayers due to erroneous or inflated tax demands. The Committee, therefore, recommend that, since all the tax records have been digitized, it is high time to take decisive interventions, including writing off demands/ imposing moratoriums, to reduce and trueing up the huge backlog of demand arrears in a time-bound manner.

(Para No. 7, Recommendation No. 7)

<u>Faceless Assessment and Appeals</u>

8. The Committee note that faceless e-Assessment Scheme was notified in 2019 and subsequently a Faceless Income Tax Appeals was launched in 2020, with a view to extend greater convenience to the taxpayers, ease of compliance, ensure fairness in the process and to minimise litigation. The Committee are of the opinion that these initiatives were the need of the hour and also have achieved their endeavour to a great extent. The Committee, however, observe that there are certain issues that are causing hardship to taxpayers in some cases that need to be addressed to make the system more convenient and effective. The Committee note that under faceless assessment, cases are allocated randomly, so there may be possibility that a peculiar type of a case is assigned to an assessing officer who may not have expertise in that area. Therefore, the Committee recommend that there is a need to make the system intelligent enough to match cases with the appropriate group of assessing officers who are better equipped to assess the income and address issues. Under faceless appeal system also, there are instance where taxpayers face challenges with online filing and hearings, as adapting to the digital format can

pose difficulties for some individuals. The Committee, therefore, recommend that these issues should be addressed promptly by taking appropriate corrective measures to improve overall faceless eco-system. Furthermore, the Committee believe that conducting a regular survey to understand the perceptions/ experiences/ challenges faced by taxpayers in filing/ assessment/ appeal processes will go a long way in gathering valuable feedbacks for making necessary changes and improvements to the existing system.

(Para No. 8, Recommendation No. 8)

Tax Litigation Pendency

9. The Committee note that the total numbers of appeals pending at various fora has increased from 5,53,678 in 2021-22 to 6,21,344 in 2024-25. Similarly, the amount involved has also risen from Rs. 20,82,699 crore to Rs. 29,79,470 crore during this period. Despite the introduction of the Joint Commissioner of Income Tax (Appeals) [JCIT(A)] alongside the Commissioner of Income Tax (Appeals) [CIT(A)] in 2023, no improvement has been observed at the Departmental Appellate level. Instead of decreasing, the number of appeals has slightly increased from 5,48,278 in 2023-24 to 5,49,666 in 2024-25. The Committee also observe that there is a 40% shortage of manpower at first appellate level. The Committee further observe that only 40,597 eligible assessees opted for the Direct Tax *Vivad-Se-Vishwas* Scheme, 2024, between 1.10.2024 and 18.02.2025, compared to 1,39,384 eligible assessees who opted for the previous Direct Tax *Vivad-Se-Vishwas* Scheme, 2020. Although the Department is optimistic and expects more taxpayers to opt for the scheme in the future as it is still ongoing, this remains an issue warranting attention. The Committee further note that the cost of litigation to the Government was about Rs. 108 crore in 2023-24. The Committee express their concern over the pendency of tax-related litigation in the country and emphasize the need for systemic reforms, as the measures taken so far have not succeeded in bringing out any significant improvement in the prevailing condition. The Committee believe that the focus of the Government on simplification of tax-related Acts and Rules would certainly

reduce a lot of litigation. However, the issue of the existing pendency of tax litigation, which is considerable in number, amount and duration, also needs to be addressed in a mission mode. The Committee, therefore, recommend that the Government should constitute an expert panel to meticulously examine this matter and propose appropriate remedial measures. The Committee also desire that this matter should be addressed with utmost sincerity and urgency.

(Para No. 9, Recommendation No. 9)

Strengthening Tax Administration

10. The Committee observe that in recent years, several technological initiatives have been undertaken to strengthen tax administration in the country. The role of technology in tax administration is evolving continuously, and its importance has increased manifold. The Committee also observe that data handling requirements are increasing, necessitating system upgrades, which involve a considerable amount of funds. The Committee further feel that cybersecurity threats to such a massive data system are a genuine concern that requires utmost attention. In the calendar year 2024, the total number of attempted cybersecurity attacks on CBIC's IT ecosystem was 1.27 crores. Although none of these attempts succeeded, the sheer number itself speaks volumes. The Committee also believe that Artificial Intelligence (AI) can play a vital role in enhancing user experience, detecting and preventing fraud – particularly related to Input Tax Credit (ITC) of GST – and analyzing data to promote better tax compliance. Another issue brought to the Committee's attention is that, despite tax agencies collecting lakhs of crores in revenue, a significant number of their buildings are still rented. Considering the tax department performs a sovereign function that is not of a temporary nature, investing in owning buildings seems both a logical and prudent decision. In view of this, the Committee, emphasize that no compromises should be made concerning the technological and infrastructure requirements of tax agencies, as these will ultimately serve as crucial tools to enhance revenue collection in the country. However, they desire that there should be a clear-cut roadmap to

ensure that these projects are executed timely and properly, without cost or time overruns. The Committee expect that such a roadmap will be shared with them at the time of furnishing Action Taken Notes.

(Para No. 10, Recommendation No. 10)

New Delhi;
18th March, 2025
27 Phalguna, 1946 (Saka)

BHARTRUHARI MAHTAB
Chairperson,
Standing Committee on Finance

Annexure-I

Details of construction projects related to Demand No.36

S. No	Projects of Name	Estimated Cost (fig in Rs. thousands)	Revised Estimated Cost (if any) fig in Rs. thousands)	Reason for time/cost overrun (if any)	Allocation till date fig in Rs. thousands)	Initial timeline	New timeline	Reason for time Delay (if any)
1.	Construction of office building at Nagarcoil, Madurai	71432	87332	Work was hampered due to heavy monsoon that adversely affected the progress of the project.	71432	02.04.2023	31.12.2025	Work was hampered due to heavy monsoon that adversely affected the progress of the project. Additional fund of 1.59 Crore required is on account of entrance gate, arch, paver block and other miscellaneous works.
2.	Construction of 76 numbers of Type IV, 304 numbers of Type III, 152 numbers of Type II quarters for Income Tax Department in Central Revenue Quarters, Anna Nagar, Chennai	2605347	NA	NA	2604647	12.08.2023	31.03.2025	Delay in approvals from CMDA led to delay in project.
3.	Construction of 38 numbers of (G+19) Type-VI quarters for Income Tax Department at Aayakar Bhawan Complex, Nungambakkam, Chennai	654314	NA	The entire building portion of the project is completed. With regards to the work of construction of car parking for 7.33 Crore unsuccessful call for	654314	17.09.2023	31.10.2025	The entire building portion of the project is completed. With regards to the work of construction of car parking for 7.33 Crore unsuccessful call for tender by CPWD resulted in delay

				tender by CPWD resulted in delay.				
4.	Construction of Residential quarters at Nagarcoil, Madurai	45513	NA	Work was hampered due to heavy monsoon that adversely affected the progress of the project.	45513	02.04.2023	31.03.2025	Work was hampered due to heavy monsoon that adversely affected the progress of the project.
5.	Construction of office Building (Basement + G + 19 floors) at plot No 4,5 & 6, Infantry Road, Bengaluru.	246,91,00	NA	NA	92,22,24	31.03.2025	01-12-2025	1. Proposed date of commencement of project was 25.01.2022. However, due to delay in obtaining local body approvals, construction work started on 21.12.2022.
6.	Construction of Office and 30 Nos. of Type-III residential quarters at Porvorim, Goa	49,46,94	NA	NA	20,00	24 Months - As per P.E	NA	The contractor engaged by the CPWD is in the process of obtaining local body approvals.
7.	Construction of Compound Wall to the ITD property at (i) Ganeshpur, Belagavi and (ii) Vishweshwarayya Nagar, Belagavi	i) 89,71 ,(ii) 20,66,	NA	NA	50,00	(i) 8 months - As per P.E (ii) 4 months - As per P.E	NA	Construction of the compound wall is in progress.
8.	Office Building at Arera Hills Bhopal	83.83	NA	NA	74.25	31.03.202	31.03.2025	Due to Covid-19

9.	Construction of Office Building at Daltonganj	2,67,44	NA	NA	1,00,00	15 Months (03 months for pre-construction activities and 12 months for execution of work)	NA	The project is approved by the DIT(Infr.), New Delhi. However, construction work is not started yet due to non-demarcation of the land.
10.	Construction of Office Building at Bhagalpur	18,24,97	NA	NA	1,00,00	27 Months (03 months for Pre-construction activities & 24 months for execution)	NA	The PCCA, CBDT, New Delhi has issued LOA recently. The CPWD is in process of floating the Tender. The work is expected to be started during F.Y. 2024-25.
11.	Construction of office building at Plot at Sec-29,	99.96		NA	45.00	NA	NA	NA
12.	Construction of residential complex at Sec-53	99.95		NA	12.00	NA	NA	NA
13.	Construction of 48 residential quarters and community hall/club house/guest house at Hadapsar, Pune	377832	427907	Delay occurred due to legal hurdles i.e. legal suit at City Survey office by DhondibaKawade in	422337	23.11.2016	NA	1.The project is completed however, the electricity and water connection to the project is in active consideration

				r/o challenging boundaries of plot on 30.04.2016, hence work stopped for some time and cost of the materials have increased due to time extension.				with local authorities.
14.	renovation/ upgradation and beautification of corridor, toilets and gate no, 3 of Aayakar Bhawan MK Road, Churchgate Mumbai-20 Including internal Electrification	114451	NA	NA		23617	31.03.2025	
15.	carrying out the work "Up-gradation, structure and misc. civil repairs of Central Revenue Apartments, Cassimitha, N.D. Road, Mumbai including electrical installation, fan	100795	NA			31.03.2026	31.03.2026	Tender is yet to be floated

