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BY FAX

F.No. 380/1/2018-IT(B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/ (राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
2nd April, 2018

To

All the Pr. Chief Commissioners of Income Tax, and
Pr. Director Generals of the attached Directorates of the CBDT

**Subject: Central Action Plan for the First Quarter i.e. (April, 2018 to June, 2018)
of the FY 2018-19 - regarding.**

Madam/Sir,

I am directed to forward herewith the Central Action Plan for the First Quarter i.e. (April, 2018 to June, 2018) for the FY 2018-19. You are requested to circulate the same amongst all the officers in your region for necessary action

Yours faithfully,



Encl: As above

(Sandeep Singh)
Under Secretary to the Govt. of India
Tele: 23094182

Copies to:

1. PS to Chairman and Members of CBDT.
2. Joint Secretaries and Commissioners of the CBDT.
3. Addl. CIT-DBC-I, Database Cell for uploading on the web-site www.irsofficeronline.gov.in.

(Sandeep Singh)
Under Secretary to the Govt of India

Interim Action Plan for the first Quarter of Financial Year 2018-19

Key Result Areas (KRA)		Time frame
A. Assessment Units (including International Taxation, Central and Exemption Charges)		
(i)	Disposal of assessments in at least 25 cases (20 in International Taxation cases) per Assessing Officer of limited scrutiny, set-aside assessment, reopened assessment u/s 147 and OCM scrutiny. The assessments should be completed through the 'E-Proceeding' functionality in ITBA/E-filing in accordance with Instruction no 1/2018.dated. 12.02.2018	30.06.2018
(ii)	Verification and certification of demand in CPC Financial Accounting System (FAS) in cases where notices u/s 245 were issued by CPC up to March 31, 2018.	31.05.2018
(iii)	Reconciliation of CAP-I report and the demand uploaded on the CPC Financial Accounting System (FAS) so that there is no difference in reported statistics between both the systems.	
(iv)	Preparation of dossier report for first quarter of FY 2018-19 based on data available in CPC FAS.	30.06.2018
(v)	(a) Issue of 142(1)/ 148 notices in all cases as per SOP in respect of data of cash deposit in banks pushed by Directorate of Systems under "Operation Clean Money". (b) Completion of process in all cases where notices u/s 142(1) have been issued up to 31.03.2018.	31.05.2018
(vi)	Audit Objections (a) Final replies to be sent in all Major and Minor Revenue and Internal Audit Objections raised up to 31.03 2017. (b) Final replies to be sent in at least 30% of Major and 50% of Minor Revenue and Internal Audit Objections (separately) raised up to 31.03. 2018.	30.06.2018
(vii)	Central Charges: (a) Centralization in all eligible cases where search took place in F.Y. 2017-18. (b) Decentralization of cases to be completed as per existing instructions.	31.05.2018
(viii)	a) Processing of cases of prosecution u/s 276CC for defaults in filing of return of income, already identified by Systems Directorate, in at least 10 cases per CIT charge. b) Processing of all cases where penalty has been confirmed before ITAT during FY 2017-18 for prosecution under relevant provisions of Income-tax Act 1961.	30.06.2018
(ix)	Drawing of fresh TRCs in all eligible cases involving demand of Rs.10 lakh or more and confirmed by CIT(A) or above.	30.06.2018
(x)	Disposal of at least 30 Recovery Certificates by Tax Recovery Officers, review of balance TRCs and reporting to Pr.CIT.	

(xi)	Identify potential cases of proclamation and sale of attached properties for recovery of outstanding demand and sale of at least one eligible property per TRO.	30.06.2018
(xii)	Submission of replies to all queries raised by CBDT or ADG (Recovery) or Zonal/ Regional/ Local Committees in respect of pending write-off proposals.	
(xiii)	Identification of all potential cases for write-off of arrears and furnishing of a certificate to this effect to the next higher administrative authority.	

B. TDS Units

(i)	(a) Collection/ reduction of total TDS demand as on 01.04.2018 by 10% . (b) Collection of 100% demand as on 01.04.2018 in cases where TDS has been made but not deposited in the Govt. account.	30.06.2018
(ii)	Examination of top 30 cases of short payment (per Assessing Officer) as per MIS report "SP with unconsumed <i>challans</i> ".	
(iii)	Reconciliation of brought forward cases (as on 01.04.2018) of TDS reported by AINs with payment through OLTAS by State AGs based on report available on TRACES portal.	
(iv)	Processing of the TDS/TCS defaults for prosecution u/s 276B/276BB in 10 cases already identified during FY 2017-18 & 2016-17 by CPC-TDS or manually by respective CIT(TDS) and taking such cases to logical end including uploading/updating of the status of disposal on TRACES portal	
(v)	Passing of order under section 201(1)/(1A) in all cases where TDS survey has been conducted up to 31.03.2018.	

C. Investigation Units

(i)	Uploading pending TEPs on ITBA as on 31.03.2018.	30.04.2018
(ii)	Uploading pending STRs on ITBA as on 31.03.2018.	30.06.2018
(iii)	Preparation and updating of Strong Room Register on ITBA for all deposits up to 31.03.2018.	

