

# केन्द्रीय कार्य योजना

## CENTRAL ACTION PLAN

### 2025-2026



**CENTRAL BOARD OF DIRECT TAXES  
DEPARTMENT OF REVENUE  
MINISTRY OF FINANCE  
GOVERNMENT OF INDIA**

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## FOREWORD



**Dear Colleagues,**

In a rapidly transforming India, driven by technology, transparency, and trust, the role of tax administration extends far beyond revenue collection. It is a cornerstone of economic growth, a facilitator of public confidence, and a key partner in nation-building.

Over the past decades, the Income Tax Department has transitioned from a traditional, adversarial approach to a more enabling, citizen-centric governance model. With the rollout of the simplified Income Tax Act this year, we stand at a defining moment, an opportunity not just to streamline laws, but to realign our values, policies, and service ethos.

This is the time to embed a culture of **Trust First** by creating a transparent environment that minimizes taxpayer anxiety and to embody **Seva Bhaav**, a true spirit of public service. Together, we can nurture a workforce that leads with character, competence, and commitment, contributing to the vision of becoming proactive partners in India's journey **towards Viksit Bharat by 2047**.

### **The Call for Transformation**

To realize this vision, we must transform how we engage with taxpayers, shifting from procedure to purpose, from authority to partnership. The path forward is illuminated by two guiding lights:-

- The **PRUDENT** approach, envisioned by the CBDT.
- The ethos of **Mission Karmayogi**, India's national programme for civil services capacity building.

Together, they form the **PRUDENT KARMAYOGI Framework**—a holistic model for delivering governance that is efficient, empathetic, and future-ready based on the following principles:

## ❖ The PRUDENT Framework

### • **P – Professionalism**

Foster continuous learning, adaptability, and a high standard of ethics and expertise.

### • **R – Responsiveness & Responsibility**

Ensure timely, empathetic, and transparent engagement with taxpayers.

### • **U – Understanding Transactions & Businesses**

Stay informed about legal frameworks, industry practices, and economic dynamics to make accurate assessments.

### • **D – Due Diligence & Data based decisions**

Emphasize data-driven, evidence-based decision-making grounded in thorough analysis.

### • **E – Effective Enforcement with Empathy**

Enforce laws firmly yet humanely, balancing authority with compassion.

### • **N – Non-intrusive Administration**

Promote voluntary compliance through minimal intervention and enhanced trust.

### • **T – Technology-Driven Processes**

Leverage digital tools to improve service delivery, accuracy, and transparency.

While **PRUDENT** approach broadly applies to all areas of governance, specifically for Income Tax Department, we can consider the following:

## ❖ Functional Implementation Across Key Divisions

### 1. Professionalism (P)

- **Assessment:** Stay current with tax laws; ensure fair, accurate assessments.
- **Enforcement:** Act with integrity, maintaining transparency and fairness.
- **Litigation:** Demonstrate competence and uphold legal standards in all proceedings.
- **Systems:** Ensure reliable, secure, and efficient data systems.
- **Administration:** Promote learning and growth through regular training.
- **HR Management:** Design HR policies that foster professional excellence and inclusivity.

### 2. Responsiveness & Responsibility (R)

- **Assessment:** Address taxpayer queries promptly and clearly.
- **Enforcement:** Engage transparently, offering support and timely guidance.
- **Litigation:** Communicate effectively to resolve disputes efficiently.
- **Systems:** Build user-friendly digital platforms and responsive helpdesks.
- **Administration:** Maintain open channels for stakeholder feedback and prompt resolution.
- **HR Management:** Encourage feedback and tailor skilling programmes to staff needs.

### 3. Understanding Transactions & Businesses (U)

- **Assessment:** Interpret complex transactions with awareness of evolving trends.
- **Enforcement:** Use data analytics to identify high-risk behaviours.
- **Litigation:** Apply deep legal and sectoral knowledge in dispute resolution.
- **Systems:** Informed policy with insights drawn from transactional data.
- **Administration:** Support taxpayers with relevant, contextual guidance.
- **HR Management:** Provide domain-specific training on evolving business models.

### 4. Due Diligence (D)

- **Assessment:** Ensure objective, evidence-based evaluations.
- **Enforcement:** Use data intelligently to focus on genuine risk areas.
- **Litigation:** Resolve disputes effectively through careful legal interpretation.
- **Systems:** Evaluate policy outcomes using real-time data insights.
- **Administration:** Be accountable and transparent in decision-making.
- **HR Management:** Align roles with competencies to improve performance and diligence.

### 5. Effective Enforcement with Empathy (E)

- **Assessment:** Offer realistic timelines and sensitive communication.
- **Enforcement:** Conduct audits and inspections with respect and guidance.
- **Litigation:** Engage constructively for fair and quick resolution.
- **Systems:** Use AI to focus enforcement where necessary while avoiding undue burden.
- **Administration:** Safeguard taxpayer rights.
- **HR Management:** Train teams to blend assertiveness with empathy.

### 6. Non-intrusive Administration (N)

- **Assessment:** Minimize physical interaction; prioritize digital, data-driven methods.
- **Enforcement:** Focus on high-risk areas, minimizing taxpayer disruption.
- **Litigation:** Avoid unnecessary litigation; encourage alternative resolutions.
- **Systems:** Enrich data in pre-filled returns to reduce taxpayer input.
- **Administration:** Ensure interactions are professional, not speculative.
- **HR Management:** Cultivate a culture of minimal, purposeful intervention.

### 7. Technology-Driven Process (T)

- **Assessment:** Automate and streamline assessments for better accuracy.
- **Enforcement:** Leverage tech tools to improve audit efficiency.
- **Litigation:** Adopt digital platforms to increase transparency and efficiency.
- **Systems:** Build integrated digital systems for real-time interaction.
- **Administration:** Use analytics for strategic decision-making.
- **HR Management:** Build digital literacy to future-proof the workforce.



## Self-Evaluation as a Continuous Practice

To make this ethos a living practice each vertical and officer must periodically reflect on their alignment with these principles. A simple practice of **rating performance across each of the seven limbs on a scale of 1 to 10** can offer valuable insights into areas of strength and those needing focus. This self-assessment fosters accountability, encourages improvement, and ensures that it remains a living framework, not just a written one.

A regular practice of the above shall provide scope for self-introspection & opportunity for course-correction. This shall help each one of us individually & collectively we shall enhance **PRUDENT** element in tax administration.

## Implementation Roadmap

To adopt the PRUDENT Karmayogi framework effectively:

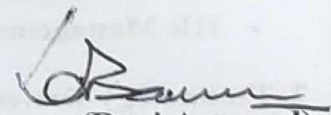
- **Understand** the principles and align them with your daily responsibilities.
- **Internalize** taxpayer-centricity and empathy as your default approach.
- **Monitor** progress regularly and make data-informed improvements.
- **Participate** fully in learning, skilling, and leadership development initiatives.
- **Collaborate** actively with peers to share knowledge and innovate service delivery.

It is recommended that henceforth each instance of capacity building may have one session on strengthening PRUDENT Karmayogi approach.

*“The best way to find yourself is to lose yourself in the service of others.”*  
- Mahatma Gandhi

Let us commit to enabling the above Framework as the foundation of a capable, compassionate, and future-ready Direct Tax Administration. This document gives detailed outline of key performance areas for each vertical in the Department. This year we have with us the Central Action Plan in April itself so that there is sufficient time for realisation of the expected targets and results. Though the targets may appear stiff, I am sure that we shall achieve them by adopting the above suggested approach.

Date: 30.04.2025

  
(Ravi Agrawal)  
Chairman, CBDT

## PREFACE

The **Central Action Plan for 2025-26**, serves as a strategic framework aimed at enhancing the efficiency, transparency, and effectiveness of the direct tax administration system in the country. Aligned with the Government's vision of 'Viksit Bharat' by 2047, the plan outlines a comprehensive roadmap for enhancing tax administration, optimizing revenue collection, reducing tax arrears, streamlining the faceless and jurisdictional ecosystem, improving taxpayer services, and fostering compliance. This action plan emphasizes on more efficient, transparent and taxpayer-service oriented system that aligns with the broader objectives of economic growth and fiscal stability.

Key goals of the Central Action Plan include:

1. **Revenue Collection:** The CAP sets an ambitious yet realistic budget collection target that requires systematic and strategic efforts at all levels. These targets have been allocated to various regions, ensuring that each Principal Chief Commissioner of Income Tax (Pr. CCIT) region focuses on meeting its respective goals. The allocation considers the revenue potential and past performance of each region.
2. **Demand Management:** The plan sets a realistic target for reducing arrear demand out of the total outstanding demand as on April 1, 2025. The CAP outlines a region-wise allocation of reduction and collection targets and sets specific timelines to achieve these goals.
3. **Litigation Management:** Effective litigation management is pivotal to reducing the backlog of cases and ensuring swift resolution of tax disputes. The CAP 2025-26 introduces several measures to streamline the litigation process.
4. **Service Delivery:** Improving tax payer services at multiple levels from resolving grievances received through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS) within stipulated timelines to setting clear timelines for key services, including issuing refunds, deciding on rectification applications, and giving effect to appellate orders and above all, adherence to the Taxpayers' Charter, which lays down the standards of service delivery and the rights and responsibilities of taxpayers.
5. **Focus on Assessment:** Strengthening and streamlining assessment across Faceless, Jurisdiction, Central, International Tax and Exemption charges through a plethora of steps including capacity building and training.
6. **System Driven Business Applications:** The Directorate of Income Tax (Systems) is a specialized unit within the Income Tax Department, responsible for overseeing and implementing technological advancements. It plays a pivotal role in

modernizing tax administration through comprehensive computerization and system-driven processes.

**7. Human Resource Management:** Strengthening the human resource framework to ensure a knowledgeable and responsive workforce with twin pillars of capacity building and performance monitoring as the focus.

**8. Role of Senior Officers in Direct Tax Administration:** Senior officers in the tax administration play a crucial role in ensuring effective tax governance. With the advent of faceless tax regime, one vertical of senior tax administrators have also to look into the governance of this ecosystem. The key responsibilities of the Senior Officers i.e PrCCsIT/CCsIT/DGsIT include:

- i. Policy implementation-ensuring adherence to tax laws;
- ii. Leadership and Oversight-overseeing the work of the tax officers and ensuring effective tax administration;
- iii. Monitoring Tax Collection and identifying areas for improvement;
- iv. Taxpayer service-grievance redressal by directing and guiding officers to comply with the guidelines as per the Taxpayers' Charter for resolving grievances received on CPGRAMs/E-nivaran/E-Dak/ASK centers, etc.;
- v. Review of pendency such as applications under 119(2)(b) of the Income-tax Act, 1961, compounding applications to enhance taxpayer confidence
- vi. Coordination with the Systems Directorate – the faceless regime has increased the need for close coordination with the different functionalities operated through System. The Senior Officers in this vertical shall regularly interact with the Systems Directorate to ensure effective working of the faceless ecosystem.
- vii. Stakeholder engagement-organizing outreach programmes with the taxpayers/tax professionals etc. to engage with them;
- viii. Human Resource Management /Training and Development-Capacity building by regularly reviewing the training-needs analysis, etc.

The senior management is advised to guide, mentor and monitor progress in each area of work and ensure course correction through regular engagement with stakeholders.

The Central Action Plan 2025-26 is a holistic framework designed to elevate our direct tax administration, with a **PRUDENT** approach:

**P:** Professionalism & Probity

**R:** Responsibility & Responsiveness in administration

**U:** Understanding laws, business & economy

**D:** Data-based decision making

**E:** Enforcement with empathy

**N:** Non-intrusive tax administration

**T:** Encourage Technology, Taxpayer Services & Transparency



In addition, the Central Action Plan 2025-26 aims towards transforming Income Tax employees into "*Karmayogi*" (servants of the people) by focusing on competency-driven capacity building, citizen-centric governance, and moving from a "rule-based" to a "role-based" approach. "*Karmchari* to *Karmayogi*" refers to the Government of India's "Mission *Karmayogi*" initiative, a programme aimed at transforming government officials from simply being employees ("*Karmchari*") to becoming "*Karmayogi*" – servants of the people, focusing on competency-driven capacity building and citizen-centric governance.

By adopting the above approach, the **CAP 2025-26** aims to continuously improve and innovate to create an efficient tax administration and taxpayer-friendly system, while also addressing the emerging challenges in taxation. As we move forward, an effective and efficient implementation of the CAP 2025-26 will play a vital role in achieving the government's fiscal objectives and promoting a conducive environment for economic growth.

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## CHAPTER I

# HUMAN RESOURCE MANAGEMENT TOWARDS MAKING PRUDENT KARMAYOGIS

The vision of Income Tax Department is to be a partner in the nation building process through progressive tax policy, efficient and effective tax administration and improved voluntary compliance, which shall eventually help our nation to realise the goal of *Viksit Bharat* by 2047.

2. To seize this opportunity and achieve this mission, we need to transform how the Income Tax Department engages with taxpayers. As we embark on our journey to fulfill Hon'ble Prime Minister's vision of *Viksit Bharat* by 2047 and with the beginning of *Amrit Kaal*, the approach, encapsulated in the acronym **P-R-U-D-E-N-T**, will guide us as we continue to navigate the complexities of tax administration. We have to commit ourselves in adopting the ethos of the **PRUDENT** approach given by CBDT to our Department and the *Rashtriya Karmayogi* programme, an initiative of Government of India as part of *Mission Karmayogi* (a National Programme for Civil Services Capacity Building (NPCSCB) launched by the Union Cabinet in September 2020) to transform the civil service through capacity building and competency-based development aimed at enhancing governance and public service delivery in India. CBDT has embraced the philosophy of "*Mission Karmayogi*" with the motto of "*Yogah Karmasu Kaushalam*" with the view to improving efficiency in action and maintaining high standards of conduct and behavior. Combining these two approaches together, we may refer it as the '**PRUDENT Karmayogi** framework of Service delivery'.

3. The rolling out of the simplified Income Tax Act this year is a major milestone step towards taxpayer-centric governance and brings us an excellent opportunity to also realign our operations, policies, procedures, values and ethos to bring in a culture of Trust First (aiming to create a transparent tax environment that fosters trust and minimizes taxpayer anxiety) and *Seva Bhaav* (sense of public service).

4. **PRUDENT** unites the seven key elements of a wholistic approach to tax administration which are:

- **Professionalism (P):** Emphasizing a professional approach in tax administration, adaptability to swiftly changing national and global environments especially in financial landscape, and continuous upskilling and capacity building of the workforce.

- **Responsiveness & Responsibility (R):** emphasizing a responsible and responsive tax administration, attempting prompt redressal of issues, judicious approach to decision-making and administering extant regulations with empathy and accountability.

- **Understanding Transactions & businesses (U):** Understanding and staying informed about current regulations, amendments, judicial interpretations and legal obligations, along with deep comprehension of the specific industry, business model, and operational

dynamics for correctly identifying areas of tax-avoidance & evasion and be able to appreciate the implications of our decisions on the economy as a whole.

- **Due Diligence & Data based decisions (D):** to harness the power of data to make informed decisions and drive innovation; emphasizing careful evaluation of every aspect of our decisions, ensuring they are evidence based and taken after thorough analysis.

- **Effective Enforcement with Empathy (E):** to enhance effective enforcement of tax laws though with empathy, prioritizing guidance over intimidation, better use of Artificial Intelligence and technology to throw up potential red flags in evasion cases and continue to carry out enforcement of tax laws but with compassion and due respect as ultimately our end subject is a human being;

- **Non-intrusive Administration (N):** to foster a positive relationship with taxpayers of trust and transparency, bringing in the culture of Trust First and softly nudging taxpayers toward compliance in a supportive manner

- **Technology-Driven Process (T):** Leveraging technology to enhance tax payer services, to put in place an advanced, technologically enabled tax administration for the nation, emblematic of a progressive tax administration.

5. The Income Tax Department has its workforce working across various verticals in various roles. On a broader level, we may classify our roles to be largely falling in one of these six functional divisions including Assessment, Enforcement, Litigation Management, Systems & Technical support, Administration & Headquarters, and Human Resource Management. We must strive to implement the PRUDENT Karmayogi principles, tailored to broader verticals within the tax administration. By adopting this approach and aligning it with ethos of Mission Karmayogi, tax administrators can not only contribute better to the vision of nation building but also enhance taxpayer satisfaction, improve compliance, promote a culture of professionalism and responsiveness and also develop inner excellence and a great sense of purpose and satisfaction.

6. The Chairman, CBDT, in his foreword, has delineated some of the possible suggestions for implementation of PRUDENT Karmayogi Principles across the broad functional verticals of the Department under each of the key elements of PRUDENT.

7. In order to work as an effective PRUDENT Karmayogi, each officer/official should rate himself/herself in each of the seven limbs of PRUDENT idea, identify the areas of improvement and work towards it.

8. Human Resource management involves multiple coordinated aspects of recruitment, retention and capacity augmentation of employees for an effective public service delivery. Concerted efforts from the Pr.CCsIT Headquarters, the Directorate of Training and the Directorate of HRD shall contribute to an ideal Human Resource Development in the department.

**1. Human Capital Recognition by recognizing excellence:**

CBDT confers “CBDT Certificate of Meritorious Service” and “CBDT Certificate of Excellence” on deserving employees every year on 24th July, on the occasion of Income Tax Day. In this regard, following timelines may be followed:

Sl. no.	Key Result Area	Target Day	Action by
1.	Submission of nominations by the employees to the Screening Committees	21st May 2025	Pr. CCIT
2.	Examination of nominations and sending recommendations by the Screening Committees to the Directorate of Income Tax (HRD)	07 <sup>th</sup> June 2025	Pr. CCIT

**2. Capacity augmentation by regular Training****A. Directorate of Training (DoT)**

Sl. No	Key Result Area	Target Group	Time Frame	Action By
1.	To conduct specialized training courses based upon recommendations from the Pr.CCIT/Pr.DGIT/DGIT/CCIT	Pr. CIT, CIT, Addl./Joint CIT, DC/ACIT, ITO/ITI	Once in a quarter	RCs in collaboration with Pr. CCIT / Pr. DGIT / DGIT / CCIT
2.	To conduct a comprehensive Orientation training programme for newly promoted ACsIT	Newly promoted ACsIT	30.11.2025	NADT
3.	Completion of Induction training of all the newly recruited officials/ Rozgar Mela recruits	ITI, TA, Stenos & MTS	30.11.2025	RCs & MSTUs
4.	Completion of Orientation / On-Promotion training of all the newly promoted Officers/officials	ITO, ITI, AOs, OS, Sr.PS/PS, TA	31.12.2025	RCs & MSTUs
5.	To conduct On-boarding Courses for CIT (Appeals) and CIT (DR)	CIT (Appeal)/JCIT (Appeal), CIT (DR)/(Sr.DR)	31.07.2025 or within one month of the AGT whichever is earlier	RCs
6.	To conduct All India Level Specialized Training Courses for PCIT and CCIT level officers	Pr. CsIT and CCsIT	Minimum of 06 courses during 2025-26	NADT
7.	To organize Specialized Training Courses for newly promoted JCIT	Newly promoted JCIT/Officers due for JCIT promotion	31.12.2025	RCs

Sl. No	Key Result Area	Target Group	Time Frame	Action By
8.	To organize Super specialized courses in collaboration of International/Domestic Organization/Institute.	Officers at the level of Pr.CIT/CIT/Addl./JCIT/DCIT/ACIT	Minimum of 06 courses during 2025-26	Centre for Taxation and Finance (CTF), Directorate of Training
9.	Organizing short-term training programmes for the officers at the level of Pr. CCIT	Pr.CCsIT/CCsIT due for promotion of Pr.CCIT	31.12.2025	NADT
10	Monitoring and Capturing of all the training done by each and every employee of the Department through Online Platform “Karmayogi Siksha Path” rolled out by Directorate of Training	All ranks	Quarterly	Directorate of Training
11.	Roll out of Special Capacity Building Programme for ITOs	ITOs with 4 or more years experience	30.08.2025	Directorate of Training
12.	Uploading of KYM (Know Your Ministry/Department Module) on iGOT	All the Officers & Officials	30.09.2025	Directorate of Training
13.	Creating and uploading of 25 new Domain Courses on iGOT Platform	All the Officers & Officials	30.09.2025	NADT
Note: “Karmchari se Karmyogi”:		Compulsory sessions of adequate duration in all trainings of one or more days duration, as mentioned in serial number 1 to 13 above. This shall be applicable for trainings/ seminars/ workshops for all category of officers/ officials.		NADT/ RCs

**B. Pr. CCITs/ CCITs Regions & Field Officers:**

Sl. No	Key Result Area	Target Group	Time Frame	Action By
1	To organize training sessions on the provisions of new Income Tax Bill, 2025.	Range Heads; DC/AC and ITOs; ITI and other officials	Two trainings per month on a continuous basis.	Range Heads shall read up the new Income Tax Bill and train all the officers and officials in the charge.
2	To organize technical training programmes for the officers & staff	Addl./Joint CIT, DC/ACIT, ITO and Staff	One training per quarter	Pr.CCIT/CCIT/DGIT in consultation with NADT-RCs
3	To organize in-house role-based training after the AGT/local transfers, for smooth onboarding of each officer/official for the specific roles and activities	Addl./Joint CIT, DC/ACIT, ITO, Sr.PS/PS, ITI, EA & TA	Within a Month of AGT/Local transfers	Pr.CCIT/CCIT/DGIT in collaboration with the RCs
4	a. Each official and officer to complete 50 hours of mandatory training (including Online/Offline /Seminar/Workshop) b. The Annual Capacity Building Plan (ACBP) for all the cadres have been issued by the Directorate of Training which includes details of Training Programme in all the three competencies (Domain, Functional & Behavioural)	All the Officers/ Officials upto the rank of CCIT/DGIT and below	a. FY 2025-26 b. 3 courses in every quarter from the online courses listed in ACBP	a. Pr. CCIT in collaboration with RCs / MSTUs. b. Individual officer/ official, to be monitored by their reporting officer
Note: “Karmchhari se Karmyogi”		Compulsory sessions of adequate duration in all trainings of one or more days duration, as mentioned in serial number 1 to 4 above. This shall be applicable for trainings/ seminars/ workshops for all category of officers/ officials.		In collaboration with NADT/ RCs



### 3. SERVICE MATTERS

The career advancement plays a key role in employee-employer relation. To ensure such career advancement, following key areas are identified as below:

S. No.	Key Result Area	Target	Action by
1.	Service Litigation	(A) Cataloguing of Service Litigation: by 31.05.2025. (B) Para wise comments and vetting of reply should be completed within a week of receipt of OA and communication from Standing Counsel. (C) One officer of the concerned Pr.CCIT should attend the Court proceeding with regard to Gr. B & C Cadres. The concerned Pr.CCIT (CCA) to file affidavit/reply to the Hon'ble CAT/HC within time. Inputs from the HRD may be taken when required.	Pr. CCIT
2.	Inter-Charge Transfer on loan basis	All applications should be processed within a fortnight by the Home Region. Denial of request should be communicated to applicant within a month of application by the Recipient Region.	Pr. CCIT
3.	Departmental Examination	Notification to be issued by Directorate of Income Tax (HRD): by 31st May 2025. Last Date for receipt of online applications: 15th July, 2025 Claim for settlement of disputes raised by the candidates: 15th August, 2025 Date of examination: 15th October, 2025 (to be notified) Valuation of papers: by 15th November, 2025	Pr. CCIT
4.	Civil List	To release Civil List of IRS Officers (as on 01/05/2025) by 15/06/2025.	HRD

### 4. SPARROW:

Collection and the maintenance of APAR is sine qua non for timely promotion as well as career progression of officers/officials. It is also important because APARs are required for various purpose including (i) deputation, (ii) nomination for training (iii) empanelment of officers at the level of JS and above etc. IPR is another very important document which is relied upon for granting Vigilance Clearance.

From FY 2025-26, all employees of the Income Tax Department will file their APARs on SPARROW portal only. Approximately 40,000 employees will file APARs for the first time on SPARROW. Therefore, it is essential that proper training sessions are organized for PAR managers and new users. As date of submission of self-appraisal is 30th April of the year, all these training programmes are to be organized within the month of April only.

Accordingly, following training programmes are being proposed to be included in the CAP:

Sl. No.	Key Result Area	Target Day	Action by
1.	Training of all PAR managers posted in a Region	By 04th April 2025	Pr. CCIT
2.	Training of all new users posted in a Region	By 10th April 2025	Pr. CCIT
3.	Creation of APAR Workflow of all employees posted in a Region	By 17th April 2025	Pr. CCIT
4.	Submission of APARs by all the employees on SPARROW portal	By 30th April 2025	Pr. CCIT

The Pr. CCsIT may also ensure that the timeline as laid down for the entire APAR process for all Cadres as per the DOPT OM No. 21011/1/2005 –Estt.(A)(pt-II) dated 23.07.2009 is adhered to.

#### 5. eOffice:

Sl. No.	Key Result Area	Target
1.	e Office training(upto DDOs)	Every Quarter by each Pr. CCIT

#### 6. THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

To give further impetus to ensure timely and proper implementation of provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (referred to as POSH Act) the following action points are made as part of Central Action Plan targets for F.Y. 2025-26:

Sl. No.	Action Point	Time Frame
1	Constitution of Internal Complaint Committee (ICC) in all independent offices under the PCCIT region strictly as per provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Uploading/updating the data of ICC on She-Box portal	Details of all ICCs constituted/reconstituted to be conveyed to Pr. DGIT(HRD) & uploading the same on She-box portal by 30 <sup>th</sup> June,2025.
2	Single Point of Contact (SPOC) related to gender issues to be nominated in every PCCIT Region	Details of Single Point of Contact (SPOC) to be conveyed to PDGIT(HRD) by 15 <sup>th</sup> May 2025.
3	Completion of Inquiry on a complaint by the ICC or LCC within 90 days.	To be strictly completed within the timeline laid down in extant instructions/ guidelines/circular in the matter and to be reported quarterly to PDGIT(HRD).

Sl. No.	Action Point	Time Frame
4	Organizing workshops and awareness Programmes at regular intervals for sensitizing the employees with the provisions of the SH Act, 2013	One workshop/awareness programme to be organized in each Pr. CCIT region as well in Sub-Regions in every quarter of the Financial Year and it should include officers/officials of all cadres. Further, the same should be reported to PDGIT(HRD) quarterly.
5	Submission of Annual report by the Internal Complaint Committee as mandated in the Act	Annual reports received by the Pr. CCIT from the LCC/ICC in their region to be sent to Pr. DGIT(HRD) by 15th May of the Financial Year.
6	Welfare measures for gender balance including functional creche facility with proper infrastructure should be maintained in every PCCIT Region as well as at local levels in every Region.	Report on Welfare measures adopted to be submitted to DGHRD quarterly.

#### **7. Mandatory 50 hours of training for each officer/official:**

iGoT Karmayogi and other training courses- The Karmayogi Bharat Portal serves as an online learning platform to create a competent civil service rooted in Indian ethos, aligned with India's priorities for efficient public service delivery. Officials of the department are also encouraged to participate in various online and offline training courses organized by Directorate of training, as well as outside organizations. In alignment with the Government of India initiative, this will ensure that officials of Income Tax Department are well-prepared to navigate the evolving demands of governance, utilizing continuous learning to foster innovation, efficiency, and responsiveness

#### **8. Mandatory issuance of training certificates from dedicated portal:**

A portal has been developed to capture the training /capacity building initiatives taken by different jurisdictions/verticals in the Department. It is mandatory that certificates of participation of training alongwith requisite details are logged into the portal so that eventually we have training profile of the officers/ officials including their respective areas of interest.

Pr.CCsIT/CCsIT/Pr.CsIT of respective verticals who are imparting training shall ensure that all such certificates are issued from such portal only.