16.	Purpose of construction of office building at plot no 196 Backbay Reclamation Nariman Point Mumbai for Income Tax Department Mumbai	2201527	2480000	Construction escalation due to delay of projects and award of arbitration in favour of contractor	22016	Dec-24	May -25	
17.	Construction of Income Tax office Building and Residential Quarters (Type II - 4 Nos (F/S), Type III-4 Nos (F/S), Type IV-04 Nos (F/S) & Type V-1 No (Duplex) and Guest House Including Internal Sanitary Installation, water Supply and Drainage at Kashipur (Uttarakhand)	7,90,36	17,36,55	land dispute between UP Awas Vikas and Govt. of Uttarakhand.	7,90,36	Not known		Drawings of the building were approved by the Income Tax Department vide letter No. 11D/Kashipur/Bldg/CIT/Hld/2008-09 dated 06-03-2009 but approval of the same from local authority could not be obtained due to land dispute between UP Awas Vikas and Govt. of Uttarakhand. Finally, drawings were approved by the local authority on 27-05-2015 and the various hindrances occurred during execution of work and extra work cropped up during execution of work.
18.	Construction of 115 nos. Of residential quarters and guest house along with	91.53 Cr.	102.79Cr	1)The revised estimated PCC includes an escalation in the GST rate from	102.79Cr.	June, 2022	May 2025	Civil Construction is almost completed. Electricity supply is partially made i.e. 444 kVA supplied out of the

	community centre for income tax department at gadakana, bhubaneswar			12% to 18%. Component. 2) Demand note of TPCODL of Rs. 3.18 cr for providing electricity connection for 1354 kVA.				requirement of 1354 kVA for which demand note of Rs. 3.18 cr was raised by TPCODL. A/A and F/S and Funds for the same has just been received on 06.02.2025. Executing agency (M/s Bridge and Roof) are in the process of tendering for securing connection of 1354 kVA from TPCODL, which includes installation of RMU and subterranean cable laying over 2.5 kms.
19.	Construction of 8 Nos Type-IV Qtrs and 5 Nos Type -v Qtrs for Income Tax Department at Yendada Visakhapatnam	106576	nil		106576	08.11.2023	25.02.2025	No cost overrun.

Annexure-II

Details of construction projects related to Demand No.37

S. No.	Zone / Commissionerate	Proposal in brief	Major Head	Sanctioned cost of project (Rs. in Cr.)	Actual cost of project (Rs. in Cr.)	Cost overrun	Date of completion as per PE	Expected date of completion
1	Mumbai Zone-I Customs	Construction of Office complex and residential quarters at Customs Enclave Plot, **Wadala, Mumbai** through CPWD at a cost of Rs. 495.5 Cr. for office complex and Rs. 480 cr. For residential complex Office space 30000 sqm. Total qtrs. -769	4059	975.72			November, 2023	April, 2026
2	NACIN Palasamundram	Construction of New Academy of NACIN at Palasamudram (V), (Hindupur) Ananthpur Dist., Andhra Pradesh	4059	702.27	840.86	138.59	September, 2023	March, 2025
3	Hyderabad CGST/ Medchal	Construction of Office building (GF+28 Storeyed) & residential quarters at Khajaguda village, Serilingampally Mandal, Hyderabad	4059	644.63			September, 2027	May, 2027
4	Chennai Cus.	Construction of residential qtrs. at Anna Nagar, Chennai. Total land- 1,06,086 sqm. Total qtrs.-726 Type wise qtrs.- Type-II=288 Type-III=288 Type-IV=150	4216	348.77			October, 2021	March, 2025
5	Guwahati CGST	Construction of combined office cum residential projects for CGST Shillong, Customs (NER) Shillong, CGST Audit Comm'te and NACIN Shillong	4059	256.23				Oct, 2027

6	Guwahati CGST	Construction of combined office cum residential projects for CGST Shillong, Customs (NER) Shillong, CGST Audit Comm'te and NACIN Shillong	4059	256.23			Oct, 2027	Oct, 2027
7	Delhi CGST	Construction of residential qtrs. at Dwarka Total land- 17832 sqm. Total qtrs.-256 Type wise qtrs.- Type-IV=168 Type-V=52 Type-VI=36 Total 7 Towers	4216	227.00			July, 2022	March, 2025
8	Meerut CGST Zone / CGST Ghaziabad	Construction of office building for CGST Ghaziabad, Audit-II, at Ghaziabad 8658.01 sq mtr	4059	116.42			April, 2022	March, 2025
9	Chennai Cus. (Gen)	Construction of office accommodation building for Chennai Customs Audit and Import Comm'te and Partner Govt. Agencies at Jaffer Syarang Street, Chennai.	4059	91.64			November, 2024	April, 2025
10	Mumbai-II Cus. / Nhava Sheva (Gen.)	Construction of additional office building (G+7) (To provide more space to officers of Mumbai Zone-II) at JNCH NHAVA SHEVA Dist. Raigad-Mumbai Available area - 14900 sqm. Office space - 8551.80 sqm.	4059	80.61			June, 2025	Jan, 2026
11	DRI (HQ) Delhi	Construction of office building for DRI (HQ.) at Vasant Kunj, Delhi	4059	74.5	99.39	24.89	Jan, 2024	March, 2025
12	Chandigarh CGST / Jalandhar	Construction of office cum residential qtrs.and boundary wall at Jalandhar for CGST Jalandhar Commissionerate Total land - 06 acre Total qtrs.- 116 Type wise qtrs.- Type-II=19 Type-III=62 Type-IV =32 Type-V A=01 Type-V B=01 Type-VI=01	4216	67.57			December, 2020	March, 2025

13	DRI Kolkata	Construction of office building for DRI (G+6) storied with basement, KZU at Kolkata 2134.17 sq mtr	4059	64.50			August, 2021	Feb, 2025
14	Ahmedabad CGST/ Bhavnagar	Construction of office building for CGST Commissionerate and Customs Division at Bhavnagar Total land 7104 sqm. Office space-4807.50 sqm.	4059	56.30			July, 2025	July, 2025
15	Chennai Cus. VIII (Gen.)	Construction of 36 residential quarters (18 Type-V and 18 Type-VI) at Nungambakkam, Chennai. (Total 36 quarters)	4216	49.02			October, 2022	March, 2025
16	NACIN Hyderabad	Construction of RTI, NACIN, at Attapur, Hyderabad Total built up area- 11940 sqm.	4059	46.71			December, 2018	March, 2025
17	Hyderabad CGST	Construction of office building for Hyderabad Custom Commissionerate at Mamidipally, Hyderabad.	4059	44.62			December, 2024	Oct, 2025
18	Pune CGST / Kolhapur	Construction of office building for CGST Commissionerate Kolhapur, at Tarabai Park, Kolhapur-reg. Land area: 12854.8 sqm. Office space : 9244.1 sqm.	4059	42.44			October, 2022	March, 2025
19	Jaipur CGST Zone / Udaipur	Construction of new office building for Udaipur CGST Comm'te 3315 sq mtr	4059	42.07			March, 2022	March, 2025
20	DRI	Construction of office premises for Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad	4059	39.86			October, 2026	October, 2026
21	DRI	Construction of office premises for Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad	4059	39.86			October, 2026	October, 2026
22	DRI Lucknow	Construction of DRI Lucknow Zonal Unit office at Plot No. 07/13-B-2, Gomti Nagar Extension, Lucknow	4059	36.68			April, 2024	March, 2025

23	Visakhapatnam CGST Zone / Tirupati	Construction of office building at Tirupati	4059	36.11			May, 2025	May, 2025
24	Panchkula CGST Zone / Rohtak	Construction of office building in Sector- 3, Rohtak for Central Excise Commissionerate, Rohtak.	4059	34.47			October, 2017	Completed
25	Mumbai CGST Zone / Palghar	Construction of 3 Div. offices and 14 ranges offices on plot bearing Nos P-34 at MIDC, Boisar-reg. 4553 sq mtr.	4059	33.25			October, 2021	Completed
26	DRI Chennai	Construction of office building of DRI Zonal Unit at Trustpuram Kodambakkam, Chennai	4059	31.38			Dec, 2023	Oct, 2025
27	Guwahati CGST/ Imphal	Const. of office building and boundary wall at Lamphel at Imphal	4059	30.08			August, 2027	August, 2027
28	Guwahati CGST/ Imphal	Const. of office building and boundary wall at Lamphel at Imphal	4059	30.08			August, 2027	August, 2027
29	DRI Hyderabad	Construction of office building for DRI Hyderabad Zonal Unit at Jubilee Hills at Hyderabad	4059	24.14			April, 2025	April, 2025
30	Ahmedabad Cus. Zone / Jamnanagr	Construction of Staff quarters at Jamnagar	4216	19.42			September, 2024	March, 2025
31	Lucknow CGST Zone / Agra	Const. of new office building for CGST Division at Aligarh.	4059	13.08			August, 2023	March, 2025

APPENDIX - I

Minutes of the Fifteenth Sitting of the Standing Committee on Finance (2024-25)

The Committee sat on Monday, the 24th February, 2025 from 1430 hrs. to 1645 hrs in Committee Room 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Bhartruhari Mahtab - Chairperson

LOK SABHA

2. Shri P. P. Chaudhary
3. Shri Gaurav Gogoi
4. Shri K. Gopinath
5. Shri Harendra Singh Malik
6. Thiru Arun Nehru
7. Shri N. K. Premachandran
8. Smt. Sandhya Ray
9. Dr. Jayanta Kumar Roy
10. Shri Manish Tewari
11. Shri Balashowry Vallabhaneni

RAJYA SABHA

12. Dr. Ashok Kumar Mittal
13. Shri Yerram Venkata Subba Reddy
14. Shri S. Selvaganabathy
15. Shri Sanjay Seth
16. Smt. Darshana Singh

SECRETARIAT

1.	Shri Gaurav Goyal	-	Joint Secretary
2.	Shri Vinay Pradeep Barwa	-	Director
3.	Shri Kuldeep Singh Rana	-	Deputy Secretary
4.	Shri T. Mathivanan	-	Deputy Secretary

