



SUSHIL CHANDRA

Chairman, CBDT &
Special Secretary to the Government of India

F. No.: 385/17/2016-IT(B)

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

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Dated: 6th December, 2017

Dear Principal Chief Commissioner of Income Tax,

Subject: Accelerated efforts for maximization of revenue collection including recovery from arrear and current demand.

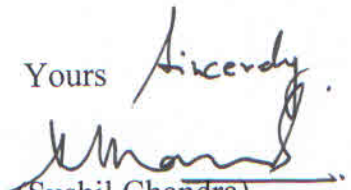
A review of the position of revenue collection at the end of November, 2017 reveals that the all-India growth rate of net collections is 14.36% as against the required growth rate of 15.3%. It is disappointing to note that some Regions are still showing a negative rate of growth of net collections while some other are growing at a rate much below their target growth rate. It is quite evident that sufficient efforts have not been made in the area of revenue maximization in some Regions.

2. One area where efforts of the field officers can directly result in higher collections is recovery from arrear and current demand. However, the figures of recoveries made till October, 2017 paint a dismal picture. Only 25.5% of the annual target of Rs.71,513 crore has been collected out of arrear demand and a number of Regions have barely achieved 5% to 15% of the target. Similarly, in the area of current demand, as against the target of collection of 20% of the current demand raised, only 1.5% of the demand raised has been collected. A chart showing the performance of various Regions in the area of cash collection is enclosed for ready reference. Very few recovery-related surveys have been carried out in the country and practically no property has been auctioned by the TRO for recovery of demand.

3. You are, therefore, requested to take all measures to step up collections from arrear and current demand. Recovery surveys should be carried out in a large number of suitable cases after due diligence. The powers of attachment and sale of moveable property should be invoked to effect recoveries where regular measures to recover the demand have not been successful. Even prosecution u/s 276C (2) should be invoked where demand is not being paid without any justifiable reason. Revenue-yielding non-time-barring scrutiny cases should also be completed now so that the demand so raised is partly collected in the current financial year itself.

4. These measures must be put in place immediately so that the results are visible from early next quarter. The last quarter may be specifically focused on cash collection from arrear and current demand so that the targets set in this regard are achieved and the overall position of revenue collection also improves significantly.

With *Best wishes.*

Yours *Sincerely.*

(Sushil Chandra)

Enclosure: As above.

All Principal Chief Commissioners of Income Tax

Copy to: All Members of CBDT for information and further follow-up.

ARREAR & CURRENT DEMAND CASH COLLECTION STATEMENT UP TO (31.10.2017) Pr.CCIT-wise

Sl.No.	Region	Arrear Demand			%age of target achieved
		Target for Arrear Demand F. Y. 2017-18	Cash Collection upto 31.10.2017	%age of target achieved	
1	INTERNATIONAL TAX	7208	2766	38.37%	
2	MUMBAI	18924	2983	15.76%	
3	GUJARAT	2379	1053	44.26%	
4	ANDHRA & TELANGANA	2341	630	26.91%	
5	RAJASTHAN	651	636	97.70%	
6	NAGPUR	90	32	35.56%	
7	PUNE	1343	1031	76.77%	
8	UP WEST AND UTTARAKHAND	1737	155	8.92%	
9	UP EAST	3701	189	5.11%	
10	MADHYA PRADESH & CHHATTISGARH	1045	529	50.62%	
11	KARNATKA & GOA	3431	2687	78.32%	
12	TAMIL NADU	4297	1101	25.62%	
13	KERLA	702	238	33.90%	
14	ODISHA	469	291	62.05%	
15	NORTH EAST REGION	79	44	55.70%	
16	WEST BENGAL & SIKKIM	4402	888	20.17%	
17	Pr. CCIT, BIHAR AND JHARKHAND	456	255	55.92%	
18	DELHI	16715	2343	14.02%	
19	NORTH WEST REGION	1543	415	26.90%	
	Grant Total	71513	18266	25.54%	

Source CAP-I DOMS

Current demand raised upto 31.10.2017	Current Demand			%age of target achieved
	Cash Collection target @ 20%	Actual Cash Collection upto 31.10.2017	%age of target achieved	
21961	4392	100	2.28%	
12628	2526	205	8.12%	
12365	2473	85	3.44%	
3275	655	74	11.30%	
445	89	30	33.71%	
1168	234	11	4.71%	
4476	895	51	5.70%	
8280	1656	8	0.48%	
2127	425	8	1.88%	
1713	343	852	248.69%	
8839	1768	120	6.79%	
8756	1751	56	3.20%	
3545	709	19	2.68%	
677	135	2	1.48%	
684	137	6	4.39%	
5032	1006	48	4.77%	
868	174	12	6.91%	
25066	5013	183	3.65%	
5375	1075	36	3.35%	
127280	25456	1906	7.49%	