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## CHAPTER II ALLOCATION OF BUDGET TARGETS

### 1. DIRECT TAX COLLECTION DURING 2024-25

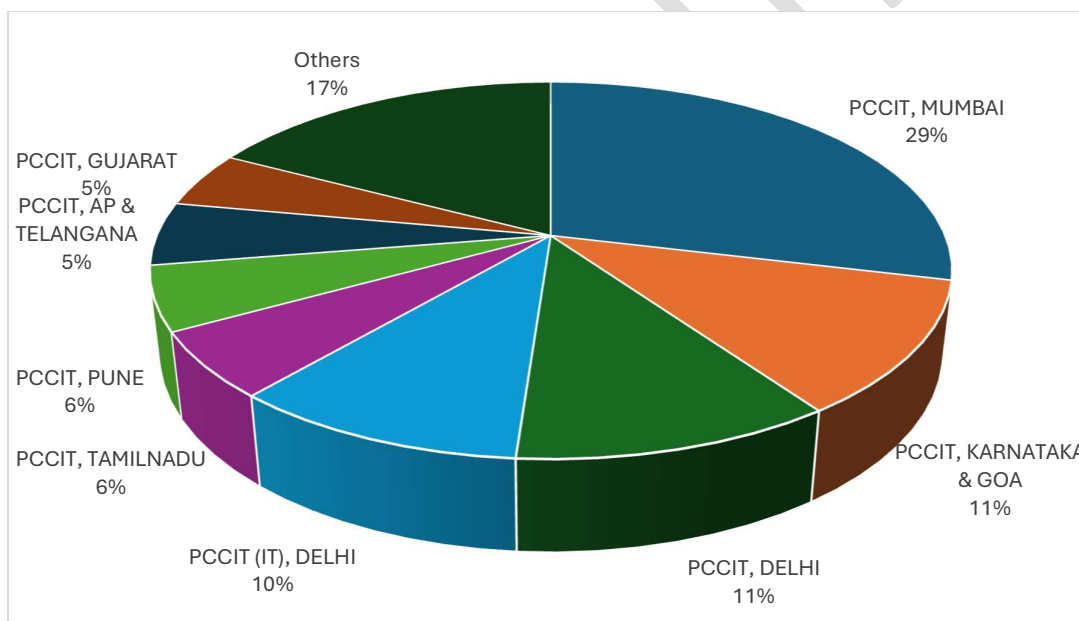
The major head-wise direct tax collection during F.Y. 2024-25 is as under:

(Fig. in Rs. crore)

Major heads of Tax	Gross Collection	Refunds	Net Collection
Corporate Tax	12,72,516	2,85,796	9,86,719
Non-Corporate Tax	13,73,797	1,90,922	11,82,875
Other Taxes (STT, etc.)	56,662	25	56,637
<b>Total</b>	<b>27,02,974</b>	<b>4,76,743</b>	<b>22,26,231</b>

Source: Pr.CCA, CBDT

### 2. PERCENTAGE COLLECTION CONTRIBUTION BY EACH REGION



(Source: TINMIS Dashboard)

### 3. Performance with respect to Net Direct Tax collection for the last three Financial Years is as under:

(Fig. in Rs. crore)

Financial Year	Corporate Tax	Non-Corporate Tax	Other taxes (STT, etc.)	Total Tax
2021-22	7,12,037	6,73,413	26,972	14,12,422
2022-23	8,25,834	8,08,221	29,631	16,63,686
2023-24	9,11,055	10,10,948	38,163	19,60,166

(Source: Time Series Data on Department Website)

**3.1 The Budget Targets for F.Y. 2025-26 as per the budget estimates are as follows:-**  
(Figure in Rs. crore)

Major heads of Tax	Budget Estimates (F.Y. 2025-26)
Corporation Tax	10,82,000
Taxes on Income (Incl. Other taxes, etc.)	13,60,000
Securities Transaction tax	78,000
<b>Total</b>	<b>25,20,000</b>

**4. ALLOCATION OF TARGETS**

Allocation of budget target for each cadre-controlling Pr. CCIT is as follows:

(Rs. In Crore)

Regions	Budget Target Allocation as per Budget Estimates (F.Y. 2025-26)			
	CT	IT & Others	STT	Total
PCCIT, WB & SIKKIM	30,800	38,800	0	69,600
PCCIT, UP (WEST) & UTTARAKHAND	19,500	24,500	0	44,000
PCCIT, UP (EAST)	11,500	14,500	0	26,000
PCCIT, TAMILNADU	57,200	72,000	0	1,29,200
PCCIT, RAJASTHAN	17,700	22,300	0	40,000
PCCIT, PUNE	59,900	75,300	0	1,35,200
PCCIT, ODISHA	13,200	16,600	0	29,800
PCCIT, NORTH WEST REGION	44,300	55,700	0	1,00,000
PCCIT, NORTH EAST REGION	4,300	5,400	0	9,700
PCCIT, NAGPUR	5,900	7,400	0	13,300
PCCIT, MUMBAI	2,95,300	3,71,000	78,000	7,44,300
PCCIT, MP & CHHATTISGARH	14,600	18,400	0	33,000
PCCIT, KERALA	14,000	17,700	0	31,700
PCCIT, KARNATAKA & GOA	1,24,500	1,56,500	0	2,81,000
PCCIT (IT), DELHI	1,30,000	1,63,000	0	2,93,000
PCCIT, GUJARAT	52,900	66,500	0	1,19,400
PCCIT, DELHI	1,18,100	1,48,500	0	2,66,600
PCCIT, BIHAR & JHARKHAND	8,600	10,800	0	19,400
PCCIT, AP & TELANGANA	59,700	75,100	0	1,34,800
<b>All India Total</b>	<b>10,82,000</b>	<b>13,60,000</b>	<b>78,000</b>	<b>25,20,000</b>

The Pr. CCsIT may further allocate targets to various field units under their jurisdiction keeping in view the revenue potential of the different charges.

## 5. SUGGESTIONS FOR IMPROVEMENT OF DIRECT TAX COLLECTION

### (i) Sectoral analysis

- To address negative trends of tax payments;
- To examine the trend in specific sectors for taking suitable actions;
- To find out the reasons for negative trends of tax payments or growth of advance tax in such sectors.
- Close monitoring of top advance tax taxpayers and encouraging them to reassess their advance tax liabilities to avoid self-assessment tax, and
- Identifying claim of incorrect exemptions and deductions.

(ii) Profiling of districts or suitable areas for net positive or negative revenues and for better compliance. In case of negative revenue, reasons to be identified thereof and suitable action to be taken.

(iii) Place special emphasis on collecting arrear and current demand, including suitable measures as per law in cases of noncompliant taxpayers. The CCsIT and PCsIT shall monitor and review Dossier Reports, and issue directions to the Range heads, as per requirement. The Range head shall be responsible to ensure that the Assessing Officer (AO) in coordination with the Tax Recovery Officer (TRO) initiates further steps required to be taken for recovery of outstanding arrear demand.

(iv) **Focus on collection of demand confirmed by CIT(Appeals)-** Out of the appeals disposed during financial year 2024-25, the demands fully confirmed by CIT(A) stand at Rs. 1.95 lakh crores. The AOs must ensure that all possible efforts are made to collect outstanding demands that have been confirmed by CIT(Appeals) in the first appellate stage.

(v) Outreach programmes to be conducted to enhance awareness of rightful claims for deductions and exemptions and educating taxpayers on filing updated returns. These efforts shall potentially result in a significant increase in taxpayers opting for the new tax regime, thus reducing the misuse of deductions.

(vi) Co-ordination with different verticals in the department especially Jurisdictional Offices, Investigation Directorates, TDS charges, etc.

(vii) Judicious approach towards raising of demand for better compliance and payment of demand.

(viii) Prompt issuance of refunds to avoid interest payments that have negative impact on budget.

(ix) Identification of collectible undisputed demand entries and taking requisite action including adjustments through PD Accounts, etc.

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## CHAPTER III DEMAND MANAGEMENT

The management of arrear demand has been a key focus area of the Department especially in light of its steep rise in the recent years. The arrear demand, including demand not fallen due as on 1.4.2025 is Rs. 48,17,763 Crores. Keeping in view the past trends of the arrear demand and cash collections, it is imperative that concerted efforts continue to be made to reverse the trend of increasing arrear demand and to initiate the process of reducing the figure to more manageable levels.

### 1. Targets for Reduction of Arrear Demands

For the purposes of arriving at the targets for reduction of arrear demands as on 1.4.2025, the details of the amounts marked as Difficult to Recover i.e Row 9 of the CAP-1 Report as on 31.3.2025 have been considered.

### Approach to Fixing Reduction of Arrear Demand Targets

The reduction targets have been determined using a structured scoring mechanism that evaluates the likelihood of demand reduction. This approach considers two key factors:

- 1) Recoverability status assigned by the AO
- 2) Age of the demand

Scores have been assigned to each demand based on these factors and the final reduction target has been computed using the scores.

### I. Recoverability Status Assigned by the AO

Each demand classified as "Difficult to Recover" has been assigned a score based on the reason for its classification. Higher scores are given to demands where reduction is more probable, such as duplicate demands, rectification pending, demands marked as non-existent or TDS/Prepaid Taxes Mismatch. Lower scores are assigned where reduction is less probable, such as cases of assessee not traceable, pending write off, etc.

A detailed breakdown of these scores is provided in Table 3 below.

**Table 3**

Reason for a particular demand to be marked as difficult to recover	Score
Demand covered by installments (only to the extent not recoverable during the month)	0.8
Assets jointly attached with other agencies except BIFR	0.5
Any other reason (to be specified in a separate Annexure) for which the demand is considered	0.5
Appeal pending against attachment of properties	0.2
Assessee not traceable (to the extent it is likely to affect recovery)	0.2
Cases where the Department has lost in appeal but the demand is outstanding for other years & appeal in CIT(A)/ITAT	0
Demand stayed by Courts/ITAT	0.5
Demand not enforceable as Bank Guarantees obtained under MAP process	0.5
No assets/inadequate assets for recovery (to extent of inadequacy)	0.2
Notified persons under the Special Court (Trial of offences relating to Securities Act, 1992)	0.5
Demand, the recovery of which is not being pursued on account of assessee's stay petition	0.5

Reason for a particular demand to be marked as difficult to recover	Score
Cases before Settlement Commission	0.5
Cases pending before NCLT under IBC-2016	0.5
Companies in Liquidation	0.5
Demand stayed by I T Authorities	0.5
Insolvency proceedings	0.5
Partial adjustment of demand	0.5
Protective Demand	0.5
Pending Write Off	1
Arrear demand duplicate entry	1
Rectification pending on account of duplication of entries	1
TDS / Prepaid taxes mismatch	1

## II. Age of the Demand

The probability of demand reduction increases with age, as older demands are more likely to be resolved through appeals, insolvency proceedings or rectifications. Demands older than five years have been given the highest reduction probability score, while recently raised demands (less than one year old) have been assigned lowest probability score.

The assigned scores for different age brackets are detailed in Table 4.

**Table 4**

Age range	Reduction weightage Score
<1Y	0.65
1Y TO 3Y	0.75
3Y TO 5Y	0.85
>5Y	0.9

## Target Calculation

The total reduction target for each PCCIT has been computed by applying the weighted scores from the above two criteria. The consolidated PCCIT-wise reduction targets are presented in Table 5.

**Table 5**

PCCIT	Reduction Target in Rs. Crore
PCCIT (EXEMPTION), DELHI	22,500
PCCIT (IT), DELHI	27,000
PCCIT, AP & TELANGANA	26,000
PCCIT, BIHAR & JHARKHAND	2,400
PCCIT, DELHI	1,59,000
PCCIT, GUJARAT	55,500
PCCIT, KARNATAKA & GOA	40,000
PCCIT, KERALA	5,700
PCCIT, MP & CHHATTISGARH	14,700
PCCIT, MUMBAI	2,58,000
PCCIT, NAGPUR	2,600
PCCIT, NORTH EAST REGION	2,800
PCCIT, NORTH WEST REGION	33,000
PCCIT, ODISHA	3,000
PCCIT, PUNE	36,000
PCCIT, RAJASTHAN	12,000
PCCIT, TAMILNADU	60,000

<b>PCCIT</b>	<b>Reduction Target in Rs. Crore</b>
PCCIT, UP (EAST)	16,000
PCCIT, UP (WEST) & UTTARAKHAND	9,300
PCCIT, WB & SIKKIM	39,000
<b>Grand Total</b>	<b>8,24,500</b>

**Continual efforts throughout the year in respect of the following:-**

1.1 In order to emphasize continual effort in this important area of work throughout the year, the minimum percentage of the annual target for reduction in arrear demand, fixed for each Pr. CCIT region, is to be met in the following timeframe:

<b>Percentage target for reduction in arrear demand</b>	<b>Time Frame</b>
Up to 50%	30.09.2025
Up to 70%	31.12.2025
Up to 100%	31.03.2026

1.2 **Co-ordination between JAOs & Demand Management & Facilitation Centre (DFC):** For time bound achievement of the targets for reduction of arrear demand, it is important that critical tasks like providing responses with respect to Recoverability Status on Demand Recovery Module, follow up for early disposal of appeals, issuance of appeal effect orders, rectification orders are attended to in a time bound manner. In this regard, DFC is required to co-ordinate with JAOs.

1.3 While targets for early disposal of appeals have been set out in Chapter IV, specific targets for reconciliation of arrear demand as well as for giving effect to appeal orders, rectification orders and modification /revision of demand are fixed as under:

<b>Area</b>	<b>Target</b>
Passing of appeal effect order in all pending and other cases [Section 153(5) of the Income Tax Act, 1961]	Appeal effect orders to be passed preferably within one month and in no circumstances beyond the statutory time limit.
Modification /revision of demand in cases relating to IBC, NCLAT or Supreme Court [Section 156A of the Income Tax Act, 1961]	<ul style="list-style-type: none"> <li>• Identification of such demands: By 30.06.2025</li> <li>• Issuance of Revised / Modified notice of demand by 31-08-2025</li> <li>• Within two months of the receipt of the relevant order.</li> </ul>
Passing of rectification orders	Preferably within two months and in no circumstances beyond the statutory time limit.

All cases where above stipulated timelines are breached should be brought to the notice of the CCIT along with reasons thereof. **The CCIT, in such cases shall ensure resolution through co-ordination with requisite verticals.**

1.4 A mechanism for modification/revision of demand in cases covered under the provisions of section 156A has been introduced in the Act w.e.f. 01.04.2022. Such cases may be identified, and necessary revisions and modification of demand notices may be carried out by the AO concerned in accordance with the provisions of section 156A.

1.5 The write off proceedings after issue of Irrecoverable Certificates (ICs) by the TROs should be expedited in a time bound manner. **The Pr.CCsIT/CCsIT concerned will ensure monthly meetings and regular review of unrealizable demand and decisions on write off proposals.** Monthly report should be submitted to the Pr. DGIT (Admin. & TPS) for monitoring purpose.

1.6 The CBDT in its Instruction dated 23.4.2022 has specifically directed the field authorities that coercive recovery measures shall not be initiated in cases “identified as high pitched scrutiny assessment” by the local committee. As per the Instruction, the local level high pitched committee shall endeavor to dispose each grievance petition within two months from the end of the month in which grievance is received by it. Accordingly, the Pr. CIT concerned is required to take suitable administrative action in such cases. In case the Jurisdictional Pr. CIT is of the view that it is a case of high-pitched assessment, the same may be referred to high pitched committee.

1.7 In order to provide focused attention to the handling of stay granted cases, the following strategies are advised:

S. No.	Description	Timeline
1	Demand stayed by Courts/ITAT	<b>I. Timelines</b> <ul style="list-style-type: none"> <li>• Identification of all the stay granted matters by 15.06.2025</li> <li>• Formulation of action Plan by Pr. CsIT for vacation of stay and early disposal of appeals by 31.07.2025</li> <li>• Provision of necessary inputs /written submissions by AO and Addl. CIT Range to the DRs for proceedings before the ITAT – 31-08-2025</li> </ul> <b>II. Approach</b> <ul style="list-style-type: none"> <li>• DRs will not seek adjournments in normal course in such cases</li> <li>• Pr. CIT/CIT to ensure that stay matters before Hon’ble High Court are personally attended by an officer well versed with the facts of the case</li> <li>• Pr. CCIT/CCIT/Pr.CIT [depending on the extent of Demand] shall monitor progress in such cases</li> </ul>
2	Demand stayed by I.T. Authorities	<p>All the pending remand reports should be submitted by each AO as under:</p> <ul style="list-style-type: none"> <li>• 10% pending remand reports by 30-06-2025</li> <li>• 20% pending remand reports by 31-07-2025</li> <li>• All other pending remand reports by 31-08-2025</li> </ul> <p>Remand reports u/s 250(4) in stay granted matters should be sent within 30 days of receipt of request on ITBA portal.</p>

## 2. Target for reduction of entries

As on 31.3.2025, a total of 2.29 Crore demand entries constitutes the demand book of the Department. In order to reduce the number of entries, concerted efforts are to be made to ensure that the demand books become leaner, lighter and easier to manage. Therefore, each **AO is required to focus on top 5000 demand entries other than those categorized as difficult to recover of their charge** and focus on reducing the commensurate number of entries.

(Target for reduction of entries at **Range level is 25,000** and at **Pr. CIT level is 75,000 entries**).

Percentage target for reduction in demand entries	Time Frame
Up to 50%	30.09.2025
Up to 100%	31.03.2026

### 3. Targets for Cash Collection

For the purposes of arriving at the targets for Cash Collection, the All-India figures of the Net Collectible Demand (including the Demand Not Fallen Due) as on 31.3.2025 have been considered.

#### Age-wise Analysis of Net Collectible Demand of the AO

The Net Collectible Demand of each AO has been analyzed based on the age of the demand. Thereafter, the following scores for collection have been applied on the Net Collectible Demand based on the probability that a demand will be collected.

**Table 1**

Age of the Net Collectible Demand	Scores	Reasoning for allocation of the score for collection
Less than 1 Year	0.3	Demands that are raised in the immediate past have the highest probability of being collected. Hence a higher score is allotted for demands less than 1 Year.
Between 1 Year to 3 Years	0.25	The probability that a demand is collected decreases with the age of the demand. A demand that 3 years old will have lesser probability of being collected than a demand that is less than 1 year old.
Between 3 Years to 5 Years	0.2	As the demand ages probability of collection reduces.
Older than 5 years	0.15	A score of 0.15 is allotted to these demands since they still form part of Net Collectible Demand.

After factoring in the above allocation of percentages for collection of Net Collectible Demand for each AO, the consolidated target at the level of the PCCIT has been arrived at. The table depicting PCCIT wise targets is as below:

**Table 2**

PCCIT	Total Target for Cash Collection (in Rs. Crore)
PCCIT (EXEMPTION), DELHI	30,000
PCCIT (IT), DELHI	16,000
PCCIT, AP & TELANGANA	28,000
PCCIT, BIHAR & JHARKHAND	12,500
PCCIT, DELHI	85,000
PCCIT, GUJARAT	41,000
PCCIT, KARNATAKA & GOA	31,000
PCCIT, KERALA	6,000
PCCIT, MP & CHHATTISGARH	20,000
PCCIT, MUMBAI	90,000
PCCIT, NAGPUR	3,000
PCCIT, NORTH EAST REGION	5,300

<b>PCCIT</b>	<b>Total Target for Cash Collection (in Rs. Crore)</b>
PCCIT, NORTH WEST REGION	25,000
PCCIT, ODISHA	5,300
PCCIT, PUNE	25,000
PCCIT, RAJASTHAN	10,000
PCCIT, TAMILNADU	22,000
PCCIT, UP (EAST)	13,300
PCCIT, UP (WEST) & UTTARAKHAND	11,000
PCCIT, WB & SIKKIM	25,000
<b>Grand Total</b>	<b>5,04,400</b>

3.2 In addition, **demand entries of at least 1000 Net Collectible demand entries raised on processing of ITR shall be collected by the AO.** Corresponding targets for **Range Head is 5000 Net Collectible Demand entries** and for **Pr. CIT is 15000 Net Collectible Demand entries.**

3.3 The minimum percentage of annual target for cash collection fixed for each Pr. CCIT region to be met in the following timeframe:

<b>Percentage target for Cash collection</b>	<b>Time Frame</b>
Up to 40%	30.09.2025
Up to 75%	31.12.2025
Up to 100%	31.03.2026

The Pr.CCsIT will further allocate these targets in accordance with the specified formula to the respective CCsIT/DGsIT in their region. Such allocation of targets should be completed by 15.5.2025 and intimated to ADG(TPSII), Delhi for monitoring purposes.

#### **4. Mission Mode:**

##### **I. 'Top 5000' – Collectible Entries: Management of Demand Collection and Reduction:**

A more focused and targeted approach to manage tax demands is proposed based on data available with the department. In this context, a matrix of the top 5000 assessee (sorted in descending order based on the amount of outstanding demand) which form part of Net Collectible Demand have been drawn at central level for resolution (reduction / collection). The number of such cases and outstanding demand which is part of Net Collectible Demand for each Pr. CCIT region is as below:

<b>PCCIT Description</b>	<b>Count of PAN</b>	<b>Outstanding Demand in Rs. Crore</b>
PCCIT (EXEMPTION), DELHI	227	30,000
PCCIT (IT), DELHI	94	6,100
PCCIT, AP & TELANGANA	322	14,700
PCCIT, BIHAR & JHARKHAND	167	11,000
PCCIT, DELHI	914	61,000
PCCIT, GUJARAT	515	27,000
PCCIT, KARNATAKA & GOA	367	20,000
PCCIT, KERALA	65	2,000
PCCIT, MP & CHHATTISGARH	140	7,300
PCCIT, MUMBAI	554	54,000



<b>PCCIT Description</b>	<b>Count of PAN</b>	<b>Outstanding Demand in Rs. Crore</b>
PCCIT, NAGPUR	15	750
PCCIT, NORTH EAST REGION	91	4,300
PCCIT, NORTH WEST REGION	261	13,000
PCCIT, ODISHA	52	2,100
PCCIT, PUNE	296	13,800
PCCIT, RAJASTHAN	89	3,500
PCCIT, TAMILNADU	196	9,800
PCCIT, UP (EAST)	179	12,000
PCCIT, UP (WEST) & UTTARAKHAND	142	9,800
PCCIT, WB & SIKKIM	314	22,200
<b>Grand Total</b>	<b>5000</b>	<b>3,24,350</b>

## II. Verification of demand > Rs. 1 Lakh not collectible and outstanding as on 01-04-2025:

- 1,000 entries per AO
  - 5,000 entries per Range
  - 15,000 entries per Pr. CIT
- (To categorically state recoverability of demand status).

1) Special team consisting of Pr.CIT with supporting Officers and staff should be created by each Pr.CCIT for comprehensive analysis of cases falling under "Top 5000" identified at the central level, by 15<sup>th</sup> June 2025. List of these 5000 cases will be provided by Demand Management & Facilitation Centre to each Pr.CCIT by 15th May, 2025.

2) Each JAO charge and subsequently the Pr.CCIT Office should categorize different nature of demands into the following-

- i) Demands in litigation with higher courts ITAT, HC and SC - Follow up with Standing Counsels to get bunching done and get cases fixed early, based on the amount locked up in litigation. [List to be prepared and also submitted to Pr.DG(Admn)].
- ii) Identify cases where ex-parte orders have been made and identify if appeals have been filed in them. Demands of last 3 years can be pursued (where possible) with specific strategies.
- iii) Identify cases where rectification and Appeal effects have to be given. Expedite transfer of rights (if required) in such cases by 30/5/2025. Rectifications / Appeal effect be given on priority.
- iv) Segregate demands not recovered despite efforts particularly those that are older than 10 years. Consider write off proposals or carry out a more aggressive follow up in coordination with Banks and Financial Institutions and if required with the help of Investigation Wing.

v) In respect of cases where assessee is considered not traceable, the following action should be undertaken:

a) Efforts should be made for tracing the assessee through use of ITS data and enquiries through banks, NPCI, MCA and other databases.

b) Co-ordination should be carried out with Investigation, FIU-IND, NATGRID etc. and by utilization of data available in public domain, viz., desktop diligence, social media, searches on internet for public databases like electoral rolls, etc.

Past experience shows that sustained and focused efforts made in this direction yield results.

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## CHAPTER IV LITIGATION MANAGEMENT

1. The pendency at first appellate stage is a cause for concern. Litigation management is an area that merits attention. To effectively reduce pending litigation in the Income Tax Department and to address the concerns of tax-payers, targets for disposal of first appeal proceedings for Commissioner (Appeals) (Faceless); Commissioner (Appeals) (Central); Commissioner (Appeals) (International Taxation and Transfer Pricing), and Joint Commissioner (Appeals) charges are mentioned in this chapter. In addition, litigation management policies relating to Dispute Resolution Committee, Black Money Act and at the level of Commissioner of income Tax (DR) posted in ITAT have been mentioned. Key Result areas for supervisory authority, Assessing Officers, CIT (Judicial) are also stated.

### 2. Appeal Statistics:

Details	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
<b>No. of appeals pending as on 1st April of respective FY</b>	4,58,015	4,64,836	4,96,470	5,16,484	<b>5,49,042</b>
<b>No. of new appeals instituted during the year</b>	47,752	1,04,678	1,45,273	1,44,064	<b>1,62,297</b>
<b>No. of appeals disposed during the year</b>	40,931	73,042	1,25,259	1,11,506	<b>1,72,361</b>
<b>Closing number of appeals</b>	4,64,836	4,96,472	5,16,484	5,49,042	<b>5,38,978</b>

\*Data from ITBA, Directorate of Systems

**It is worthwhile noting that in FY 2024-25, the disposal of appeals is 155% more than previous year and is at an all-time high. Further, though the pendency is high, however, for first time pendency of appeals as on 1<sup>st</sup> April, 2025 is lower than the pendency on 1<sup>st</sup> April, 2024.**

**The number of cases disposed is 1.72 lakh Appeals. This is the highest disposal till date in the history of the Department, despite substantial manpower shortages and vacancies at the level of Commissioner (Appeals) (Faceless), and Joint CIT(A).**

### 3. Approach towards Litigation management:

As on 01/04/2025, about 5.39 lakh Appeals are pending for disposal. At present there are four categories of First Appellate Authority:

- I.1. Commissioner (Appeals) (Faceless): 279 sanctioned posts.
- I.2. Commissioner (Appeals) (Central): 50 sanctioned posts.
- I.3. Commissioner (Appeals) (International Taxation & TP): 14 sanctioned posts.
- I.4. Joint Commissioner (Appeals): e-proceedings: 100 sanctioned posts.

The disposal figures for the year (till 31/03/2025) are as follows:

<b>Disposals in FY 2025-26</b>	<b>Number</b>	<b>Quantum (in lakh Cr.)</b>
A1	1254	4.06
A2	28721	1.57
B1	58839	0.21
B2	73813	0.02
C	9766	0.36
<b>Grand Total</b>	<b>1.72 lakh Appeals</b>	<b>6.22 Lakh Cr</b>

The Number and Amount of disputed demand in the Pending Appeals as on 01/04/2025 is as follows:

(a) Authority wise pendency

<b>Authority</b>	<b>Number</b>	<b>Quantum (in lakh Cr.)</b>
Central	92306	4.46
Faceless	373055	9.30
IT&TP	12496	2.01
JCIT(A)	61219	0.83
<b>Grand Total</b>	<b>5.39 lakh Appeals</b>	<b>Rs. 16.60 Lakh Cr</b>

The Central Action Plan 2025-26 proposes to improve disposal of pending Appeals and sets an ambitious target to dispose **over two lakh appeals and about ten lakh Cr of disputed demand**. The pending appeals are accordingly categorized and addressed in the following manner:

**I. Legacy Appeals:**

- (i) Appeals filed before 1/10/2020, i.e pre-faceless era have been termed as ‘legacy’ category. Focused efforts should be made to liquidate substantial number of appeals involving disputed amounts in **legacy appeals**. Towards this approach, higher weightage has been provided for adjudication of legacy appeals.
- (ii) NFAC shall come up with SOP for cases involving appeals where tax-payer is not traceable, and, the documents are incomplete, or digital footprints are not available. The services of Verification Units (VUs) should be made available to Commissioner (Appeals) faceless and JCIT(A)s to trace appellants of legacy appeals who are not responding to hearing notices issued by Appellate Authorities. The respective CIT(A)/JCIT(A) should draw up list of such non-responsive cases and flag them to respective CCIT for coordination and for resolution in consultation with higher authorities. Systems Directorate should enable functionality to flag such cases for verification and subsequent steps through Verification Unit.

**II. Compulsory disposal of Top 1500 appeals in terms of disputed demand-** This figure of Top 1500 is based on consideration of current working strength of officers. The disposal of appeals with highest quantum of disputed demand may reach about 2000

in case the vacancies decrease. [**Top 1500 – category T, implies 5 highest demand appeals for each CIT(A)/JCIT(A)**]

**III. Current Appeals:** There shall be no embargo on disposal of appeals filed during the current year. From time to time such appeals shall be allotted to the basket of authority as per the approved approach by NFAC. The approach is towards keeping a larger basket of cases for disposal, and to dispose cases where appellant is responsive. **For target purposes, the appellate authorities can select cases instituted till 30/09/2025 for all categories except Top 1500 and O-1 category, for which cut-off dates are 30/06/2025.** The cut-off dates have been kept different because the Top 1500 category and O-1 cases often involve complex issues. However, all officers are encouraged to dispose any number of cases over and above targets and instituted at any time during the year.

**IV. Transfer of cases from Commissioner (Appeals) Faceless to JCIT(A):** Cases of **Category R** (appeals having base section 154) pending with Commissioner (Appeals) Faceless are being transferred to JCIT(A) for disposal. Further, **Legacy Appeal** cases upto Rs. 25 lakhs of disputed demand are also being transferred to JCIT(A) from Commissioner (Appeals) Faceless. Sharing of workload will help in achieving expeditious disposal. The transfers are subject to administrative procedures. However, JCIT(Appeals) may verify whether any of the orders have been passed under statutory approach by the Additional/Joint CIT. In such cases the appeals should revert back to CIT(A).

**V. Support mechanism:**

- (i) NFAC shall issue SOP for guidance and policy introduction for litigation management from time to time encompassing various aspects of litigation management, including provision of assistance in the form of VU Units, improved functionalities of appeal portal, etc. within the contours of faceless appeal disposal scheme.
- (ii) Directorate of Systems shall provide additional MIS, Pop-Ups, reminders and calendar functionalities to Commissioner (Appeals) Faceless and JCIT(Appeals).
- (iii) Display of categorization on portal and in appeal receipt register: The Directorate of System in coordination with NFAC shall enable display of categories of Pending cases and cases instituted during the year.