WITNESSES

Department of Revenue

1. Shri Tuhin Kanta Pandey, Finance Secretary & Secretary (Revenue)
2. Shri Vivek Aggarwal, Additional Secretary (Revenue)
3. Shri Manoj Sahay, Additional Secretary & Financial Advisor
4. Shri Balasubramanian Krishnamurthy, Joint Secretary, TPRU
5. Shri Ravi Agrawal, Chairman, CBDT
6. Shri Sanjay Kumar Agarwal, Chairman, CBIC
7. Shri Harinder Bir Singh Gill, Member, CBDT
8. Shri Ramesh Narain Prabat, Member, CBDT
9. Shri Shashank Priya, Member, CBIC
10. Shri Vivek Ranjan, Member, CBIC
11. Shri Surjit Bhujabal, Member, CBIC
12. Shri T. Kipgen, ADG (Expenditure Budget), CBDT
13. Ms. Limatula Yaden, Joint Secretary, TRU-I, CBIC
14. Shri Sachin Jain, Joint Secretary , TRU-II, CBIC
15. Shri Raman Chopra, Joint Secretary, TPL-I, CBDT
16. Shri Pankaj Jindal, Joint Secretary, TPL-II, CBDT
17. Shri Upendra Singh Yadav, Commissioner, Investigation-GST
18. Shri Gaurav Singh, Commissioner, GST Policy Wing

2. At the outset, the Chairperson welcomed the witnesses to the Sitting of the Committee and apprised them of the agenda, i.e., examination of the Demands for Grants (2025-26) of the Department of Revenue (Ministry of Finance), the main topics for the discussion and the provisions of Directions 55(1) and 58 of the Directions by the Speaker. After the customary introduction of the witnesses, the Chairperson initiated the discussion on the subject.

3. The following major issues, among other things, were discussed during the sitting:

(i) Budgetary allocation for Demand No. 35, Demand No. 36 and Demand No. 37 – requirements and utilization of funds under Revenue and Capital Sections.

(ii) Tax collection – targets and achievements, impact of exemptions announced in the Budget, Corporation and Personal Income Tax (PIT), Tax Arrears

(iii) Tax litigation – amount under litigation, reasons for pendency of cases and remedial measures, need for innovative and time bound interventions, *Vivad-se-Vishwas* Scheme, provision of filing updated tax returns

(iv) GST related issues – ITC fraud cases and remedial measures, establishment of GST Appellate Tribunal,

(v) Tax Assessment and Scrutiny – issues related to Faceless Assessment, resolution of rectification requests, objectivity and use of technology, Virtual Digital Assets

(vi) Manpower related issues – increasing numbers of appeals, filling vacant positions

(vii) Use of technology – Automation, Artificial Intelligence and Machine Learning, Digitization of tax records and services

4. The witnesses responded to the queries raised by the Members. The Chairperson then directed the representatives of the Department of Revenue (Ministry of Finance) to furnish written replies to the points raised by the Members, which could not be readily replied by them during the discussion, within ten days to the Secretariat.

The witnesses then withdrew.

The Committee then adjourned.

A verbatim record of the proceedings has been kept.

APPENDIX-2

Minutes of the Seventeenth sitting of the Standing Committee on Finance (2024-25). The Committee sat on Tuesday, the 18 March, 2025 from 1500 hrs to 1545 hrs in Committee Room '62', Samvidhan Sadan (SS), New Delhi.

PRESENT

Shri Bhartruhari Mahtab – Chairperson

LOK SABHA

2. Shri P. P. Chaudhary
3. Shri Lavu Sri Krishna Devarayalu
4. Shri Gaurav Gogoi
5. Shri K. Gopinath
6. Shri Suresh Kumar Kashyap
7. Shri Kishori Lal
8. Shri Harendra Singh Malik
9. Shri Chudasama Rajeshbhai Naranbhai
10. Thiru Arun Nehru
11. Shri N. K. Premachandran
12. Dr. C. M. Ramesh
13. Prof. Sougata Ray
14. Dr. Jayanta Kumar Roy
15. Dr. K. Sudhakar
16. Shri Manish Tewari
17. Shri Balashowry Vallabhaneni
18. Shri Prabhakar Reddy Vemireddy

RAJYA SABHA

19. Dr. Ashok Kumar Mittal
20 Shri S. Selvaganabathy
21. Shri Sanjay Seth
22. Dr. Dinesh Sharma
23. Smt. Darshana Singh
24. Shri Pramod Tiwari

SECRETARIAT

1. Shri Vinay Pradeep Barwa - Director
2. Shri Kuldeep Singh Rana - Deputy Secretary

3. Shri T. Mathivanan - Deputy Secretary

2. At the outset, the Chairperson welcomed the Members to the sitting of the Committee. Thereafter, the Committee took up the following draft reports for consideration and adoption:

i. Eighth Report on Demands for Grants (2025-26) of the Ministry of Finance (Departments of Economic Affairs, Expenditure, Public Enterprises and Investment & Public Asset Management);

ii. Ninth Report on Demands for Grants (2025-26) of the Ministry of Finance (Department of Revenue);

iii. Tenth Report on Demands for Grants (2025-26) of the Ministry of Corporate Affairs;

iv. Eleventh Report on Demands for Grants (2025-26) of the Ministry of Planning;

v. Twelfth Report on Demands for Grants (2025-26) of the Ministry of Statistics and Programme Implementation; and

vi. Thirteenth Report on Demands for Grants (2025-26) of the Ministry of Finance (Department of Financial Services).

After some deliberations, the Committee adopted the above draft Reports with minor modifications and authorised the Chairperson to finalise them and present the Reports to the Parliament.

The Committee then adjourned.

ANNEXURE-P-8

A+ A A-

सत्यमेव जयते

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Final Status of CBODT/R/E/25/04020

Applicant Name	Urmila Goel
Date of receipt	04/12/2025
Request Filed With	Central Board of Direct Taxes
Text of Application	Please tell for each of last 5 Assessment Years, ie AY24-25, AY23-24, AY22-23, AY21-22, AY20-21 - 1. Number of individuals with total TDS less than Rs. 5000. 2. Out of the above, number of individuals which did not file IT return. In other words, please tell number of individuals with total TDS less than Rs. 5000 and did not file IT return. 3. Out of the datapoint 2, count of individuals that were senior citizen ie aged 60 or more. In other words, please tell number of senior citizen individuals, ie aged 60 or more, with total TDS less than Rs. 5000 and did not file IT return. 4. Out of the datapoint 2, count of individuals that were ration card holders as per One Nation One Ration Card database. In other words, please tell number of ration card individuals, as per One Nation One Ration Card database, with total TDS less than Rs. 5000 and did not file IT return.
Request document *(if any)*	document not provided
Status	REQUEST TRANSFERRED TO OTHER PUBLIC AUTHORITY as on 04/12/2025
Date of Action	04/12/2025
Remarks	Details of Public Autority :- Director General of Income Tax (Systems) ,New Delhi, Principal Chief Commisioner of Income Tax (CCA), New Delhi. vide registration number :- DGITS/R/T/25/01620, INCTD/R/T/25/01453 respectively. Note:- Further details will be available on viewing the status of the above-mentioned new request registration number.

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केन्द्रीकृत प्रसंस्करण प्रकोष्ठ (टी डी एस)
आयकर भवन, सेक्टर-3, वैशाली,
गाजियाबाद -201010.

प. सं. प्रधान आयुक्त (सेवाएं) – केंद्रीय प्रसंस्करण केंद्र (टीडीएस)/सूचना का अधिकार/2025-26/

Name and Address of the Applicant : Ms Urmila Goel, 393, SFS Flats, Ashok Vihar, Phase-4, Delhi, Pin:110052

Date of order : 11.12.2025

Order u/s 7(1) of the Right to Information Act, 2005

In accordance with the provisions of the Right to Information Act, 2005, the RTI application submitted by Ms Urmila Goel has been forwarded to this office on 4th December, 2025 by the O/o DGIT(S) vide registration No. DGITS/R/T/25/01620.

2. The information sought and reply of these points are as follows:

Sl.No.	Query	Reply	
01	Please tell for each of last 5 Assessment Years, ie AY24-25, AY23-24, AY22-23, AY21-22, AY20-21 - Number of individuals with total TDS less than Rs. 5000.	A.Y.	Number of Individuals with total TDS less than Rs. 5000(PAN Count)
		2020	5,11,89,825
		2021	6,10,13,978
		2022	6.56,18,574
		2023	7,13,99,718
		2024	8,58,90,519
02	Out of the above, number of individuals which did not file IT return. In other words, please tell number of individuals with total TDS less than Rs. 5000 and did not file IT return.	The RTI application has been transferred to the ADG (Systems)-2 under Section 6(3) of the RTI Act, 2005 for furnishing a reply on this issue.	
03	Out of the datapoint 2, count of individuals that were senior citizen ie aged 60 or more. In other words, please tell number of senior citizen individuals, ie aged 60 or more, with total TDS less than Rs. 5000 and did not file IT return.	The RTI application has been transferred to the ADG (Systems)-2 under Section 6(3) of the RTI Act, 2005 for furnishing a reply on this issue.	
04	Out of the datapoint 2, count of individuals that were ration card holders as per One Nation One Ration Card database. In other words, please tell number of ration card individuals, as per One Nation One Ration Card database, with total TDS less than Rs. 5000 and did not file IT return.	The RTI application has been transferred to the ADG (Systems)-2 under Section 6(3) of the RTI Act, 2005 for furnishing a reply on this issue.	

03. In view of the above, your application is hereby disposed of. However, if you are not satisfied with the present reply, you may prefer an appeal before the First Appellate Authority, viz. the Additional Commissioner of Income-tax (CPC-TDS)-1, 4th Floor, Aayakar Bhavan, Sector-3, Vaishali, Ghaziabad – 201010, within 30 days from the date of receipt of this communication.

