

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
North Block, New Delhi-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 mishes.

Yours

(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

%age of target achieved

Actual Cash Collection

Current Demand

upto 31.10.2017

target @ 20% Collection

4392 2526 2473

		A	Arrear Demand		
SI.No.	D. Region	Targest for Arrear Demand F. Y. 2017-upto 31.10.2017	Cash Collection upto 31.10.2017	%age of target achieved	Current demand raised upto 31.10.2017
-	INTERNATIONAL TAX	7208	2766	38.37%	19016
2	MUMBAI	18924	2983	15.76%	10612
3	GUJARAT	2379	1053	44.76%	17365
4	ANDHRA & TELANGANA	2341	630	26.91%	3275
5	RAJASTHAN	651	989	%UZ Zb	445
9	NAGPUR	06	32	35 56%	6711
1	PUNE	1343	1031	25.50 WEL 3L	1100
∞	UP WEST AND	1737	155	8.92%	8280
6	UP EAST	3701	189	5 11%	2122
10	MADHYA PRADESH &	1045	\$29	50 63%	1212
Ξ	KAPNATYA & COA	2420		27000	61/1
2	TANKE	3431	2687	78.32%	8839
71	I AMIL NADU	4297	1011	25.62%	8756
2	NEKLA	702	238	33.90%	3545
4	ODISHA	469	291	62.05%	229
15	NORTH EAST REGION	79	44	55.70%	684
91	WEST BENGAL & SIKKIM	4402	888	20.17%	5032
17	Pr. CCIT, BIHAR AND JHARKHAND	456	255	55.92%	898
81	ресні	16715	2343	14.02%	25066
61	NORTH WEST REGION	1543	415	26.90%	5375
	Grant Total	71513	18266	25.54%	137790
ource	Source CAP-I DOMS				14/400

248.69%

852

6.79% 3.20% 2.68% 1.48% 4.39%

120 56 19

4.77%

48

0 5

6.91%

12

183

3.35% 3.65%

36

7.49%

9061

33.71%

30 = 21

89

5.70% 0.48% 1.88%

> 00 00

1656

425 343

895

11.30%

74

655

2.28% 8.12% 3.44%

205

343	1768	1751	700	135	137	1006	174	5013	1075	25456
1713	8839	8756	3545	21.9	684	5032	898	25066	5375	127280
20.05%	78.32%	25.62%	33.90%	62.05%	55.70%	20.17%	55.92%	14.02%	26.90%	25.54%
676	2687	11011	238	291	44	888	255	2343	415	18266
Ctor	3431	4297	702	469	79	4402	456	16715	1543	71513