**4. Categorization of Appeals:**

**Recategorization:** Recategorization of pending Appeal cases has been done after a comprehensive statistical analysis:

- I. Preliminary categorization based on sections of base orders has been done, with an aim to assist the authorities in their approach in expeditious adjudication of appeals, viz.

Category	Description
R	Appeals filed against base order Section 154, singly or in combination [Rectification Appeals (R)]
E	Appeals filed against base order Section 144, singly or in combination [Ex-party Appeals (E)]
P	Appeals filed against base order of Sections involving Penalties which are mostly independent of Quantum assessment order, singly or in combination [technical Penalty Appeals (P)]

- II. Thereafter, after excluding the above Appeals, further categorization based on quantum of disputed demand is as follows:

Category	Description
O-1	Other appeals in which disputed demand is above Rs. 5 crores.
O-2	Other appeals in which disputed demand is below Rs. 5 Crores but above Rs 1 Lakh
O-3	Other appeals in which disputed demand is upto Rs. 1 lakh

The category of upto Rs. 1 Lakh has been chosen to provide relief to a large number of small tax-payers as it was found that substantial proportion of pending appeals belong to such category.

- III. Category O-1 will have a sub-category of **Category T** (Top 1500) wherein top 5 cases of each appeal Charge will be considered.

5. **Targets:**

5.1. **General:**

5.1.1. Appeals with regard to priority communications have to be adjudicated within 90 days. As such, priority communication received till 31/12/2025 shall be 100% adjudicated.

5.1.2. Custodian of Records: All pending 'seek info' & 'issue letter' request on ITBA module received by the custodian CIT (Appeals) – response within 15 days

5.1.3. Creation of pendency for set aside orders of judicial/quasi-judicial authorities –

Sr No.	Category	Action by	Key Result Area (KRA)
1	Orders not passed on ITBA	CIT(A) appointed as custodian of erstwhile charge; CIT (Judicial) in case no custodian has been appointed, in consultation with JAO	Upload order with all related documents within 15 days of receipt of order
2	Orders passed on ITBA	Jurisdictional AO	



5.2. **Specific:** Adjudication targets shall pertain to an individual officer and include performance in additional charges held by such officer.

Targets have been designed with **weighted-average system**. Legacy Appeals have been given higher points. The weighted average methodology has been designed in a manner to give an additional degree of freedom to the authority in disposal of cases, while simultaneously maximising the number and amount of disputed demand targets. No minimum or maximum quantity of appeal has been specified.

I. Points assigned to various categories of appeals is as follows:

Sr No	Category	Points per adjudication	
		Legacy	Non-Legacy
1	T (Top 1500)	10	8
2	O-1	10	6
3	O-2	6	5
4	O-3	3	2
5	R	2	1
6	E	2	1
7	P	2	1

**In case an appeal is set aside, the above score shall be reduced by half.**

II. **Bonus:** 2 additional points for O-1 and T; 1 additional point for O-2 and 0.5 additional point in all other categories, per adjudication, will be awarded to the individual who is able to dispose of **all pending appeals** having same PAN in the appeal basket instituted till specified cut-off dates.

III. The Targets for each category of authority will be for individual (adjudications in substantive as well as additional charges shall be counted for individual achievement):

Sr No	Authority	Individual Target
1	Commissioner (Appeals) Faceless	1800
2	Commissioner (Appeals) Central	1600
3	Commissioner (Appeals) IT&TP	1200
4	JCIT (Appeals)	2400

NFAC in coordination with Directorate of Systems shall display relevant categorization of appeals in the Appeal receipt register of each Commissioner/JCIT(Appeals) and automatically assign points per disposal. Though the authority shall have substantial independence in choice of cases, it is expected that Top 5 cases in each individual basket, i.e **Category T (Top 1500) may compulsorily be done**. In addition, it is suggested that authorities may like to adjudicate cases under R, E, P and O-3 categories, under legacy as well non-legacy categorization, as it is expected that such an approach will aid in expeditious disposal of appeals. The number of category T case is liable to increase till 30.06.2025 on account of addition of current cases in the basket of disposal. The officer is expected to dispose at least 5 category T cases during the year. Case once marked as category T shall be maintained for the year.

**Respective CCIT** (either Faceless or otherwise) to whom the CIT(A)/JCIT(A) report, shall **undertake monthly review** about the disposals and pendency and coordinate with NFAC or Systems and other verticals to ensure timely resolution.

6. **Key Result Area for NFAC has been detailed and stated in the Chapter on “Other Verticals and Directorates” (Reference page 121 of CAP 2025-26)**

7. **Key Result Area for Supervisory Authority - Pr. CCIT/CCIT**

Sr No.	KRA	Target
1	Monthly Review of Quarterly disposal targets of CIT(A)/JC(A) in the following manner: (i) Quarter 1 and 2: 40% of target per officer (ii) Quarter 3 and 4: 60% of target per officer	Monthly
2	Review of Priority Appeals adjudication	Monthly
3	Review of quality appeal orders based on SOP to be devised by NFAC	As per task force recommendation

8. **Key Result Area for Jurisdictional Officers**

Sr No.	KRA	Action by	Target
1	Submission of Remand report pending as on 01/04/2025	JAO	<ul style="list-style-type: none"> <li>10 Remand Reports by 30/06/2025</li> <li>20 Remand Reports by 31/07/2025</li> <li>All Remand Reports by 31/08/2025</li> </ul>
	Current Remand proceedings after 01/04/2025		<p>1. Communication proposing including comments/legal objections on admissibility of additional evidence, and, clarifications, if any should be submitted within 7 days of receipt of communication; If extension of time is required considering the specific facts of enquiry, such extended date should be communicated.</p> <p>2. Remand Report on merits should be submitted within 30 days if no extension has been sought, or extension is not approved.</p>
2	ITNS 51 sent by CIT(A)	JAO	Within 15 days
3	Remand Report and ITNS 51 pending for more than 30 days	PCIT	Quarterly review
4	Engagement of Special counsels in important cases in ITAT	PCIT/CIT	In consultation with CCIT/ Pr.CCIT, independently, or upon request by CIT(DR)

**9. Key Result Area for CIT (DR) in ITAT**

<b>Sr No.</b>	<b>KRA</b>	<b>Target</b>
1	Representation of Search and Seizure cases by Regular CIT(DR)	CIT(DR)(Admin) shall ensure allocation of case to respective DR.
2	Engagement of Special counsel	PCIT in consultation with CCIT/Pr.CCIT
3	Performance Appraisal of Young Professional	Quarterly report
4	Drawing up list of ITAT decision in different cases since 01/04/2021 for reconciliation with ITD database	CIT(DR)(Admin)

**10. Key Result Area for CIT (Judicial)**

<b>Sr No.</b>	<b>KRA</b>	<b>Target</b>
1	Bunching of Appeals involving similar Substantial Question of Law	Quarterly review
2	Submission of SLP Proposals with CCIT's view & Specific Comments to the Directorate of Income Tax (L & R)	Within 20 days of High Court order
3	Preparation of Master list of appeals pending at ITAT, HC, SC at the level of each Pr. CCIT; Forwarding of Updated list to Directorate of L&R in prescribed proforma along with certificate of updation on LIMBS	Master list to be updated every quarter; by 15th day from the end of the quarter
4	Proposal on empanelment and renewal of Standing Counsels and special public prosecutors	On or before 3 months of expiry of term
5	Monitoring of performance of Standing Counsels and Special Public Prosecutors	CIT (Judicial) & PCIT/CIT concerned
6	Drawing up of list of important decisions pertaining to respective regions on different issues (reported or not reported) along with requisite details.	CIT (Judicial) & PCIT/CIT concerned
7	Disseminating important directions of High Court and monitoring implementation of HC orders	CIT (Judicial)

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## CHAPTER V

# SERVICE DELIVERY STANDARDS AND REDRESSAL OF GRIEVANCES

1. Income Tax Department is committed to providing quality services to taxpayers. Section 119A was introduced by Finance Act 2020 which prescribes that the Board shall adopt and declare a Taxpayers' Charter and issue such orders, instructions, directions, or guidelines to other income-tax authorities as it may deem fit for the administration of such Charter. Taxpayers' Charter published thereof gives guidelines for taxpayer service delivery subject to certain taxpayer obligations. A copy of the Taxpayers' Charter forms part of the Action Plan.

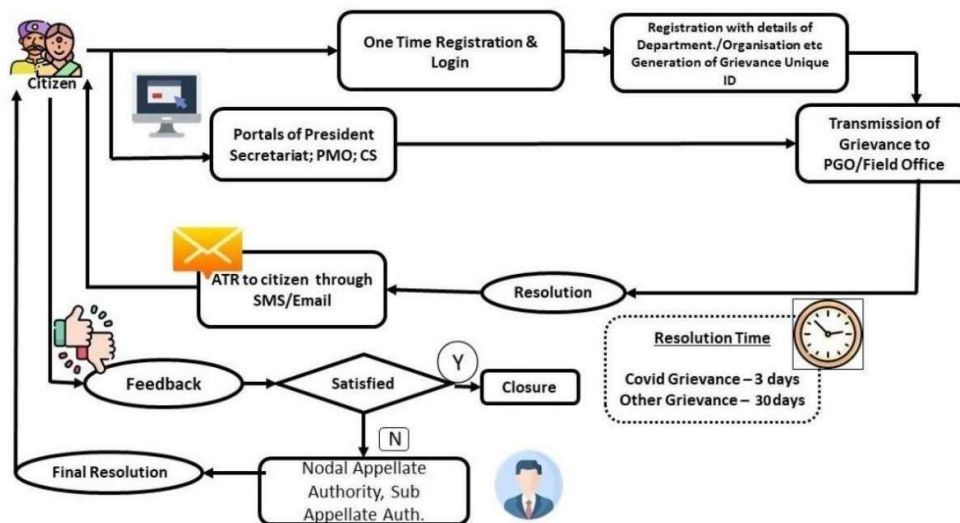
2. Most important is the handling of grievances because the grievance means taxpayer has flagged instance of gap in service delivery or concerns relating to the service received.

### HANDLING OF GRIEVANCES

3. The department receives grievances through various modes but most important from the operational viewpoint are the grievances received through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS). It is an online platform available to the citizens to lodge their grievances to the public authorities on any subject related to service delivery. It is a single portal managed by the Department of Administrative Reforms and Public Grievance which is connected to all the Ministries /Departments of Government of India and States.

4. The flow of the grievances as shown on the website of Department of Administrative reforms and public grievance (<https://pgportal.gov.in/>) is as under: -

### CPGRAMS PROCESS FLOW



5. Each department is represented through a Nodal Public grievance officer; and for CBDT at present, the nodal officer is the Joint Director of Income Tax TPS-II, 4th Floor, Mayur Bhawan, Connaught Circus, New Delhi. The process of grievance redressal also envisages an appeal, therefore, for CBDT a Nodal Appellate Authority (NAA) is also notified who is - the Principal Director General of Income Tax Administration and TPS, Room no 523, Mayur Bhawan, Connaught Circus, New Delhi. Under NAA various Sub-Appellate Authorities (SAAs) have been created with closure rights of CPGRAMS appeals.

6. **Grievance Redressal & Assessment Index (GRAI)** is an indicator devised by the Department of Administrative Reforms & Public Grievances (DARPG) to assess efficacy and score of Ministries/ Departments in Grievance redressal mechanism leading to resolution of the grievances. It uses four dimensions namely Efficiency, Feedback, Domain and Organizational Commitment along with associated indicators. Maximum weightage on GRAI has been given to the indicators of percentage of grievances resolved within 21 days or lesser period satisfactorily. A summary of performance of CBDT on GRAI is as follows:

[Source DARPG - CPGRAMS Monthly Report –Central Ministries/Departments March 2025 (Report No.35)- (January – March 2025)]

ITEM	BROUGHT FORWARD	ADDED	TOTAL	DISPOSED	PENDING
GRIEVANCES	9526	17150	26676	16103	10573
APPEALS	2839	2089	4928	1594	3334

#### **Analysis of grievances on CPGRAMS**

[February 2025 (Report No.34), CBDT not in top 5 recipients for March 2025]

- Direct Taxes (62.81%): Issues with IT Returns
- PAN Issues (11.39%): Delay in PAN issues
- Corruption/Malpractices related (VCs, employees) (1.82%): Inaction by Department
- Technical Issues with website (1.63%)

#### **Relative Performance of CBDT in CPGRAM Disposal**

[Source DARPG - CPGRAMS Monthly Report –Central Ministries/Departments March 2025 (Report No.35) (January – March 2025)]

- Ranked 35 out of 38 - GRAI of 0.491 [Group A - Min./Dep. with >500 total]
- Maximum number of receipts - ranked 5 with 17150 receipts.
- Maximum number of disposals - ranked 5 with 16103 disposals.
- Maximum pendency - ranked 1 with 10109 pending as on 28.03.2025.
- Maximum pendency>21 days - ranked 1 with 7639 pending as on 28.03.2025.
- Maximum pendency of Appeals - ranked 2 with 3334 pending as on 28.03.2025.
- High average closing time, ranked 3 with average closing time of 52 days.
- Avg. Grievance Redressal Time all Min./Dep. - January – March 2025 - 16 Days.

## 7. DARPG portal Review Meetings

- DARPG has operationalized a separate module 'Review meeting' on the CPGRAMs portal from February, 2025.
- The meeting will be scheduled by adding agenda for a particular subordinate office or for whole department by selecting CPGRAMs/ Feedback/CPGRAMs appeal on the CPGRAMs portal.
- The meeting will be scheduled by Nodal Officer on behalf of CBDT and the Review authority by default is Chairman, CBDT.
- Upon successful completion of review meeting, scheduled meeting will be confirmed on the Portal. There is also facility for remarks and uploading the minutes of meeting on the portal under said module.
- Accordingly, henceforth, a category of CPGRAMs (Region-wise, age-wise etc.) that are pending for more than 21 days will be selected every month on the portal itself for review.
- **CBDT Review meetings, for the period up to March 2025, have been held on 28.02.2025 and 26.03.2025 presided over by Chairman, CBDT, making CBDT one of the only two Ministries/Departments to have carried out two such reviews till March 2025.**

Board had issued an Office Memorandum in F. No. Dir (Hqrs.)/Ch (DT) /07(112)/2022 dated 22.09.2023 providing steps for the field formations which will help the department to have a good ranking of GRAI. Subsequently, DARPG has issued Office Memorandum dated 23.08.2024 – “Comprehensive guidelines for handling the Public Grievances”. In view of this DARPG OM, vide letter F.No. ADG(TPS-II)/2024-25/430 dated 30.09.2024, the reduction of redressal time for CPGRAMS from 30 to 21 days has been conveyed by office of Pr.DGIT(Admin. &TPS). Following activities and steps must therefore be observed: -

- i. **Daily login by the officers** having account on PG Portal of CPGRAMS.
- ii. **Priority be given to less complicated grievances** such as giving TDS credit because by taking lesser number of days in disposal of grievances, high weightage is given in GRAI Index.
- iii. Give adequate consideration to the submissions of the taxpayers and the **grievance be not closed on summary basis**. This shall further reduce scope for filing of appeals.
- iv. Efforts be made to **resolve the grievances within 12 days of receipt**. By 12th day, if due to some complexity the grievance cannot be resolved within stipulated time of 21days then such complexity should be brought to the notice of the supervising officer.
- v. All grievances pending for more than 21 days shall be monitored by officer of the rank of JCIT/Addl.CIT.
- vi. Grievances pending for more than 35 days shall be monitored by officer of the rank of Pr.CIT/CIT.
- vii. Grievances pending for more than 60 days shall be monitored by officer of the rank of CCIT and by Pr.CCIT, if pendency is more than 90 days.

- viii. Grievances pending for more than 6 months shall be monitored by Pr.DGIT (Admn. & TPS). Pr.CCsIT should take a monthly review of CPGRAMS grievances under 'Corruption' Category filed in their jurisdiction and ensure that timely action / inquiry is taken up on such grievances.
- ix. All HoDs and Pr. CIT/ CIT rank Officers shall take a monthly review of CPGRAMS appeals filed under their jurisdiction where Jurisdictional Assessing Officers' (JAOs')/ Grievance Redressal Officers' (GROs') comments have been sought by Sub- Appellate Authority (SAA) and ensure that the same are furnished immediately.
- x. All Sub-Appellate Authorities (SAAs) to **check the PG portal daily** and take final **decision on CPGRAMS appeals within a period of 30 days** from the receipt of the appeal.
- xi. All officers and Officials who are yet to complete "Grievance Redressal Mechanism" course hosted by CBDT on "iGOT Karmayogi" Portal must complete the same by 30 June 2025.

**8. Feed Back on resolution:** - It has been mandated that the senior officers should take feedback from grievance holders whose grievances have been resolved to ensure if they are sufficiently satisfied with the resolution. Department of Administrative Reforms and Public Grievances is taking feedback from grievance holders through BSNL call centers. These feedbacks are recorded and will be soon made available to supervising officers. Other issues related to CPGRAM are as under: -

- (i) Fresh/ new grievances are pushed from the portal periodically but these remain unattended with the office of Pr.CCIT/ CCIT/ Pr.CIT and it does not reach the point of action. The field formations must ensure that the time taken for grievance to get pushed to the point of action is not more than two working days.
- (ii) As per the new SOP issued by DGIT (Systems), all PAN based CPGRAMS grievances, other than issuance of new PAN and correction in existing PAN database, are to be attended by respective JAO and CIT (Admin. & TPS) in the field charges.
- (iii) It is observed that GROs do not mandatorily login five times in a month on CPGRAM Portal. Non-compliance of this instruction to login adversely affects GRAI of the department – **Respective Pr.CsIT to ensure that there is 100% compliance on this issue for all the months.**

**9.** The timelines for disposal of grievances received from any source and CPGRAMS Appeals are as under:-

(i)	Grievance received from PMO/FMO/MPs/ CBDT any other higher priority source	Within 15 days of receipt by CBDT
(ii)	Grievance received through CPGRAMs Online portal	Within 21 days of receipt by CBDT
(iii)	Any other grievance	30 days from the date of Receipt
(iv)	CPGRAMS Appeals	30 days from the date of Receipt

## SERVICE DELIVERY STANDARDS

**10. Service Delivery by field formations: In accordance with Taxpayers' Charter as per service delivery standards.**

### MONITORING OF GRIEVANCES

Considering the importance of Taxpayers' Charter, the Pr.CCsIT have to ensure proper monitoring of time bound grievance redressal. The Pr.CCsIT shall submit the monthly report by 10th of every month for the preceding month with regard to resolution of grievances and sent it to the Zonal Member with a copy to Pr. DGIT (Admin. & TPS). In cases where pendency exceeds beyond 90 days, the reasons for delay must be specifically mentioned in the said monthly report giving details of effort made for the resolution of grievance.

The ADGs (TPS) shall coordinate and identify issues in respect of grievances pending for more than 90 days for resolution.

The following Directorate-specific KRAs are also to be followed:

S. No	Directorate / Division concerned	Key Result Area	Target	Nodal Authority for Coordination
1	R & S	Monthly report on Grievance Redressal: [Statistics of receipt and disposal of e-Nivaran, CPGRAMS, Ask-center grievances, Other Grievances (received from social media, emails, letters, etc.)]	First Monthly report should be published on or before 30.06.2025. Thereafter, regular monthly reports are to be published.	ADG (R&S) shall coordinate with ADG(TPS)-1, and ADG(TPS)-2 and CPC (Bengaluru)/ITBA-Directorate of Systems.  ADG (TPS)-1 shall act as Nodal officer.
2	TPS I & II	Monitoring of grievances more than 90 days old	Coordinate between various verticals for prompt resolution, analyze reasons for delay, details of effort made for the resolution of grievance and systemic issues required to be addressed	Quarterly Report on areas listed under "Target" column to be submitted by: 1.ADG TPS-I in respect of all grievances other than CPGRAMS 2.ADG TPS-II in respect of CPGRAMS

### TAXPAYERS' CHARTER CELLS (TPCCs)

The access point to the services plays a critical role and thus Taxpayers' Charter Cells (TPCCs) have been created at Pr.CCIT level at each of the 18 Regions/Zones, (International Taxation) and (Exemptions). These TPCCs have been mandated to ensure that the Taxpayers' Charter is implemented at the field level and delivery of services is dispensed through 599 income tax offices and 457 ASK Centers spread across the country. In order to



ensure that these TPCC function properly, Key result areas and Targets for the Pr.CCIT, with regards to the activation of Taxpayers' Charter Cell, are stipulated as under:

Key Result	Target	Timeline
Creation of monitoring mechanism for enforcing Taxpayers' Charter	Sensitization of all assessing officers about the Taxpayers' Charter and issuance of due instructions to track and observe the compliance of service deliverables as per time limits of Taxpayers' Charter.  Creation and updating of Mechanism for proper monitoring of service deliverables by the Nodal Taxpayers' Charter Cells. Ensuring that reasons for the delay in redressal of grievance within the timeline, are being called for, from field officers and corrective measures are being taken.	One session every month  Review on the first week of every quarter of F.Y.

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## CHAPTER VI FACELESS CHARGES

1. Faceless assessment has made a paradigm shift in the business process of the department. Most of the processes relating to faceless assessment have now stabilized. Now, the need is to increase its efficiency and efficacy. During the current financial year efforts should be made to adhere to the timelines provided so that faceless assessments become hassle free.
2. The following Standard Operating Procedures (SOP) have been laid for the Assessing Officers: -
  - i. SOP dated 03.08.2022 was issued by the Pr. CCIT, National Faceless Assessment Centre (NaFAC) under section 144B(6)(xi) of the Income-tax Act, 1961 (hereafter 'Act') with the approval of the CBDT. This SOP for Assessment Unit, Verification Unit, Review Unit and Technical Unit provides step by step actions to be taken for completion of a fair assessment compliant with principle of natural justice, including essential elements of the assessment order that must form part of the assessment orders passed by the AU.
  - ii. SOP for Faceless Penalty Scheme-2021 dated 06.09.2022 for Penalty Unit, Verification Unit, Technical Unit and Review Unit handling penalties has been issued. This SOP provide the step-by-step processes and timelines for deciding penalty proceedings.
  - iii. SOP for handling of writs has been issued on 01.08.2022 which is to be followed in case of Writ Petitions against assessment proceedings conducted under section 144B of the Act and against penalty proceedings conducted under FPS 2021.
3. The Schedules of timelines relevant for **FAO Charges** is given below:

S. No.	Key Result Area	Timeframe	Action By
1	2	3	4
1.	Allocation of CASS and compulsory scrutiny assessment Work item to FAO	i) Within 7 days of selection. ii) Latest by 15-05-2025	Systems Directorate
1.1	Allocation of assessment work item of cases u/s 147 to FAO	i) Within 7 days of selection for reopening. ii) Latest by 15.07.2025	Systems Directorate
1.2	Deployment of functionality for web service order	By 15.04.2025	Systems Directorate
1.3	Dry Run (incumbent on deployment at para 1.2 above)	Within 15 days of assignment of cases. The cases which are not getting through Dry Run must be monitored by the Range Heads on 10th of each month and maintain a list of cases pending for dry run.	FAO

S. No.	Key Result Area	Timeframe	Action By
1.4	Issue of Questionnaire /notice u/s 142(1) of the Act.	Within 30 days of assignment of the cases. Each Faceless AO should draft at least 10 questionnaire per week and send to the Range Head for approval.	FAO
1.5	Centralized communication to assesses in non-responsive cases	ITBA to share data of non-responsive assesses with Systems on the 1 <sup>st</sup> of every month beginning June, 2025.	ITBA
		Automated issue of notice to non-responsive assesseees on 7 <sup>th</sup> of every month beginning June, 2025.	Systems
2.	Transfer out of Exception cases excluded from scope of Faceless Assessment / penalty to JAO	Within 5 days of assignment or receipt of information based on which the case is identified for exclusion (as applicable)	FAO
3.	Identification of Non- Digital Foot Print cases.	List of cases without digital footprint pending in faceless, to be shared with NaFAC by 10 <sup>th</sup> of every month up to 30.09.2025	Systems Directorate
	Transfer of non-digital foot print cases to JAO.	i) Within 7 days of identification by NaFAC ii) Latest by 15-11-2025	Systems Directorate
4	Verification of penalty cases kept in abeyance	By 15.06.2025	FAO
	(i) Issue of show-cause notice in penalty cases getting time-barred during the FY	By 15.06.2025	FAO
4.	Assessments involving Transfer Pricing References.		
4.1	Reference to Transfer Pricing Officer (TPO) in case of specified domestic transaction or international transaction	Within 30 days from date of assignment/ allocation of case.	FAO
4.2	FAO to monitor the progress that TPO has taken the cognizance and then change the time barring date on the system.	Within 5days of TPO taking	FAO
4.3	TPO References- Validity	Within 30 days of receipt of a TP reference, TPO to examine the said reference and inform TU if there is any material defect having a bearing on the validity of the reference.	TPO

S. No.	Key Result Area	Timeframe	Action By
5.	Manual Order Upload Cases which have been so marked by the system	The assessments in these cases will become priority and its process should be completed expeditiously.	FAO
6.	Action for withholding/ release of refund under Section 245 as per Instruction No.2 of 2023 dated 10.11.2023	FAO to intimate JAO within 20 days from receipt of communication from CPC.  JAO to communicate final decision regarding withholding/release of refund to CPC within 30 days from receipt of intimation from FAO.	FAO and JAO

4. The Schedules of timelines relevant for **JAO Charges in respect of interfaces between JAO-FAO-Systems** is given below:

S. No.	Key Result Area		Timeframe	Action By
1	2		3	4
1	Set aside cases	Creation of pendency and assignment to AU	Within 10 days of receipt of order, JAO to create set-aside work item in ITBA and send request to NaFAC for transfer of case to FAO.	JAO
			Within 2 days of JAOs request, NaFAC to intimate the Systems for transfer to FAO.	NaFAC
			Systems to transfer cases to FAO within 2 days of request by NaFAC.	Systems Directorate
2	Uploading of all base and related documents by JAO in  (i) Compulsory Scrutiny cases (ii) Re-assessment cases (iii) Set aside cases		At the time of creation of work item.	JAO
3	RMS information uploaded on Insight portal to be pushed to JAO.		Latest by 30.11.2025 in respect of cases in which time barring date for reopening is 31.03.2026	Systems Directorate

S. No.	Key Result Area	Timeframe	Action By
4.	Transfer of cases / Work items received from other charges to JAO	JAO to transfer all such relevant cases to AU within 2 days of receipt of the case through NaFAC, if it pertains to faceless.	JAO
	(i) Cases of Central Charges to be decentralized.	15.06.2025	Central Charges
	(ii) Cases of residents lying with International Taxation charges	Cases of the residents to be identified and transferred to JAO within 15 days of assignment or receipt of information based on which the cases is identified as resident	International Taxation charges
5.	Uploading of appellate orders which are relevant for the pending faceless penalty proceedings before the Penalty Unit	Within 2 days of receipt of the order.	JAO
6.	Action for withholding/ release of refund under Section 245(2) as per Instruction No.2 of 2023 dated 10.11.2023	<p>JAO on receipt of communication from CPC to intimate the FAO.</p> <p>Within 20 days: FAO to communicate final decision regarding withholding/release of Refund to JAO.</p> <p>Within 30 days: JAO to consider the response of FAO and submit the response to CPC on BO portal</p>	FAO and JAO
7.	Application for immunity	Application filed before JAO for immunity u/s 270AA of the Act to be intimated to AU/FPU within 3 days of its receipt	JAO

**4.1 Writs/Appeals passed by ITAT, High Court/Supreme Court-** For such orders received by JAO, pertaining to the proceedings pending with Faceless units, the directions/ order of the judicial authorities or any communication from Sr. Standing Counsel to be uploaded within one day of receipt. The date of receipt of order in Pr.CIT/CIT office to be necessarily mentioned, to enable the AU to ascertain date of limitation. These actions are to be taken by JAO and CIT(Judicial), as per recent directions of Hon'ble High Court of Gujarat in the case of Shree Sarkhej Kelavani Mandal Versus Additional/Joint/Dy./Assistant Commissioner of Income Tax /Income Tax Officer & Anr.

**4A. The Schedule of timelines relevant for RU, TU & VU are given below:**

Sr	Key Result Area	Timeframe	Action by
1	2	3	4
1	Submission of report by Review Unit on reference sent by FAO	Within 5 days of receipt of reference.	RU
2	Submission of report by Technical Unit on reference sent by FAO	Legal reference – within 10 days. Translation – within 5 days TP reference – to be forwarded to TPO within 2 days. Report to be sent within 2 days of receipt. Valuation reference – to be forwarded to Valuation Officer within 2 days. Report to be sent to FAO within 2 days of receipt.	TU
3	Submission of report by Verification Unit on reference sent by FAO	Within 15 days or less depending on the time barring date of assessment.	VU

**5. Handling of Withholding/ Release of Refund cases:** - Both JAO and FAO charges are required to take action for withholding/release of refund under Section 245 w.e.f. 01.04.2023 for AY 2022-23 onwards as per Instruction No. 2 of 2023 dated 10.11.2023 and Systems Instruction No. 2 of 2023 dated 28.11.2023.