विनोद पन्त

(विनोद पन्त)

केन्द्रीय जनसूचना अधिकारी, कार्यालय आयकर आयुक्त (सीपीसी-टीडीएस), वैशाली, गाजियाबाद

ANNEXURE-P-9

Online RTI Request Form Details

RTI Request Details :-

RTI Request Registration number	DGITS/R/E/25/00221
Public Authority	Director General of Income Tax (Systems) ,New Delhi

Personal Details of RTI Applicant:-

Name	Aakash Goel
Gender	Male
Address	393, SFS Flats , Ashok Vihar, Phase-4, Delhi
Country	India
State	Delhi
Status	Urban
Educational Status	Literate
	Above Graduate
Phone Number	Details not provided
Mobile Number	+91-9312215557
Email-ID	aakashgoel[at]gmail[dot]com

Request Details :-

Citizenship	Indian
Is the Requester Below Poverty Line ?	No

(Description of Information sought (upto 500 characters)

Description of Information Sought

Please tell for each of last 5 Assessment Years, ie AY24-25, AY23-24, AY22-23, AY21-22, AY20-21 -

1. Number of individuals with total TDS less than equal to Rs. 5,000.

2. Number of individuals with total TDS more than Rs. 5,000 but less than equal to Rs. 10,000.

3. Number of individuals with total TDS more than Rs. 10,000 but less than equal to Rs. 25,000.

4. Number of individuals with total TDS more than Rs. 25,000 but less than equal to Rs. 50,000.

5. Number of individuals with total TDS more than Rs. 50,000.

Concerned CPIO	
Supporting document *(only pdf upto 1 MB)*	Supporting document not provided

Print Close

TDS
Centralized Processing Cell

केन्द्रीकृत प्रसंस्करण प्रकोष्ठ (टी डी एस) / Centralized Processing Cell (TDS)
आयकर भवन, सेक्टर-3, वैशाली / Aayakar Bhawan, Sector-3, Vaishali
गाजियाबाद - 201010 / Ghaziabad – 201010.

फा. सं. प्रधान आयकर आयुक्त (एस) - सीपीसी (टीडीएस)/आरटीआई/2025-26/ 1217 8103

Name and Address of the Applicant : Sh. Aakash Goel,
393, SFS Flats, Ashok Vihar, Phase-4,
Delhi, Pin:110052

Date of order : 28.01.2026

Order under Section 7(1) of the Right to Information Act, 2005

With reference to your RTI application and the directions of the First Appellate Authority (FAA) dated16.01.2026, the information sought is being furnished herewith.

It is respectfully submitted that the specific statistical break-up requested by you, i.e., number of individuals falling in different ranges of total TDS for Assessment Years 2020-21 to 2024-25, was earlier stated to be not readily available in this office in the precise form sought. The reply of the CPIO was based on the factual position at that stage.

In compliance with the FAA's direction to provide the information if available in the requested form, the matter was further examined and the data has been retrieved from the Traces portal. The exact statistical break-up in the format requested has now been compiled and is furnished below.

Assessment Years	Number of individuals with total TDS less than or equal to Rs. 5000 (Pan Count)	Number of individuals with total TDS more than 5000 but less than or equal to Rs. 10000 (Pan Count)	Number of individuals with total TDS more than 10000 but less than or equal to Rs. 25000 (Pan Count)	Number of individuals with total TDS more than 25000 but less than or equal to Rs. 50000 (Pan Count)	Number of individuals with total TDS more than Rs. 50000 (Pan Count)
2020	5,12,93,609	51,03,795	69,37,237	56,92,816	1,12,11,976
2021	6,10,73,236	50,57,812	69,89,431	56,01,283	1,15,55,827
2022	6,56,92,260	57,60,318	82,08,971	67,75,565	1,49,22,483
2023	7,14,76,108	61,93,794	92,20,211	76,22,197	1,84,12,245
2024	8,59,59,985	70,25,128	96,51,912	89,02,095	2,03,07,118

Accordingly, the earlier reply was factually correct in indicating the non-availability of the requested information in the specified form at that time. The present furnishing has now been compiled in the precise format sought.

In case of dissatisfaction with this reply, the applicant may prefer an appeal before the First Appellate Authority, i.e., the Additional Commissioner of Income Tax (CPC-TDS), 1st Floor, Aayakar Bhavan, Sector-3, Vaishali, Ghaziabad – 201010, within 30 days from the receipt of this communication.

भवदीय,

विनोद पन्त

(विनोद पन्त)

केन्द्रीय जनसूचना अधिकारी,

कार्यालय प्रधान आयकर आयुक्त (सीपीसी-टीडीएस), वैशाली, गाजियाबाद.

Online RTI Request Form Details

RTI Request Details :-

RTI Request Registration number	DGITS/R/E/26/00028
Public Authority	Director General of Income Tax (Systems) ,New Delhi

Personal Details of RTI Applicant:-

Name	Aakash Goel
Gender	Male
Address	393, SFS Flats , Ashok Vihar, Phase-4, Delhi
Country	India
State	Delhi
Status	Urban
Educational Status	Literate
	Above Graduate
Phone Number	Details not provided
Mobile Number	+91-9312215557
Email-ID	aakashgoel[at]gmail[dot]com

Request Details :-

Citizenship	Indian
Is the Requester Below Poverty Line ?	No

(Description of Information sought (upto 500 characters)

Description of Information Sought

Please tell for each of last 5 Assessment Years, ie AY24-25, AY23-24, AY22-23, AY21-22, AY20-21 -

1. Number of individuals with total TDS less than equal to Rs. 1,000.

2. Number of individuals with total TDS more than Rs. 1,000 but less than equal to Rs. 2,000.

3. Number of individuals with total TDS more than Rs. 2,000 but less than equal to Rs. 3,000.

4. Number of individuals with total TDS more than Rs. 3,000 but less than equal to Rs. 4,000.

5. Number of individuals with total TDS more than Rs. 4,000 but less than equal to Rs. 5,000.

Concerned CPIO	Nodal Officer
Supporting document *(only pdf upto 1 MB)*	Supporting document not provided

Print Close

केन्द्रीकृत प्रसंस्करण प्रकोष्ठ (टी डी एस) / Centralized Processing Cell (TDS)
आयकर भवन, सेक्टर-3, वैशाली / Aayakar Bhawan, Sector-3, Vaishali
गाजियाबाद - 201010 / Ghaziabad - 201010

फा. सं. प्रधान आयकर आयुक्त (एस) – सीपीसी (टीडीएस)/आरटीआई/2025-26/

Name and Address of the Applicant : Sh. Aakash Goel,
393, SFS Flats, Ashok Vihar, Phase-4,
Delhi, Pin:110052

Date of order : 17.02.2026

Order under Section 7(1) of the Right to Information Act, 2005

In accordance with the provisions of the Right to Information Act, 2005, the RTI application submitted by Shri Aakash Goel has been forwarded to this office on 2nd February, 2026 by the Office of the Director General of Income Tax (Systems) vide Registration No. DGITS/R/E/26/00028. The statistical break-up of the information sought through the RTI application is as under:

Assessment Years	Number of individuals with total TDS less than or equal to Rs. 1000 (Pan Count)	Number of individuals with total TDS more than 1000 but less than or equal to Rs. 2000 (Pan Count)	Number of individuals with total TDS more than 2000 but less than or equal to Rs. 3000 (Pan Count)	Number of individuals with total TDS more than 3000 but less than or equal to Rs. 4000 (Pan Count)	Number of individuals with total TDS more than Rs. 4000 but less than or equal to Rs. 5000 (Pan Count)
2020	4,38,48,903	28,62,557	17,19,132	12,70,985	15,92,234
2021	5,22,04,921	29,94,886	18,72,516	21,74,511	18,26,723
2022	5,71,09,802	32,77,261	20,77,623	14,91,097	17,36,727
2023	6,19,14,137	37,28,406	22,81,648	16,74,136	18,78,565
2024	7,51,52,440	43,21,092	25,86,463	17,92,949	21,07,898

The RTI is disposed of accordingly. In case of dissatisfaction with this reply, the applicant may prefer an appeal before the First Appellate Authority, i.e., the Additional Commissioner of Income Tax (CPC-TDS), 1st Floor, Aayakar Bhawan, Sector-3, Vaishali, Ghaziabad – 201010, within 30 days from the receipt of this communication.

भवदीय,

विनोद पन्त

(विनोद पन्त)

केन्द्रीय जनसूचना अधिकारी,

कार्यालय प्रधान आयकर आयुक्त (सीपीसी-टीडीएस), वैशाली, गाजियाबाद.

ANNEXURE-P-10

आज़ादी का अमृत महोत्सव

संजीव चोपड़ा
सचिव
SANJEEV CHOPRA
SECRETARY

सत्यमेव जयते

भारत सरकार
खाद्य एवं सार्वजनिक वितरण विभाग
उपभोक्ता मामले, खाद्य और सार्वजनिक वितरण मंत्रालय
कृषि भवन, नई दिल्ली–110 001
GOVERNMENT OF INDIA
DEPARTMENT OF FOOD & PUBLIC DISTRIBUTION
MINISTRY OF CONSUMER AFFAIRS
FOOD AND PUBLIC DISTRIBUTION
NEW DELHI-110 001
Tel.: 011-23382349, Fax : 011-23386052
E-mail secy-food@nic.in

D.O. No. 21(2)/2024-Comp. Cell
Dated: 8th July, 2025

Dear Chief Secretary,

You may recall that this Department had earlier issued letter No. 23(1)/2024-Comp. Cell, dated 02.04.2025, wherein States/UTs were informed about discrepancies identified in the Ration Card Management System (RCMS) database. These discrepancies pertained to beneficiaries who were either duplicate, deceased, or inactive (silent beneficiaries), and States/UTs were accordingly advised to undertake identification and field verification of such beneficiaries.

2. In continuation of this initiative, the Department has undertaken a comprehensive exercise to further strengthen rightful targeting by matching RCMS data with databases of various Government of India entities including the Central Board of Direct Taxes (CBDT), Central Board of Indirect Taxes and Customs (CBIC), Ministry of Corporate Affairs (MCA), Ministry of Road Transport & Highways (MoRTH), and PM-KISAN.

