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Income Tax Gazetted Officers' Association (W.B.) Unit

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To
The Principal Chief Commissioner of Income Tax,
West Bengal & Sikkim Region,
Aayakar Bhawan, Kolkata.

Madam,

Sub: Pressure of artificial deadlines on FAOs – matter reg.

Kindly refer to the above.

Your kind attention is drawn to the spate of 'show cause' letters and whatsapp messages which are being issued of late to a number of FAOs (AU) by their senior supervisory officers seeking explanation for their alleged 'poor' performance in disposing of assessment orders. This we believe are being initiated on the basis of staggered disposal plan laid down in the Central Action Plan, 2023-24. Unfortunately, disposal of assessment cannot be like a factory production with definite number of output at predetermined intervals.

As per the CAP deadlines, allocation of Assessment Work item to AU was required to be done within 7 days of selection, but it actually took much longer. Dry run was supposed to be made within one month of allocation. But even after several months, computation functionality is yet to be made operational at CPC in respect of CASS cases. There is deadline for 10 days or so in case of the JAOs for creation of work item and inform NaFAC in respect of set aside cases. But there is no guaranty that those cases will be allocated to the FAOs even after months. Same is the situation for reassessment cases. Therefore, allocation remains an ongoing exercise irrespective of the time barring dates and as learnt, some time-barring cases are still lying with the JAOs.

Actually, FAS is continuing with some inherent flaws. Most important of all is keeping the senior most officers (PCIT and above) completely out of the loop, thus leaving their knowledge, domain

expertise and experience behind, fully unutilized. As a result we are witnessing that the higher authorities are calling for the same report in different formats, very alternate day though the access the same information through ITBA.

There is another serious issue relating to allocation of cases. Apart from inequality in numbers of cases allotted the early movers are invariably receiving new cases almost same in number of that they have just disposed. As a result additional work is being piled up on the better performers

To understand what is actually ailing the disposal rate, certain realities as well as difficulties need to be kept in mind. For the sake of discussion, if it is considered that a FAO has 100 cases allocated, then 25-30 cases out of them are CASS cases, which cannot be disposed off right now in absence of enabling of computation functionality. Out of the remaining cases (reassessment and set aside), substantial number of cases have been allocated in later stage in a staggered manner (latest ones in just recent times). Further, the recent set of Centralized Communications have actually been issued in the first fortnight of November and physical deliveries of those have started only in the last week, as learnt from the case history noting/ speed post tracking. FAOs now have to wait further for the response time given and then only can proceed for issuance of two rounds of SCNs. So, 50% or more cases can not be disposed at present for the reasons discussed above. If we exclude those cases currently, disposal percentage will automatically look better.

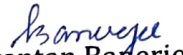
Moreover, one should appreciate that nowadays assessment proceedings are no more Act driven, but they are dependent on SOPs. So, it is really difficult to find the right exit for early disposal while negotiating with the never-ending web of SOPs and FAQs. SOPs have made the process of allowing opportunity of being heard so lengthy that even the 'Nil' addition cases are taking considerable time to be completed, only after fulfilling all the SOP requirements. Therefore, the extant SOPs coupled with late allocation of cases (or allocation in staggered manner) and disposal in staggered manner are delaying the disposal of cases.

Besides a good number of ITOs have been promoted in last one year or so due to prolonged stay on promotion and very late ACIT promotion. Earlier the ITOs moved through a grooming process in terms of posting like salary to begin with, followed by non-corporate business and corporate charge, apart from posting in special domain areas like TDS, exemption etc. The mixed bag regime under FAS has ended that practice. When the experienced assessing officers are struggling to cope with this mixed bag allocation, what these newly promoted ITOs actually need is hand-holding as well as guidance and not the explanation letters for adhering to artificial deadlines. Moreover, they are also undergoing their Orientation Course for a considerable period of time which is hindering their regular work.

Failure to get the computation functionality for current CASS cases ready till date, as discussed above, is not an on-off incidence, but just an addition to the long list of system deficiencies. FAOs are facing as well as flagging those continuously. Unfortunately, the rate of addition of new problems always too far outweighs the rate of resolution and FAOs remain at the receiving end haplessly. Unfortunately Helpdesk is providing any solutions to the problems. Surprisingly, these factors are never considered while judging the performance of the FAOs.

Madam, our only request is that instead of engaging in supervision for unreasonable areas, senior officers should take up the flaws of the systems and the difficulties, as discussed above, with the competent authorities and ensure some relief to the FAOs. It goes without saying pressuring the FAOs to attain the artificial deadlines will not only create unnecessary physical and mental stress on them but the quality of assessment orders are bound to suffer.

Yours faithfully,


(Sayantan Banerjee)
President, ITGOA WB Unit

Copy to the Secretary General, ITGOA CHQ, New Delhi with a request to take up the issue of artificial deadlines with the competent authorities.