In cases where section 245(2) is applicable, the JAO charges would ensure that expeditious communication is sent to FAO charges by reflecting it in Case History Noting (CHN). The faceless AO upon receipt of communication from JAO reflected in the case history noting (CHN) shall adhere to the following timelines:

i.	Examine the case records of the relevant proceedings and record the opinion – whether or not demand is likely to be raised in the pending assessment.	To be done within 7 days of receipt of communication from JAO
ii.	Obtain approval of the Unit Head.	To be considered by the Unit Head within 3 days
iii.	Communicate the same to JAO, through Issue Letter functionality-245(2) Drop Down button in the ITBA.	To be done within 2 days of receipt of approval of the Unit Head

**6. Monitoring of staggered disposal of Time Barring assessment by Pr. CIT/CCIT: -**

It is experienced in the past that the Assessing Officers have a tendency of disposing cases in the last week/fortnight before the time barring date. It must be realized that under the faceless scheme the Assessment process involves various stages where System/ CPC/ ITBA modules are involved. The cases get stuck up in these modules for various reasons and put pressure on the infrastructure.

Further, the large number of references made near time-barring date puts additional pressure on RUs/VUs/TUs and, at times, defeats the purpose of creating such verticals. Last minute references by AUs do not give sufficient time to RU/VU/TU to process the case properly.

In light of the above, the Pr. CsIT will ensure staggered disposal of cases as per the time lines below: -

	<b>Staggered disposal of time barring assessment (time barring on 31.03.2026)</b>	<b>Timeline for disposal</b>
i.	10% of such cases	30-06-2025
ii.	20% of such cases	31-08-2025
iii.	40% of such cases	31-10-2025
iv.	70% of such cases	31-12-2025
v.	90% of such cases	28-02-2026
vi.	100% of such cases	31-03-2026

**7. General:** While all the assessment orders are expected to be of high quality, each AO shall pass at least 10 reportable quality assessment orders during the year, after proper marshalling of facts and appreciation of law. Assessments, in cases in which directions have been received from judicial authorities, should be completed at least 15 days prior to the date given by the judicial authority. The ILDP and the final assessment order must contain all the essential details listed in the SOP for the AU dated 03.08.2022. The penalty order must contain all the essential items listed in the SOP for the PU dated 06.09.2022.

- i. **Monitoring, Supervision & Inspection:** PCIT should continuously monitor adherence to Central Action Plan targets and sensitize their units accordingly.
- ii. **Quarterly and Annual Review:** Pr.CCIT/CCsIT should review adherence to Central Action Plan targets on quarterly and annual basis, making necessary adjustments, if needed.
- iii. **Knowledge Management & Capacity Building:** Each CCIT should organize at least four in-house workshops/ seminars in a year.

**8. Focus Areas for Faceless CCsIT, and PCsIT shall include the following:**

<b>S No.</b>	<b>Focus Area</b>
<b>1</b>	Fortnightly co-ordination meeting with Range head(s) along with Faceless Officers (if required) to discuss issues being considered in Faceless Assessment and to guide on the following aspects:
	I. Significant/ latest Judicial Decisions;
	II. Any issues of administrative or technical (domain), or issues pertaining to Directorate of Systems being faced.

S No.	Focus Area
	III. Any hand-holding required in respect of complex issues involved in the cases being considered under their jurisdiction
2	Flag System issues relating to Faceless, and recommendations for System improvements;
3	Co-ordinate with NaFAC or NFAC, as the case may be, in cases of any bottleneck, pendency's, etc. on monthly basis;
4	Ensure equitable disposal of cases, in including issuance of questionnaire, marshalling of issues;
5	Capacity building of Range Officer/AO in respect of technical issues pertaining to complex cases, or where it is found that such AOs do not have requisite exposure/ experience on issues encountered during assessment including framing of questionnaire, etc.;
6	Monitoring of action taken by Verification Units on references received;
7	Monitoring of tickets raised in Faceless charges and their resolution thereof;
8	Quarterly report of action taken on above to concerned Principal CCIT, and to NFAC/NaFAC, flagging issues for resolution.

**[Additional KRA on Capacity Building is mentioned in Chapter on Human Resource Management, which should be referred to by Field officers]**

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## CHAPTER VII JURISDICTIONAL AND CENTRAL CHARGES

The Jurisdictional charges act as an important interface between taxpayers and the department. From providing various services to the taxpayers including grievances redressal, to enforcing demand, they perform many important functions. They also play a key role in appellate and judicial functions, from taking decision to file appeals before various appellate forums to the effective representation before them. To sum up, the jurisdictional charges play a very crucial and constructive role towards coordinated, efficient and effective tax administration.

### 1. **Role and functions of the jurisdictional charges:**

CBDT vide guidelines (F.No.173/165/2020-ITA-A) dated 14th August 2020 has prescribed various functions to be performed by field formations outside the NaFAC/hierarchy. Subsequently, the jurisdictional charges have been assigned few more statutory and other functions also. Presently, their main functions are as under:

#### **i. Taxpayer services:**

- Taxpayer outreach and education
- Taxpayer facilitation
- Grievance handling
- Publicity

#### **ii. Pre-assessment work:**

- To conduct enquiries and issue show-cause notices under section 148A of the Act, preparing and passing draft orders under section 148A(d) of the Act and issuing notices under section 148 of the Act wherever applicable.
- To upload information in VRU/CRIU modules of Insight portal.
- To select cases for compulsory scrutiny as per the guidelines framed by the CBDT in this regard.
- To complete the confirmatory check list as provided on the ITBA work item before assignment of the case to NaFAC.
- To create pendency on ITBA of set-aside cases by CIT (A), ITAT, High Court, revision orders under section 263 of the Act, etc.
- To process non-PAN cases and cases where PAN is not registered on the e-filing account as per CBDT's Instruction dated 8th December 2020 and 19th March 2021 in F. No. 187/4/2020-ITA-I

#### **iii. Assessment related work:**

- To complete the scrutiny in specified categories of cases as well as cases specially assigned to the JAOs.
- To upload all base and related documents including documents/orders like valuation report, special audit report, transfer pricing orders, DRP orders, and any other information relevant to the case received manually, etc. of all assessments/penalties assigned to NaFAC.

- To upload all documents/information/remarks that are relevant for completion of proceedings under section 143(3)/147 of the Act.
- To undertake immediate compliance, within five working days, to any query from NaFAC seeking information/document/ clarification during faceless assessment /penalty proceedings.
- Uploading of paper returns and processing of returns in special circumstances.
- To initiate the proceedings under section 269SS/T of the Act, wherever applicable.
- To take remedial action, wherever applicable, in Revenue and Internal audit objections/observations.

#### **iv. Other statutory functions:**

- To process petitions for condonation of delay under section 119(2)(b) of the Act
- Exercising statutory powers under section 263 and section 264 of the Act
- Prosecution and compounding

#### **v. Collection, recovery and management of demand:**

- To achieve the budget collection target.
- To monitor the advance tax collection.
- To collect demand from arrear as well as current demand.
- To carry out rectifications under section 154 of the Act.
- To give timely effect to the appellate orders.
- To decide the petitions for stay of demand.
- To draw Tax Recovery Certificates (TRCs).
- Recovery of taxes through statutory actions.

#### **vi. Appellate and judicial functions:**

- To submit remand reports in timely manner
- To assist DRs & Standing Counsels in defending cases before various Appellate forums.
- To give effect to the Appellate Orders of CsIT (A), ITAT, High Court, Supreme Court and Settlement Commission.
- To create penalty proceedings on ITBA in orders confirmed by CIT(A) where proceedings have not been created by NaFAC.
- To pass **OGE preferably within one month** and to prepare CSR (Central Scrutiny Reports) in respect of orders of Appellate Authorities within the stipulated time as prescribed in relevant circulars/instructions, and file appeals in suitable cases.
- To assist Counsels in defending writ petitions, recommending SLPs etc.

**vii. Miscellaneous functions:**

- Custody and management of records.
- To send various reports including reports on parliamentary questions.
- PAN transfer and PAN deactivation.
- Centralisation / decentralisation of cases
- RTI matters
- GEP reports
- Reports for appointment of valuer, TPs, antecedent reports, etc.
- Information sharing as mandated under section 138 of the Act.
- Maintenance of PD A/c including adjustment of seized cash against demand or release.

**1. TARGETS FOR JURISDICTIONAL AND CENTRAL CHARGES:**

S. No.	Key Result Area	Target/Activity	Time frame (by)
A.	Budget Collection	100% Collection of Budget Targets fixed (Region-wise Targets are as per CBDT's communication in this regard)	31.03.2026
<b>B1. Recovery/Reduction of Demand</b>			
1	Cash Collection	100% of the target fixed for cash collection of arrear demand (Region-wise targets are as per Chapter III)	Upto 40% of target by 30.09.2025 Upto 75 % of target by 31.12.2025 Upto 100% of target by 31.03.2026
2		20% of the current demand raised during the year upto 31.01.2026 (excluding pre-paid taxes, demand not fallen due and demand raised due to non-granting of credit of prepaid taxes)	31.03.2026
3	Reduction of Arrear Demand	Target for reduction in arrear demand as on 01.04.2025	Upto 50% of target by 30.09.2025 Upto 70% of target by 31.12.2025 Upto 100% of target by 31.03.2026
		Reduction of Demand Entries <ul style="list-style-type: none"> <li>• 5000 by AO</li> <li>• 25000 at Range level</li> <li>• 75000 at Pr.CIT/CIT level</li> </ul>	Upto 50% of target by 30.09.2025 Upto 100% of target by 31.03.2026
4	NCLT matters	1.Identification, processing and filing of petitions before NCLT in all cases requiring restoration of companies in the records of ROC	By 30.06.2025

S. No.	Key Result Area	Target/Activity	Time frame (by)
		2. Timely notifying the demand and pending proceedings, if a case has gone to NCLT under IBC	Within 30 days from admission of application
		3. Matters relating to merger & de-merger, amalgamation, etc. of companies	As per time given by NCLT
5	TRO's Action Plan: The work of the TRO will be monitored by the Pr. CIT from time to time	Reconciliation of demand in TRC with actual demand by 31.12.2025	Upto 70% of target by 30.09.2025 Upto 100% of target 31.03.2026
		Disposal of 20% of brought forward TRCs or 150 TRCs by each TRO whichever is less	31.03.2026
		Cash collection of 5% of Brought forward demand indicated in the TRCs	31.03.2026
		Attachment of properties - one per Range	31.03.2026
		Auction of properties for recovery - one per Pr. CIT/CIT	31.03.2026
6	Write-off (verification of cases in which demand is below Rs. 25,000 and older than 10 years with no appeal pending)	For ITO – Write-off of demand of Rs. 5000 to Rs. 25,000 – 25 per Non-corporate/Mixed charge and 20 per Corporate Charge	31.03.2026
		For ACIT/DCIT Write-off of Demand of Rs. 5001 to Rs. 25,000 - 25 per Non-corporate/Mixed charge and 20 per Corporate Charge	31.03.2026
		For Range Head-Write-off of Demand of Rs. 25,001 to Rs. 1,00,000 - 10 per Range	31.03.2026
		Submission of 5 proposals per Pr. CIT/CIT Charge for write off including one in a dossier case	31.03.2026
<b>B2. Arrear Demand Reporting</b>			
1	Reconciling Dossier Data with Financial Accounting System (CPC-FAS)	Preparation of Dossier cases with demand exceeding Rs. 25 crs	From quarter ending 30.06.2025
		Preparation of Dossier cases with demand exceeding Rs. 1 cr. but less than Rs. 25 cr. based on data available with CPC-FAS	From quarter ending 30.06.2025
		Preparation of Dossier cases with demand exceeding Rs. 25 lakhs but less than Rs. 1 cr. based on data available with CPC-FAS	From quarter ending 30.06.2025

### B3. Demand Management: Collection of demands crystallized in favour of revenue in first Appeal adjudications:

The statistical data of disposal of first appeals as per data by Directorate of Systems presents the following matrix:

FY 2024-25		
Decision	Appeals disposed	Quantum adjudicated (In lakh Cr)
Partly Allowed	27465	2.25
Fully Confirmed/Dismissed	78367	1.96
Fully Allowed	32150	1.03
Set Aside	26686	0.76
Others	3189	0.15
Rejected	2871	0.06
Not Available	573	0.001
Withdrawal due to DTVSVA,2020	945	0.002
Enhanced	61	0.0003
Cancel (penalty)	39	0.00025
Confirm (penalty)	23	0.0002
Reduce	20	0.0001
eDRS Case	4	0.000009
Grand Total	1.72 Lakh	6.22 lakh Cr

As per the statistical data of first appeals disposal during FY 2024-25, the quantum of demand (confirmed/ partly confirmed) is as follows:

FY 2024-25			
S No	Decision	Number	Sum of disputed demand
1	Partly Confirmed	27465	2.25 Lakh Cr
2	Fully Confirmed	78367	1.96 Lakh Cr
3	Confirmed (penalty)	23	0.0002 Lakh Cr

The KRAs for the Range Heads in JAO/Central/IT&TP charges is as follows:

FY 2024-25					
S No	Decision by First Appellate Authority	Number	Sum of disputed demand	KRA for Range Head	Action to be taken by
1	Partly Allowed	27465	2.25 Lakh Cr	1. To give OGE;  2. To Identify the portion of demand confirmed in favour of Revenue and recover the due taxes	30/05/2025  Upto 40% by 30.09.2025; Upto 75 % by 31.12.2025 100 % by 31.03.2026

2	Fully Confirmed / Confirmed	78390	1.96 Lakh Cr	1. To give OGE/issue Demand notice; 2. To recover the due taxes	30/05/2025 Upto 40% by 30.09.2025; Upto 75 % by 31.12.2025; 100 % by 31.03.2026
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ITBA/DFC shall identify such demand entries and make it available to AO for appropriate action.

#### B4. Demand Verification and Clean Up:

1	<p>(a) Submission of AO responses to outstanding demands as on 01-04-2025, in ITBA Recovery module</p> <ul style="list-style-type: none"> <li>JAOs to provide response in ITBA recovery module for demands Rs. 1 crore and above. 31.05.2025</li> <li>JAOs to provide response in ITBA recovery module for demands between Rs. 1 crore to Rs. 50 lakhs. 31.07.2025</li> <li>JAOs to provide response in ITBA recovery module for demands of Rs 50 lakhs and below. 30.9.2025</li> </ul> <p>(b) Passing of orders in cases where the AO disagrees with the Demands and such Demands are rectifiable on account of mismatch of Prepaid taxes, Duplicate Demands, OGE, etc.</p> <ul style="list-style-type: none"> <li>Demands of Rs. 1 crore and above 31.05.2025</li> <li>Demands between Rs. 1 crore to Rs. 50 lakhs 31.07.2025</li> <li>Demands below 50 lakhs 30.09.2025</li> </ul>	
2	<p>CAP Statements: Categorizing of Demand "Difficult to recover" as per Col. No. 9 (a to s), and 'Demand under Dispute' as per Col. No. 11 of CAP-I shall be uploaded on the system as per the Facility/Utility available in the Demand Management Module and for which FAQ has been issued in February, 2020.</p>	31.05.2025

#### C. ASSESSMENT (FOR JAO)

1. Set Aside/Partly Set Aside Orders Pending as 01.04.2025	
(a) Create Pendency on System in all cases Set aside and Reopened Cases	Within 7 days of receipt of Order in Set Aside cases and as per procedure and time lines for 148A for reopened cases
(b) Complete Assessments in all cases transferred u/s 144B (8) and pending set aside cases as on 1st June 2025	Within the period of limitation as per the Relevant provisions of the Act
2. Compliance to any query from NaFAC seeking information, document, or any clarification during Faceless assessment/ Penalty proceedings	Within Five working days or before the period of limitation as per the Relevant provisions of the Act wrt said proceeding.

#### C1. ASSESSMENT RELATED (FOR CENTRAL CHARGES)

I.	Time Limit for Completion of Time Barring assessments	Timeline for Disposal
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1.A	Scrutiny Cases other than Search assessments, Survey assessments and assessments emanating from Search & Survey actions, getting barred by limitation as on 31.03.2026				
	20% of such cases to be completed by		30.06.2025		
	40% of such cases to be completed by		30.09.2025		
	80 % of such cases to be completed by		31.12.2025		
	100 % of such cases to be completed by		31.03.2026		
1.B	Search assessments, Survey assessments and assessments emanating from Search & Survey actions getting barred by limitation in Quarter Ending:				
Target dates	30th of June 2025	30th of September 2025	31st of December 2025	31st of March 2026	
30.06.2025	100%	50%	30%	--	
30.09.2025	NA	100%	60%	30%	
31.12.2025	NA	NA	100%	60%	
31.03.2026	NA	NA	NA	100%	
1.C Issue of search related specific questionnaire in time barring cases			3 months before the limitation date		
C2. NON-ASSESSMENT RELATED (FOR CENTRAL CHARGES)					
1	PD Accounts	(a) Preparation and updation of PD Accounts in ITBA by Pr. DIT(Inv.) /Pr. CIT (Central) for all transactions	1. Cases pending as on 31.03.2025	100%	31.05.2025
			2. Cases where seizure has been made on or after 01.04.2025	100%	Within one month from identification of PAN
		(b) Adjustment of outstanding demand with funds lying in PD Account		100%	Within 1 month from identification
		(c) Reconciliation of PD account data from 01.01.2015 onwards and ensuring NIL balance in Suspense account		100%	31.07.2025
2	Strong Room Register	(a) Preparation and updating of Strong Room Register on ITBA for all deposits up to 31.03.2025		100%	31.08.2025
		(b) In other ongoing/current cases		100%	Within 01 week from the date of seizure
3	Centralization <sup>2</sup>	(a) All eligible cases where search/survey took place in F.Y. 2024-25 including other eligible cases which require centralization (to be done in ITBA only)		100%	Submission of Centralization proposals
					Finalization of Centralization process
				31.05.2025	30.06.2025

		(b) All eligible cases where search/ survey takes place in F.Y. 2025-26 including other eligible cases which require centralization (to be done in ITBA only)	(a) In warrant cases	100%	Within 1 month from the date of initiation of search.	Within 2 months from the date of initiation of search.
			(b) In other eligible/connect ed cases	100%	Within 1 month from the finalization of appraisal/verification report	Within 2 months from the finalization of appraisal/verification report
4	Decentralization <sup>2</sup>	(a) Decentralization of PANs who have been non-filers for the last two years, i.e., AYs 2022-23 and 2023-24, subject to the exceptions listed in the relevant instruction.		100%	30.06.2025	
		(b) Decentralization of PANs having outstanding demand less than Rs.10 lakhs, subject to the exceptions listed in the relevant instruction.			30.06.2025	
		(c) Decentralization of cases where ITAT has decided the search assessment case, without setting aside the matter to AO or CIT(A).			30.09.2025	
		(d) Decentralization of remaining cases to be completed as per existing instructions/guidelines by the CBDT			30.09.2025	
5	Attachments u/s 281B	Reconciliation of assets attached under section 281B		100%	31.05.2025	

#### D. LITIGATION MANAGEMENT

1. Remand Reports	<p>Pending Remand Reports as on 01-04-2025 to be submitted as below:</p> <p>(a) 10% by 31.05.2025 (b) 20% by 30.06.2025 (c) 100% by 31.07.2025.</p> <p>Thereafter, all remand reports to be submitted within 30 days of the receipt of the requisition. Remand Reports under section 250(4) in stay granted matters to be submitted within 30 days.</p>
2. ITNS 51	JAO to respond to ITNS 51 sent by the CIT (A)/Appeal Unit within 15 days.
3. Giving Effect to all Pending Appellate /Revision Orders	30.06.2025 or within statutory time limit prescribed in the Income-tax Act, 1961.



4. Giving Effect to Appellate/Revision Orders	Preferably within one month and under no circumstances beyond the statutory time limit.
5. Issue of refund including interest from Proceedings other than section 143(1) of the Act, 1961.	1 Month
6. Decision on time limit seeking extension of time of tax payment or grant of instalment.	1 Month
7. Decision on petition seeking rectification	Pending as on 01.04.2025: 31.05.2025 Received during the year: As per time-limit prescribed by Citizen Charter.
8. Demand Stayed by Courts/ITAT	Identification of all the stay granted matters by 15.06.2025 & further action as per Chapter III

### E. REDRESSAL OF GRIEVANCES

1. Grievances received from PMO/ FMO/ MPs/ CBDT/ any other high Priority source	Within 15 days of receipt by CBDT
2. Grievances received through CPGRAMS Online portal	Within 21 days of receipt by CBDT
3. Any other Grievances received directly by the Assessing Officer or Grievance Cell through any other source	Within 30 days of receipt from the date of receipt
4. Acknowledgement of communication received through electronic media or by hand	Within one week

### F. AUDIT: <sup>1, 2</sup>

1.	Receipt /Revenue Audit (PCIT to ensure that the cases are sent for Audit)	Final Settlement of at least 50% of Major and 75% of Minor Internal as well as Revenue Audit Objections which were received till 31.12.2024	31.07.2025
		(b) Final Settlement of at least 50% of Internal as well as Revenue Audit Objection brought forward on 01.04.2025	31.07.2025
		Brought forward pendency of Receipt/Revenue Audit Objections and Draft Paras – C & AG/LAR as on 01.04.2025	Final reply incorporating details of remedial action to be sent by 31.12.2025.
2.		Receipt/Revenue Audit (Major & Minor Objections received after 01.04.2025 and where Receipt /Revenue Audit objections have been accepted.	Remedial action to be initiated within 3 months and to be completed within a further period of 6 months from initiation as prescribed in Instruction No.03/2024

			<p>A. Interim reply to be sent within 3 months of receipt of audit objection.</p> <p>B. Final reply incorporating details of remedial action taken to be sent within further period off 6 months from initiation of remedial measures</p>
3.		Receipt/Revenue Audit (Major & Minor) Objections received after 01.04.2025 and where the Receipt/Revenue Audit objections have NOT been accepted.	Replies to the objections to be sent within 2 months of receipt of LAR as prescribed in Instruction No. 03/2024
4.		Draft Paras of C&AG received during Financial Year	Report on Draft Paras to be sent through Pr. CCIT to the CBDT-Within 6 weeks of receipt of Draft para as prescribed in Instruction No. 03/2024
5.	Internal Audit	Brought forward pendency of Internal Audit Objection as on 01.04.2025	Final reply incorporating details of remedial action taken for settlement to be sent through ITBA by 31.12.2025.
6.		Internal Audit Objections (Major) received on or after 01.04.2025 and where the Audit objections have been accepted.	<p>Remedial action to be initiated within 3 months and completed within further period of 6 months from initiation as prescribed in Instruction No. 02/2024</p> <p>A. Interim reply to be sent through ITBA within 1 month of receipt of audit objection.</p> <p>B. Final reply incorporating details of remedial action taken for settlement to be sent through ITBA within 9 months of the receipt of the Audit Objection</p>
7.		Internal Audit Objections (Major) received on or after 01.04.2025 and	Replies to be Objections to be sent within 1 month or receipt of the Audit

		where the Audit objections have NOT been accepted.	Objection as prescribed in Instruction No. 02/2024.
8.		Internal Audit Objections (Minor) received on or after 01.04.2025 and where the Audit objections have been accepted.	Remedial action to be initiated within 3 months and completed within further period of 6 months from initiation as prescribed in Instruction No. 02/2024  A. Interim reply to be sent through ITBA within 1 month of receipt of audit objection.  B. Final reply incorporating details of remedial action taken for settlement to be sent through ITBA within 9 months of the receipt of the Audit Objection
9.		Internal Audit Objections (Minor) received on or after 01.04.2025 where the Audit objections have NOT been accepted.	Replies to the Objections to be sent through ITBA within 1 month of receipt of Audit Objection as prescribed in Instruction No. 02/2024
10.	Disposal of references for Audit Certificates for disposal of reward claims [(For CIT(Audit))]	a) In pending references brought forward as on 1 <sup>st</sup> April  b) Other cases	31.08.2025  Within 01 month from the date of receipt of request from the concerned Pr. CIT
11.	<b>Reference to TPO</b>	1. The following time line for making a reference to TPO shall be adhered to i) when case is selected for scrutiny on the CASS reason of TP Risk Parameters.  ii) in set aside cases;  iii) in all other cases,	within 60 days from the end of the month in which notice u/s 143(2) is issued; within 30 days from the date of receipt of set-aside order by the CIT/Pr. CIT concerned within 30 days from the end of the relevant month, subject to statutory timelines, if any. (Action – Pr. CIT /CIT concerned)
12.	<b>Uploading of documents relating to Enforcement Action: <sup>1</sup></b>		
a.	Uploading / handing over of all Survey Reports (Preliminary / Final) completed on or after		Within 60 days from the date of Survey

	01.04.2025 alongwith relevant documents including Impounding Order /Statements / Inventories / Working sheets including Impounded materials, etc.	
b.	CRIU/VRU:  Uploading of actionable information received from LEAs / any other authority on VRU / CRIU functionality	Within 15 days of receipt

**G. PROSECUTION AND COMPOUNDING:<sup>2/3</sup>**

Sr. No.	Key Result Area	Target /Activity	Time frame (by)
1.	Processing of cases of prosecution u/s. 276CC for defaults in filing of return of income already identified by Systems Directorate or identified manually.	Completion of processing and filing of prosecution complaint in appropriate cases a) Identified till 31.03.2025. b) Identified during the year	30.09.2025 Within 180 days
2.	Processing of all cases where penalty has been confirmed by ITAT during FY. 2024-25 or earlier years, for prosecution u/s 276C(1).	Completion of processing and filing of prosecution complaint in appropriate cases identified during the year	30.06.2025
	(ii) Processing of all cases where penalty has been confirmed by ITAT during the current year, for prosecution u/s 276C(1).	Completion of processing and filing of prosecution complaint in appropriate cases identified during the current year	Within 120 days from receipt of the order of ITAT.
3.	Processing of all cases of willful attempt to evade the payment of tax, penalty or interest u/s 276C(2)	Completion of processing and filing of prosecution complaint in appropriate cases a) Identified till 31.03.2025. b) Identified during the year	30.06.2025 Within 180 days
4.	Other cases identified during the year	Identification of fresh cases by AO in each quarter and submission to Range head	Within 15 days of the end of each quarter (cases identified in first two quarters to be submitted by 31.10.2025.

Sr. No.	Key Result Area	Target /Activity	Time frame (by)
		Processing of proposal and passing of sanction orders by Pr. CIT/CIT in appropriate cases	By end of quarter immediately succeeding quarter in which proposal is received.
		Filing of prosecution complaints, complete in all respects	Within 30 days of sanction accorded by Pr. CIT/CIT
5.	Identification of prosecution case pending in the respective Courts	Prosecution launched prior to 01.04.2018	30.09.2025
		Prosecution launched prior to 01.04.2013	
6.	Compounding	a) Disposal of all compounding applications pending as on 31.03.2025	50% by 30.06.2025 75% by 31.08.2025 100% by 31.10.2025
		b) Disposal of all compounding applications received during the year	Within 180 days of application

**H. CONDONATION OF DELAY:<sup>2</sup>**

1.	Applications u/s 119(2)(b)	a) Applications pending for more than one year as on 01.04.2025	The competent authority shall endeavor to dispose 40% of applications by 30/09/2025; & balance 60% by 31/03/2026
		b) Current applications	within 1 year from the end of the month in which application was received

**I. CENTRALIZATION (FOR JAO):<sup>2</sup>**

1. Sending Proposals for Centralization in all pending cases	30.06.2025
1A. Issue of centralization order in all cases pending as on 30th June, 2025	31.07.2025
1B. Issue of centralization order in all case received from investigation wing	Within one month of receipt from Investigation Wing
2. Ensuring Transfer out of International Tax cases	30.06.2025

**J. RELEASE OF ASSETS:<sup>2</sup>**

Release of seized assets due for release as per section 132B	Within 3 months from the date of identification
Information from foreign jurisdictions:	
Information should be sought only through ITBA by AO	1 month before last date of expiry of limitation period.