3. Based on this inter-ministerial data convergence, the Department has identified a set of beneficiaries who appear in one or more of the above databases and may not qualify as per eligibility norms prescribed by respective States/UTs. These lists will be shared with all States/UTs via API-based integration and will be visible to State officials through the Rightful Targeting Dashboard developed by the Department.

4. As you are aware, the responsibility for identification of beneficiaries rests with the State Government. You are, therefore, requested to kindly undertake necessary field verification of such flagged cases and initiate appropriate action for data cleansing, wherever ineligibility is established. This exercise is critical to ensure that the resources under TPDS are directed only towards the eligible households.

5. I am sure that you will appreciate that cleansing the database of ineligible beneficiaries will enable any left-out deserving individuals and families to be included in the system, thus reinforcing the equity and integrity of the Public Distribution System.

6. It is requested that the above exercise be completed expeditiously and latest by 30th September, 2025.

With Regards,

Yours sincerely,

(Sanjeev Chopra)

Chief Secretaries of all the States (28)/ UTs (06) (As per list attached)

LIST OF CHIEF SECRETARIES OF STATES/UTs

S. No.	ADDRESS	S. No.	Telephone & Email
1.	**Shri K. Vijayanand,** Chief Secretary, Government of Andhra Pradesh, A.P Secretariat Office, VELAGAPUDI – 522503	2.	**Shri Manish Kumar Gupta,** Chief Secretary, Government of Arunachal Pradesh, Secretariat, ITANAGAR – 791111
3.	**Dr. Ravi Kota**, Chief Secretary, Government of Assam, Assam Secretariat, GUWAHATI – 781006	4.	**Shri Amrit Lal Meena** Chief Secretary, Government of Bihar Main Secretariat, PATNA – 800015
5.	**Shri Amitabh Jain,** Chief Secretary, Government of Chhattisgarh, Mahanadi Bhawan, NAYA RAIPUR – 492002	6.	**Dr. V. Candavelou**, Chief Secretary, Government of Goa, PANAJI - 403521
7.	**Shri Pankaj Joshi**, Chief Secretary, Government of Gujarat, Sachivalaya, GANDHINAGAR – 382010	8.	**Shri Anurag Rastogi**, Chief Secretary, Government of Haryana, Haryana Civil Secretariat, CHANDIGARH – 160019
9.	**Shri Prabodh Saxena**, Chief Secretary, Government of Himachal Pradesh, Secretariat, SHIMLA – 171002	10.	**Ms. Alka Tiwari**, Chief Secretary, Government of Jharkhand, 1st Floor, Project Building, Dhurwa, RANCHI – 834004
11.	**Dr. Shalini Rajneesh,** Chief Secretary, Government of Karnataka, Vidhanasoudha, BENGALURU – 560001	12.	**Dr. A. Jayathilak**, Chief Secretary, Government of Kerala, Secretariat, THIRUVANANTHAPURAM – 695001
13.	**Shri Anurag Jain**, Chief Secretary, Government of Madhya Pradesh, MP Mantralaya, Vallabh Bhavan, BHOPAL – 462004	14.	**Shri Prashant Kumar Singh** Chief Secretary, Government of Manipur, South Block, Old Secretariat IMPHAL – 795001
15.	**Shri Prashant Kumar Singh** Chief Secretary, Government of Manipur, South Block, Old Secretariat IMPHAL – 795001	16.	**Shri Donald Phillips Wahlang,** Chief Secretary, Government of Meghalaya, SHILLONG – 793001
17.	**Shri Khilli Ram Meena,** Chief Secretary, Government of Mizoram, New Secretariat Complex, AIZAWL – 796001	18.	**Dr. Jan E. Alam**, Chief Secretary, Government of Nagaland, Civil Secretariat, KOHIMA – 797004

19.	**Shri Manoj Ahuja,** Chief Secretary, Government of Odisha, Odisha Secretariat, BHUBANESWAR – 751001	20.	**Shri K. A. P. Sinha** Chief Secretary, Government of Punjab, Punjab Civil Secretariat, Sector – 1, CHANDIGARH – 160001
21.	**Shri Sudhansh Pant**, Chief Secretary, Government of Rajasthan Secretariat, JAIPUR – 302005	22.	**Shri Ravindra Telang**, Chief Secretary, Government of Sikkim, New Secretariat, GANGTOK – 737101
23.	**Shri N. Muruganandam**, Chief Secretary, Government of Tamil Nadu, Namakkal Kavignar Maaligai, Fort St. George, CHENNAI – 600009	24.	**Shri K. Ramakrishna Rao**, Chief Secretary, Government of Telangana, Burgula Rama Krishna Rao Bhavan, HYDERABAD - 500063
25.	**Shri Jitendra Kumar Sinha**, Chief Secretary, Government of Tripura, New Secretariat Complex, West Tripura Secretariat, AGARTALA – 799010	26.	**Shri Manoj Kumar Singh**, Chief Secretary, Government of Uttar Pradesh, Lal Bahadur Sastri Bhawan, UP Secretariat, LUCKNOW - 226001
27.	**Shri Anand Bardhan,** Chief Secretary, Government of Uttarakhand, Uttarakhand Secretariat, DEHRADUN – 248001	28.	**Dr. Manoj Pant,** Chief Secretary, Government of West Bengal, Sarat Chatterjee Road, Shibpur, HOWRAH - 711102
29.	**Dr. Chandra Bhusan Kumar,** Chief Secretary, Govt. of A&N Administration (UT), Secretariat, PORT BLAIR – 744101	30.	**Shri Rajeev Verma,** Chief Secretary, Chandigarh, CHANDIGARH - 160009
31.	**Shri Dharmendra,** Chief Secretary, Government of NCT of Delhi, Delhi Secretariat, NEW DELHI	32.	**Mr. Atal Dulloo**, Chief Secretary, Government of J&K(UT) Civil Secretariat,
33.	**Dr. Pawan Kotwal,** Chief Secretary, UT Admn of Ladakh, Civil Secretariat, Leh-Ladakh 194101	34.	**Dr. Sharat Chauhan,** Chief Secretary, Government of UT of Puducherry, Main Building, Chief Secretariat, PUDUCHERRY

*****

आज़ादी का अमृत महोत्सव

संजीव चोपड़ा
सचिव
SANJEEV CHOPRA
SECRETARY

सत्यमेव जयते

भारत सरकार
खाद्य एवं सार्वजनिक वितरण विभाग
उपभोक्ता मामले, खाद्य और सार्वजनिक वितरण मंत्रालय
कृषि भवन, नई दिल्ली–110 001
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NEW DELHI-110 001
Tel.: 011-23382349, Fax : 011-23386052
E-mail secy-food@nic.in

D.O. No. 21(2)/2024-Comp. Cell
Dated: 8th July, 2025

Dear Adviser,

You may recall that this Department had earlier issued letter No. 23(1)/2024-Comp. Cell, dated 02.04.2025, wherein States/UTs were informed about discrepancies identified in the Ration Card Management System (RCMS) database. These discrepancies pertained to beneficiaries who were either duplicate, deceased, or inactive (silent beneficiaries), and States/UTs were accordingly advised to undertake identification and field verification of such beneficiaries.

2. In continuation of this initiative, the Department has undertaken a comprehensive exercise to further strengthen rightful targeting by matching RCMS data with databases of various Government of India entities including the Central Board of Direct Taxes (CBDT), Central Board of Indirect Taxes and Customs (CBIC), Ministry of Corporate Affairs (MCA), Ministry of Road Transport & Highways (MoRTH), and PM-KISAN.

3. Based on this inter-ministerial data convergence, the Department has identified a set of beneficiaries who appear in one or more of the above databases and may not qualify as per eligibility norms prescribed by respective States/UTs. These lists will be shared with all States/UTs via API-based integration and will be visible to State officials through the Rightful Targeting Dashboard developed by the Department.

4. As you are aware, the responsibility for identification of beneficiaries rests with the State Government. You are, therefore, requested to kindly undertake necessary field verification of such flagged cases and initiate appropriate action for data cleansing, wherever ineligibility is established. This exercise is critical to ensure that the resources under TPDS are directed only towards the eligible households.

5. I am sure that you will appreciate that cleansing the database of ineligible beneficiaries will enable any left-out deserving individuals and families to be included in the system, thus reinforcing the equity and integrity of the Public Distribution System.

6. It is requested that the above exercise be completed expeditiously and latest by 30th September, 2025.

With Regards,

Yours sincerely,

(Sanjeev Chopra)

Advisers to the Administrator of UTs (02) (As per list attached)

LIST OF ADVISERS TO THE ADMINISTRATORS

S. No.	ADDRESS	S. No.	Telephone & Email
1.	**Shri Amit Singla,** Adviser to the Administrator, Dadra & Nagar Haveli and Daman & Diu, Secretariat, SILVASSA	2.	**Shri S.B. Deepak Kumar**, Adviser to the Administrator, Union Territory of Lakshadweep, KAVARATTI.

*****

Details for registration number : CBODT/E/2025/0055990

Name Of Complainant	**Laxman Prasad**
Date of Receipt	**17/12/2025**
Received By Ministry/Department	**Central Board of Direct Taxes (Income Tax)**
Grievance Description	

Central Board of Direct Taxes (Income Tax) >> Direct Taxes >> Issues with IT Returns/Assessment/Appeal >> Refund Matter/Wrong Demand

Regional Office / Office : Region Delhi
PAN : AYBPP2525N
Assessment Year : 13-14
Charge/Office : Not Provided

Sahara deposited/filed my TDS details only in December 2013, viz months after my return was filed. I could not revise the return or correct the mismatch, due to which in AY 2013-14 I received ₹557 less in refund (TDS in 26AS was 4,039 and refund received was 3,482).

I am a Ration Card holder. Detailed letter attached. Kindly refund me Rs 557 plus interest.

Current Status	**Case closed**
Date of Action	**02/01/2026**
Remarks	

The grievance has been redressed by giving TDS credit and issuing the refund claimed. Hence, the grievance is settled and disposed.

