



**Kavita Bhatnagar, IRS**  
**Addl. Director General**

## **GOVERNMENT OF INDIA** **DEPARTMENT OF REVENUE**

DIRECTORATE OF INCOME-TAX (RECOVERY & TDS)  
6<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi-110001  
Ph. No. 23414395, Fax No. 23417681 & 23413218  
Email: delhi.dit.recovery@incometax.gov.in

F.No.1(324)/DIT(R)/Write Off/Special Cell/2017—18/ 630

**Dated:-10.07.2017**

To

**All the Pr. Chief Commissioner of Income Tax, Gujarat**

Madam/ Sir,

**Sub: Write-off of Arrear Demand of Rs. 25 Lakhs and above-reg.-**

Kindly refer to the above mentioned subject.

2. Write Off of Arrear demand is an area of Direct Taxes which has not received its due attention in the past. The Public Accounts Committee (PAC) in its 29<sup>th</sup> Report presented to Lok Sabha on 11 August 2006, the Tax Administration Reform Commission (TARC) in 2014 and the C&AG in its Report No. 3/2016 also raised concern over the slow progress in write-off of arrears of tax demand. The direness of the situation is further reflected by the fact that only one case of high value demand has been written off till date.

3. In order to expedite the reduction of bad debts of the Government and the Department, the Directorate of Recovery has compiled a list of a total of 186 cases pending for Write – Off of Rs.25 lakhs and above as on 01.04.2016 in different Charges across India. The current status in each of these cases is duly indicated in the list. The assessee wise list is being sent/emailed to each Pr. CCIT separately. Consolidated position is enclosed as Annexure-'A'.

3.1 The Pr.CCIT may like to issue appropriate directions to their field formations in respect of the cases of their Region so as to ensure that the process of removal of deficiencies and Write-Off by their respective Zonal Committee/ Board is expedited.

4. In respect of the Zonal Committees for Write-Off, the exercise of re-constitution of the same has been completed. Proposals for re-constitution of the Zonal Committees, as received from the Pr.CCsIT Regions have been considered and the Zonal Committees re-constituted for the Pr.CCsIT Regions from where such proposals were received (Annexure-B). It is assumed that no change in the Zonal Committees was required by the Regions from where no proposals/requests were received.

4.1 In respect of the frequency of meetings of the Zonal Committees, it is brought to your kind notice that as per CBDT's Instruction No. 16/2003 dated 18.11.2003, the Zonal Committees are required to meet at least once a month. Further, the senior-most CCIT among the permanent members of the Zonal Committee is required to send a brief report of

the Meetings of the Zonal Committee every month to the Directorate of Recovery &TDS and endorse a copy thereof to the Board.

5. The Central Action Plan for the F.Y.2017-18, also has laid down the following targets in respect of write – off of demand.

Submission of replies to queries raised by the Board, DIT (Recovery) and Zonal, Regional and Local Committees in cases already referred	31.08.2017
Identification of fresh cases for write-off	30.09.2017
Write-off of arrears under ad-hoc and summary procedures	31.10.2017
Submission of proposals for write off to the Board or Committees in the cases identified as above	31.12.2017

5.1 It is requested that appropriate action in this regard may kindly be taken and the targets as outlined in the Central Action Plan for F.Y. 2017-18 be met.

Yours faithfully,

*Sd/-*  
(Kavita Bhatnagar)  
ADG (Recovery & TDS), CBDT,  
New Delhi

✓ Copy to: Database Cell, CBDT for placing on [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in)

*Kavita*  
ADG (Recovery & TDS), CBDT,  
New Delhi

**Annexure-A**

<b>Sl. No.</b>	<b>Name</b>	<b>No. of cases pending for write off of Rs. 25 lakhs &amp; above</b>
1	Pr. CCIT, West Bengal & Sikkim	13
2	Pr. CCIT, Pune	5
3	Pr. CCIT, Gujarat	33
4	Pr. CCIT, Karnataka & Goa	2
5	Pr. CCIT, Delhi	11
6	Pr. CCIT, AP & Telangana	17
7	Pr. CCIT, Mumbai	37
8	Pr. CCIT, MP & Chattisgarh	0
9	Pr. CCIT, North West	15
10	Pr. CCIT, Rajasthan	8
11	Pr. CCIT, Tamil Nadu	7
12	Pr. CCIT, North East	0
13	Pr. CCIT, UP (West) & Uttarakhand.	14
14	Pr. CCIT, Odisha	0
15	Pr. CCIT, Kerala	10
16	Pr. CCIT, UP (East)	13
17	Pr. CCIT, Nagpur	1
18	Pr. CCIT, Bihar & Jharkhand	0
19	Pr. CCIT (Int.Taxt.) Delhi	0
	<b>Total</b>	<b>186</b>

# Annexure-B

Sl. No.	Pr. CCIT Region	Cases of the CCsIT Charge to be covered	Composition of the Committee of the CCsIT			
			Permanent Members	Co-opted Member		
1	Gujarat	CCIT-1 & 2, Ahmedabad. CCIT- Surat. CCIT- Vadodara & Rajkot DGIT(Inv.), Ahmedabad	CCIT-2- Ahmedabad CCIT- Rajkot CCIT- Surat	CCIT - Concerned		The senior-most CCIT among the permanent members
2	Bengaluru	Pr. CCIT-Bengaluru CCIT-1 & 2,Bengaluru CCIT-Panaji CCIT(TDS), Bengaluru CCIT(Int. Tax), Bengaluru DGIT(Inv.), Bengaluru	Pr. CCIT-Bengaluru CCIT-1-Bengaluru CCIT-2-Bengaluru	CCIT - Concerned		The senior-most CCIT among the permanent members
3	Mumbai	CCsIT-1 to 11, Mumbai CCIT(Central)-1&2, Mumbai. CCIT(TDS), Mumbai CCIT(IT)(WZ)	CCIT-2, Mumbai CCIT-3, Mumbai CCIT-4, Mumbai	CCIT - Concerned		The senior-most CCIT among the permanent members
4	Kochi	Pr. CCIT, Kerala CCIT, Thiruvananthapuram. DGIT(Inv.), Kochi	Pr. CCIT, Kerala CCIT, Thiruvananthapuram. DGIT(Inv.), Kochi.	CCIT/DGIT(Inv.)-Concerned		The senior-most CCIT among the permanent members
5	Kolkata	CCIT-1, 2, 3, 4, 5, 6 & TDS DGIT(Inv.), WB Sikkim and NER	CCIT-2 and 3. DGIT(Inv.), WB, Sikkim & NER.	CCIT/DGIT(Inv.)-Concerned		The senior-most CCIT among the permanent members
6	Hyderabad	Pr. CCIT, AP & Telengana. CCIT, Hyderabad. CCIT, Vijaywada CCIT, Vishakhapatnam DGIT(Inv.), Hyderabad	Pr. CCIT, AP & Telengana CCIT-Hyderabad DGIT(Inv.), Hyderabad	CCIT - Concerned		The senior-most CCIT among the permanent members