## K. TIMELINES ON DELIVERABLES ASSIGNED TO SYSTEMS PERTAINING TO WORKITEMS OF JAO's

S. No.	Key Result Area	Target/Activity	Time frame (by)
1	In the case of Web service orders		
	Completing computation results and sending to the AOs	Closing all the computations pending with CPC as received from JAOs. a) Pending as on 01.04.2025 b) Subsequent orders	a) By 15.06.2025 b) Within 5 days from date of submission
	Accounting of orders submitted for different proceedings under IT Act 1961	Closure of all accounting requests send by JAOs: a) Pending as on 01.04.2025 b) Subsequent orders	a) By 15.06.2025 b) Within 5 days from date of submission
2	In the case of Manual orders		
	Re-drafting of the Manual orders	Reverting the cases of erroneous accounting of Manual orders sent by JAOs to draft stage with clear details for reason of reverting	Within 5 days from the date of initial submission
	Accounting of orders submitted for different proceedings under IT Act 1961	Closure of all accounting requests send by JAOs: a) Pending as on 01.04.2025 b) Subsequent orders	a) By 30.06.2025 b) Within 7 days from date of submission
3	Rectification	Transferring rectification rights to JAOs when requested for pending proceedings	Within 7 days from date of the request through ITBA module.
4	Refunds	Issuance of refunds in all qualified cases	Within 7 days from date of closing of accounting [provided there is no dependency like no statutory hold[245(1)/(2)], Validated Bank account, Aadhar PAN linked, Approval of JAO in case of ITBAWS orders, Legal Heir approval etc]

(Specific KRAs for Directorates of Systems is placed in the chapter on “Other Verticals & Directorates”)

**L. KNOWLEDGE MANAGEMENT AND CAPACITY BUILDING:**

- i. Monitoring, Supervision & Inspection:** PCIT should continuously monitor adherence to Central Action Plan targets and sensitize their units accordingly.
- ii. Quarterly and Annual Review:** Pr.CCIT/CCsIT should review adherence to Central Action Plan targets on quarterly and annual basis, making necessary adjustments if needed.
- iii. Knowledge Management & Capacity Building:** Each CCIT should organize at least four in-house workshops/ seminars in a year

**[Additional KRA on Capacity Building is mentioned in Chapter HRM, Page number 10-17 which should be referred to by Field officers]**

**Notes:**

- <sup>1</sup>: To be monitored by Range Head
- <sup>2</sup>: To be monitored by Pr. CIT
- <sup>3</sup>: To be monitored by CCIT

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## CHAPTER VIII INTERNATIONAL TAXATION & TRANSFER PRICING

### INTERNATIONAL TAXATION

A Non-resident is liable to tax in India only in respect of income sourced/ received in India. Taxability of income of a non-resident is decided as per source rules provided under the Income-tax Act and under the relevant provisions of the DTAA. Under subsection (2) of section 5 of the Act, a foreign company or any other non-resident person is liable to tax on income which is received or is deemed to be received in India by or on behalf of such person, or income which accrues or arises or is deemed to accrue or arise to it in India. Section 9 of the Act, thereafter, specifies certain types of income that are deemed to accrue or arise in India in certain circumstances.

The Cases of non-resident are assigned to charges under Pr. CCIT (International Taxation).

The key result areas and targets for the International Taxation and Transfer Pricing Vertical for F.Y. 2025-26 are as under:

#### A. BUDGET COLLECTION TARGETS:

1. Direct Tax Collection: As allocated by the Pr. CCIT (IT) for FY 2025-26 based on the targets mentioned in Chapter II.
2. Reduction and Cash Collection of Arrear Demand: As allocated by the CBDT/ Pr. CCIT for FY 2025-26 based on the targets mentioned in Chapter III.

#### B. TARGETS FOR TDS UNITS IN INTERNATIONAL TAXATION:

The targets will be the same as mentioned in Chapter X (Chapter on TDS).

#### C. ASSESSMENT

1. The CsIT will ensure staggered disposal of cases as per the time lines below: -

	<b>Staggered disposal of time barring assessment (time barring as on 31-03-2026)</b>	<b>Timeline for disposal</b>
i.	10% of such cases	30-06-2025
ii.	20% of such cases	31-08-2025
iii.	40% of such cases	31-10-2025
iv.	70% of such cases	31-12-2025
v.	90% of such cases	28-02-2026
vi.	100% of such cases	31-03-2026



2. Each AO shall pass at least 10 reportable quality assessment orders during the year, after proper marshalling of facts and assessments in cases where there is direction from Judicial Authorities, should be completed at least 15 days prior to the date given by the judicial authority. Such cases shall be marked by AO in ITBA as Quality Orders.

3. All other targets for the JAOs mentioned in Chapter VII will apply to AOs of International Taxation.

#### **D. VERIFICATION OF HIGH-RISK REMITTANCE DATA**

<b>S.No.</b>	<b>Key Result Area and Target/Activities</b>	<b>Time Frame</b>
	International Taxation	
<b>1.</b>	<b>High Risk Foreign Remittance transactions captured in Form 15CA</b>	
1.1	Verification of 15CA Forms carried forward as on 1.4.2025	<ul style="list-style-type: none"> <li>• 50% by 30.06.2025</li> <li>• 100% by 31.08.2025</li> </ul>
<b>2.</b>	<b>High Risk 15CA data</b>	
2.1	Systems to push next cycle of 15CA data for verification	30.06.2025 and thereafter on monthly basis
2.2	Issuance of first enquiry notice in these cases	Within one month of cases being pushed
<b>3.</b>	<b>Form 15CC data</b>	
3.1	Risk assessment policy for Form 15CC data to be reviewed to identify and push actionable data for verification	31.07.2025
<b>4.</b>	<b>High Risk 49C data</b>	
4.1	Verification of 49C Forms carried forward as on 1.4.2025	<ul style="list-style-type: none"> <li>• 100% by 30.06.2025</li> </ul>
<b>5.</b>	<b>Capacity Building Measures</b>	
5.1	Regional campus of NADT in consultation with FT & TR division should conduct workshop/training on all issues pertaining to International tax, Transfer Pricing and APA.	One in each Quarter

#### **ACTION ITEMS**

1. **Coordination** between Pr.CCIT(IT&TP) and DGIT(Systems) for identifying criteria of potential cases of Form 15CA, 15CB, 15CC and 49C. It is imperative that feedback on the data disseminated be taken and the Risk Assessment Strategy, to identify the actionable cases, be formulated and fine-tuned on an ongoing basis. Hence in the action plan above deadline has been set for a comprehensive review of the Risk Assessment Strategy. In this respect, regular meetings to be held on a quarterly basis to understand efficacy and course correction, if any, as under:

Quarterly meetings for coordination between Pr.CCIT(IT&TP) and DGIT(Systems)	<ul style="list-style-type: none"> <li>• 30.06.2025</li> <li>• 30.09.2025</li> <li>• 31.12.2025</li> </ul>
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**(Action — Pr.CCIT(IT&TP) and DGIT(Systems))**

**2. Action taken on uploaded Information on "Verification Module" of Insight portal u/s 148/148A:**

Cases pushed to the AOs as per Risk Management Strategy formulated by the CBDT for the high-risk cases- Verification report upload (VRU) and Case Related Information upload (CRIU) on verification module of insight portal should be taken up for appropriate action. Proceedings u/s 148A and 148 are to be initiated by respective assessing officers on such information within the prescribed statutory time limits mentioned under the Act.

**(Action — All AOs)**

**3. Certificate/determination under section 197 or 195**

These certificates and orders should be issued expeditiously and in any case within one month from the end of the month in which the application is received. Certificates u/s 197 and 195(2) of the Act are compulsorily required to be issued on TRACES and offline applications should not be entertained. Where orders under section 195 are passed determining an amount of tax to be deducted, a copy of the order should be endorsed to the Assessing Officer of the deductor for the purpose of section 40(a)(i) of the Act.

From AY 2023-24, Annual Tax Statement (Part X) (erstwhile Form 26AS-Part G) reflects various TDS/TCS demands raised by the CPC(TDS) on processing of TDS/TCS statements in respect of TANs mapped with the PAN. Aggregated TDS Compliance view is also available in the form of MIS reports to field TDS Officers (Range Heads and above) on the AO Portal of the CPC(TDS). In addition, demand outstanding against PAN of the applicant is also available on the system. The same has also been made available in the functionality for issuance of Lower/Nil Deduction Certificates on the TRACES AO portal. These features will help the AOs in visualizing the demands against the taxpayer, and should be used for recovery and also while considering issuance of certificates u/s 197/195 of the Act.

**(Action — All AOs (TDS))**

4. Cases that are under assessment and the residential status of the assessee in the return of income for the year under assessment is mentioned as 'non-resident' then such cases should be pushed to the Jurisdictional Assessing Officers of International Taxation by 31.08.2025 by the Systems Directorate. If the case is of 'resident', push it to the non-international tax Charges by 31.08.2025.

**(Action — Systems Directorate)**

5. All targets and guidelines laid down w.r.t issuance of certificates under s.195/197 in the Chapter on TDS i.e. 30 days from the end of the month in which the application has been received should be adhered to by the officers in International Taxation too.

**(Action- All AOs)**

**TRANSFER PRICING:**

In a globalized world, Transfer Pricing provisions of the Income-tax Act and relevant rules are key instruments to protect the tax base while not hampering foreign direct investment and cross-border trade. These provisions have been updated regularly in tune with the emerging standards and consensus at the global level. CBDT Instruction No. 3/2016, requires an Assessing Officer to refer international as well as specified domestic transactions to the Transfer Pricing Officer for Transfer Pricing Audit under specified circumstances.

**1. Targets for different areas of work are as under-**

<b>Sr. No.</b>	<b>Key Result Area</b>	<b>Target and Timelines</b>	<b>Officer concerned</b>
<b>(i)</b>	Completion of the exercise related to the assignment of cases to Additional/ Joint CsIT (TPOs) for		
	a) Framing of guidelines for assignment by the	by 31.07.2025	CCsIT (IT)
	(b) Assignment of cases by the CsIT (TP) on the basis of the extant guidelines.	by 15.08.2025	CsIT(IT&TP/T P)
<b>(ii)</b>	Completion of Transfer Pricing Audits for A.Y. 2023-24	- 50% by 30.11.2025 - 100%, at least 10 days prior to the limitation date	TPO and Approving authority
<b>(iii)</b>	Completion of Set Aside & Reopened Cases	- 100%, at least 10 days prior to the limitation date	TPO and Approving authority
<b>(iv)</b>	Compliance Audit Report Under Rule 10P	- Must be submitted to the CIT within 5 months from the end of the month in which form 3CEF is received by TPO.	TPO
<b>(v)</b>	Audit Objections	- As per the target set for JAO	TPO
<b>(vi)</b>	Submission of comments on the Transfer Pricing issues involved in the appeal, along with OGE	- Within 21 days of the receipt of the appeal order by the transfer pricing officer from the Assessing Officer. These timelines shall be subject to timelines, if any, as per CBDT's instructions.	TPO & CIT(TP/IT&TP ) Concerned
<b>(vii)</b>	Safe Harbour Rules: Order u/r 10TE(6)	- Must be passed within 2 months from the end of the month in which reference from AO is received by TPO.	TPO

2. Each TPO shall pass at least 10 quality TP orders during the year. Such cases shall be marked by TPO in ITBA as Quality Orders.
3. The following timeline for making a reference to TPO shall be adhered to by all referring Units:
  - i. Reference to be made to TPO as per Instruction 3/2016 - within 30 days from date of allocation of the case
  - ii. Cases falling within the terms mentioned in para 3.4 of Instruction 3/2016 - reference to be made by AO to TPO only after passing a reasoned order - within 60 days from date of allocation of the case
  - iii. In set aside cases, within 30 days from the date of receipt of set-aside order by the CIT/Pr.CIT concerned
  - iv. The timelines mentioned above also apply to AOs working in Central Charges and International Tax

**(Action - CIT / Pr. CIT concerned)**

**4. Request for provision of comments by the TP wing on TP issues for filing appeals before Hon. ITAT/High Court/SLP:**

To be sent within two weeks of the receipt of the order by the office of the Pr.CIT/CIT concerned

**(Action - AO & CIT / Pr. CIT concerned)**

**5. The Systems Directorate should ensure that:**

- (i) Within one month of selection of case for TP Audit, the TPO gets access to 3CEB Report, ITR along with financial statements, Master File, and Country by Country Report, if applicable. Simultaneous access of these records to be made available to the senior authorities in the hierarchy involved in the TP Audit, keeping in view the Instruction/Guidelines of the Board in this regard.
- (ii) In case the TPO has not received any of the documents mentioned in (i) above, it should provide the same within 30 days of receiving a letter from the TPO.
- (iii) Maintenance of database of International Transactions and Specified Domestic Transactions, as per Para 6 of Instruction No.3/2016 dated 10/03/2016.
- (iv) List of cases in which Form 3CEF report has been filed upon signing of APAs may be made available by Systems Directorate to CIT(TP) by 5<sup>th</sup> of the following month in which such reports are filed electronically by the taxpayer.

**(Action CIT ITBA, ADG System 2,3)**

**DISPUTE RESOLUTION PANEL (DRP) -**

100% disposal of cases brought forward in DRP as on 01.04.2025 in the following manner:

- 30% of the total cases by 30.06.2025,
- 70% of the total cases by 30.09.2025 and
- 100% of the total cases by the time barring date.

**ADVANCE PRICING AGREEMENTS (APA)-**

Disposal of cases brought forward as on 01.04.2025 in the following manner:

- 40 per CIT (APA) charge (including both UAPA and BAPA cases)

**KNOWLEDGE MANAGEMENT AND CAPACITY BUILDING**

**1. Research and Analysis Wing under PR. CCIT:** International Taxation being a niche vertical, special care should be taken by Pr.CCIT(IT&TP) for development of a knowledge bank through a research and analysis wing of the vertical. The vertical can be a collegium of senior officers having its source from all three CCsIT zones which should focus on the following:

- (i) Various judicial decisions in favour of revenue are pronounced by the Hon'ble courts every financial year. These shall be beneficial in present and future litigations of various charges. Such favourable decisions help the jurisdictional officers to take better decisions in future proceedings as well. They may be chronicled and shared in the charge.
- (ii) Best cases of the charge, both on legal basis and factual basis, to be collated and shared amongst jurisdictional officers. Best investigation practices to be highlighted and encouraged.
- (iii) A Guidance Note on various issues in international taxation and transfer pricing may be prepared and shared with all field offices within IT&TP charges for uniform view on these issues across India. Certain treaty specific stand which has attained finality like MFN etc. may be prepared in consultation with FT&TR division and after taking legal opinion.
- (iv) It should be endeavoured to finalise the above guidance notes and research papers in the first half of the financial year i.e by 31.08.2025 and updated regularly.

**2. Optimal utilization of data in 15CA, 15CC and 49C forms:** As stated in action items 2 and 3 of this Chapter.

**3. Collaboration with FT & TR Division:** Discussion on presentation at OECD and other international levels on matters like misuse of hybrid instruments, tax avoidance through treaty mechanism etc. The lead discussion with foreign authorities on any matter, through the Competent Authority/ FT&TR should include inputs by

IT&TP vertical. Therefore, a research paper on such contentious issues should also be taken up by the Research and Analysis wing under the Pr. CCIT.

#### **4. Capacity Building:**

(i) A mandatory induction training must be conducted for all officers newly posted in IT & TP Charges at regular intervals. One such training may be conducted immediately after all officers have joined respective charges post AGT orders.

(ii) International taxation and Transfer Pricing is very much technical in nature and also has many important concepts which need in-depth understanding for taking quality decisions by the officers. Therefore, a regular training and capacity building scheme must be in place for officers posted in IT & TP charges.

**[Additional KRA on Capacity Building is mentioned in Chapter HRM, Page number 10-17 which should be referred to by Field officers]**

**5. Outreach Programmes:** All CCsIT (IT&TP) shall organise at least 4 outreach programmes during the year with various stakeholders such as taxpayers, authorised representatives, Law & Accounting firms, Embassies or any other such organisation/target group to discuss various existing laws or any such amendment or any new scheme etc.

**[Consolidated Focus areas for CCIT/CIT as mentioned in Chapter XIX should be referred to]**

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## CHAPTER IX EXEMPTIONS

### 1. Assessment of exempt entities:

Since the assessment functions for charitable entities is now undertaken by the Faceless Assessment Units, the targets set for the Faceless Assessments Units [Chapter VI] shall apply for the assessment of charitable entities as well.

### 2. Coordination with other agencies for effective working of exemption charge:-

Exemption charges deal with working of Non-profit organisation (NPO), which is one of important point in FATF. Considering the same following targets are given for coordination with other agencies.

Sr. No.	Key Result Area	Target
1.	Targeted outreach programme with other enforcement agencies, namely IB & NIA	One outreach programme per quarter per CIT(E) charge.
2.	Meetings for exchange of information on terror finance and Anti money laundering cases related to Non-profit organizations	One meeting per quarter per CIT(E) charge.
3.	Collection of data about total NPOs working in jurisdiction, by collecting data from Charity Commissioner, Registrar of societies, Registrar of Companies, Darpan Portal.	31.12.2025 by CIT(E)

### 3. Disposal of petitions seeking condonation of delay in filing Form

Sr. No.	Key Result Area	Target
1	Consequential rectifications after condonation of delay in filing Form 9A/ Form 10 /Form 10B / Form 10BB by CIT (Exemptions)	JAO (Exemptions) will <i>suo-moto</i> within 30 days pass orders

### 4. Transfer of jurisdiction: Action: Directorate of Systems and CsIT(Exemptions)

Sr. No.	Key Result Area	Target
1	Transfer of PAN – pending cases (i) From others to CIT (Exemptions) (ii) From CIT (Exemptions) to Others	By 31/08/2025; thereafter within a week
2	Database of Exempt Entities – pending cases (i) Provisional registration/ approval cases and registration/ approval cases up dation in database (ii) Cancellation of registrations/ approvals under 10 (23C); 12 AB; 80G (5) second proviso	By 31.08.2025; thereafter within a week

**5. Tax Payer Awareness — Outreach programme:**

<b>Sr. No.</b>	<b>Key Result Area</b>	<b>Target</b>
1	Outreach programmes to ensure tax payer awareness; to reduce grievances; to ensure better voluntary compliance (Action by: CsIT (Exemptions))	Two outreach programmes in each quarter; at different stations in multi-station charges

**6. Various Actions to be taken by Pr.CIT/CIT:**

<b>Sr. No.</b>	<b>Nature of communication received by Pr. CIT/CIT</b>	<b>Required Action</b>
1	Reference made by the AO for the cancellation of the registration/withdrawal of the approval	Issuance of Notice under fifteenth proviso to clause (23C) of section 10 or sub-section (3) of section 12AB within 3 months from the end of the month in which such reference is received
2	Case made available to the Pr.CIT/CIT as per the risk management strategy formulated by the Board	
3	Notices in the cases which have been selected as per the risk management strategy and made available to the Pr.CIT/CIT before 01.04.2025.	Issuance of consequent Notice by 30.06.2025
4	Pending Reports as on 31.03.2025 under clause (46) of section 10, section 119(2)(b), section 80G(2)(b) and section 17(2)	To be submitted latest by 31.07.2025
5	Due diligence, based on the information available within the system and public domain, of the trusts and institutions with Form 10AC, which are likely to apply by 30 <sup>th</sup> September, 2025, for renewal of their registration/approval under sub-clause(ii) of clause (ac) of sub-section (1) of section 12A	By 31.10.2025 for applications to be filed by 30.09.2025.
6	Setting up a cell with a designated officer to help upcoming charitable and religious organizations with the information related to the provisions of the Income-tax Act	31st July, 2025

[ All CsIT (Exemptions)/Pr.CCIT(Exemptions)]

**7. Apart from the targets discussed in Paras supra, the targets for Exemptions charge and timelines for the same are as under:**

<b>SL. NO.</b>	<b>TARGET/ACTIVITY</b>	<b>TIME FRAME</b>
1	Transfer of PAN jurisdiction to and from Exemptions	31.07.2025
2	Updating of Charitable Entities Database on the Official website	31.08.2025 and thereafter on monthly basis. (Action point : Systems Directorate)



SL. NO.	TARGET/ACTIVITY	TIME FRAME
3	Verification of all cases approved u/s 35(1)(ii)/(iii) with regard to the compliance of requirements of rules 5D(5)/5E(4A)	By 30.06.2025 for the pending cases as on 01.04.2025, and within four months from the end of the month in which return of income is filed by the assessee in all other cases.
3a	Processing of all the pending applications in Form 3 CF for seeking approval u/s 35(1)(ii)/(iii)	Reports in all the pending applications filed till 31.03.2025 to be submitted to Member (IT & R), CBDT by 31.07.2025.
3b	Approval under section 31(1)(ii)/(iii) of the Act.	For applications filed on or after 01.04.2025, reports to be submitted as per time period prescribed in Rule 5C(8) of the Rules.
4	References received in the office of the CIT (Exemptions) for withdrawal of approval under section 10(23C) (iv), (v), (vi) or (via) of the Act or for registration under section 12AB or for rescinding of notification u/s 10(21), 10(22B), 10(23A), 10(23B) in terms of first and second proviso to section 143(3) of the Act by the FAOs / <i>suo motu</i>	<p><b>References received up to 31.03.2025 but pending as on 01.04.2025:</b></p> <p>First notice to be issued by 30.06.2025. Order to be passed by 31.10.2025.</p> <p><b>References received on or after 01.04.2025:</b></p> <p>First notice to be issued within 3 months from the end of the month in which reference /intimation is received.</p> <p>Order to be passed before expiry of the period of six months, calculated from the end of the quarter in which the first notice is issued by the CIT(Exemptions) under clause (i) of fifteenth proviso to section 10(23C) or section 12AB(4).</p> <p>In respect of rescinding of notification, the proposal shall be forwarded by the CIT(Exemptions) to the approving authority within one month from the end of the month in which proposal is received.</p>
5	Disposal of proposals for cancellation of registration u/s 12A by invoking provisions of section 12AB (4) and 12AB (5) / <i>suo motu</i>	<p><b>Proposals received up to 31.03.2025 but pending as on 01.04.2025:</b></p> <p>First notice to be issued by 30.06.2025. Order to be passed by 31.10.2025.</p> <p><b>Proposals received on or after 01.04.2025:</b> First notice to be issued within 3 months from the end of the month in which the proposal / intimation is received.</p> <p>Order to be passed before expiry of the period of six months, calculated from the end of the quarter in which the first notice is issued by the IT(Exemptions) under clause (i) of sub-section (4) of section 12AB.</p>

SL. NO.	TARGET/ACTIVITY	TIME FRAME
6	Disposal of applications of condonation of delay in filing Form No 9A / 10 / 10B / 10BB.	All pending applications as on 01.04.2025 may be disposed by 31.08.2025.  All new applications may be decided within three months from the end of the quarter in which the application is received, as per schedule in Para 3 supra.
7	Identification of two lead cases on different issues and ensuring effective representation before ITAT/High Courts/Supreme Court.	Before 30.08.2025
8	Giving Consequential Effect to the Condonation of delay granted by CIT (Exemptions)	(i) The JAOs (Exemptions) shall ensure passing of consequential orders <i>suo motu</i> within 30 days from the end of the month in which the order condoning such delay is passed by the CIT (Exemptions).
9	In cases where registration u/s 12A has been cancelled after 01.06.2016, it may be ensured that in appropriate cases, where no appeal is filed against the cancellation order or where cancellation order is upheld by ITAT, provisions of section 115TD are invoked	In a case where no appeal has been filed within 3 months from the end of the month in which the period for filing appeal expires. In a case where ITAT upholds the cancellation order - within 3 months from the end of the month, in which the ITAT order is received by the CIT (Exemptions).
10	Completion of consequential actions, viz. verifications/ issuance of order granting registration / approval u/s 12A /10(23C)/80G(5) in pursuance of directions / orders of Appellate authorities.	Within 6 months from the end of the month in which the appellate order is received by the CIT(Exemptions).
11	Decision on application for recognition/ approval to provident fund/ superannuation fund / gratuity fund.	Within 3 months from the end of the month in which application is received.
12	Processing of application for grant of approval to a Hospital under clause (ii)(b) of First Proviso to section 17(2)(viii) of IT Act, in respect of medical treatment of prescribed diseases.	(i) Reports on all pending applications as on 01.04.2025, may be submitted to the Pr.CCIT(Exemptions) by 31.07.2025. (i) Reports on subsequent applications may be submitted within 3 months from the end of the month in which the directions from the Pr.CCIT(Exemptions) office are received.
13	Replies to Audit in respect of Audit Objections raised by IAP /RAP.	Within 1 month from the date of receipt of Audit Objection.

SL. NO.	TARGET/ACTIVITY	TIME FRAME
14	Outreach programmes for tax payer awareness and Donor communities.	02 in each quarter.
15	In-house training of Officers	02 in first quarter and thereafter one per quarter.

**[Additional KRA on Capacity Building is mentioned in Chapter HRM, Page number 10-17 which should be referred to by Field officers]**

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## CHAPTER X

### TAX DEDUCTED AT SOURCE (TDS)

Tax Deduction at Source is a powerful yet non-obtrusive instrument for revenue collection, widening the tax base, and preventing tax evasion. TDS collection contribute a significant percentage to the all-India total Budget Collection and the contribution is increasing year after year. The strategy to augment revenue through TDS requires a combination of proactive measures related to enforcement, capacity building (external and internal) and leveraging of information that is now available with the Department through the CPC (TDS).

2. The action items are laid down as guidance to the field officers though they may formulate area-specific strategies as per specific local needs and priority. Where no local need specific changes are made, the key result areas and actions to be taken are to be followed. These are as under:

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
1	To ensure compliance by Govt. Principal Account Officers/ Deductors	(a) Reconciliation of TDS reported by State Government AINs with payments through OLTAS by State AGs based on report available on TRACES AO portal	(a) CIT(TDS) concerned	Quarterly (Within one month from the end of the due date for filing TDS/TCS statement)
		(b) Reconciliation of TDS reported by Central Government AINs with the data available with the Controller General of Accounts	(b) CsIT (TDS) of Delhi region	
		(c) Notices to AIN defaulters and cleaning up of AIN database by getting the data of AINs who are non-filers/have requested for closure	AO (TDS).  Monthly review to be done by	31.12.2025
		(d) Identification of defunct Government TANs (i.e. Government TANs which have not filed TDS returns for the last 4 quarters) and sending notices and deactivation of defunct TANs	Range Head.	31.12.2025
		(e) Analysis of unclaimed Book Identification Numbers (BINs) based on report/data made available on TRACES AO Portal by CPC-TDS and follow up action with respect to TANs/AINs.		Within one month from the end of the due date for filing TDS/TCS statement

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
2	Collection and reduction of demand (Arrear Demand)	(a) 100% of demand outstanding as on 01.04.2025 in cases where appeal is not pending	AO (TDS)	31.03.2026
		(b) In cases where appeal is pending, (i) 20% of Manual demand uploaded as on 01.04.2025 (ii) 20% of short payment demand as on 01.04.2025 (System Generated) (iii) 30% of Late Payment Interest Demand as on 01.04.2025 (System Generated) (iv) 25% of Late Filing Fees demand as on 01.04.2025	(Range Head to monitor)	
		(c) Disposal of stay applications	AO(TDS)/ CIT(TDS)	Within one month from the end of the month in which the application was filed
		(d) Disposal of rectification applications for rectification of demand and communication of rectified demand	AO(TDS) (Range Head to monitor)	Within two months from the end of the month in which the application was filed or as per statutory time limit, whichever is earlier.
		(e) Classification of arrear demand as on 01.04.2025 as collectible demand or demand difficult to recover and furnishing of progressive status report by the AO to the Supervisory Authority	AO(TDS) (Range Head to monitor)	By the end of every month

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		(f) Uploading of Manual Demand on TRACES AO Portal	AO(TDS)	<p>(i) All the manual demands raised till 31.03.2025 should be uploaded on TRACES AO portal by 31.05.2025.</p> <p>(ii) Any new manual demand raised in F.Y. 2025-26 should be uploaded within 5 working days on TRACES AO portal.</p>
		(g) Tagging of Unconsumed Challans	AO(TDS)	<p>(i) Top 250 taggable demand entries (i.e. Late Payment Interest, Late Deduction Interest, Late Filing Fee, Manual demand &amp; Compounding Fee) per month pertaining to F.Y. 2018-19 and prior years.</p> <p>(ii) Top 100 taggable demand entries (i.e. Late Payment Interest, Late Deduction</p>

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
				Interest, Late Filing Fee, Manual demand & Compounding Fee) per month pertaining to F.Y. 2019-20 onwards.
3	Collection and reduction of demand (Current Demand)	(a) Collection of 20% of demand in cases where appeal is filed as per CBDT's guidelines issued in this regard from time to time.	AO (TDS)	<ul style="list-style-type: none"> <li>31.03.2026 for demands other than Short Payment and Late Payment Interest.</li> <li>Short Payment and Late Payment Interest demands to be recovered within the next quarter of the demand being raised.</li> </ul>
		(b) 100% of demand in cases where appeal is not filed.		
		(c) Disposal of stay applications	AO (TDS)/ CIT(TDS)	Within one month from the end of the month in which the application was filed.
		(d) Disposal of rectification applications for rectification of demand and communication of rectified demand.	AO (TDS) (Range Head to monitor)	Within two months from the end of the month in which the application was filed

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		(e) Classification of current demand as collectible demand or demand difficult to recover and furnishing of progressive status report by the AO to the Supervisory Authority	AO (TDS)	Within 90 days of demand fallen due
		(f) Tagging of unconsumed challans	AO (TDS)	100% of challans paid by the deductors for Manual Demand or Compounding Fee, within 07 days from the date of deposit of challan.
4	Capacity Building of Stakeholders	(a) Organize outreach programmes with the deductors who have filed large number of correction statements	CIT (TDS)	Outreach to be done with at least 5 deductors per month based on the data provided by CPC-TDS, to impress upon such deductors to file error-free original statement and sensitize them regarding the consequences of filing repeated correction statements.
		(b) Organize focused sector specific and provision specific TDS awareness seminars, webinars, outreach programmes including for Government deductors associations,	Addl. CIT/JCIT(TDS)	At least 10 in a year through physical mode and online platform. Outreach Programmes



Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		professional organizations, state and district administration.		should cover various sectors inter-alia including the deductors from Local Bodies, State Government, trade/ business associations and PSUs as well as the newly introduced provisions.
		(c) Conducting Minor TDS Awareness Programmes, webinars, outreach programmes	AO (TDS)	At least 10 in a year including the use of online platform
		(d) Corporate connect for TDS compliance by CIT(TDS) for PANs mapped to respective TDS charges.	CIT(TDS)	At least 3 in a year
		(e) Training and feedback on legal, technical aspects also about new functionalities on TRACES to field formations through partnership with Regional Campuses of NADT/MSTU/CPC (TDS)	CIT(TDS)	At least two in a year
		(f) Conducting capacity building programmes on TDS provisions for the Officers and Officials especially after their joining after the Annual General Transfers.	Addl. CIT/JCIT(TDS)	At least two in a year. First programme should be conducted within a month of the officer joining the TDS charge.
		(g) Conducting Mini TDS Conference with the field formation to discuss legal,	CCIT (TDS)/CIT (TDS)	31.08.2025

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		technical issues, areas of focus, best practices and emerging areas of the region etc.		
5	Enforcement Action	(a) Surveys u/s 133A(2A) of the Act/ Spot Verification	AO (TDS)	CCIT (TDS) to issue guidance as per the prevailing situation in a city/region.  All surveys/spot verification are to be undertaken with prior approvals as per instruction / guidance issued in this regard.
		(b) Online TDS Verification	AO(TDS)	All the online TDS verifications pending as on 31.03.2025, should be completed by 31.07.2025;  All the new online TDS verifications initiated in FY 2025-26 should be completed within 6 months of initiation;  Pending cases where proceedings

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
				u/s133(6) have already been initiated in preceding year(s) based on manual analysis of TDS variations /information should be completed by 30.09.2025.
		(c) Passing of Order u/s 201 and 201(1A) in all appropriate cases in TRACES AO portal including Survey cases for all the financial years having same issue.	AO (TDS)	Within 6 months from the end of the month in which Survey took place or before the end of Financial Year in which survey is conducted, whichever is later.
		(d) Passing of 201(1) / 201(1A) orders in TRACES AO portal	AO (TDS)	100% of brought forward cases as on 01.04.2025 pertaining to F.Y. 2023-24 & earlier years on priority by 31.10.2025.
		(e) Verifications of mismatch in 3CD reports and TDS returns in top 100 cases in each CIT charge	Addl. CIT/ JCIT(TDS)	<ul style="list-style-type: none"> <li>• 50 cases by 30.09.2025</li> <li>• 75 cases by 31.12.2025</li> <li>• 100 cases by 31.03.2026</li> </ul>
6	Tax Payer Services	(a) Disposal of application for Certificate for Nil/Lower rate of TDS.	AO(TDS) (Range Head to monitor)	Within 1 month from the end of the month in

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
				which the application has been received by AO.
		(b) Disposal of applications related to TDS mismatch grievance, Challan Correction, TAN closure/Refund approval pending as on 01.04.2025	AO(TDS) (Range Head to monitor)	30.06.2025
		(c) Disposal of Applications related to TDS mismatch, Challan Correction, TAN closure/ Refund approval received during the year	AO (TDS) (Range Head to monitor)	Within 30 days from the end of the month when application is received.
		(d) All eligible brought forward & pending rectifications as on 01.04.2025	AO (TDS)	By 30.06.2025  To be monitored by the Range Head to ensure compliance and send the report within the fortnight. CIT to review and submit report on regular basis.
		(e) Disposal of Refund Tickets including the cases requiring adjustment of outstanding demands by following the SOP dated 23.03.2023 issued by CPC-TDS	AO (TDS)	Within one month from the date of submission of refund request.
		(f) Submission of verification reports with proper recommendations in timely manner in respect of the TANs blocked by CPC-TDS during various data analytical activities.	AO (TDS)	All pending cases (i.e. TANs) of FY 2021-22, 2022-23, 2023-24 and 2024-25 by 30.09.2025.