Rating	5
Rating Remarks	**Much obliged**
Officer Concerns To	
Officer Name	**SANDEEP GURIYAN (ITO Nodal Officer PCIT-12)**
Organisation name	**Pr. commissioner of Income Tax-12 Delhi**
Contact Address	**Aaykar Bhawan E2 Block Civic Centre Delhi New Delhi**
Email Address	**delhi.cit12@incometax.gov.in**
Contact Number	**01123234085**

भारत सरकार/ **GOVERNMENT OF INDIA**
वित्त मंत्रालय/ **MINISTRY OF FINANCE**
आयकर विभाग/ **INCOME TAX DEPARTMENT**
OFFICE OF THE INCOME TAX OFFICER
WARD 34(1), DELHI

सेवा में/ To, LAXMAN PRASAD N-118/39A JHUGGI ,ASHOK VIHAR DELHI 110052 ,Delhi India	

पैन/ PAN:	दिनांक/ Dated:	द.प.सं. एवं पत्र संख्या/DIN & Letter No:
AYBPP2525N	01/01/2026	ITBA/ADM/S/26/2025-26/1084338259(1)

महोदय**/** महोदया**/** मेसर्स**,**
Sir/ Madam/ M/s,

विषय**:** पावती संख्या **824662510569** के संदर्भ में शिकायत आवेदन के लिए समाधान
Subject: Resolution for Grievance Application Ref. Acknowledgement No. **824662510569**

In reference to your grievance application Ref-Acknowledgement No- 824662510569 dated 19-DEC-25 , for the query raised by you through- ITBA

प्रस्तुत की गयी शिकायत**/** Grievance Raised: **Request for redressal of refund loss and for systemic measures to help small taxpayers like me who suffer due to late TDS filing and mandatory ITR conditions for AY 2012-13,2013-14,2014-15,2015-16**

आपके शिकायत आवेदन के लिए समाधान/ The resolution for your grievance application: **The grievance for non-issue TDS refund has been redressed by rectification u/s 154 and the refund has been issued accordingly. Hence, the matter is dissolved.**

आपके शिकायत आवेदन पत्र की वर्तमान स्थिति/ The present status of your grievance application: **FULLY RESOLVED**

कृपया उपर्युक्त उल्लेखित समाधान से आप सन्तुष्ट नहीं हैं तो अधोहस्ताक्षरी से सम्पर्क करें।
Please contact the undersigned if you are not satisfied with the above mentioned grievance resolution.

LUNTINSAT
KIPGEN
WARD 34(1), DELHI

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Signature Not Verified
Digitally Signed.
Name: LUNTINSAT KIPGEN
Date: 01-Jan-2026 17:31:49
Location: DELHI

Note: If digitally signed, the date of digital signature may be taken as date of document.
,CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002
Email: DELHI.ITO34.1@INCOMETAX.GOV.IN,
Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.
* DIN-Document identification No.

Details for registration number : CBODT/E/2026/0003021

Name Of Complainant	**Urmila Goel**
Date of Receipt	**18/01/2026**
Received By Ministry/Department	**Central Board of Direct Taxes (Income Tax)**
Grievance Description	

Central Board of Direct Taxes (Income Tax) >> Direct Taxes >> Issues with IT Returns/Assessment/Appeal >> Refund Matter/Wrong Demand

Regional Office / Office : Region Delhi
PAN : AKVPG3895N
Assessment Year : 2009-10
Charge/Office : Not Provided
----
kindly process and credit the unclaimed TDS to the tune of ₹3,905 (AY 2009-10) and ₹316 (AY 2012-13) of Late Shri Manohar Lal Gupta along with interest, since these amounts remain unpaid.

Detailed letter attached.

Current Status	**Case closed**
Date of Action	**29/01/2026**
Remarks	

As per AO, on perusal of ITD database and record available it is seen that the assessee had not filed ITRs for the relevant period and had not claimed the TDS for that period . As per the relevant provision of IT Act it is mandatory to file ITR for claiming refund arising due to TDS because without processing of ITR Refund could not be generated. So this office can not take any action regarding the refund claim of the assessee presently. Hence grievance of assessee is rejected.

Officer Concerns To

Officer Name	**Jeotsnaa Johri (PCIT)**
Organisation name	**Pr. Commissioner of Income Tax Rohtak**
Contact Address	**Aayakar BhawanOpp Mansarovar ParkRohtak**
Email Address	**rohtak.pcit@incometax.gov.in**
Contact Number	**01262255909**

Outlook

Re: CPGRAM Appeal No. CBODT/E/A/26/0000435 filed by Urmila Goel - Reg.

From Neeraj Kumar Goel <neerajfca@hotmail.com>
Date Tue 24-02-2026 19:11
To Chandigarh TPCELL <chandigarh.tpcell@incometax.gov.in>

6 attachments (2 MB)

Representation Nanaji.pdf; MLG-TDS-200910.pdf; MLG-TDS-201213.pdf; MLG-ITR-V_2010-11.pdf; MLG-Notice_Dropped_2010-11.pdf; MLG PAN.pdf;

Apart from the information provided in the CPGRAMS as well as the Appeal, the following attachments are annexed for your kind perusal-

A. Representation sent to Honble FM, DoR Secretary and Chairman CBDT.

B. 26AS of both AYs viz 2009-10 and 2012-13.

C. ITR of AY2010-11 on receipt of notice in year 2016-17 as well as its conclusion letter issued by Dept.

The refund of TDS of AY2009-10 and AY2012-13, alongwith interest, needs to be paid. PAN is annexed as age proof (Aadhaar linked too).

From: Chandigarh TPCELL <chandigarh.tpcell@incometax.gov.in>
Sent: 24 February 2026 15:53
To: neerajfca@hotmail.com <neerajfca@hotmail.com>
Subject: CPGRAM Appeal No. CBODT/E/A/26/0000435 filed by Urmila Goel - Reg.

Sir/Madam,

Please refer to CPGRAM Appeal No. **CBODT/E/A/26/0000435** dated 30-01-2026.

You are hereby provided an opportunity to submit your reply, if any, along with supporting documentary evidence, on or before **26.02.2026** positively.

भवदीया,

(रेखा मुंजाल)
आयकर अधिकारी (मुख्या°) (क° दा° से°-1)
कार्यालय प्रधान मुख्य आयकर आयुक्त
उत्तर पश्चिम क्षेत्र
चंडीगढ़।

Appeal Details

Appeal Number

CBODT/E/A/26/0000435

Name

Urmila Goel

Appeal Recieved Date

30/01/2026

Reason Of Appeal

Parliamentary Select Committee has noted in its report that there should not be any need of Return Filing for Refund of people which are not covered under minimum

Taxable Income. Legislators formed part of Parliamentary Select Committee. Babus viz Bureaucracy need to toe the line and not harass citizens. Kindly refund the TDS at the earliest.

Appeal Status

Appeal Closed (On 23/03/2026)

Closing Remarks

On perusal of ITD database and record available, it is seen that the assessee had not filed ITRs for A.Ys. 2009-10 and 2012-13 claiming the tax deducted at sources for the relevant period. Since, no ITRs claiming refund have been filed in these cases, refund could not be processed. Accordingly, the CPGRAM Appeal may be treated as rejected.

Officer Concerns To

Email Address

delhi.ito.tps1[at]incometax.gov[dot]in

Contact Number

01123378587

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Gmail **ANNEXURE-P-13** **Aakash Goel <aakashgoel@gmail.com>**

Request for redressal of refund loss and for systemic measures to help small taxpayers like me who suffer due to late TDS filing and mandatory ITR conditions
1 message

Laxman Parsad <laxmanprasad987397@gmail.com> Mon, Dec 15, 2025 at 9:43 PM
To: appointment.fm@gov.in, chairmancbdt@nic.in, rsecy@nic.in
Bcc: aakashgoel@gmail.com

Date: 15.12.2025

To,

1. Hon'ble Finance Minister
Room 15075,
Kartavya Bhawan - 1,
New Delhi-110001
Email: appointment.fm@gov.in

2. The Chairman
Central Board of Direct Taxes (CBDT)
Ministry of Finance
North Block, Secretariat Building,
New Delhi-110001
Email: chairmancbdt@nic.in

3. The Secretary
Department of Revenue
Ministry of Finance
Room 14102,
Kartavya Bhawan - 1,
New Delhi-110001
Email: rsecy@nic.in

Subject: Request for redressal of refund loss and for systemic measures to help small taxpayers like me who suffer due to late TDS filing and mandatory ITR conditions

Respected Mam / Sir,

My name is Laxman Prasad. I used to be a small commission agent who earlier worked with the Sahara group. I belong to a humble background and hold a ration card. I am writing this representation to bring to your attention the problems I faced due to delayed TDS filing by my deductor and the larger systemic difficulties being faced by crores of people like me. Although the amount involved in my case is small, it reflects a much bigger problem affecting 2.35 crore PAN holders as reported in the Income Tax Return Statistics Report for AY 2023-24.

It is submitted that while I worked as a small Sahara agent earning small commissions. TDS was regularly deducted by Sahara from my small income as under: AY 2012-13: ₹1,970, AY 2013-14: ₹4,039, AY 2014-15: ₹2,764 and AY 2015-16: ₹3,418. It is also submitted that as returns were filed on my behalf, I received the following refunds: AY 2012-13: ₹1,970, AY 2013-14: ₹3,482, AY 2014-15: ₹2,769 and AY 2015-16: ₹3,418. It is submitted that for AY 2013-14, Sahara deposited/filed my TDS details only in December 2013, viz months after my return was filed as well as return filing deadline beyond which refunds are declined. Hence, I could not revise the return or correct the mismatch due to which in AY 2013-14 I received ₹547 less.

