



**JOINT COUNCIL OF ACTION of
INCOME TAX ASSOCIATIONS,
WEST BENGAL**



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Dated: 30.03.2020.

To

The Principal Chief Commissioner of Income Tax,
West Bengal & Sikkim,

Sir,

Sub: Daily Report from the field formations in spite of country wide lock down to contain the spread of COVID-19 virus -matter reg.

Kindly find enclosed a letter of the Central JCA dated 28.03.2020 on the above mentioned subject, addressed to the Chairman, CBDT, New Delhi

The JCA West Bengal would also like to invite your kind attention to the following message of the CIT(C&S), CBDT, New Delhi, circulated in the 'whatsapp' groups from 26.03.2020 which reads as under:-

*"I am directed to state that keeping in mind the Government directives to deal with the COVID-19 outbreak, our offices have to function with only the absolutely essential staff. However, in today's connected world and with tech savvy workforce of the Department, it is possible to continue working from home. While, the ITBA platform is not available to the Officers for discharging statutory functions, it is still possible to follow up the pending collection matters by **contacting large taxpayers telephonically/ electronically.***

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*A format for **Daily Report on Work from Home** is being forwarded for furnishing reports on daily basis at 6 pm. The first report may kindly be furnished today evening."*

Maintaining the continuity with the unfortunate trend of the recent past, most of the supervisory officers have promptly passed the buck by forwarding the above message along with the direction to prepare the daily report to the assessing officers and DDOs. The report requires the A.Os to monitor collections out of both arrear and current demands as well those related to the new 'V se V' scheme. The DDOs have been asked to report on the number of salary, wages of contingent employees and other bills prepared by them and the amount involved.

The above job is virtually impossible under the present circumstances because of the following technological impediments and restriction on movement.

1) The contact number of the assesseees/tax defaulters and assesses who have shown interest to embrace the 'V se V 'are not readily available with the A.Os who are confined at their home. In many cases they have shifted with their relatives and do not have access to laptops/computers. Most of the ITOs have even not been provided the laptop by the department.

2) In that case the details of the assesses can only be retrieved from ITBA for which the A.Os or their staff members will have to visit their respective offices. This is not possible under the present situation because of heavy restriction on movement. Moreover, it is almost impossible to arrange for so many vehicles for commuting the A.Os. Even if the vehicles are arranged, such large number of permissions for travel won't be given by the State Government. Lastly, we will not advise our members to endanger their lives by venturing out of their confinements at this crucial juncture.

3) It is pertinent to note that the plain reading of the aforesaid message reveals that the large tax payers are only required to be contacted. We would like to draw your kind attention to the discussion which took place with the Hon'ble Chairman, CBDT on 14-03-2020, where our All India leaders had pointed out that the data w.r.t the Advance Tax payments, Self -Assessment Taxes, Current & Arrear Demands are available in the dash boards of the CCsIT and PCCsIT, within 72 hours of the such payment, whereas such information are available to the AOs only after 14 days. The directions by the CCsIT/PCsIT/Range Heads to call the assesses/defaulters over phone to pay taxes, in the present circumstances goes against the direction of the Hon'ble Finance Minister who recently announced various extensions of the statutory compliances including the extension of the last date for the 'Vivad se Vishwas' scheme and also reduced the penal interest rates, on account of the country wide lock down announced with a view to contain the spread of Novel Corona virus (COVID-19). When the assesses are struggling for mere existence under these trying circumstances, calling them for payment of tax will not only earn the department the wrath of the general public but also an adverse publicity at large.

4) Further, only the work of preparing salary bills can be undertaken by the DDOs from home through their personal internet as the ZAO has waived the requirement for sending of hard copies of only the salary bills. It goes without saying that our DDOs and their supporting staffs have put in a tremendous effort to ensure all our officers and staffs receive their salaries, though they have not received adequate appreciation. Braving their lives, many of the DDOs and their staff have come to office on 26.03.2020 to prepare other bills and send the same to the ZAO so that the allotted funds do not remain unutilized and are returned back. In spite of this, some PCsIT who have conveniently abdicated their responsibility and gone back to the safe confines at their home states are forcing the DDOs to come to office and clear their individual bills, oblivious of the bills of needy staff members.

Moreover, the Salary bills can be submitted online to PAO/ZAO through PFMS which can be operated through internet, a facility along with laptops denied to the DDOs. As for the other bills like payment of wages of contingent employees or utilization of budget allocated, they are to be submitted online after certifying photocopies of bills submitted by the vendor. The ZAO will clear these bills only on receiving the hard copy, for which the DDOs will have to attend office. Again as long as fresh funds are not allotted under these heads, in the new budget the DDOs cannot proceed with any bill and cannot file any report.

All these facts were brought to your notice by Sri Sudipta Guha, President, ITGOA(West Bengal Unit) on 26.03.2020. We, appreciate the genuine concern shown by you by promptly communicating these problems to the Hon'ble Chairman, CBDT. We are thankful to you for informing that A.Os are only required to make selective phone calls where he/she is sure that the taxpayer wants to pay in 'V se V' scheme. No phone calls are to be made for regular collection from current or arrear demand. Further you had advised us to exercise extreme discretion as the phone calls can lead to negative publicity for the department. We are accordingly conveying your message to our members though we believe the phone numbers of all willing tax payers under 'V se V' may not be available with the A.Os at their places of confinement. We request you to pass on this message to the Supervisory Officers as well so that they do not cause unnecessary tensions for our officers who are already undergoing mental agony in the difficult times we are living.

We would also take this opportunity to bring to your kind notice that the A.Os had taken all legal steps for recovering unpaid taxes by attaching bank a/c s of the erring assesses. In some cases the banks have remitted the tax amount due, to the department but the A.Os did not get an opportunity to withdraw the attachment notices due to the 'sudden lockdown'. In other cases the banks are yet to remit the due tax. However, irrespective of the circumstances many of the assesses are crying for withdrawing the notices of bank attachment as they are facing serious financial crises because of the sudden halt to their business activities. Unfortunately, the A.Os are not in a position to withdraw such attachments because such letters require to be generated through ITBA along with corresponding DINs, which is not possible from home. It is natural that this will create a lot of grievances among the general tax payers. Our only request to your goodself is to ensure that the A.Os are not held responsible for such actions, which are beyond their control.

Yours faithfully,



(Sayantan Banerjee)
General Secretary,
ITGOA, WB Unit



(Sumit Kumar Bose)
General Secretary,
ITEF, Bengal Circle

JOINT CONVENORS