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
				Cases (i.e. TANs) flagged during current FY, within 45 days from the date of communication sent by CPC-TDS.
7	Audit Compliance	Action of observations/ objections raised in Internal and Revenue Audit in respect of audit objections pending as on 01.04.2025.  In respect of other objections received during the year	AO (TDS)	31.08.2025  As per the time lines given in the Audit Manual.
8	Prosecution & Compounding	(a) Processing of identified cases for prosecution u/s 276B/BB in accordance with Scheme approved and disseminated to CsIT(TDS)	CIT (TDS)	For cases identified till 31.03.2025: 31.08.2025  For cases identified during the year: Within 180 days from the date of dissemination
		(b) Identification of potential cases for prosecution as a result of survey or other information or verification or proceedings carried out in F.Y.2024-25& earlier years.	CIT(TDS) with Addl./JCIT (TDS) And AO (TDS)	31.08.2025
		(c) Dispose of all pending prosecution proposals received up to 31.03.2025	CIT(TDS)	31.08.2025
		(d) AOs to timely submit the compounding reports	AO (TDS)	Timeline given in compounding guidelines to be adhered to.

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		(e) Submission of proposals in Form-T to CIT(TDS) in prosecution cases identified and disseminated by CPC(TDS) and identified by field AO (during current year and earlier years)		For cases identified till 31.03.2025: 30.09.2025
				For cases identified during the year: Timelines for submitting prosecution proposal according to sanction/ launching prosecution to be adhered to as per the extant guidelines.
		(f) Filing of complaint in all the cases where order u/s 279 is passed by the CIT (TDS) and no compounding application has been filed		Timelines for submitting prosecution proposal according to sanction/ launching prosecution to be adhered to as per the extant guidelines
		(g) Identification of prosecution cases pending in the respective courts		30.09.2025
		(h) Finalization of Compounding Proposals pending as on 31.03.2025 received during the year	CCIT/CIT (TDS)	For cases identified till 31.03.2025: 31.08.2025  For cases identified during the year:

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
				Within 180 days of receipt of application
		(i) Tagging of challans against the Compounding Fee	AO (TDS)	Within 07 days from the date of passing of Compounding Order
		(j) Newly launched prosecution cases to be uploaded on TRACES AO Portal	CIT(TDS)/AO(TDS)	Within 30 days from filing of complaint by AO
9	TRACES Tickets	Settlement of Tickets	AO(TDS)	<p>i) Settlement of Tickets pending as on 01.04.2025 by 15.05.2025</p> <p>(ii) Settlement of Tickets raised during the year within 30 days of raising of tickets</p>
10	<b>Action Points for CPC-TDS</b>			
	Providing data/reports	(a) Top 100 cases per AO in CIT(TDS) charge of current demand (b) Top 100 cases per AO in CIT(TDS) charge of short payment demand (c) Top 100 cases per AO in CIT(TDS) charge of late payment interest demand (d) Top 100 cases per AO in CIT(TDS) charge of late filing fees (e) Data of unclaimed BINs pertaining to each quarter (f) Data of non-filer AINs during each quarter	CPC-TDS	<p>By 15<sup>th</sup> of every month</p> <p>Within 15 days from the end of the due date for filing of</p>

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		(g) Data of government TANs who are non-filer in previous 04 quarters		statement for each quarter
		(h) Data for tagging of unconsumed Challans against demands		<ul style="list-style-type: none"> <li>Data of eligible challans as on 01.04.2025 to be provided by 15.05.2025.</li> <li>Subsequently, within 15 days from the end of the due date for filing of statement for each quarter.</li> </ul>
		(i) Data of deductee rows marked with flag 'T' by deductors in the TDS statements for aggregate payments of more than Rs.1 Crore		Within 15 days from the end of the due date for filing of statement for each quarter
		(j) Details of outstanding PAN based TDS demands raised after processing of Form 26QB/26QC/26QD/26QE		Within 15 days from the end of each quarter
		(k) Report/data related to demands reduced through challans tagged by AO during the quarter		Quarterly
		(l) Data related to top 100 TANs per CIT (TDS) charge who have filed highest number of correction statements during Financial Year 2024-25		By 15.05.2025
	Capacity Building of Stakeholders	(a) Online/offline training seminars for TDS officers to be conducted by CPC-TDS  (b) Online/offline training seminars for the large deductors		<ul style="list-style-type: none"> <li>At least twice for each CIT(TDS) charge</li> </ul>



Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
		(corporate connect programme) to be conducted by CPC-TDS		<ul style="list-style-type: none"> <li>Training roster for each charge to be shared by 31.05.2025</li> </ul>
	Tickets & Grievances	Tickets/grievances raised by field officers/deductors/taxpayers to CPC-TDS		Within 15 days from the date of raising the ticket/grievance
	Unblocking of TAN	Verification reports submitted by the field officers for unblocking of TAN for ATS generation		Within 07 days from the date of receipt of verification report
	Identification of Technical Issues	Tickets/grievances raised by the stakeholders to be analysed and issues/areas for enhancement in the system to be ascertained.		Quarterly
	Ensuring timely disposal of applications for Lower/Nil Deduction Certificates	Letters to be sent to all CITs(TDS/Int. Txn.) for timely disposal of applications for Lower/Nil Deduction Certificates		Monthly
11	Budget Collection	100% Collection of Budget Targets fixed - Region-wise Targets are as per CBDT's communication in this regard.	AO (TDS)	31.03.2026
		Issue of notices in decline cases where decline percentage is more than 50%	AO (TDS)	By 20th of every month
		Sectoral Analysis and identification of potential sectors and reach out to taxpayers of such sector through outreach programmes and seminars	Range Head	31.12.2025

Sl. No	Key Result Area	Target/Activity	Action to be taken by*	Time frame by
12	<b>Information from foreign jurisdictions</b>			
		Information should be sought through ITBA only, if any	AO (TDS)	1 month before last date of expiry of limitation period.

\*To be monitored by Range head

- i. **Monitoring and Supervision:** CIT(TDS) should continuously monitor adherence to Central Action Plan targets and sensitize their units accordingly.
- ii. **Quarterly and Half-yearly Review:** Pr. CCIT/CCsIT (TDS) should review adherence to Central Action Plan targets on quarterly and half-yearly basis, making necessary adjustments if needed.

**[Additional KRA on Capacity Building is mentioned in Chapter-I on HRM, which should be referred to by Field officers]**

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## CHAPTER XI

### INTELLIGENCE AND CRIMINAL INVESTIGATION

1. Directorate of Intelligence and Criminal Investigation (I&CI) plays a pivotal role in promotion of voluntary compliance through non-intrusive tax administration and strengthening the mechanism for tax deterrence. The emphasis is on data analytics-based tax law enforcement. Organizing outreach programmes and educating the REs is a critical compliance management function of Directorate of I&CI.

2. The core responsibility of I&CI Directorate relates to effective compliance of Section 285BA of the Income Tax Act, 1961 read with Income Tax Rules, 1962 (here after referred to as 'Rules') related to the filing of SFT/SRA by various Reporting Entities (REs). Under the e-Verification Scheme, 2021 notified on 13.12.2021, the Directorate of I&CI has been assigned the responsibility of conduct of verification of information.

3. The Action plan in relation to various activities associated with Intelligence and Criminal Investigations is as per the table below:

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
A	Reporting Compliance Management				
A.1	Outreach and Training				
A.1.1	Conducting seminars and interaction programmes for Reporting Entities (REs) of Form 61 and Form 61A (SFT) and e-verification.			<p>Outreach with focus on:</p> <p>1. Special campaign for correct and timely filing of SFT, to be filed before 31.05.2025</p> <p>2. Removal of Defects, Error free filing and DQR, From June 2025 to July 2025</p> <p>3. Popularise PAN Validation Facility, use of Dummy Filing Facility to be used by officers of I&amp;CI on INSIGHT portal, for training of Reporting Entities, Form 61 cases-legal obligations of REs.</p>	<p>Every DIT charge to conduct 10 outreach events covering all major REs. Atleast 2 per quarter.</p> <p>At least 6 outreach events per DIT per quarter (covering all major stations/entities).</p>

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
				4. e-Verification as per SOP	
A.1.2	Conducting media/ email campaign	Directorate of Systems to send SMS messages, Pictorial messages, e-mails to REs for Form 61/61A/61B	For Form 61: Beginning from 1st Oct, 2025 to 22nd Oct, 2025 For Form 61A & 61B: Beginning from 1st May, 2025 to 22nd May, 2025	Letters to prominent REs for filing of Form-61A, mainly IG/SRO/Banks/Co-operative Banks etc.  In collaboration with Directorate of PR & PP, advertisement in National/Local Newspapers in Hindi/English/Local Language for filing of Form 61A.	20.10.2025  20.05.2025
		Directorate of Systems to send nudging SMS messages, e-mails, taxpayers to comply e-Verification notices and for filing updated ITR for the selected e-Verification cases, if applicable (for successive cycles)	July 2025	In collaboration with Directorate of PR & PP, to run print media campaign for awareness of e-Verification scheme 2021 and updated Return of Income in national/local newspapers in English/Hindi/Regional Language.  Letter to prominent Reporting Financial Institutions (RFIs).	In the month of July 2025  In the month of Dec, 2025  In the month of Mar, 2026
				Social Media Campaign: Short videos in Hindi/English/Regional Languages about e-Verification Scheme and	In the month of July 2025  In the month of Dec 2025

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
				updated Return of income	In the month of Mar, 2026
A.1.3	Conducting seminars and interaction programmes for filers of Form 61B			Outreach with focus on:  1. Removal of Defects, Error free filing and DQR Use of Dummy Filing Facility to be used by officers of I&CI on INSIGHT portal for training of Reporting Entities	DIT charges having Form 61B Reporting entities and potential Reporting Entities to conduct at least 3 outreach per quarter.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
					Target
<b>A.2</b>	<b>Monitoring of Enlisted Non-Registered Entities</b>				
A.2.1	Verification of identified potential Reporting Entities (REs) liability to file by issue of notice u/s 133(6).				All DsIT charges to share the list of entities being taken up for verification with office of Pr. DGIT(I&CI) by 30.06.2025.  Verification to be completed by 31.10.2025.
A.2.2	Initiate proceedings u/s 285BA(5) of the Act in cases where entity found to be liable to file SFT from the verification under activity at A.2.1, and has not complied with the obligation of reporting.				To be completed by 30.11.2025.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance		Target
<b>A.3</b>	<b>Registration Monitoring for Form 61</b>				
A.3.1	Creation of list of potential Reporting Entities for Form 61				By 31.08.2025.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Target	
A.3.2	Issue of notice u/s. 133(6) to the identified potential Reporting Entities to verify liability to report.			List of entities being taken up for verification to be shared with office of DGIT(I&CI) by 31.08.2025.  Verification to be completed by 31.10.2025	
A.3.3	Data Clearing of Registered Reporting Entities (REEs)- All non-filer cases to be examined for obligation of filing SFT. Non-liaable cases to be identified.	Systems to provide creation of a basket for wrongly registered persons. Identified cases to be hidden in database by Systems.	31.08.2025		

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Date	Role	Target
<b>A.4</b>	<b>Non-Filer Verification</b>				
A.4.1	Selection of registered reporting entities which have not filed SFT (Form 61A) and SRA (Form 61B) for reporting period FY 2023-24 & 2024-25 and CY 2023 & 2024.	Directorate of Systems will identify non-filers which have not filed SFT(Form 61 A) and SRA (Form 61 B) for reporting period FY 2024-25 and CY 2024 using rules provided by Directorate of I&CI.	31.08.2025	Notice u/s 285BA (5) to be issued for cases created by systems.  Additional/missing cases to be identified by DIT charges and case to be created on Insight by the officer.	By 15.09.2025.  By 30.09.2025.
A.4.2	In cases of information received/gathered of incomplete reporting of transactions, to				Process of verification and issue of notice to be completed within 2-4 weeks from

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Date	Role	Target
	be verified u/s 133(6) and in appropriate cases notice u/s. 285BA(5) to be issued.				the availability of the information.
A.4.3	Initiation of penalty u/s 271FA in appropriate cases.				As per law
A.4.4	Spot verification in case of non-filers and defaulting REs, and not adhering to notices.				(i) 36 verifications per year per DIT Charge in case of Government REs. Further, At least 8 verifications should be conducted per quarter.  (ii) One verification per quarter per DIT Charge in case of non-Government REs.

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
<b>A.5</b>	<b>Reporting Compliance Verification</b>				
A.5.1	Selection of reporting entities with defective reporting of SFT (Form 61A) and SRA (Form 61B) for reports	Directorate of Systems to identify defective filers of SFT (Form 61A) and SRA (Form 61B) for reporting period F.Y. 2024-25 and CY 2024	31.08.2025	Notice u/s 285BA(4) to be issued for cases created by Systems.  Additional/missing cases to be identified by DIT charges and case to	By 15.09.2025.  30.09.2025

S No.	Activity	Directorate of Systems		Directorate of I&CI	
		Role	Compliance	Role	Target
	received in F.Y. 2024-25 and FY 2025-26 using system-based rules.	using systems-based rules.		be created on Insight by the officer.	
A.5.2	Initiation of penalty u/s 271FAA in appropriate cases.				As per law

S No.	Activity	Directorate of Systems		Directorate of I&CI	
					Target
<b>A.6</b>	<b>Compliance verification of Form 61B.</b>				
A.6.1	Preparation for peer review as per internal schedule drawn.				By 30.06.2025.
A.6.2	Closure of all Form 61B matters pending verification.				By 30.06.2025 for cases brought forward on 01.04.2025. Ongoing activity for other cases
B.1	Completion of e-verification by Prescribed Authority and other cases assigned by Systems.				Timelines as per approved SOP.
B.2	Redressal of grievances by Supervisory Authority.				Timelines as per approved SOP.

<b>C</b>	<b>Capacity Building</b>				
C.1	Conducting regular trainings and workshops for officers and officials of I&CI.			Training and workshop shall be focussed on: System and utilities Compliance Management e-Verification Scheme, 2021. Training to be organized by DGIT(I&CI) in coordination with DGIT(Systems).	At least 1 per quarter for training on system and utilities. At least 3 training sessions by 30.09.2025 for training on compliance management. At least 3 training session by 30.09.2025 and thereafter at least 2 more on e-Verification Scheme, 2021



S No.	Activity	Directorate of I&CI	
		Role	Target
<b>D</b>			
D.1	Completion of data collection and submission of Special Pilot Project Report to the Board.	Pr.DGIT would choose and allocate three pilot projects in any areas as deemed fit. The suggested areas may be : (a) Jewellers and bullion traders. (b) Events managers (c) Marriage garden and hotels organising functions in large scale. (d) Second hand vehicle dealers (e) Builders and colonisers (f) Development authorities who allot land and auction land like DDA, MHADA, industrial corporations etc. (g) Any other area/sector having implications of the same degree as in the area/sectors mentioned above.	Completion within the timeline as approved by Board.
D.2	The Directorate of System and the Directorate of I & CI should identify such authorities, who are not validating the PAN at the time of transaction.	The identification should be completed by 30.09.2025.	To facilitate these authorities in carrying out 100% validation by 31.03.2026.

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## CHAPTER XII

### EXCHANGE OF INFORMATION UNDER TAX TREATIES

Income Tax Authorities may require additional information, other than those provided by taxpayer or the Agent during proceedings before them. Such information, which may not be available within the country, may however be available in the country of a treaty partner. Under the provisions of the tax treaties, the Competent Authorities are obliged to exchange information which is foreseeably relevant (a) for carrying out the provisions of the Tax Convention (in case of DTAAs) or (b) for the administration and enforcement of domestic laws concerning taxes imposed by the Contracting States. To streamline the process of exchange of information the following, the Key Result Areas are laid out:

#### A. Making and responding to requests for information under Exchange of Information provisions of tax treaties

Sl. No.	Key Result Area	Target/ Activity	Time frame by	Reporting
1	Making requests for information under Exchange of Information provisions of the tax treaties	Where information / evidence available in foreign Countries / jurisdictions may be necessary for the purposes of assessment / investigation, request for information in time-barring cases should be made under the provisions of tax treaties through the FT & TR Division, as per the procedure prescribed in the Manual on Exchange of Information, at least one month before the time barring date.	At least one month before the time barring date. where time available is less than one month, request to be sent only with the approval of CCIT/DGIT (Inv.) concerned.	Quarterly, in the prescribed formats by each Pr.CIT/ Pr.DIT/CIT/DITAs applicable by 15th of the month following the quarter.
2		Clarification sought by foreign authorities in respect of EOI requests should be provided in time.	Within 15 days of receipt by Pr. CIT/ Pr. DIT /CIT/DIT concerned.	
3		Initial feedback on completeness of information and/or closure of request	Within 15 days of receipt by Pr.CIT/ Pr.DIT/CIT/ DIT concerned.	

Sl. No.	Key Result Area	Target/ Activity	Time frame by	Reporting
4		Final feedback on utilization of information including additional income assessed /addition to returned income made/ additional tax demand raised on completion of assessment or information about launching of prosecution should be provided to FT & TR Division.	Within one month of completion of assessment or launching of prosecution.	Annually, by 15th May of the succeeding year by each Pr.CIT/Pr.DIT / CIT/DIT as applicable.
5	Handling requests made by tax authorities of foreign countries	<p>Requests received from foreign tax authorities for information to tackle tax evasion and avoidance in their country under the provisions of the tax treaties should be given high priority by the officer concerned and all efforts should be made to provide comprehensive and quality information in a timely manner.</p> <p>(a) In cases, where the information can be provided by accessing the database of the Income Tax Department</p> <p>(b) In other cases</p> <p>In case information cannot be provided within 30 days, on completion of 30 days, an interim report must be sent immediately which may contain the information collected so far, difficulties in collecting the information, further efforts being/to be made for collecting the requisite information, likely date by which the full and complete information will be provided, etc.</p>	<p>(a) within 15 days</p> <p>(b) within 30 days.</p>	Quarterly report to be submitted by each Pr.CCIT/ DGIT (Inv.) by 15th of the month following the quarter.
<b>B.</b>	<b>Monitoring</b>	To enhance disposal efficiency and reduce pendency in inbound EOI requests, as well as address clarifications raised by foreign Competent Authorities (CAs) on outbound EOI requests, a monthly MIS report on pending inbound EOIRs and unresolved clarifications from the respective Offices of DG (Investigation) and PrCCIT (Central) across the country should be shared with the concerned FT&TR Division.	Every month	Each Office of DG (Investigation) and PrCCIT (Central) may designate a nodal officer to facilitate smooth coordination and ensure timely dissemination of the MIS report.

Sl. No.	Key Result Area	Target/ Activity	Time frame by	Reporting
<b>C.</b>	<b>Capacity Building</b>			
1	Training on making requests under tax treaties and maintaining confidentiality	Each Pr.CIT/Pr.DIT/ CIT/DIT shall conduct one-day training (online or offline) programme for the officers of his/her charge on Exchange of Information (EOI) including drafting of EOI requests. The training programme should also cover data protection safeguards and guidelines to maintain the confidentiality of information exchanged under tax treaties.	30.06.2025	Consolidated annual report to be submitted to FT&TR Division by 31.07.2025 by each Pr. CCIT/ DGIT(Inv.)
		EOIR training should be integrated into the mandatory 50-hour training programme of CBDT, particularly for officers posted in Investigation and Central charges. This initiative will help ensure the preparation of accurate and comprehensive EOIRs, minimizing deficiencies and reducing instances where foreign CAs seek clarifications on our requests.	31.03.2026	

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## CHAPTER XIII

### COMPUTER OPERATIONS

	Key Result Area	Sl. No.	Functions	Time Frame	Action by
A	I.T. Infrastructure	1	Preparation and updating of Hardware and Software inventory and linkage to HRMS hierarchy with room and building to facilitate online building wise address book.	31.08.2025 and then quarterly	CIT(Admin) in respective PrCCIT region
		2	Assessment of additional requirement of IT Infrastructure including RSA tokens, Desktop PCs, DSC and related equipment, Bandwidth. Identification of requirement of new network nodes and sending the requirement.	31.08.2025 and then quarterly	CIT(Admin) in respective PrCCIT region
		3	Review and reporting of bandwidth congestion at any site in the region through R-NOC facility.	Monthly	CIT(Admin) in respective PrCCIT region
		4	Preparation, review and correction of linkage of HRMS hierarchy with room and building to facilitate online building wise address book.	31.08.2025 and then quarterly	CIT(Admin) in respective PrCCIT region
		5	Communication of minimum configuration of Desktop PCs for accessing ITBA, Insight etc so that the field formations can purchase/upgrade the same, if required, at their end.	31.08.2025	CsIT (Admin & TPS) to ensure
B	I.T. Security	1	Implementation of Security Policy as per ITD information security policy issued with CISO instruction no. 2/2020 dated 27 November 2020) Work from Home and access of ITBA over internet using VPN, requires strict adherence to the instructions issued by the Systems Directorate from time to time.	31.08.2025 and continuous review	Systems Directorate and CIT(Admin & TPS)
		2	Implementation and maintenance of desktop policy which includes removal of unauthorized hardware and software on all networked PCs.	31.08.2025 and then quarterly	CsIT (Admin & TPS)
		3	Appointment of nodal offices (by Designation) in each office building (under intimation to Systems Directorate) and assigning the security, upkeep of Communication Room and other IT infrastructure. Inspection and	31.08.2025 and then quarterly	CsIT (Admin & TPS)

	Key Result Area	Sl. No.	Functions	Time Frame	Action by
			upgrade, if required, of Communication Rooms as per the advisory of the Directorate of Systems.		
		4	Inspection of Network Communication Rooms across all locations and verification of Checklist parameters.	31.08.2025 and then quarterly	RCCs
C	I.T. Training	1	CsIT (Admin & TPS) RTIs/MSTUs to organize training programmes for ITBA applications including HRMS.	On regular basis.	
		2	CsIT (Admin & TPS) along with RTIs/MSTUs to organize and manage training for Project Insight.	As per Training plan, to be circulated by Project Insight team.	
		3	<p>CsIT (Admin &amp; TPS) along with RTIs/MSTUs to organize and manage training for:-</p> <p>General Computer proficiency and usage for users of all levels. Sensitising the users on security of computer/system to avoid any data breach.</p> <p>Use of secured access of ITBA through IPsec VPN.</p>	On a fortnightly basis.	With Faceless Schemes, use of computer by the Officers and Staff has increased manifold. It is essential that the officers/staff are competent in working on computers
D	PAN & AIS	1	Migrating of PANs from OLD and ORPHAN Jurisdictions to jurisdictional AO.	Monthly	RCCs
		2	PAN-Aadhar- Deactivation of duplicate PAN (in accordance with SOP)	Within 15 days of receipt of request	JAOs

	Key Result Area	Sl. No.	Functions	Time Frame	Action by
		3	Inspection of TIN Facilitation Centres of Service Providers in the jurisdiction of the RCCs and submission of check list/Inspection report.	Monthly	RCCs
		4	PAN Core-field up dation requests and grievances received online through Service Providers on daily basis.	Pendency report should be submitted by 10th of every month to the DGIT (Systems).	RCCs
		5	Circulation of lists of deleted/deactivated PANs received from PAN Service Providers to the respective AOs, train the AOs on restoration of deleted /deactivated PANs, if needed and send back the response received from AOs to the respective Service Providers on regular basis.	Pendency report should be submitted by 10th of every month to the DGIT (Systems)	RCCs
		6	Event marking of PANs (like death, fake PAN, dissolution, liquidation, merger etc.) as per AIS Instruction No. 70 of 2007 dated 09.05.2007 (Refer AIS User Manual para 4.9)	Pendency report should be submitted by 10th of every month to the DGIT (Systems). JAO	RCC Within 15 days of receipt of information by
		7	Compliance of the third party verification report received from PAN Service Providers.	Pendency Report should be submitted by 10th of every month to the DGIT(Systems)	
E	Problem Resolution	1	Updation of instructions, FAQs, video tutorials, list of resource persons etc. on ITBA, Insight platform etc.	Within one week of issue	ADG System heading

	Key Result Area	Sl. No.	Functions	Time Frame	Action by
					ITBA/ Insight/ IEC
F	HRMS	1	Updating/Correction Standardization of hierarchy, roles, privileges, AO codes/Position codes for	31.08.2025 & then quarterly.	RCCs
G	TDS	1	Allotment of TAN, Core field correction and Address updating	Pendency report should be submitted by 10th of every month to the DGIT (Systems).	RCCs
H	E-Verification	1	For curbing tax evasion and facilitating widening and deepening of tax base, the e-Verification Scheme, 2021 was notified on 13.12.2021.	31.12.2025	RCC
		2	For implementing the e- Verification Scheme, required functionalities including automatic source confirmation, mismatch identification, rule formulation and execution for identifying high risk cases shall be enabled. Phase-wise implementation of automated communication for reconciliation of mismatches shall be implemented.	31.12.2025	RCC
		3	Development of a training module for field formulations to implement e-Verification	Training programme one every quarter	RCC

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## CHAPTER – XIV

### COMMUNICATION STRATEGY & WIDENING AND DEEPENING TAX-BASE

It is the constant endeavor of the Department to clearly communicate the tax administration efforts to all the stakeholders in the system. In this regard, it is crucial to ensure engagement with citizens through public outreach and awareness programmes. Through a strategic blend of TV, radio, print, web, and digital channels, the Department endeavors to ensure widespread understanding and compliance among taxpayers while fostering transparency and efficiency in tax administration.

Widening and deepening of Tax Base are the key policy objectives of the CBDT. Vide recent Finance Acts, various tax base broadening measures have been taken by making suitable amendments in the Act. Widening and deepening of tax base are two pillars on which the future expansion and collections of income tax department are positioned.

