



सत्यमेव जयते

P. C. MODY

Chairman, CBDT &

Special Secretary to the Government of India

भारत सरकार

GOVERNMENT OF INDIA

(वित्त मंत्रालय/राजस्व विभाग)

Ministry of Finance/Department of Revenue

केन्द्रीय प्रत्यक्ष कर बोर्ड

Central Board of Direct Taxes

नार्थ ब्लॉक, नई दिल्ली - 110001

North Block, New Delhi - 110001

E-mail : chairmancbdt@nic.in

Tele : 23092648 & Telefax : 23092544

Madam

Dated 09th July, 2020

Sub.: Matters relating to TDS and grievances- reg.

As you are aware, government has laid great emphasis on providing services to the taxpayers without any hassles and problems. At these difficult times of Coronavirus pandemic, the taxpayers are facing even greater problems. Many of the taxpayers are waiting to see that their applications for nil or lower rate of TDS are disposed of as quickly as possible.

2. Perusal of various grievance petitions show that large number applications under section 197 and 206C(9) are pending for a very long time mainly because of lockdown during which the offices were either partially or fully closed throughout the country. The country is now in the process of opening of lockdown. Recently laptops have also been provided to all the officers with a facility to work from home. Therefore, the department can now provide much needed services to the taxpayers both from the income tax offices as well as from home.

3. In view of these reasons and in supersession of earlier instructions, Board desires that the work as per the table below should be completed on priority by the dates mentioned in column 3.

(i)	Disposal of all pending applications as on 30.06.2020 for nil or lower deduction TDS/TCS certificates u/s 197 and 206C(9).	31.08.2020
(ii)	All fresh applications to be disposed expeditiously	Within one month of the receipt of the application

4. In view of the Corona Pandemic and social distancing norms it is desired by the Board that all the stated work be done only through e-proceedings. The notices/communication to the taxpayers in respect of the above items of work and grievance should be through the e-filing portal/emails and the submissions should also be electronic only.

5. The disposal of each officer will be monitored online by an MIS being issued separately. While issuing the notices or communications to the taxpayers, the officers should be sensitized to appreciate the problems relating to compliance being faced by the taxpayers because of the Coronavirus Pandemic, its impact on the local area, and act accordingly.

With Best Wishes


(P.C. Mody)

Ms. Himalini Kashyap

Pr. Chief Commissioner of Income Tax, Nagpur



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Madam

Sub.: Matter relating to TEPs – reg.


As you are aware, government has laid great emphasis on providing services to the taxpayers without any hassles and problems and with the use of technology. It has come to the notice of the Board that many Tax Evasion Petitions (TEPs) either remain unattended due to huge workload or are picked up on random basis by the officers leading to harassment of the taxpayers.

2. To utilize the valuable information available to the department in the form of TEPs and to prevent harassment of the taxpayers Board has decided that they should be handled with the help of technology in a centralized manner. In view of these reasons and in supersession of earlier instructions, Board desires that the work mentioned in the table below is taken up on priority and should be done on prorata basis per month.

(i)	All pending TEPs, of whichever category with any officer, to be transferred to the Investigation Wing.	31.08.2020
(ii)	The Investigation Wing shall get, all TEPs received from the field and pending with it, entered in the ITBA module. The work of entering in the ITBA module must be completed by 31.08.2020. The Investigation Wing shall, henceforth, not transfer any TEPs to the field officers.	31.08.2020

3. The completion of above task by each officer will be monitored online by an MIS being issued separately.

With Best Wishes


(P. C. Mody)

Ms.Himalini Kashyap,
Pr.CCIT,
Nagpur



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Dated 09th July, 2020

Madam

Sub.: Matters relating to CsIT(A) – reg.

As you are aware, government has laid great emphasis on providing services to the taxpayers without any hassles and problems. At these difficult times of Coronavirus pandemic, the taxpayers are facing even greater problems. Many of them are waiting to see that their tax demands/refunds reach finality as quickly as possible.

2. It is seen that large number of appeals are pending for a considerable time mainly because of the recent lockdown and consequential partial or full closure of income tax offices throughout the country. The country is now in the process of opening of lockdown. Recently laptops have also been provided to all the officers with a facility to work from home. Therefore, the department can now provide much needed services to the taxpayers both from the income tax offices as well as from home.

