

जी. अपर्णा राव, भा.रा.से.
सदस्य, सी.बी.डी.टी
G. Aparna Rao, I.R.S.
Member, CBDT



विशेष सचिव
वित्त मंत्रालय/राजस्व विभाग
केन्द्रीय प्रत्यक्ष कर बोर्ड
Special Secretary
Ministry of Finance / Department of Revenue
Central Board of Direct Taxes

Dated: 07.11.2025

Dear

Sub: Special Drive for disposal of Draft Paras — reg.

As you are aware, the pendency with regard to audit paras is being monitored closely at multiple levels including Revenue Secretary and Monitoring Cell established for this purpose in the office of the Controller General of Accounts for all the Ministries and Departments of the Government of India. The Monitoring Cell in the O/o CGA has stated in O.M. No. 309/4/2021-EMC-CGA dated 19.08.2025 that the Hon'ble PAC, in various reports, has repeatedly expressed serious concern over inordinate delay in submission of Action Taken Notes (ATNs) on C&AG paras and has directed Ministries/ Departments to adhere to the timeline prescribed for the settlement of the same.

2. Despite issuing several reminders, it is seen that there is a huge pendency of Draft Paras. Further, the timeline of 4 weeks for sending the reports with respect to draft paras as per Instruction No. 3/2024 dated 17.09.2024 is also not being adhered to.

3. The issue of pendency of draft paras was also discussed during Chintan Shivir- All India Audit Conference 2025- held on 25th October, 2025 at Hyderabad. In view of the large pendency of draft paras, it was directed by the Chairman, CBDT during the Chintan Shivir that a Special Drive should be held from 10th November, 2025 for disposal of pendency in this regard. Accordingly, it has been decided to conduct a Special Drive for disposal of pending draft paras from 10th November 2025 to 10th December 2025.

4. As the disposal of a draft para involves different stages, the pendency of the same has been divided into following categories:

Category	Description
A	Cases in which response to draft paras in Proforma Report A and B (prescribed in Board's Instruction No. 3 of 2014 dated 17.09.2024) is pending from field authorities
B	Cases in which response to clarification/ further information/ revised report in Proforma A and B has been sought by Audit & PAC Division, CBDT because of ambiguities/ deficiencies in original Proforma Report A and/ or B

C	Cases in which rejoinders/ vetting comments have been received from the office of C&AG and provided to field authorities in which further response is pending from field authorities
D	Cases which are pending for processing in A&PAC Division of CBDT
E	Cases which are pending in the office of the ADG (Audit & Inspection) for preparation of draft Action Taken Notes (ATNs)
F	Cases which are pending for translation of final ATNs into Hindi in Hindi Section, Department of Revenue after the para is settled by C&AG

5. It has been decided that the concerned stakeholders for Categories A to F, mentioned above, shall dispose off their respective pendency in a time-bound manner. The said timeline would be a fortnight for initial pendency. The stakeholders for disposal of each Category mentioned above and expectations from the said stakeholders are as under:

Category	Authorities responsible for disposal	Expectations
A	Field authorities from Pr. CCsIT to Assessing Officers	Submission of report in Proforma Report A and B, complete in all respects, to A&PAC Division
B	Field authorities from Pr. CCsIT to Assessing Officers	Submission of information/ clarification/ revised report in Proforma Report A and B to A&PAC Division as sought by the Division
C	Field authorities from Pr. CCsIT to Assessing Officers	Submission of information/ clarification with respect to vetting comments/ rejoinders received from the O/o C&AG
D	A&PAC Division of CBDT	(i) Processing of pending Proforma Report A and B and submission of response to the office of C&AG. (ii) Communication of query letters to concerned CCsIT wherever further information/ clarification/ revised report is warranted because of ambiguity/ shortcoming in Proforma Report A and/ or B (iii) Communication of rejoinders issued by the office of C&AG during this period to field authorities for counter-comments/ additional information desired by C&AG (iv) Uploading of draft ATNs and final ATNs on APMS Portal
E	ADG (Audit & Inspection)	Preparation of draft Action Taken Notes and their submission to A&PAC Division
F	Hindi Section, Department of Revenue	Hindi translation of final Action Taken Notes

6.1 The number of draft paras pending for report in Category A, B and C relating to each Region is given in **Annexure X** to this letter. The detailed list in these categories for each Region is being sent separately to the concerned Region.

6.2 The pendency in Category D shall be disposed of by A&PAC Division as per schedule. The pendency in Category E and F is being sent separately to the ADG (Audit & Inspection) and Hindi Section, Department of Revenue, respectively, for necessary action.

