



Tele Fax: 033-2213-6417

## INCOME TAX GAZETTED OFFICERS' ASSOCIATION - WB UNIT

Aayakar Bhavan, 6<sup>th</sup> Floor, Room No. 28, P - 7, Chowringhee Square, Kolkata - 700 069

**President : Mrinal Chanda**

**General Secretary : Sayantan Banerjee**

(Mobile No. 9477331010)

(Mobile No. 8902197979)

**Dated : 27.01.2015.**

**To**

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

Sir

Sub: Problems faced by our members posted in Assessment Charges  
(specially those in Corporate charges) – representation regarding.

Kindly refer to the above.

Your kind attention is drawn to the officially circulated minutes of the meeting held on 21.11.2014. to discuss the modalities to be adopted to complete time barring assessments of "Paper/Shell Companies". The minutes have literally shifted the entire burden on the shoulders of the Assessing Officers, when the matter should have been taken up as a challenge by the Department as a team.

The directions have been issued almost at the fag end of the F.Y., whereas the Assessing Officers have all along been given to understand by the authorities above that a comprehensive guideline to handle the time barring assessments of "Paper/Shell Companies" would be issued "very soon". Waiting for the said "promised guideline" has almost created a stalemate in corporate charges and been instrumental for loss of valuable time. In our earlier correspondence dated 05.01.2015, the improbabilities of carrying out the directions given in the said minutes have been categorically spelt out. In the meantime, we have met some of the Chief Commissioners of corporate charges and they have also appreciated the same.

However those assessments have to be completed and being a responsible organization, we can't shrug off our responsibilities in breaking the deadlock which precipitated because of the circulation of the guidelines. Therefore, we request for your kind intervention on following counts:

**1. Minimal interference:** In the name of monitoring, our members have been forced to waste valuable time even this fag end of the year by attending needless meetings with superior authorities and furnishing non-statutory innovative reports. Monitoring is always welcome, but that should be done for betterment of work in hand and not for passing off the responsibility. Unfortunately, the latter is being practiced.

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But this practice has crossed its all limit in the charge of the CIT-2, Kolkata. Assessing Officers under that charge have routinely been asked to meet the CIT with pending assessment files and reprimanded by her on flimsy grounds. They have even been asked to enquire and prepare such reports for each pending scrutiny file, for which the Department has its own Investigation Wing. But the assessing officers have never been advised to take the help of the Investigation Wing. Such uncalled for behavior from her has reached such an extent that we fear serious health implications for our members.

Therefore, we request you to kindly sensitize the authorities concerned from conducting unnecessary meetings as well as calling for unnecessary reports.

**2. Seeking assistance of Investigation Wing:** You will appreciate that completion of scrutiny assessments in case of "Paper/Shell Companies" is a challenge for the Department as a whole and we should rope in all available support from all the corners of the Department. Considering the manpower, expertise and jurisdiction under Investigation Wing, we are of the view that the burden of enquiries in the cases under discussion should be shared with the Investigation Wing. We request you to kindly discuss the matter with the appropriate authorities and authorities below, so that the appropriate cases can be referred by the A.Os to the Investigation wing to expedite the enquiry.

**3. Deployment of Manpower:** You are aware that there are severe manpower crunch at the assessing officer level in corporate charges, where the officers have to dispose of the scrutiny cases to the tune of 200-250 on an average by March, 2015. Considering the exigencies, we request you to kindly arrange to deploy at least two ITIs, Two STA/TAs and one Stenographer per Assessing Officer in Corporate Charge till 31.03.2015.

**4. Transfer of Jurisdiction:** Consequent upon the new post restructuring Jurisdiction Orders taking effect from 15.11.2015., scrutiny cases are still being transferred from one charge to another, posing a serious problem for timely and proper disposal of all those cases. To stop this practice we request you to kindly issue an appropriate order declaring **30.01.15** as the cutoff date for transfer of all time barring scrutiny cases, beyond which the cases not transferred, are to be completed by the Assessing Officers currently holding the cases.