3. The appeals are required to be disposed of through e-appeal proceedings by sending the communication through the e-filing portal and or through emails only. The responses should also be through the same method as this will also ensure social distancing which is of paramount importance at these times. In view of these reasons and in supersession of earlier instructions, Board desires that CsIT(A) should start work as per the priorities given hereunder: -

(a)	All pending appeals filed on or before 31.03.2016 to be taken up immediately.	At least 80 appeals per month should be disposed of by each CIT(A)
(b)	Thereafter all smaller appeals with tax effect up to Rs. 10 Lakhs.	
(c)	Any other appeal assigned by the PrCCIT of the region	
(d)	All appeals which were filed manually, and which are not entered in the system must be uploaded.	To be uploaded by 31.08.2020
(e)	No submission should be received in paper form. Paper submissions in pending appeals must be scanned and uploaded on the appeal module	

4. The disposal of each officer will be monitored online by an MIS being issued separately. While issuing the notices or communications to the taxpayers, the officers should be sensitized to appreciate the problems relating to compliance being faced by the taxpayers

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because of the Coronavirus Pandemic, its impact on the local area, and act accordingly.

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Dated 09th July, 2020

Madam

Sub.: Matters relating to cleaning of arrear demand, Vivad se Vishwas Scheme and Grievances – reg.

As you are aware, government has laid great emphasis on providing services to the taxpayers without any hassles and problems. At these difficult times of Coronavirus pandemic, the taxpayers are facing even greater problems. Many of the taxpayers are waiting to see that their tax demands and refunds reach finality as quickly as possible. Many of them are waiting to file applications under Vivad Se Vishwas Scheme but are waiting for correct demand to be intimated.

2 Perusal of various grievance petitions show that large number applications for rectification and for giving appeal effects are pending for a very long time mainly because of lockdown during which the offices were either partially or fully closed throughout the country. The country is now in the process of opening of lockdown. Recently laptops have also been provided to all the officers with a facility to work from home. Therefore, the department can now provide much needed services to the taxpayers both from the income tax offices as well as from home.

3 In view of these reasons and in supersession of earlier instructions, Board desires that all the work mentioned in the table below of cleaning up of the tax demands and calculating the tax payable or refundable in respect of all eligible assesses under Vivad Se Vishwas Scheme is taken up on priority and completed by the date mentioned in column 3.

(i)	All applications for rectifications and for giving effect to appeal orders to be uploaded on the ITBA. All the work of rectification and appeal effect must be done on the ITBA only.	31.08.2020
(ii)	The AOs to check the correctness of arrear demand of each of the assesses in their jurisdiction as available on the ITBA with their records and to correct any discrepancy, if found.	31.08.2020
(iii)	The taxpayers and AOs were informed in the last quarter of F.Y. 2019-20 of the pendency of tax arrears through their Portal/emails. Many taxpayers have submitted their responses electronically for rectification, appeal effects or tax credits. These should be attended to immediately in a time bound manner.	31.08.2020


(iv)	Applications received under Vivad Se Vishwas Scheme should be attended immediately. Further, whether application under the scheme is received or not, all the AOs, after carrying out the exercise mentioned in (i) to (iii) above, shall compute the tax payable by or refundable to all the eligible assesses in their jurisdiction. This exercise must be done for all the assesses in case they wish to opt for the scheme and to avoid last minute rush and problems.	31.08.2020
(v)	All the officers shall ensure that all the assessment records are properly placed in the record rooms to facilitate easy retrieval.	31.08.2020

4. In view of the Corona Pandemic and social distancing norms it is desired by the Board that all the stated work be done only through e-proceedings. The notices/communication to the taxpayers in respect of the above items of work and grievance should be through the e-filing portal/emails and the submissions should also be electronic only.

5. The disposal of each officer will be monitored online by an MIS being issued separately. While issuing the notices or communications to the taxpayers, the officers should be sensitized to appreciate the problems relating to compliance being faced by the taxpayers because of the Coronavirus Pandemic, its impact on the local area, and act accordingly.

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