7. **All the stakeholders mentioned above should dispose of the initial pendency by 25th Nov, 2025.**

8. The A&PAC Division of CBDT shall prepare an updated list of pendency in each of the above Categories after expiry of the first fortnight on 25th Nov, 2025 and communicate the same to the field authorities, ADG (A&I) and Hindi Section, Department of Revenue by **27th Nov, 2025** for disposal as mentioned above and the said authorities would be required to dispose of the updated pendency by the end of the Special Drive, that is, by **10th Dec, 2025**.

9. Keeping in view the strict timelines, it is requested that the communication be made through email only. The list of officers in Board who may be contacted for the communication and any clarification in this regard is enclosed as **Annexure Y**.

10. **The endeavor of the above exercise is to ensure that all pending draft paras are disposed of by the end of the Special Drive on 10th December, 2025 for which all the stakeholders are requested to make their best efforts.** You are requested to identify officers who perform exceptionally well in this drive as well as those officers whose performance is not up to the mark and take suitable action accordingly.

Encl.: As above.

Best wishes

Yours

Sincerely,

Aparna

(G. Aparna Rao)

O/c

All Pr. Chief Commissioners of Income Tax

Copy to:

1. All Director Generals of Income Tax (Investigation) except Delhi & Mumbai, for kind information with a request to ensure submission of reports in cases pertaining to their respective charges.
2. The CCIT (Central), Delhi, CCIT (Central)-2, Delhi and CCIT (Central), Mumbai-1 & 2, with a request to ensure submission of reports in cases pertaining to their respective charge.
3. Director General (DT) O/ o C&AG with a request to ensure early disposal of draft and final ATNs during the period of special drive.
4. All PCsIT/ CsIT (Audit) for information and necessary action as prescribed in para 12.1(ii) of Instruction No.3/2024 dated 17.09.2024
5. ADG (Audit and Inspection) for information and necessary action
6. Hindi Section, Department of Revenue for information and necessary action
7. Data Base Cell for uploading on IRS Officers Online portal



(J K P Chaudhary)

Assistant Commissioner of Income Tax (OSD)

Audit & PAC II, CBDT, New Delhi

Annexure-X

S.No.	Pr. CCIT	Category A	Category B	Category C	Total
1	Pr.CCIT, Delhi	100	12	31	143
2	Pr.CCIT, Mumbai	89	6	13	108
3	Pr.CCIT (Exemptions)	35	0	1	36
4	Pr.CCIT, West Bengal & Sikkim	20	7	4	31
5	Pr.CCIT (International Taxation)	17	2	9	28
6	Pr.CCIT, Odisha	21	1	2	24
7	Pr.CCIT, MP & Chhattisgarh	19	1	1	21
8	Pr.CCIT, Karnataka & Goa	11	1	6	18
9	Pr.CCIT, Pune	14	0	0	14
10	Pr.CCIT, TN & Puducherry	7	4	2	13
11	Pr.CCIT, NWR	7	2	4	13
12	Pr.CCIT, Rajasthan	12	0	0	12
13	Pr.CCIT, Bihar & Jharkhand	10	0	0	10
14	Pr.CCIT, NER	10	0	0	10
15	Pr.CCIT, Gujarat	6	2	1	9
16	Pr.CCIT, Andhra Pradesh & Telangana	2	2	1	5
17	Pr.CCIT, UP(West) & Uttarakhand	3	1	0	4
18	Pr.CCIT, Kerala	3	0	0	3
19	Pr.CCIT, UP(East)	3	0	0	3
20	Pr.CCIT, Nagpur	3	0	0	3
	TOTAL	392	41	75	508

Annexure-Y

List of officers to be contacted

Region	Officer to be contacted
Gujarat Karnataka & Goa West Bengal & Sikkim North West Region (NWR)	Shri Anupam Singhal, Under Secretary (A&PAC-I), Room No. 1, 5 th floor, Jeevan Vihar Building, Parliament Street, New Delhi -110001 Email Id: usapac1@incometax.gov.in Mobile No. 7838344389
Odisha Mumbai North East Region (NER) Pune Nagpur Bihar & Jharkhand Uttar Pradesh (East)	Shri Jay Kant Prasad Chaudhary, Assistant Commissioner of Income Tax (OSD) (A&PAC II), Room No. 1, 5 th floor, Jeevan Vihar Building, Parliament Street, New Delhi -110001 Email Id: usapac2@incometax.gov.in Mobile No. 8902199115
UP West & Uttarakhand Rajasthan Andhra Pradesh & Telangana TN & Puducherry MP & Chhattisgarh Delhi Kerela	Shri Gaurav Dabas, Income Tax Officer, Room No. 104, 1 st Floor, B-Block, Civic Centre, New Delhi-110002 Email Id: delhi.ito.osd.apac@incometax.gov.in Mobile No. 9716322975