The Department, through Directorate of PR, P&P runs a multifaceted campaign which aims to inform and engage the public on critical statutory deadlines, key initiatives, etc. In addition, the campaigns are also aired on social media. The Directorate publishes informative brochures to disseminate information widely and improve tax literacy on variety of topics of taxation. In addition to this, *Samvaad*, a sound proof communication center has been set up by Directorate of Income-tax (PR, P&P) at Mayur Bhawan, New Delhi which is used to record talk shows with experienced senior officers of the Department and aired on Official YouTube Channel. The Pr.CCsIT/CCsIT/Pr.CsIT/CsIT play a pivotal role in ensuring that the policies and decisions of the Government are widely disseminated among the taxpayers and all other stake-holders. Thus, to make certain that Public Outreach Programmes reach the taxpayers and other stakeholders, Key Result Areas and Targets are stipulated as under:

Sr. No.	Key Result	Target	Action By
1.	Creating brand image of the Income Tax Department through Outdoor advertising campaigns	Displaying departmental advertisements (content & design shall be provided by the Directorate) on Billboards/hoardings /digital hoarding/ unipoles etc. in public places with heavy footfall such as airports, park, beaches, main buildings, bus shelters, kiosks. The departmental ads should also be displayed in ASK centers and the LED screens (wherever available) in all offices of the PrCCIT regions.	Pr.CCsIT/CCsIT & ADG (PR, P&P)
2.	Mobile Van campaign	To be carried in areas with heavy footfall (such as market places, railway stations, landmark areas, etc) to inform about important statutory deadlines and relevant information pertaining to important provisions of the Act especially filing of IT Returns. (content & design shall be provided by Directorate)	Pr.CCsIT/CCsIT & ADG (PR, P&P)

Sr. No.	Key Result	Target	Action By
3.	Transit Advertising through Vehicle Campaign	Metro wraps, Auto Rickshaw wraps, bus wraps to be carried out for general awareness (content & design shall be provided by Directorate)	Pr.CCsIT/CCsIT & ADG (PR, P&P)
4.	<i>Nukkad Natak</i> / Story Telling	<i>Nukkad Nataks</i> /Storytelling to be carried out on topics related to taxation in English /hindi/vernacular language (as applicable) in Regional Exhibition, Trade Fairs, Market places etc for engagement and awareness.	Pr.CCsIT/CCsIT & ADG (PR, P&P)
5.	Slogan/paragraph writing	To be carried out in local schools and colleges to generate awareness among students, young adults. The platform of MyGov can be utilized for online contests amongst youth and children.	Pr.CCsIT/CCsIT & ADG (PR, P&P)
6.	Talks in schools and other educational institutions	Digital/physical session and storytelling by way of Webinar/VC with School and other educational Institutions. These sessions are targeted to involve around 75,000/- students.	Pr.CCsIT/CCsIT & ADG (PR, P&P)
7.	Organize interactive outreach sessions for taxpayers to educate them on specific initiatives/provision / procedures /schemes	The Directorate of PR, P&P requires to organize Taxpayers' Hubs in various cities including tier2 & tier 3 cities of different Pr. CCsIT regions. The respective Pr.CCsIT/CCsIT region should facilitate fabrication and maintenance of these hubs. Manpower for manning the counters shall also be provided.	Pr.CCsIT/CCsIT & ADG (PR, P&P)
8	Organize outreach sessions in Higher Education institutions and colleges for tax education	The Directorate of PR, P&P requires to organize outreach sessions in higher education institutions and colleges, particularly for senior year students, making their foray into careers. Through online/offline sessions, around 75,000 individuals are targeted to be covered.	ADG (PR, P&P)

### Regional Direct Taxes Advisory Committee (RDTAC)

The RDTAC committee, having diverse representations from taxpayers, parliamentarians, Governments, civil society etc., is entrusted with the role of discussing and proposing measures for developing and encouraging mutual understanding and co-operation between taxpayers and the Income-tax Department. It is also tasked with for identifying and thereafter proposing for removing the administrative and procedural difficulties of general nature and thus to enhance public relation and the image of the Department. In this relation, following are the Key result areas:

Sr. No.	Key Result	Target	Action By
1.	Forwarding of names for appointments as member of the committee	Nominations are to be forwarded latest by 31.05.2025	Pr. CCsIT
2.	Conduct of meeting of the Committee	As per CBDT Guidelines dated 20.12.2024 on this subject.	Chairperson of the Committee

**Factors to be kept in mind by authorities while dealing with various action points:**

(i) The topics for interaction may also be identified based on parameters such as tax awareness, Income Tax Bill 2025, new procedures/schemes, sectors where there is low tax compliance etc.

(ii) Sector-specific issues may be communicated to the Directorate for designing campaigns, brochures, pamphlets, sessions, movies etc. by the Directorate.

(iii) In the current Financial Year, the target for adding new filers is fixed at 10% (of the filer base at the end of year 2024-25) as compared to 10.18% achieved in Financial Year 2020-21, 8% achieved in FY 2021-22, 9.27% achieved in FY 2022-23 and 11.9% achieved in FY 2023-24. (Targets have been fixed considering base effect and above parameters mentioned). The Directorate of Systems will co-ordinate and provide data with regard to NMS Cycle/ Stop Filers / Non-filers etc., by 30.09.2025.

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## CHAPTER XV VIGILANCE

Vigilance is an essential part of any Organization, to maintain proper conduct, ethics and probity in public life to be observed by a government servant. Hence, continued vigil and preventive vigilance is required to enhance the employees' ethics and work culture in our organization. To this effect, the Key result areas to achieve these are given as under:

### Inputs in respect of the Central Action Plan for F.Y. 2025-2026

S. No.	Key Results Area	Target/Activity	Time Frame
1	Preventive Vigilance	Seminars on Preventive Vigilance	One Seminar for each CCIT charge during every six months period
2	Processing/ Handling of complaints by field formations	Forwarding of all pending complaints to respective CVOs in cases of Group 'A'. Group 'B' and Group 'C' officers/ officials as on 31-03-2025.	30-04-2025
		Complaint received up to 31-03-2025	100% of pending complaint to be processed and finalized by 30-06-2025
		Complaint received after 01-04-2025	To be processed and finalized within 03 months from date of receipt.
3	Disposal of DPs by field formations	DP pertaining to period up to 2020	80% Disposal by 31-03-2026
		DP pertaining to period from 2020-2024	75% Disposal by 31-03-2026
		Providing relied upon documents to IO/PO/CO	All relied upon documents to CO along with Charge Memorandum within 15 days All relied upon documents to IO/PO within 15 days from appointment of IO/PO
		Review meeting by Zonal ADG(Vig)	One review meeting in every quarter by Zonal ADG(Vig) with each Pr.CCIT of their charge for monitoring of all pending vigilances cases – Group 'C'
4	Vigilance Clearances	In individual cases	Within 7 working days of receipt of request

S. No.	Key Results Area	Target/Activity	Time Frame
		In group cases	Within 15 working days of receipt of request
5	Appeals	Appeals filed against Penalty Orders in case of Group B and Group C officers/ officials	To be disposed of within one month from the date of receipt
6	Training Sessions	Session on CCS(CCA) Rules and CCS(Conduct) Rules	Every quarter by each Pr.CCIT in association with zonal ADG(Vig.) and NADT, Regional Campus
		Training of Ios/ Pos Vigilance Workforce	Once in six months in association with Zonal ADG(Vig.)

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## CHAPTER XVI

### EXPENDITURE BUDGET AND INFRASTRUCTURE

#### A. Directorate of Expenditure Budget

Directorate of Income Tax (Expenditure Budget), New Delhi is the nodal agency for all the budget related matters in the Income Tax Department. As such, this Directorate deals with the Budget matters for Grant No. 36 – Direct Taxes and the mandate relates to the management of Expenditure Budget for CBDT. The working of this Directorate is of routine nature to be carried out in a planned time frame throughout each financial year.

The table below mentions about the nature of work to be performed in this Directorate for the remainder of the year.

S. No	Month	Key Result Area	Target
i)	July 2025	i) Half Margin Audit Reply; ii) 1st Quarterly Report on Expenditure (MEP)	(i) 1st Week; (ii) Upto 10th of Month
ii)	August – September 2025	i) Preparation of R.E./B.E., and ii) Reply of final audit observations.	2nd Week of September
iii)	October 2025	i) Receipt of Budget Circular and submission of RE & BE. ii) Preparation of DDG and its annexures, and iii) 2nd Quarterly Report on Expenditure	1st Week } 2nd Week
iv)	November 2025	i) Meeting regarding finalization of RE/BE ceilings in the Ministry, and ii) 2nd Supplementary Demands for Grants	2nd Week
v)	December 2025 – January 2026	i) Receipt of RE/BE ceilings from Budget division ii) Finalization of Detailed Demands for Grants (DDG) iii) 3rd Supplementary Demands for Grants (if required), and iv) 3rd Quarterly Report on Expenditure	Last week Upto 10th of January 1st Week
vi)	February 2026	i) Ten Monthly Expenditure Report	4th Week
vii)	March 2026	i) Submission of Final Requirement (FR) and Surrender/Savings of funds to the Budget Division, ii) RE Allocations (as per RE ceiling communicated by Budget Division) iii) Allocation of HBA and CA, if received in RE.	Upto end of the Month

<b>A. On the part of the Directorate of Expenditure Budget</b>		
	<b>Key Result Area</b>	<b>Time frame</b>
1	Preparation of revised DFPR of CBDT in consequence of gazette notification dated 22.03.2024 of Ministry of Finance SO 1543(E) notifying DFPR Rules 2024 and other relevant orders, documents in this regard	Submission of proposal to DoR by 30.06.2025
2	Revision of CBDT Expenditure Budget Manual 2013	30.09.2025
3	Organization of sessions through VC on Expenditure Budget issues during F.Y. 2025-26	4 sessions between 01.04.2025-31.03.2026
<b>A.1 On the part of Pr. Chief Commissioners of Income Tax/Chief Commissioners/BCA</b>		
	<b>Key Result Area</b>	<b>Time frame</b>
1	The Budget Controlling Authorities (BCAs) to hold a budget meeting with all HoDs/Sub-BCA, to deliberate and finalize the Budget estimates for FY 2026-27, as-well-as, to update the Revised estimates for FY 2025-26, with respect to the newly introduced object heads. Efforts to be made to envision and incorporate all new infrastructure and repair/maintenance needs of the charge in the BE for FY 2026-27.	1) First fortnight of July 2025 2) First fortnight of October 2025

## **B. Directorate of Infrastructure**

To augment physical infrastructure of the Income Tax Department, the following actions are to be taken by the Principal Chief Commissioners of Income Tax and the Directorate of Infrastructure for the F.Y. 2025-26 within the time frame as stipulated below:

<b>A. On the part of Pr. Chief Commissioners of Income Tax</b>		
	<b>Key Result Area</b>	<b>Time frame</b>
(i)	Submission of proposals to the Directorate of Infrastructure for construction of Office building / Residential accommodation	(a) By 31.08.2025 in respect of land parcels acquired before 01.04.2025
		(b) Within 9 months of the acquisition of land parcel acquired after 31.03.2025
(ii)	Submission of all proposal to the Directorate of Infrastructure regarding Repair & Maintenance to be undertaken during F.Y. 2025-26	30.06.2025
(iii)	Submission of revalidation proposals to the Directorate of Infrastructure	31.05.2025
(iv)	Submission of Rent revision proposals to the Directorate of Infrastructure	6 Months prior to the expiry date of earlier agreement
(v)	Renewal of pending rent revision proposals within the HoD limit	31.07.2025

(vi)	Report regarding renewal of lease agreements within HoD limit to be furnished to the Directorate of infrastructure	By 7th of each month
(vii)	Digitization of ownership documents in respect of land /buildings owned by the Department and submission of information to the Directorate of Infrastructure	31.08.2025
(viii)	Report relating to Updation of Asset Register to Directorate of Infrastructure	31.07.2025
(ix)	Linking offices of Pr. CCsIT with DIT(Infra) in e-office.	30.06.2025

**B. On the part of Directorate of Infrastructure**

	<b>Key Result Area</b>	<b>Time frame</b>
(i)	Submission of all Infra proposals brought forward as on 01.04.2025 to the Competent Authority	30.06.2025
(ii)	Submission of 100% of the fresh Infra proposals to the Competent Authority	Within 3 Months of receipt of the proposal
(iii)	Submission of rent revision proposals received from field offices to the Competent Authority	Within one month of receipt of the proposal
(iv)	Organization of sessions through VC on Infrastructure issues during F.Y. 2025-26	4 sessions between 01.04.2025- 31.03.2026 (one each quarter)
(v)	Revision of Manual on Infrastructure	30.06.2025
(vi)	Linking offices of Pr. CCsIT with DIT(Infra) in e-office.	31.07.2025

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## CHAPTER XVII MISCELLANEOUS

ACTION AREA	ACTIONS ON GLOBAL ENTRY PROGRAMME (GEP) :								
(a) Actions on Global Entry Programme (GEP)	<p>1. Global Entry Programme (GEP) is a US Customs and Border Protection (CBP) programme that allows expedited clearance for pre-approved and low risk travellers for entering the US through automatic kiosks. India became a participant country in the GEP and it has been operationalized with effect from 3rd July, 2017. The CBDT gives its recommendation to CEIB on the status of GEP applications filed by Indian citizens as CLEARED/ NOT RECOMMENDED, after verifying the credentials of the applicant on certain specified parameters.</p> <p>2. An SOP dated 04.12.2017 regarding offline verification of GEP applications was issued which has been revised on 03.06.2022 making it easier for expeditious verification of GEP applications. For the Pr. CCIT charges, the revised SOP mandates verification of only 5 critical parameters (Name, Date of Birth, Father's Name, Gender and PAN). Based on this, targets for disposal of GEP applications are as under:</p> <table><tr><th>Authority</th><th>Report to be submitted</th><th>Time Frame</th></tr><tr><td>Pr. CCIT</td><td>Report in Annexure-A after verification through jurisdictional Pr. CIT/CIT or CCIT (Central) and CIT (TDS).</td><td rowspan="2">Within seven working days of the receipt of GEP application from CBDT.</td></tr><tr><td>DGIT(Inv.)</td><td>Report in Annexure -B after verification of issues in SOP.</td></tr></table>	Authority	Report to be submitted	Time Frame	Pr. CCIT	Report in Annexure-A after verification through jurisdictional Pr. CIT/CIT or CCIT (Central) and CIT (TDS).	Within seven working days of the receipt of GEP application from CBDT.	DGIT(Inv.)	Report in Annexure -B after verification of issues in SOP.
Authority	Report to be submitted	Time Frame							
Pr. CCIT	Report in Annexure-A after verification through jurisdictional Pr. CIT/CIT or CCIT (Central) and CIT (TDS).	Within seven working days of the receipt of GEP application from CBDT.							
DGIT(Inv.)	Report in Annexure -B after verification of issues in SOP.								
(b) Antecedent verification	<p>CBDT receives request from various department such as DoPT, RBI, MHA &amp; etc. for antecedent verification in time bound manner. Timeline to complete such requests are as below:</p> <table><tr><th>Key Result Area</th><th>Target</th><th>Timeline</th></tr><tr><td>Antecedent verification from DoPT, RBI, MHA &amp; etc.</td><td>100%</td><td>Within 15 working days of the receipt OR Time period as per each request from the respective CBDT Division, whichever is earlier</td></tr></table>	Key Result Area	Target	Timeline	Antecedent verification from DoPT, RBI, MHA & etc.	100%	Within 15 working days of the receipt OR Time period as per each request from the respective CBDT Division, whichever is earlier		
Key Result Area	Target	Timeline							
Antecedent verification from DoPT, RBI, MHA & etc.	100%	Within 15 working days of the receipt OR Time period as per each request from the respective CBDT Division, whichever is earlier							

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## CHAPTER XVIII OTHER VERTICALS & DIRECTORATES

### 1. Legal & Research

Key Result Area		Timeline
<b>1</b>	<b>a) Internal Audit</b>	
i)	Compiling of Monthly Audit Report Data and submitting it to Member (A&J) , DGIT(L&R) and all Pr. CCsIT.	Within 20 days from the end of the month.
	<b>b) Revenue Audit</b>	
ii)	Compiling of Monthly Audit Report Data and submitting it to Member(A&J), DGIT(L&R) and al Pr. CCsIT.	Within 20 days from the end of the month.
iii)	Preparation & submission of Draft Action Taken Notes (ATN) on draft para raised by C&AG, to A&PAC division of CBDT.	Within 30 days from receipt of relevant letter from CIT(A&J)
iv)	Providing inputs on queries raised by C&AG w.r.t Performance /Compliance Audit Reports.	Within the time stipulated by CIT (A&J)
<b>2.</b>	<b>Inspection related work</b>	
i)	Review of Inspection reports in cases of Ward, Circle and Range offices.	Within 30 days from the end of quarter in which the said Inspection Reports are received.
ii)	Review of Inspection reports in cases of CIT (Appeals)	Within 45 days from the end of quarter in which the said Inspection Reports are received.
<b>3</b>	<b>Field support Function</b>	
i)	Publishing of the 'Compendium of Audit'	Collection of Data for publishing of the Compendium of Audit up to 30.06.2025.
ii)	Publishing of 'Taxalogue', the in-house E-journal of Dept.	Collection of data for publishing of the 'Taxalogue' up to 30.06.2025.

### 2. Directorate of Systems:

The KRAs for the directorate of systems are mentioned in various chapters of the Central Action plan. With a view to reflect the important role played by CPC, along with ITBA and Directorate of Systems as a facilitator of tax-payer services, repository of information and facilitator of e-Orders in the Department of Income tax-

Sr. No.	KRA	Target
1.	Statistical report of Directorate of Systems for Internal purposes of Department, showing statistics of all verticals including CPCs, ITBA, Insight and other verticals on receipt and processing of Income Tax Returns, TDS Returns, Grievances, Requests and other communications of tax-payers, successful initiatives, future proposals for enhancing stakeholder satisfaction	One comprehensive report should be prepared in FY 2025-26, preferably in coordination with R&S by 30/06/2025

**Action by:** The DGIT(Systems), Delhi and the DGIT(Systems) Bengaluru will coordinate for respective verticals

**(i) ADG Systems -1 Key Result Areas w.r.t ITBA-PAN Module**

<b>Sr. No.</b>	<b>KRA</b>	<b>Target</b>	<b>Action by</b>
1	Migration of PANs from OLD and ORPHAN/ NON-FUNCTIONAL/ IN-ACTIVE Jurisdictions to Jurisdictional AO.	Within 7 days of receipt of request	Nodal Officer of CIT(Admin &TPS)/RCC
2	PAN-Aadhaar- delinking (in accordance with SOP)	Within 15 days of receipt of request	RCC
3	Inspection of PAN centres/ TIN Facilitation Centres of Service Providers in the respective jurisdiction of the RCCs and submission of Inspection report.	On monthly basis.	RCC
4	Processing of PAN Duplicate resolution, Core-field updation requests and related grievances received through Service Providers on daily basis.	Daily	RCC
5	PAN –Grievance resolution	Within 7 days of receipt of request	JAO - Event Marking (Death, Fake, Merger/De-merger, Liquidation, Dissolution etc.), Restoration of deleted/ de-activated PAN, Migration, updation of residential status, PAN Deletion/De-activation. RCC/JAO- Misc. PAN related grievances.
6	Action on the third party verification report received from PAN Service Providers.	Monthly basis	RCC /JAO
i)	Forwarding of report to JAO by RCC	7 days from receipt of report	
ii)	Submission of report on verification and action thereof by JAO to RCC	15 days from receipt of report	
iii)	Forwarding of JAO's report to DGIT(S)	7 days from receipt of report of JAO	

**(ii) Project Insight (ADG Systems -2)**

<b>Sr. No.</b>	<b>Key Result Area</b>	<b>Target Date</b>
1	<b>Business process executions -</b>	
	(i) Creation and sharing of pre-filing data with e-filing	(i) 20/06/2025
	(ii) Sharing of information under CRS and FATCA(Outbound)	(ii) 30/09/2025
	(iii) Sharing of information under CbCR (Outbound)	(iii) 30/06/2025
	(iv) Sharing of anonymized CbCR information with global forum of OECD	(iv) 31/03/2026
	(v) Allocation of faceless cases	(v) T+5 Days from receiving cases for allocation from ITBA
2	<b>Campaigns -</b> (i) High Risk Refund (HRR) (ii) Initial E-Verification Campaign after receiving the rule for identification of cases from CIT E-Verification (iii) Advance Tax Gap Campaign  (iv) Issue-based Specific Campaign	(i) T+3 to CPC (ii) 15 days  (iii) 10 days before the time for payment of advance tax (iv) 15 days after receiving the rules
3	<b>Alert Generation/Case Creation -</b> (i) CASS: Case allocation to field formation (ii) RMS/RMS-NMS after receiving rules (iii) E-verification cases for I&CI after receiving rules (iv) 15CC/CA cases after receiving rules (v) CRS/FATCA after receiving rules	(i) 05/06/2025 (ii) 5 working days (iii) 5 working days (iv) 10 working days (v) 10 working days

**(iii) ADG Systems – 6**

<b>S No.</b>	<b>Key Result Area</b>	<b>Time Frame by</b>
1	Identification of high risk potential benami cases for further action by BPUs	Non-business ITRs: 30.09.2025 Business ITRs: 31.01.2026
2	Identification of high risk CRS/ FATCA data for further action by FAIUs	30.11.2025
3	Identification of high risk networks of persons including legal entities for further action by Investigation Wing	28.02.2026
4	Identification of high risk cases for campaign/ initial e-verification: (i) Relating to claim of exemption and deductions by non-business ITRs (ii) High risk refund cases (iii) High risk trust cases	(i) 30.09.2025 (ii) 30.09.2025 (iii) 30.11.2025

	(iv) High risk STRs (v) High risk cases from analysis of data from third party sources such as SFTs, GSTN, MCA, NSDL/ CDSL etc.	(iv) 31.07.2025 (v) 30.11.2025
5	Identification of cases for selection under CASS	15.05.2025
6	Identification of cases for selection under RMS-NMS (148A)	31.12.2025
7	Identification of cases for selection under RMS-CRIU/ VRU (148A)	1st tranche: 31.12.2025 2nd tranche: 15.02.2026 3rd tranche: 15.03.2026
8	Identification of cases for selection under RMS-E-Verification (148)	31.01.2026

**(iv) Demand facilitation Centre (DFC)**

Key Result Area for DFC	Time Frame	Action by
All India CAP 1 Report to be generated by DFC	5th and 20th of every month	DFC
Meeting with Pr. CCIT associated with each Member CBDT	Monthly	DFC
<b>Providing Actionable Inputs to AOs on Demand Management</b>		DFC
Recoverability Status marked by AO on ITBA	6th and 21st of every month	DFC
Recoverability Status to be marked by AO on ITBA	6th and 21st of every month	DFC
Demands greater than 1 Crore list	6th and 21st of every month	DFC
Sharing of demand reduced, entries reduced, demand collected	Fortnightly	DFC
To provide a matrix of cases where demand has been fully or partly confirmed in first appeal proceedings	Continuous	ITBA (DFC to coordinate)
<b>Identification of Cases for Suo-moto rectification by AO</b>		DFC
Disagree demand details where AO has to carry out rectification	3rd of every Month	DFC
TP and AO disagreed demands	3rd of every Month	DFC
Cases identified for Challan correction	3rd of every Month	DFC
		DFC
<b>Campaigns</b>		DFC
Tax payers Campaign on Outstanding Demands	Once in 3 months	DFC
Targeted Campaign on specific groups of Tax payers with Outstanding Demands	Once in 3 months	DFC
<b>Grievance Management</b>		
Analysis of grievances received through calls and emails at DFC and recommend further steps for resolution to the Assessing Officer and to CPC	15 days	DFC

Key Result Area for DFC	Time Frame	Action by
Examination and Verification of recoverability status submitted by the Assessing Officer on ITBA Demand Recovery Module and provide appropriate feedback to the Assessing Officer	Once in a quarter	DFC

**(v) CPC**

The KRAs for CPC Bengaluru and CPC TDS are mentioned alongside Action point and targets in various chapters of Action plan. In addition, following specific KRAs are suggested with a view to reflect the important role played by CPC, along-with ITBA and Directorate of Systems as a facilitator of tax-payer services, repository of information and facilitator of e-Orders in the Department of Income tax

S No	Key Result Area	Timeline
1	Quarterly reports on Refunds ageing statistics to be prepared in coordination with R&S for internal purposes of the Department	First report should be prepared by 30/04/2025.
2	Statistical reports on comprehensive Grievance Handling by Income Tax department being prepared by R&S and TPS: Data and statistics of gross receipts and disposal to be provided by CPC and ITBA under Directorate of Systems to R&S	by 30/04/2025 for the first report

Action Points for CPC –ITR			
S No	Target/Activity	Action to be taken by	Time frame
<b>1.Action on Orders/Tickets received from AO on ITBA.</b>			
I	Report on pending ITBA tickets from AO with categorisation to identify areas for development and technical fixes.	CPC	Quarterly
Ii	PCIT wise report on orders submitted by AO(JAO) on ITBA and are redrafted with details capturing PAN, AY, Section of order, date of sending back to ITBA for further action by JAO	CPC	By 7th of each Month
Iii	PCIT wise Report on monthly basis on 119(2)(b) ITRs which are submitted , accounted and are pending approval for completion. Date of filing, office in which it is pending (AO or RH)	CPC	By 7th of each Month

IV	PCIT wise report on writ petitions referred to CPC with action pending with JAO.	CPC	By 7th of each Month
<b>Action for AO</b>			
V	Submission of Time Barring orders to CPC (a brief note explaining reason is attached)	AO	15days prior to Time Barring date
<b>2. Action on grievances raised by Tax payers</b>			
I	Report on pending grievances more than 30 days with categorisation and analysis to identify areas for development and technical fixes.	CPC	Monthly
II	Quarterly Report progress of developments identified for process improvement.	CPC	Quarterly
<b>3. Action for issues of CPC –FAS</b>			
I	Release of refund on reissue request for validated accounts	CPC	7 days from raising reissue request.
II	Rectification order	CPC	2 months from end of months of filing
III	Report of the pending refunds to all the Jurisdictional PCIT in cases which has dependency on JAO, for necessary action.	CPC	By 7th of each Month
IV	PCIT wise list of refund to be issued to legal heir pending approval from JAO/RH	CPC	By 7th of each Month
V	PCIT wise list of cases With PAN/TAN in suspicious list for verification and report of release on BO portal .	CPC	By 7th of each Month
VI	Issue of refund including interest from  Processing u/s 143(1) proceedings other than section 143(1) of the Income-tax Act, 1961	CPC	a) 7 days from the date of completion of processing(for 143(1) processed cases) b) 15 days from date of accounting(refunds from other than 143(1) processing)  Provided there is no dependency like no statutory hold[245(1)/(2)], Validated Bank account, Aadhar PAN linked, Approval of JAO in case

			of ITBAWS orders, Legal Heir approval etc)
VII	Handling of Regular Tax Assessment (400) Chalan	CPC/DFC	Continuous process
<b>4. Capacity Building and Outreach programme</b>			
I	Conducting webinars with Field formation for System related issues, informing the developed functionalities and receiving feedback and issues for system improvements	CPC With other verticals e-filing /ITBA as per the requirement	Monthly
II	Conducting webinars with tax professionals for functionality and developments on System.	CPC	Monthly or as per requirement

**3. NFAC- Key Result Area**

Sr No.	KRA	Target	Action by
1	SOP for CIT (A) Faceless and JCIT (A) detailing various functionalities introduced on ITBA Portal for expeditious adjudication of appeals.  Amongst others, the comprehensive SOP shall also provide for guidelines for disposal of legacy L-category appeals where digital footprints are not available, etc., include possibilities of provision for attachment of VU units for such cases, provision for prompts and calendar, facilitation of work during Holidays/ Saturday/Sunday, and incentive scheme for high performers, etc.	30/06/2025	NFAC in coordination with Directorate of Systems
2	Constitution of task-force on preparation of SOP for review of quality assessment orders of CIT(A) (Faceless) and JCIT(A)	30/05/2025	Target for preparation of SOP
3	Zonal Conference of Commissioner (Appeals) and JC (Appeals) to discuss common issues of concern and best practices	1 per Zone	NFAC in Co-ordination with Directorate of Systems

**4. Research & Statistics – The KRAs are mentioned in chapter on Service Delivery standards (Page 40)**

**5. Tax Payer Services – The KRAs are mentioned in chapter on Service Delivery standards (Page 40)**

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**CHAPTER XIX**  
**CONSOLIDATED FOCUS AREAS FOR Pr.CCsIT/ CCsIT/DGsIT**

**A. Consolidated focus area for Pr CCIT/CCsIT/DGsIT shall include the following:**

<b>Sr No</b>	<b>Focus Area</b>
<b>1</b>	<b>Human Resource management and development (by RCs/MSTUs) -</b>
	I. Capacity building across core sectors, and provisions of new Income Tax Bill 2025
	II. Each training/seminar to have at least one session on “karmyogi” theme
	III. Service litigation
	IV. Preventive vigilance
<b>2</b>	<b>Effective coordination with different verticals of the region</b>
	I. At least one coordination meeting every quarter with heads of verticals, especially JAO’s, Investigation wing, Central, TDS, Systems Directorate.
	II. At least one coordination meeting with CIT(DR), CIT (Judicial), High pitch assessment Committee, Administration, and Infrastructure Directorates.
	III. At least one meeting in six months with Standing Counsels
<b>3</b>	<b>Taxpayer Services and Grievance redressal</b>
	I. Enhance taxpayer experience by timely redressal of grievances
	II. Effective communication with taxpayers by organising outreach programme
	III. OGEs should be given on time as provided in the CAP-2025-26
	IV. Rectifications/CPGRAMs/E-nivaran to be disposed of within the time provided in this CAP
	V. Review of pendency of applications under 119(2)(b) of the Income-tax Act, 1961, compounding applications etc to enhance taxpayer confidence
<b>4</b>	<b>Stakeholder consultations and advice</b>
	I. Ensure constitution of Regional Direct Tax Advisory Committee at the earliest and hold meetings in accordance with the CBDT circular and instructions
	II. Connect with potential taxpayers and young professionals
<b>5</b>	<b>Rationalisation of work of JAO charges</b>
	I. Ensure that there is equitable work amongst all JAO charges

Sr No	Focus Area
	II. If required, geographical spread of faceless officers has to be ensured.
<b>6</b>	<b>Write-off committees to be constituted as per the extant Write-off guidelines</b>
<b>7</b>	<b>Administration and Infrastructure</b>
	i. Ensure infrastructure management and maintenance, including creation of updated infrastructure as per requirement
	ii. Ensure adequate budget provisions with the field officers
	iii. Identification of infrastructure gaps of each station and take remedial action
<b>8</b>	<b>Demand reconciliation and management</b>
	Ensure effective demand management of top 5000 pending demand cases by focusing on priority areas and reviewing the progress from time to time
<b>9</b>	<b>ISO certification</b>
	Make efforts towards ISO certification of offices on uniformity of process and procedures, universal compliance resulting into a timebound effective remedy.
<b>10</b>	<b>Audit objections</b>
	Make efforts to prevent Audit objections, and to resolve Audit objections in a time bound manner
<b>11</b>	<b>Profiling of Taxpayers</b>
	Carry out sectorial analysis and documentation of economic trends in the region along with profiling tax payment trends in each district or suitable areas, whether net positive or negative, and identify scope for better compliance.
<b>12</b>	<b>Tracking Appellate Work</b>
	Track and monitor disposal of pending Appeals
<b>13</b>	<b>Encouraging research and analysis of data trends and patterns</b>

**B. Additional consolidated Focus Areas for Faceless CCsIT, and PCsIT shall include the following:**

<b>S No.</b>	<b>Focus Area</b>
<b>1</b>	Fortnightly co-ordination meeting with Range head(s) along with Faceless Officers (if required) to discuss issues being considered in Faceless Assessment and to guide on the following aspects:
	I. Significant/ latest Judicial Decisions;
	II. Any issues of administrative or technical (domain), or issues pertaining to Directorate of Systems being faced.
<b>2</b>	Flag system issues relating to Faceless, and recommendations for System improvements;
<b>3</b>	Co-ordinate with NaFAC or NFAC, as the case may be, in cases of any bottleneck, pendency's, etc. on monthly basis;
<b>4</b>	Ensure equitable disposal of cases, in including issuance of questionnaire, marshalling of issues;
<b>5</b>	Capacity building of Range Officer/AO in respect of technical issues pertaining to complex cases, or where it is found that such AOs do not have requisite exposure/ experience on issues encountered during assessment including framing of questionnaire, etc.;
<b>6</b>	Monitoring of action taken by Verification Units on references received;
<b>7</b>	Monitoring of tickets raised in Faceless charges and their resolution thereof;
<b>8</b>	Quarterly report of action taken on above to concerned Principal CCIT, and to NFAC/NaFAC, flagging issues for resolution.

