

JOINT COUNCIL OF ACTION OF INCOME TAX ASSOCIATIONS, WEST BENGAL

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Joint Convenors : Sayantan Banerjee, Sumit Kumar Bose & Manmohan Nayak

Date: 23.08.2016

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

Sir,

Sub: Disposal of Limited Scrutiny Cases by the end of August, 2016 – matter regarding

Kindly refer to your Instruction conveyed vide letter No.ACIT/Hqrs./Tech/Scrutiny/2016-17/4235-4269 dated 08.08.16 wherein it is directed to complete all *Time Barring Limited Scrutiny Cases* by 31.08.2016,. The time barring date for completion of scrutiny assessments has already been brought forward by 3 months to 31st December vide the Finance Act, 2016. As because of this no quarterly target has been set for scrutiny disposal in Central Action Plan, 2016-17, but the same has been left to the discretion of the respective PCCIT/CCIT. However, the our members working in the field are facing difficulties in complying with your above mentioned instruction as because of the problems highlighted below :

1. A number of promotions in the cadres of ACIT & ITO have taken place in the recent past. Many of them are yet to get their postings. Most of the ACsIT could join their charges only in the month of July ,after completion of their Training.. That means a significant number of the assessing officers have either just settled down or yet to do so. Same is the case for the staff members, as the AGT orders and subsequent corrigendum orders have been issued till even few days back for the staff membrs.
2. Unlike earlier years no initiative has so far been taken for rationalization of scrutiny work-load on the principle of equitable distribution as envisaged in Central Acton Plan (CAP), though ITGOA (W.B) has repeatedly requested for the same.
3. Transferring of scrutiny cases to proper jurisdiction and migration of PANs have all along been a problem area, where confusion, misconception and refusal to accept assessment records have added to the chaos in absence of any clear cut direction or SOP. After prolonged persuasion, an instruction was issued on 17.06.2016, but the directions therein are ambiguous and the onus of migrating PAN is unfortunately placed on the assessing officers, instead of the administrative Pr. CsIT. As a result confusions persist and the assessing officers are still transferring and accepting (or refusing to receive in some cases) time barring scrutiny cases.

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4. After rolling out of ITBA system, the infrastructural facilities , especially intranet bandwidth, have become crucial for desired performance. It is needless to mention that the existing bandwidth of the Departmental intranet, which couldn't even handle old ITD system, is found completely wanting for the new system. So far most of the infrastructural initiatives are existing on papers (as learnt from the CAP, 2016-17 or the official minutes of Rajasva Gyan Sangam), but hardly anything is found, in reality.

5. We apprehend while issuing the above instruction your office has gone by the dictionary meaning of the word "Limited". Issues involved in the limited scrutiny cases might require wide investigation like that of complete scrutiny.

6. Assessment work can't be one way traffic; it needs timely and proper compliance on the part of the assessee for speedy disposal. It has often been directed to dispose of the cases *ex parte* in the cases of non-compliance, for example after two occasions. But the experience shows early disposed of (still four good months remaining from the time barring date) *ex parte* orders (specially with big additions/ demands) have often been questioned in the review or appellate forums and those may drag the assessing officers under the ambit of High Pitch Assessment committee.

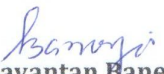
7. Last but not the least, the assessing officers have informally been directed in the months of June & July to concentrate exclusively for IDS, 2016 till September. Naturally work relating to Scrutiny assessments and disposals has taken a back seat. This sudden change of the priority due to the direction for the disposal of all Limited Scrutiny cases by August end has caused to press the panic button.


Few lines from the CAP, 2016-17 ("Advisory to superior authorities") are reproduced here: *"Constant upgradation of human skills is a sine-qua-non for an effective and efficient tax administration. The emotional connect of all strata of the personnel of Department's objective and ownership of its responsibilities helps in **team** building"*. So many words have so far been uttered in so many ways to describe the utility of working as a **Team** in the Department. All said and done, it's surely the hapless assessing officer, who is forced to own up all the failures. This latest deadline saga is just one of the innumerable examples.


JCA, WB has always been supportive to the idea of staggered disposal of scrutiny workloads to ensure quality and revenue collection, provided at least the bare minimum infrastructure, manpower and supervisory guidance are provided. We are sorry to state that even the same are missing. We have all along opposed imposing any artificial deadline. We still stick to our point. We reiterate that our members are putting their best efforts to dispose of the time barring cases in staggered manner as far as possible in spite of the given inadequate infrastructure, manpower and time (preoccupation due to IDS meetings), but the sudden diktat of disposal by 31.08.2016 can't be adhered to. It may be mentioned in this context that responding to the request made by the Chairperson, CBDT during the last meeting held on 10.08.2016, the Central JCA has requested its members in a letter dated 22.08.2016 *"to dispose of the maximum number Limited Scrutiny cases possible by the end of the September quarter, obviously considering the stressed/ inadequate infrastructure, manpower and time "* and communicated the same to the Chairperson, CBDT(copy enclosed).

Despite the limited opportunities available, our members have till now performed brilliantly to make IDS, 2016 a success, which is reflected in the all India statistics released so far. We believe that you have full faith in the sincerity and capability of our members. From that belief, we request your goodself to kindly impress upon the supervisory officers not to pressurize our members to dispose of all time barring limited scrutiny cases by 31.08.2016 and complete their part of the jobs, as assigned in the CAP, 2016-17 .

Yours faithfully,

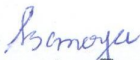

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Copy ^{forwarded for kind} for information and necessary action to:

1. All CCsIT and the DGIT (Inv.) under West Bengal & Sikkim region.
2. All Principal CsIT including Central Charges under West Bengal & Sikkim region
3. The Joint Convenors, Central Joint Council of Action, New Delhi.


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Encls: as stated above