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**5. System related problems:** Due to change of jurisdiction and creation of a new Corporate CIT Charge, migration of PAN is an area of concern in corporate charges along with the transfer of assessment records. The matter is worse in salary charges where the jurisdiction of all four CsIT was totally overhauled. It is impossible for the transferee A.O to make any headway unless the PAN is migrated even after the assessment folder is transferred physically. Moreover considering the pendency and nature of enquiries being undertaken, it is highly probable that assessment orders in a good number of cases may have to be passed in last few days of the F.Y. Our experience so far suggests that passing of assessment orders online during the last few days of the month of March has always been problematic, as the system becomes dead slow. We request you to kindly take the matter with the DG (System)/DIT(System)/ local System Wing early to resolve the migration issue as well as ensure uninterrupted functioning of the system during the last few days of March. We also want to bring it to your kind knowledge that our members will be compelled to pass the orders manually, if the system doesn't allow proper support during those days and will upload the demand in the system later on.

**6. Pressure for conducting surveys in corporate charges :** You will be astonished to learn that even in the time of such exigencies, pressure has been mounted over our members in some corporate charges to conduct surveys. This situation is unique this year when the Assessing Officers in corporate charges are working against all odds- huge time barring pressure, very late AGT, large scale transfer of staff members as well as scrutiny cases due to recent Jurisdiction orders, PAN migration problem, guideline issued in the eleventh hour etc. Still our members are being pressed to conduct survey for Action Plan purpose. We are not against conducting surveys. But we always believe that Survey is the last tool in the hand of an Assessing Officer, hence it should never been used for mere statistical purpose. Moreover there has been no target for survey in current Action Plan. We request you to kindly sensitize the authorities not to pressurize our members for conducting survey u/s 133A in corporate charges.

**7. Uneven distribution of workload:** This West Bengal region couldn't reap the benefit of creation of one additional Corporate CIT charge this year due to faulty jurisdictional proposal sent for newly created CIT-5 charge. The problem has been magnified further for uneven distribution of jurisdiction among ranges in CIT-5, Kolkata charge itself (heavily biased in favour of Range-13). You are requested to kindly take up the matter with the concerned CCIT and CIT early and set right the imbalances created. You are further requested to kindly review the present post restructuring Corporate Jurisdiction order and suggest suitable changes to the Board so that the workload can be distributed among 5 corporate charges evenly after 31.03.2015.

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We also take this opportunity to bring your kind attention to the following problems faced by our members in non-corporate charges:

**1. Problems faced in Bamboo Villa:** In consequence to post restructuring Jurisdiction Order (moving from Employer based to Employee/assessee based jurisdiction in Salary) and change in number as well as nomenclature of charges, every PAN in salary charges needs to be migrated to its new destination AO. Going by the current rate of migration, the work can't be completed by 31.03.2015., which means that many time barring returns can't be processed on line.

You are therefore requested to take the matter with the DGIT (System)/DIT (System), New Delhi for allowing the CsIT in salary charges to open more windows (presently only 3 windows allowed) in AST module in order to speed up the migration process. Even if higher number of windows is allowed, certain pendency in migration of PANs in Salary charges as on 31.03.2015. appears to be inevitable. Therefore, we further request you to apprise the DGIT (System) of the matter and pursue him to issue an early on-line TMS Processing order for the current year.

**2. Problem faced in other non-corporate charges:** It has been reported by our members that in some non-corporate charges, the Assessing Officers have been forced to conduct surveys sequentially without allowing proper gap to prepare the next case. In reality, all such directions are given verbally. So in case of any failure, our members only remain at the receiving end. We are once again reiterating that survey is the last tool for an Assessing Officer and he is the best person to judge when and in whose case, the very tool has to be used. Supervisory authorities can only discharge the legal formalities and guide the officer, but can't step into the shoes of the Assessing Officer. So pressurizing an Assessing Officer to conduct survey without allowing him adequate time to select and develop the case is tantamount to working against the interest of the Revenue. We request you to kindly sensitize the authorities not to blunt such an important tool of revenue augmentation.

We request you to kindly ensure that all the problems discussed above be properly addressed.

Yours faithfully,

  
(SAYANTAN BANERJEE)

General Secretary, ITGOA, WB Unit