D. International Taxation, Transfer Pricing Units and LTUs

(Also see KRA relating to passing of assessment orders under Heading 'A')

(i)	TPOs of all ranks to pass Transfer Pricing Orders through ITBA system in at least 30% of the pending TP references.	30.06.2018
(ii)	Each Dispute Resolution Panel (DRP) to dispose of at least 15 cases under section 144C through ITBA system.	
(iii)	Passing of order under section 201(1)/(1A) in all cases where TDS survey has been conducted up to 31.03.2018.	
(iv)	Verification of all 15CA/CB certificates filed in F.Y. 2015-16 and initiation of action u/s 201(1)/(1A) in appropriate cases.	

(v)	Processing of the TDS/TCS defaults for prosecution u/s 276B/276BB in 10 cases already identified during FY 2017-18 & 2016-17 by CPC-TDS or manually by respective CIT(Intl. Tax./ LTU) and taking such cases to logical end including uploading/updating of the status of disposal on TRACES portal.	30.06.2018
E. CIT (Appeals)		
	(a) Disposal of pending appeals through ITBA- starting from the oldest year to the year following and so on, so as to attain a total disposal of 150 appeals of less than Rs.10 lakh per CIT (A). (b) Removal of all duplicate entries of pendency appearing on ITBA and to certify that no such duplicate entry is appearing on ITBA portal.	30.06.2018
F. Exemptions Units (Also see KRA relating to passing of assessment orders under Heading 'A')		
(i)	Cases falling under the jurisdiction of CCIT (Exemptions) which are still lying at incorrect jurisdictions to be identified and transferred to respective CsIT (Exemptions)	
(ii)	Uploading and updating database of registered / exempted / approved entities under sections 12A/12AA, 10(23C), 80G etc, including cases received from other jurisdictions as mentioned in (i) above on website incometax.gov.in and on ITBA system. Each CIT (Exemption) to certify that database contains correct and complete information.	30.06.2018
(iii)	To verify that all cases approved u/s 35(1)(ii)/ (iii) have complied with the requirements of rule 5D(5)/ 5E(4A)	30.06.2018
G. Intelligence & Criminal Investigation Units		
(i)	(I) SFT Compliance Management a) Systems Directorate to share with DIT, I&CI the Preliminary Master List of persons required to file SFT in accordance with Rule 114E. b) DIT, I&CI to share updated Master List with the Systems Directorate after adding new reporting entities and marking inactive reporting entities c) DIT, I&CI to share District wise jurisdiction of ITOs in electronic form with Systems Directorate d) DIT, I&CI to analyze the data, shared by Systems Directorate up-to 15.04.2018, to identify potential defaulters for taking appropriate action u/s 285BA (5) e) DIT, I&CI to issue notices u/s 285BA (5) to all non-filers f) DIT, I&CI to issue penalty notices u/s 271FA in all fit cases of non-filers through I&CI Module of ITBA/Project Insight (Functionality to be provided by Systems Directorate) g) Levy of penalty u/s 271FA in 30% cases of SFT non-filers	30.04.2018 31.05.2018 31.05.2018 31.05.2018 31.05.2018 30.06.2018 30.06.2018

	(II). SFT Filers Awareness Programme – 3 Programmes	One programme every month
	(III). SFT Verification Survey – 3 Surveys	One survey every month
(ii)	Verification of Non-PAN/demonetized data/other high value data: 100% Completion of verification of data pending as on 01.04.2018 (including demonetization data as well as data from earlier verifications of high value transactions).	30.06.2018
(iii)	Special Pilot Projects: a) Submission of final report to CBDT in all pending Special Pilot Projects approved during FY 2016-17 b) Completion of verification in 50% cases picked up for verification during FY 2017-18 c) Proposing of Special Pilot Projects for FY 2018-19 to the Member(Inv.) CBDT for approval	30.06.2018
(iv)	Information Received under FATCA/AEOI: 50% disposal of cases pending for verification as on 01.04.2018	30.06.2018
H. Pr. Chief Commissioners / Chief Commissioners and Pr. Commissioners / Commissioners		
(i)	Completion of all the inspection/reviews for financial year 2017-18.	30.06.2018
(ii)	Disposal of at-least 25% compounding applications pending as on 31.03.2018	
(iii)	The annual exercise of updating Asset Register (as on 31.03.2018)	
(iii)	Rationalization and redistribution of workload of scrutiny assessments and appeals.	31.05.2018
(iv)	Identification and withdrawal of non-prosecutable appeals by the collegium of CCsIT/ DGsIT.	30.06.2018
(v)	Preparation and updating of PD Account in ITBA by Pr. CITs for all transactions up to 31.03.2018 and ongoing	
(vi)	Disposal of all CPGRAMS grievance older than 30 days.	
(vii)	All rent related proposals (revision of rent or new lease agreements) to be submitted after completing all formalities to the Board.	
(viii)	One meeting to be held by Pr. CIT with Director (Audit) in the office of C&AG to resolve outstanding major audit objections.	
(ix)	Holding of all DPCs at all grades (Group-B & C) within the cadre control of the Pr.CCIT and issue of orders.	