It is respectfully submitted that return filing was not mandatory for me for FY 2012-13 (AY 2013-14) since income up to ₹2,00,000 was not liable to tax. Hence, filing a return was not mandatory, yet I would not have received my refund unless a return was filed. It is submitted that I'm poor person and not possible for me to easily afford for filing of ITR. Further I was not aware of tax rules or filing and had no knowledge that any ITRs were being filed in my name. I did not know that TDS was filed late by Sahara.
Because of all this, I permanently lost ₹547 + interest.

It is humbly submitted that recently I have come to know that the Income Tax Return Statistics Report for AY 2023-24 has, for the first time, reported that, 2.35 crore individuals did not file ITRs despite having TDS reflected in 26AS. Most of these people should not be treated as evaders. Many like me have income below the taxable limit, do not understand tax procedures, and may not even be aware that TDS has been deducted in their name. In my humble opinion most of these 2.35 crore individuals are unaware citizens, senior citizens, workers, or small earners. Therefore, a mechanism is needed to help such people receive their legally due TDS refund without forcing them to file returns they do not understand and are not otherwise required to file.

It is submitted that digitized 26AS system exists since AY 2007-08, and the Income Tax Department has used advanced systems and even "AI" to recover over ₹10,000 crore from fraudulent claims. In such a situation, it should be possible for the Department to: count how many non-filers have TDS, calculate the total TDS amount lying unclaimed, and identify which cases are genuinely poor or unaware or senior citizens.

I understand that under both the Income Tax Act, 1961 (Section 239) and the Income Tax Act, 2025 (Section 433), refund claims can be made only by filing a return within a certain deadline. However, The Select Committee of Parliament noted that mandatory return filing only for claiming refund could lead to prosecution of small taxpayers. But no measure has been taken till date which provide for auto refund of TDS without filing of ITR, especially for ration card holders or senior citizens. The need of filing return to get back Refund, even when not covered under Section 139 is nothing more than a toll to create hardship for low-income and/or senior citizens.

I, therefore, request you to kindly consider:

i. recompute and automatically credit the correct refund ₹547 i.e. along with interest which was usurped due to late filing of TDS by deductors, the system should recompute and automatically credit the correct refund along with interest; and

ii. providing for a system, at least for small TDS amounts where TDS is less than ₹5,000 as well as the income as per 26AS is much below taxable limits (₹50,000), the refund may be processed automatically without insisting on filing of ITR, especially for Ration Card holders.

I request you to kindly consider corrective and systemic measures so that poor and unaware taxpayers do not suffer losses due to no fault of their own.

Thanking you,

Laxman Prasad
S/o Parshu Ram,
T - Huts - N - 118 / 39 A, Wazirpur Village,
Ashok Bihar, North West Delhi, Delhi-110052,
Mobile: 9873972127
PAN No. AYBPP2525N

ANNEXURE-P-14

Outlook

Request for redressal of refund loss and for systemic measures to help small taxpayers suffering due to mandatory ITR conditions

From Neeraj Kumar Goel <neerajfca@hotmail.com>
Date Sun 18-01-2026 10:30
To appointment.fm@gov.in <appointment.fm@gov.in>; chairmancbdt@nic.in <chairmancbdt@nic.in>; rsecy@nic.in <rsecy@nic.in>

Date: 18.01.2026

To,

1. Hon'ble Finance Minister

   Room 15075,

   Kartavya Bhawan - 1,

   New Delhi, Delhi – 110001

   Email: appointment.fm@gov.in

2. The Chairman

   Central Board of Direct Taxes (CBDT)

   Ministry of Finance,

   North Block, Secretariat Building,

   New Delhi, Delhi – 110001

   Email: chairmancbdt@nic.in

3. The Secretary

   Department of Revenue,
   Ministry of Finance
   Room 14102, Kartavya Bhawan - 1,
   New Delhi-110001
   Email: rsecy@nic.in

Subject: Request for redressal of refund loss and for systemic measures to help small taxpayers suffering due to mandatory ITR conditions

Respected Sir,

My name is Smt. Urmila Goel, daughter and legal heir of Late Shri Manohar Lal Gupta, PAN AKVPG3895N, Aadhaar 501418292036, Year of Birth 1939, who passed away on 25.10.2025. I am submitting this representation to highlight the hardship my late father faced due to non-refund of small TDS amounts, and the larger systemic difficulty faced by crores of similarly placed citizens. It is important to mention that my late father was a self-respecting elderly individual who, like many senior citizens of his generation, never took money from his children, even in advanced age. Whatever he earned even if modest was his own, and it was never intended to be permanently retained by the Government merely because he did not know a particular procedural requirement.

It is submitted that my late father was an elderly senior citizen with no taxable income. He began filing returns only after receiving a notice for AY 2010-11 in year 2017. In response to that notice, he filed the return declaring a total income of ₹1,15,348, i.e., zero tax liability. The learned Assessing Officer later issued a communication formally dropping the proceedings, confirming that no tax was payable. However, before and after that period, the Income Tax Department never made any communication regarding unclaimed TDS for the following years: AY 2009-10 – TDS ₹3,905 and AY 2012-13 – TDS ₹316.

These amounts were never refunded, despite being reflected in 26AS. At that time my father was 70–73 years old, unaware of tax procedures, unaware of TDS reconciliation requirements, and unaware that a return must be filed only to claim refund even when the income is below taxable limits.

It is respectfully submitted that filing of return was not mandatory for him in those years because his income was never above the basic exemption limit. However, without filing an ITR, even a senior citizen cannot receive the TDS refund that rightfully belongs to him. As a result, he permanently lost these small amounts.

That my father was not a habitual non-filer or non-taxpayer. In earlier years he had no taxable income. However later, as he began helping his son in setting up and running a clinic-cum-nursing home, he became a taxpayer—since his son duly paid him adequate remuneration for the substantial work and management effort he contributed. Even later, from 2019 onward, he began receiving a Freedom Fighter Pension (Shubhra Jyotsna Pension Scheme) from the Government of Haryana, which was extended to those who were jailed during the Emergency imposed by Smt. Indira Gandhi. I humbly submit this to highlight that he was a person who never took favours, never evaded responsibility, and lived a dignified and principled life. But this does not mean than his hard earned money should be usurped.

I humbly submit that recently, while trying to understand how this happened, I came across the Income Tax Return Statistics Report for AY 2023-24, which for the first time reported that 2.35 crore PAN holders have TDS in 26AS but have not filed returns. This shows that millions of people like my father are not tax evaders—only unaware, elderly, low-income, or non-taxable citizens who simply do not understand return filing requirements.

Given that the Income Tax Department has maintained digitized 26AS since AY 2007-08, and has the ability to track non-filers under Section 206AB, and uses advanced systems for detecting high-value mismatches, it should be possible for the system to also identify small TDS amounts belonging to non-taxable individuals and credit them automatically.

I understand that refund claims under both: Section 239 of the Income-tax Act, 1961, and Section 433 of the Income-tax Act, 2025, must be made through filing a return. However, the Lok Sabha Select Committee, while examining the Income Tax Act, 2025, expressly noted that mandatory return filing only for claiming refund could cause undue hardship to small taxpayers and senior citizens. That is why Parliament removed sub-clause (1)(ix) to clause 263 in the Income Tax Bill, that would have forced a return solely for the purpose of refund. Yet, no mechanism has been implemented for automatic or simplified refund for small-income individuals whose TDS is already visible in the system, and are not meeting the threshold to necessitate filing of Income Tax Return.

Therefore, I humbly request you to:

i. kindly process and credit the unclaimed TDS to the tune of ₹3,905 (AY 2009-10) and ₹316 (AY 2012-13) of Late Shri Manohar Lal Gupta along with interest, since these amounts remain unpaid; and
ii. devise a systemic mechanism for an auto-refund system, at least for small TDS amounts where TDS is less than ₹5,000 and the income as per 26AS is clearly below taxable limits (like less than ₹50,000), the refund may be processed automatically without insisting on filing of ITR, especially for senior citizens.

I request you to kindly consider corrective and systemic measures so that senior citizen and unaware taxpayers do not suffer losses due to no fault of their own. As this will protect crores of citizens from permanently losing their rightful income.

Thanking you,

Smt. Urmila Goel
D/o Late Shri Manohar Lal Gupta
393, SFS Flats,
Ashok Vihar, Phase-IV,
Delhi-110052

ANNEXURE-P-15

A+ A A-

Select Language: English

Public Authorities Available

RTI Online
Version 2.0
An Initiative of Department of Personnel & Training, Government of India

सत्यमेव जयते

Final Status of DOREV/R/E/26/03598

Applicant Name	Aakash Goel
Date of receipt	19/06/2026
Request Filed With	Department of Revenue
Text of Application	This RTI application pertains to a formal representation dated 05-01-2026 submitted by Aakash Goel to the Hon-ble Finance Minister, the Secretary - Department of Revenue, and the Chairman - CBDT. The representation, attached herewith again, addressed the hardships faced by small taxpayers, senior citizens, and ration card holders in claiming Tax Deducted at Source - TDS - refunds. It specifically prayed for the implementation of a Suo-Moto or Automatic Refund Mechanism for individuals whose total income is below the taxable threshold and who are currently forced to file Income Tax Returns - ITR - solely to claim small refund amounts. Kindly- a. Please provide the current status of the representation dated 05-01-2026 sent by Aakash Goel regarding the implementation of a Suo-Moto or Automatic TDS Refund Mechanism for small taxpayers. b. Provide a copy of the receipt record or diary number under which the said representation was registered in the office of the Secretary - Department of Revenue. c. Provide copies of all internal file notings, office memorandums, and processing notes generated by the Department of Revenue in relation to the points raised in the said representation. d. State whether any directions or instructions have been issued to the Central Board of Direct Taxes - CBDT - to examine the feasibility of an automatic refund mechanism as requested in the representation. e. Provide copies of any correspondence or letters sent by the Department of Revenue to the Petitioner or any other department regarding the disposal of this representation. f. State the name and designation of the official or committee currently responsible for taking a decision on the prayers mentioned in the said representation. g. If the representation has been rejected, please provide a copy of the speaking order or the record of the decision-making process leading to such rejection.
Request document *(if any)*	PDF
Status	REQUEST TRANSFERRED TO OTHER PUBLIC AUTHORITY as on 19/06/2026
Date of Action	19/06/2026
Remarks	Details of Public Autority :- Central Board of Direct Taxes. vide registration number :- CBODT/R/T/26/02029 respectively.

	Note:- Further details will be available on viewing the status of the above-mentioned new request registration number.
Print	

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F. No. 173/47/2026-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-I Division)
*****

Kartavya Bhawan-01, New Delhi
Dated the 14 July, 2026

OFFICE MEMORANDUM

Sub: - Transfer of application u/s 6(3) of the Right to Information Act, 2005 filed by Sh. Akash Goel- reg.

Kindly refer to the above mentioned subject and find enclosed herewith RTI application dated 19.06.2026 bearing Registration no. CBODT/R/T/26/02029/1 of Sh. Akash Goel received in this office on 06.07.2026.

2. The information sought in the RTI Application does not pertain to this office and is not available with this office. However, the same may be available with the O/o CIT (S & FS), CBDT, New Delhi. Hence, RTI application is hereby transferred to the CPIO & Under Secretary, (S & FS), CBDT, New Delhi in accordance with the provision of section 6(3) of the RTI Act, 2005 with request to send information directly to the applicant, if permissible under RTI Act, 2005. In case any point /issue of the application does not pertain to your jurisdiction and pertains to another office, kindly transfer the same to the concerned CPIO.

Encl: As above.

(Hardev Singh)
CPIO & Under Secretary, ITA-I, CBDT
Email: usita1-cbdt@gov.in

To,

The CPIO & Under Secretary, O/o CIT (S & FS), CBDT, New Delhi

Copy to,

Akash Goel, 393, SFS Flats, Ashok Vihar, Phase-4, Delhi, Pin: 110052

ok
Issued by mail
R.S. [illegible]
14/7/2026

A+ A A-

Select Language: English

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Version 2.0
An Initiative of Department of Personnel & Training, Government of India

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Final Status of CBODT/R/T/26/02029/2

Applicant Name	Aakash Goel
Date of receipt	19/06/2026
Request Filed With	Central Board of Direct Taxes
Text of Application	This RTI application pertains to a formal representation dated 05-01-2026 submitted by Aakash Goel to the Hon-ble Finance Minister, the Secretary - Department of Revenue, and the Chairman - CBDT. The representation, attached herewith again, addressed the hardships faced by small taxpayers, senior citizens, and ration card holders in claiming Tax Deducted at Source - TDS - refunds. It specifically prayed for the implementation of a Suo-Moto or Automatic Refund Mechanism for individuals whose total income is below the taxable threshold and who are currently forced to file Income Tax Returns - ITR - solely to claim small refund amounts. Kindly- a. Please provide the current status of the representation dated 05-01-2026 sent by Aakash Goel regarding the implementation of a Suo-Moto or Automatic TDS Refund Mechanism for small taxpayers. b. Provide a copy of the receipt record or diary number under which the said representation was registered in the office of the Secretary - Department of Revenue. c. Provide copies of all internal file notings, office memorandums, and processing notes generated by the Department of Revenue in relation to the points raised in the said representation. d. State whether any directions or instructions have been issued to the Central Board of Direct Taxes - CBDT - to examine the feasibility of an automatic refund mechanism as requested in the representation. e. Provide copies of any correspondence or letters sent by the Department of Revenue to the Petitioner or any other department regarding the disposal of this representation. f. State the name and designation of the official or committee currently responsible for taking a decision on the prayers mentioned in the said representation. g. If the representation has been rejected, please provide a copy of the speaking order or the record of the decision-making process leading to such rejection.
Request document *(if any)*	
Status	**REQUEST DISPOSED OF** as on 15/07/2026
Date of Action	15/07/2026
Remarks	**Reply :-** the information sought by the applicant does not fall under the definition of information as per section 2(f) of the RTI Act, 2005. Further, it is stated that the information sought is related to the records of internal correspondence between authorities and officers and the

	proposal regarding amendments to tax-laws taken up during the budgetary exercise and the files pertaining to budgetary process are classified as confidential in accordance with the decision number CIC/AT/A/20096/00456 dated 03.01.2007 of the CIC, wherein it has been held that the matters connected with the Budget and its approval are essentially part of legislative process and it is not possible for the Ministry of Finance to furnish any answers about how that process is completed and various approval taken. Further, disclosure of details/ information contained in related files would be prejudicial to the interest of the State within the meaning of section 8(1)(e) and 8(1)(i) of the RTI Act, 2005. The RTI application thus stands disposed of as above It is intimated that all communication including circulars and notifications issued by CBDT are available in at the web link https://www.incometaxindia.gov.in/home. The RTI application thus stands disposed of as above

Print

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PROOF OF SERVICE

As per the direction of the Delhi High Court Registry, all the respondents through their nominated counsel have to be served advance copy of this writ petition at their official e-mail (enclosed) which is bookmarked and in OCR format. The details are as follows:-

1. **Union of India, Respondent 1**
   Email: fmo@nic.in
   Counsel for Respondent 1
   Mr. Siddhartha Shankar Ray, Adv
   M: 9650580863, 9937339638
   Email: incharge.lit@gov.in , siddharthashankarray23@gmail.com

2. **Department of Revenue, Respondent No. 2**
   Email: rsecy@nic.in

3. **Central Board of Direct Taxes , Respondent 3**
   Email: chairmancbdt@nic.in

   Counsel for Respondent 2 and 3
   Mr. Anurag ojha, Adv
   M: 91-8860069704
   Email: anuragdulaw@gmail.com

Gmail **Aakash Goel <aakashgoel@gmail.com>**

Notice of Motion for filing fresh writ petition titled "Aakash Goel vs Union of India & Ors"

1 message

Aakash Goel <aakashgoel@gmail.com> Sun, Aug 2, 2026 at 7:32 PM
To: fmo@nic.in, incharge.lit@gov.in, Siddhartha Shankar Ray <siddharthashankarray23@gmail.com>, rsecy@nic.in, chairmancbdt@nic.in, anuragdulaw@gmail.com

Sir/Madam,

We have to file the above captioned writ petition before the Hon'ble Delhi High Court seeking relief against respondents. As per the Registry, we have to serve the copy of the aforesaid petition in advance to the panel counsel. Therefore, kindly find the soft copy of the aforesaid writ petition enclosed herewith and take notice that the above captioned writ petition (copy enclosed) is OCR and bookmarked and will be listed before the Hon'ble Delhi High Court tentatively on 05 August 2026.

With Best Wishes

(Aakash Goel)
CFA, PGDM (IIMK), BE (DCE)
393, SFS Flats,
Ashok Vihar, Phase 4
Delhi 110052
Mob 9312-215-557

Final PIL - Aakash vs UOI - Tax Refund.pdf
10149K

Gmail

Aakash Goel <aakashgoel@gmail.com>

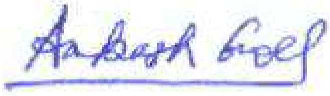
Re: Notice of Motion for filing fresh writ petition titled "Aakash Goel vs Union of India & Ors"

Aakash Goel <aakashgoel@gmail.com> Mon, Aug 3, 2026 at 2:34 PM
To: fmo@nic.in, incharge.lit@gov.in, rsecy@nic.in, Siddhartha Shankar Ray <siddharthashankarray23@gmail.com>, chairmancbdt@nic.in, "Delhi.Dcit.judicial.HC" <delhi.dcit.judicial.hc@incometax.gov.in>
Bcc: Anurag Ojha <anuragdulaw@gmail.com>

Sir/Madam,

As guided by email from Office of Anurag Sir, please find attached above captioned writ petition before the Hon'ble Delhi High Court seeking relief against respondents. Kindly find the soft copy of the aforesaid writ petition enclosed herewith and take notice that the above captioned writ petition (copy enclosed) is OCR and bookmarked and will be listed before the Hon'ble Delhi High Court tentatively on 05 August 2026.

With Best Wishes



(Aakash Goel)
CFA, PGDM (IIMK), BE (DCE)
393, SFS Flats,
Ashok Vihar, Phase 4
Delhi 110052
Mob 9312-215-557

On Mon, Aug 3, 2026 at 7:44 AM Anurag Ojha <anuragdulaw@gmail.com> wrote:

> Dear Sir,
> Matter shall be served on designated email ID of Income Tax Department. Sans which advance service is incomplete.
> Sr Standing Counsels are not authorised to accept direct service from petitioner. Take Note and serve accordingly.
>
> Regards,
>
> On Sun, Aug 2, 2026 at 7:32 PM Aakash Goel <aakashgoel@gmail.com> wrote:
>
>> Sir/Madam,
>>
>> We have to file the above captioned writ petition before the Hon'ble Delhi High Court seeking relief against respondents. As per the Registry, we have to serve the copy of the aforesaid petition in advance to the panel counsel. Therefore, kindly find the soft copy of the aforesaid writ petition enclosed herewith and take notice that the above captioned writ petition (copy enclosed) is OCR and bookmarked and will be listed before the Hon'ble Delhi High Court tentatively on 05 August 2026.
>>
>> With Best Wishes
>>
>> 
>>
>> (Aakash Goel)
>> CFA, PGDM (IIMK), BE (DCE)
>> 393, SFS Flats,
>> Ashok Vihar, Phase 4

Delhi 110052
Mob 9312-215-557

--
From The Chambers of:
Anurag Ojha,
Advocate-on-Record, Supreme Court of India.
Senior Standing Counsel (Indirect Taxes and Customs)
Senior Standing Counsel (Income Tax Department)
Contact-91-8860069704/011-35694374
Chambers Address-346A,Lawyers Chamber,Block-1, Delhi High Court,
Sher Shah Road,New Delhi-110503
Office address- C-39 LGF, Nehru Enclave, Kalkaji, New Delhi-19

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Final PIL - Aakash vs UOI - Tax Refund.pdf
9403K