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## CHAPTER XX

# TOWARDS EFFICIENT, EFFECTIVE AND TECH-ENABLED TAX ADMINISTRATION

For efficient and robust tax administration we have to strengthen internal mechanisms and optimize available resources, with the aid of technology. This is essential to become a responsive, responsible and efficient administration, which can provide effective services to all its stakeholders.

In this regard, following key result areas are identified for FY 2025-26:

### 1. Asset identification

The Department utilizes various immovable assets, some of which are owned while others are leased. It is imperative that a detailed identification of such assets and its reconciliation be carried out. In this regard, following activities are required to be undertaken:

Sr No.	Activity	Action by	Timelines
1.	Identification of immovable properties under the ownership of the Department (land, building etc), its inventorisation and reconciliation, usage and current status.  Status report to be submitted to Board [ADG(Infra)]	Pr CCsIT of all regions	<b>Identification:</b> 30.06.2025  <b>Inventorisation and reconciliation:</b> 15.07.2025  <b>Usage and status report submission:</b> 31.07.2025
2.	Identification of Information and communication technology (ICT) equipments, inventorisation including details of model number, age and current utility status.  Status report to be submitted to Board [ADG(Infra)]	Pr CCsIT of all regions	<b>Identification:</b> 30.06.2025  <b>Inventorisation and reconciliation:</b> 31.07.2025  <b>Status report submission:</b> 31.08.2025

### 2. Electronic processes

The Department undertakes myriad processes, many of which are still being carried out using physical files/mode, which can, however, be moved to digital realm. In this regard, following key result areas are identified:

Sr No.	Activity	Action by	Timelines
1.	All work related to non-technical functions in headquarters of different Income Tax Authorities, including administration, inter-division communications, communications with Board etc to be undertaken through E-Office.	All CIT/ PCIT/ CCIT/DGIT/ Pr CCIT/ Pr DGIT and all Heads of Departments (HoDs)	31.07.2025

2.	Conversion of existing physical files, relating to functions mentioned in (1) above, to scanned digital files and their migration to E-office, for all functions undertaken prior to 31.07.2025	All CIT/ PCIT/ CCIT/DGIT/ Pr CCIT/ Pr DGIT and all Heads of Departments (HoDs)	31.10.2025
3.	All administrative approvals, including those relating to incurring of expenditures to be undertaken through E-Office.	All CIT/ PCIT/ CCIT/DGIT/ Pr CCIT/ Pr DGIT and all Heads of Departments (HoDs)	31.07.2025
4.	*Maintenance of Human resource database, HR related processes etc to be undertaken through digital platform(s).	Pr CCsIT of all regions, where HR processes are still operational in manual mode	31.07.2025
5.	@Issuance of RSA tokens to the Income Tax Inspectors	Pr CCsIT of all regions	30.06.2025

\* Few charges have operationalized HR related processes either through dedicated website/platform or digital applications.

@ The involvement of Income Tax Inspectors in different departmental processes needs to be ensured, along-with associated identification of responsibilities. The issue of dedicated RSA token to ITIs will integrate them with the digital systems and processes of the Department.

### 3. Other issues

Few other actions would be necessary to realize the benefit of efficient and effective tax administration.

#### 3.1 Capacity Development

##### a. Ministerial Staff Training Unit (MSTU)

MSTUs play a pivotal role in imparting training to the staff of the Department. Necessary infrastructure and logistics are required to be made available to MSTUs, to enable them to fulfill their responsibilities. For this purpose, following KRAs are identified in this regard:

Sr No.	Activity	Action by	Timelines
1.	i. Identification of infrastructural constraints existing in the MSTUs.	Pr CCsIT of all regions.	<b>Identification:</b> 30.06.2025
	ii. Upgradation of infrastructure, if required, in identified MSTUs	Pr CCsIT of regions where such lack of infrastructure is identified.	<b>Upgradation:</b> 31.03.2026
2.	Identification of an officer responsible for the training and associated issues in MSTUs	Pr CCsIT of all regions	<b>Identification:</b> 30.06.2025

## b. New Income Tax Bill 2025

New Income Tax Bill 2025 has been introduced in the Parliament, and it is being examined currently by the Select Committee of the Parliament. It is expected that the Bill will be considered by the Parliament in Monsoon session and the new Income Tax Act might get passed soon thereafter. The new Bill has been drafted with main aims of simplification in the language, removal of redundancy, simplification of procedures and processes to facilitate taxpayer experience etc. The success of the new statute will require its thorough analysis and internalization of its objectives by all employees of the Department.

While the Directorate of Training will prepare a comprehensive roadmap for training the workforce in understanding various aspects of the new Income tax Bill, Pr CCsIT of all regions will also need to play a pivotal role in this process. They will need to take a lead role in understanding and conveying the finer nuances and objectives of the new statute to the taxpayers as well as tax administrators under their control. In this regard, the following key result areas are identified:

Sr No.	Activity	Action by	Timelines
1.	Drawing up of a monthly training calendar, identifying duration and various stakeholders to be covered through such training.	Pr CCsIT of all regions.	30.06.2025
2.	Conveying the training calendar to Directorate of Training	Pr CCsIT of all regions	15.07.2025
3.	Imparting training to atleast 50% of the personnel of the region	Pr CCsIT of all regions	31.03.2026
4.	Outreach activities to emphasize the basic tenets and objectives of the new Income Tax Act	Pr CCsIT of all regions	At least 5 per quarter, starting with the quarter in which the bill is passed.

## c. Critical issues identification

Different issues exist in all charges which are critical for efficient and effective tax administration in the region, with service litigation being a common thread across charges. Identification and resolution of such issues would enhance the responsiveness of the administration. In this regard the following issues are identified for action:

Sr No.	Activity	Action by	Timelines
1.	Drawing up of seniority lists across different designations with concomitant identification of service litigation affecting the same and roadmap for their resolution. Issues requiring intervention of Board may be suitably flagged.	Pr CCsIT of all regions.	<b>Identification of issues:</b> 31.07.2025  <b>Intimation to Board [HRD]:</b> 31.08.2025

2.#	Identification of Nodal officers for coordination with Systems.  Intimation to CBDT (CIT(C&S) with copies to DG(Systems), CPC-ITR, CPC-TDS and Pr DG(Admn).	Pr CCsIT of all regions	31.05.2025  15.06.2025
3.	Preparation of Monthly Report on the Systems related issues identified and resolved.	Nodal team	Report to be prepared by 10 <sup>th</sup> of every month
4.	Identification of atleast 10 areas of concern (whether relating to Income tax Act, office procedures/service litigation/any other matter) for preparation of comprehensive training material.  Constitution of Committee for preparation of comprehensive training material	Pr CCsIT of all regions  Pr CCsIT of all regions	<b>Identification:</b> 30.06.2025  31.07.2025

# Each Region should identify a team comprising of 1 CCIT, 1 PCIT, 1 Addl/Jt CIT, 1 DCIT and 1 ITO which will act as a nodal team for consolidating all systems related issues being faced by the officers/officials of the Pr CCIT region. This team would be responsible for taking up such issues with Systems Directorate for resolution. Systems Directorate, including CPC-ITR and CPC-TDS, would also nominate 1 officer in the rank of DCIT, corresponding to each of its functional verticals, which should be published and widely disseminated within the Department.

Pr CCsIT should ensure that the team is constituted on a permanent basis, without getting affected by change in incumbency of its members and has sufficient secretarial assistance for its operations.

### 3.2 Swachhta issues

Income Tax Department is an enthusiastic participant in the Swachhta Abhiyan of the Government of India. While following the tenets of Swachhta is an ongoing process, following key area is additionally identified in this regard:

Sr No.	Activity	Action by	Timelines
1.	Auction of scrap/ E-waste and other waste materials	Pr CCsIT of all regions.	<b>Identification of waste:</b> 31.07.2025  <b>Disposal of such waste</b> 31.10.2025

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**CHAPTER XXI**  
**अध्याय XXI**  
**OFFICIAL LANGUAGE**  
**राजभाषा**

हिंदी को देश की राजभाषा के रूप में 14 सितंबर-1949 को स्वीकार किया गया और संविधान के अनुच्छेद 343 से 351 तक, राजभाषा के संबंध में व्यवस्था की गई जिस के अंतर्गत राजभाषा नीति संबंधी दिशा निर्देश दिए गए हैं। संविधान में हिंदी भाषा को स्थान देने का प्रमुख उद्देश्य हिंदी का प्रसार बढ़ाना, उसका विकास करना, जिस से वह भारतीय संस्कृति के सभी तत्वों की अभिव्यक्ति का माध्यम बन सके। इसी उद्देश्य के पालन हेतु 1963 में, राजभाषा अधिनियम बनाया गया, जिसके अंतर्गत 9 धाराएं हैं। राजभाषा अधिनियम 1963 की धारा 8(1) में दिए गए प्रावधानों के अनुसार ही, 1976 में राजभाषा नियम बनाए गए, जिसके अंतर्गत 12 नियम हैं।

Hindi was accepted as the official language of the country on 14 September 1949. Guidelines and provisions related to the official language policy are present in Articles 343 to 351 of the Constitution. The chief objective of giving place to Hindi language in the Constitution of India is to ensure the spread of Hindi, as well as to develop Hindi, so that it can become a medium of expression of the elements of Indian culture. To achieve this objective, the “Official Language Act” was enacted in 1963, under which there are 9 sections. Thereafter, in accordance with the provisions of Section 8(1) of the Official Language Act 1963, the “Official Language Rules” were published in 1976, under which there are 12 rules.

राजभाषा नीति का अनुपालन करना सभी केंद्र सरकार के कार्यालयों का दायित्व है। इसी दायित्व का निर्वहन करते हुए केंद्रीय प्रत्यक्ष कर बोर्ड ने राजभाषा हिंदी को केंद्रीय कार्ययोजना का अभिन्न अंग बनाने का महत्वपूर्ण निर्णय लिया है। राजभाषा हिंदी में विभागीय कार्यों को करने हेतु राजभाषा विभाग, गृह मंत्रालय द्वारा समय-समय पर दिए गए दिशा-निर्देशों व सुझावों को ध्यान में रखते हुए **केंद्रीय प्रत्यक्षकर बोर्ड के संबद्ध एवं अधीन स्थकार्यालयों में राजभाषा नीति के कार्यान्वयन के लिए वर्ष 2025-26** की कार्ययोजना निम्नानुसार है: -

It is the responsibility of all Central Government offices to comply with the Official Language Policy of the Government of India. While discharging this responsibility, the Central Board of Direct Taxes has taken an important decision to make Official Language Hindi an integral part of the Central Action Plan. Keeping in view the guidelines and suggestions given from time to time by the Department of Official Language under the Ministry of Home Affairs, for doing departmental work in Official Language Hindi, the action plan for the year 2025-26 for the implementation of Official Language Policy in the affiliated and subordinate offices of the Central Board of Direct Taxes is as follows: -

1. सभी कार्यालय प्रमुख माननीय सदस्य (प्रशासन), केंद्रीय प्रत्यक्ष कर बोर्ड की अध्यक्षता में, प्रत्येक तिमाही में आयोजित प्रत्यक्ष कर राजभाषा कार्यान्वयन समिति की बैठकों में भाग लें और बैठक में लिए गए निर्णयों का अनुपालन सुनिश्चित करें।

All Heads of Offices are required to attend the meetings of the Direct Taxes Official Language Implementation Committee held every quarter, under the Chairmanship of Hon'ble Member (Administration), Central Board of Direct Taxes and ensure compliance of the decisions taken in the meeting.



2. हिंदी तिमाही प्रगति रिपोर्ट में आंकड़े सही दर्शाए जाएं और प्रत्येक तिमाही की 10 तारीख तक या इससे पहले मुख्यालय में रिपोर्ट भिजवाना सुनिश्चित करें।

Correct figures should be shown in the Hindi quarterly progress report and it is to be ensured that the report is sent to the headquarters on or before the 10th of each quarter.

3. अधीनस्थ कार्यालय से प्राप्त हिंदी तिमाही प्रगति रिपोर्टों की अनिवार्य रूप से समीक्षा कर, संबंधित कार्यालयों को भिजवाई जाए।

The Hindi quarterly progress reports received from subordinate offices should be mandatorily reviewed and forwarded to the concerned offices.

4. प्रत्येक तिमाही में राजभाषा कार्यान्वयन समिति की तिमाही बैठकें नियमित रूप से, प्रत्येक स्तर पर, आयोजित करवाई जाएं और बैठक में लिए गए निर्णयों पर कार्रवाई सुनिश्चित की जाए

Quarterly meetings of the Official Language Implementation Committee should be held regularly, at every level, in every quarter and action should be ensured on the decisions taken in the meeting.

5. राजभाषा विभाग, गृह मंत्रालय, द्वारा जारी वार्षिक कार्यक्रम 2024-25 के अनुपालन में, मूल हिंदी पत्राचार के लिए निर्धारित लक्ष्य, 'क' क्षेत्र में 100%, 'ख' क्षेत्र में 90% तथा 'ग' क्षेत्र में 55%, प्राप्त किए जाएं।

In compliance with the Annual Programme 2025-26 issued by the Department of Official Language, Ministry of Home Affairs, the targets set for original Hindi correspondence, 100% in region 'A', 90% in region 'B' and 55% in region 'C', should be achieved.

6. सितम्बर – 2024 माह में हिंदी दिवस / हिंदी सप्ताह/ हिंदी पखवाड़े/ हिंदी माह का आयोजन करवाया जाए और इस दौरान ऐसी प्रतियोगिताओं का आयोजन करवाया जाए, जिन से कार्यालय के कार्मिक हिंदी में काम करने के लिए प्रेरित / उत्साहित हों और कार्यालय के हिंदी के पत्राचार में भी वृद्धि हो।

Hindi Day / Hindi Week / Hindi Fortnight / Hindi Month should be organized in the month of September – 2025 and during this period such competitions should be organized which will motivate / encourage the office personnel to work in Hindi and also increase the Hindi correspondence of the office.

**वित्त वर्ष – 2025-26 के लिए राजभाषा के कार्यान्वयन से संबंधित निम्नलिखित मुख्य बिन्दुओं का समय से पालन सुनिश्चित करवाया जाए:-**

**It should be ensured that the following important points related to the implementation of Official Language for the financial year – 2025-26 are executed on time:-**

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
1.	प्रत्यक्ष कर राजभाषा कार्यान्वयन समिति की तिमाही बैठकों में लिए गए निर्णयों पर अनुवर्ती कार्रवाई, निदेशालय (मा.सं.वि.), नई दिल्ली के राजभाषा प्रभाग में भिजवाना। Sending follow-up action on the decisions taken in the quarterly meetings of the Direct Tax Official Language Implementation Committee to the Official Language Division of Directorate (HRD), New Delhi	कार्यवृत्त जारी / प्राप्त होने के दो माह के भीतर या इससे पहले। On or before two months from the date of issue/receipt of minutes

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
2.	<p>(अ) क्षेत्र / प्रभारों / कार्यालयों की राजभाषा कार्यान्वयन समिति की तिमाही बैठकों का आयोजन करवाना। इन बैठकों की अध्यक्षता स्वयं कार्यालय प्रमुख द्वारा की जाए। (a) To organize quarterly meetings of Official Language Implementation Committee of Regions/Charges/Offices. Meetings should be chaired by the Senior most Officer.</p> <p>(ब) इन बैठकों के कार्यवृत्त जारी करना (b) To issue the minutes of these meetings</p> <p>(स) बैठकों में लिए गए निर्णयों पर अनुवर्ती कार्रवाई (c) Follow-up action on decisions taken in meetings</p>	<p>अप्रैल, जुलाई, अक्टूबर, जनवरी माह में नियमित रूप से तीन माह के अंतराल पर वर्ष में चार बैठकें आयोजित की जाएं। In the months of April, July, October, January; in this manner four meetings in a year should be held at interval of three months;</p> <p>बैठक आयोजित होने के एक सप्ताह के भीतर। Within a week of the holding of the meeting</p> <p>कार्यवृत्त जारी / प्राप्त होने के एक माह के भीतर या इससे पहले On or before one month from the date of issue/receipt of minutes</p>
3.	<p>क्षेत्र की समेकित हिंदी तिमाही प्रगति रिपोर्ट, आयकर निदेशालय (मा.सं.वि.), नई दिल्ली के राजभाषा प्रभाग में भिजवाना। To send the consolidated Hindi quarterly progress report of the area to the Official Language Division of the Directorate of Income Tax (I.T.), New Delhi.</p>	<p>प्रत्येक तिमाही के समाप्त होने पर आगामी माह की 8 तारीख या इससे पहले। On or before the 8th of the following month after the end of each quarter</p>
4.	<p>क्षेत्र / प्रभार के कार्यालयों से प्राप्त राजभाषा अनुभाग द्वारा हिंदी तिमाही प्रगति रिपोर्टों की समीक्षा करना। To review the Hindi quarterly progress reports received by the Official Language Section from the offices of the area/charge.</p>	<p>रिपोर्ट प्राप्ति के एक माह के भीतर। Within one month of receipt of report</p>
5.	<p>(अ) राजभाषा विभाग, गृह मंत्रालय द्वारा जारी वार्षिक कार्यक्रम 2025-26 को क्षेत्र / प्रभारों / कार्यालयों / कार्मिकों में परिचालित करवाना। (a) Circulation of Annual Programme 2025-26 issued by Department of Official Language, Ministry of Home Affairs in the areas/charges/offices/personnel</p> <p>(ब) वार्षिक कार्यक्रम- 2025-26 में निर्धारित सभी लक्ष्यों की प्राप्ति। (b) Achievement of all targets set in the Annual Programme - 2025-26</p>	<p>15 मई 15th May</p> <p>चालू वित्त वर्ष की समाप्ति से पहले या चालू वित्त वर्ष की समाप्ति तक। On or before the end of current Financial Year</p>
6.	<p>क्षेत्र / प्रभार / कार्यालयों में हिंदी दिवस/ हिंदी सप्ताह/ हिंदी पखवाड़ा/ माह का आयोजन करवाना। Organizing Hindi Day/ Hindi Week/ Hindi Fortnight/ Month in Regions/ Charges/ Offices</p>	<p>सितंबर, 2025 माह में। In the month of September 2025</p>
7.	<p>क्षेत्र / प्रभार / कार्यालयों में हिंदी कार्य शालाओं का आयोजन। Organizing Hindi workshops in Regions/Charges/Offices</p>	<p>वार्षिक कार्यक्रम के नियमानुसार/ प्रत्येक तिमाही में एक। Once per Quarter, as per the Annual Programme</p>
8.	<p>क्षेत्र / प्रभार / कार्यालयों में जांच-बिन्दुओं का गठन करवाना। Specifying checking-points in Regions /Charges / Offices</p>	<p>अप्रैल / मई माह में। In the month of April/May</p>

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
9.	हिंदी सम्मेलन/ संगोष्ठी / समारोह / सेमिनार आदि का आयोजन करवाना। Organizing Hindi conference /symposium /function /seminar etc.	चालू वित्त वर्ष की समाप्ति से पहले। Within the current Financial Year
10.	वरिष्ठ अधिकारियों द्वारा वर्ष में कम से कम 25% राजभाषा निरीक्षण किया जाना। At least 25% of the official language inspection in a year is to be conducted by senior officers.	चालू वित्त वर्ष की समाप्ति से पहले। Within the current Financial Year
11.	पुस्तकालय के लिए नियमानुसार हिंदी पुस्तकों की खरीद करना। Purchasing of Hindi books as per rules for the library	चालू वित्त वर्ष की समाप्ति से पहले। Within the current Financial Year
12.	सक्षम प्राधिकारी के हस्ताक्षर से हिंदी में प्रवीणता प्राप्त अधिकारियों और कर्मचारियों को अपना कार्य हिन्दी में करने के लिए 8(4) के तहत व्यक्तिशः आदेश जारी करना। Issuance of individual orders under section 8(4) in the case of officers and employees having proficiency in Hindi under the seal of Competent Authority	अधिकारी/कर्मचारी के स्थानांतरण के पश्चात्कार्य भार ग्रहण पर। On assumption of charge after transfer of officer/employee in the region
13.	वित्त वर्ष 2025-26 के लिए मूल रूप से हिंदी में काम करने तथा अधिकारियों द्वारा हिंदी में डिक्टेशन के लिए प्रोत्साहन पुरस्कार योजना लागू करना।  Implementation of Incentive Award Scheme for working originally in Hindi and for dictation in Hindi by officers for the financial year 2025-26	बोर्ड / निदेशालय से कार्यालय ज्ञापन / पत्र की प्राप्ति के एक सप्ताह के भीतर क्षेत्र / प्रभार / कार्यालयों में परिचालित करवाना। वित्त वर्ष की समाप्ति के बाद दावे मंगवाना। अप्रैल / मई, 2026 तक नियमानुसार प्राप्त सभी दावों का निपटान। To circulate office memorandum/ letter from Board/Directorate to Regions/Charges/Offices within one week of receipt of the same Calling claims after end of financial year Settlement of all claims received as per rules till April / May, 2026
14.	संसदीय राजभाषा समिति के निरीक्षण के दौरान दिए गए आश्वासनों की अनुपालन रिपोर्ट।  Compliance report of assurances given during inspection of Parliamentary Official Language Committee	आश्वासन प्राप्त होने से दो माह के भीतर। आश्वासनों पर की गई अनुवर्ती कार्रवाई सभी समर्थनकारी दस्तवेजों के साथ (क्षेत्र के उपनिदेशक (रा.भा.) से जांच के उपरांत ही) भिजवाना सुनिश्चित करें। Within two months of receipt of assurances. Follow up action taken on assurances should be sent along with all supporting documents (only after verification by the Deputy Director (OL) of the area)

क्रमसं.	मुख्य बिन्दु Action Points	समयावधि Timelines
15.	निदेशालय (मा.सं.वि.), नई दिल्ली के वरिष्ठ अधिकारियों द्वारा किए जाने वाले राजभाषा विषयक निरीक्षण के संबंध में अनुपालन रिपोर्ट भिजवाने संबंधी। Regarding sending the compliance report regarding the inspection related to official language to be conducted by the senior officials of the Directorate (HRD), New Delhi.	राजभाषा निरीक्षण रिपोर्ट की प्राप्ति के एक माह के भीतर।  Within one month of receipt of Official Language Inspection Report
16.	विभाग के कार्यालयों द्वारा पत्रिका का प्रकाशन; राजभाषा कार्यान्वयन समिति की तिमाही बैठक में निर्णय लिया जाए और वित्त वर्ष की अंतिम बैठक तक पत्रिका / ई-पत्रिका का प्रकाशन करवाया जाए। Publication of magazine by the offices of the department; decision should be taken in the quarterly meeting of the Official Language Implementation Committee and the magazine/e-magazine should be published by the last meeting of the financial year	चालू वित्त वर्ष की समाप्ति से पहले।  Within the Financial Year 2025
17.	हिंदी का कार्यसाधक ज्ञान प्राप्त अधिकारियों और कर्मचारियों को हिंदी में प्रवीण बनाने हेतु।  Efforts to make officers and employees who have working knowledge of Hindi, proficient in Hindi	हिन्दी प्रशिक्षण दिसंबर, 2025 तक पूरा किया जाना है। / सुविधानुसार एक समयबद्ध कार्यक्रम बना कर उन्हें बारी-बारी से नामित करना। Hindi Training is to be completed by December, 2025/ Nominate Officers and Officials for training one by one as per convenience by making a time bound schedule.
18.	हिंदी भाषा के प्रशिक्षण संबंधी रोस्टर तैयार करना और उसे अद्यतन करना। Preparation and updating of training roster for Hindi language	अधिकारी/कर्मचारी के कार्यालय में कार्यभार ग्रहण करने के बाद। After the officer/employee joins the office
19.	राजभाषा के नियम 1976 के नियम 10(4) के अंतर्गत पात्र कार्यालय को अधिसूचित करवाना।  Eligible office to be notified in accordance with Rule 10(4) of Rajbhasha Rules, 1976	पात्रता के एक महीने के भीतर कार्यालय प्रमुख ऐसे कार्यालय की अधिसूचना के लिए डीडी (ओएल) (मुख्यालय कार्यान्वयन) कार्यालय, प्रधान एडीजी-3 (एचआरडी), नई दिल्ली के साथ समन्वय करेंगे। Within one month of eligibility the Head of Office shall coordinate with the Office of DD (OL) (HQ. Impl) O/o Pr. ADG-3 (HRD), New Delhi for notification of such office.

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# TAXPAYERS' CHARTER

## THE INCOME TAX DEPARTMENT

### is committed to

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| <p><b>1. provide fair, courteous, and reasonable treatment</b><br/>The Department shall provide prompt, courteous, and professional assistance in all dealings with the taxpayer.</p> <p><b>2. treat taxpayer as honest</b><br/>The Department shall treat every taxpayer as honest unless there is a reason to believe otherwise.</p> <p><b>3. provide mechanism for appeal and review</b><br/>The Department shall provide fair and impartial appeal and review mechanism.</p> <p><b>4. provide complete and accurate information</b><br/>The Department shall provide accurate information for fulfilling compliance obligations under the law.</p> <p><b>5. provide timely decisions</b><br/>The Department shall take decision in every income-tax proceeding within the time prescribed under law.</p> <p><b>6. collect the correct amount of tax</b><br/>The Department shall collect only the amount due as per the law.</p> <p><b>7. respect privacy of taxpayer</b><br/>The Department will follow due process of law and be no more intrusive than necessary in any inquiry, examination, or enforcement action.</p> | <p><b>8. maintain confidentiality</b><br/>The Department shall not disclose any information provided by taxpayer to the department unless authorized by law.</p> <p><b>9. hold its authorities accountable</b><br/>The Department shall hold its authorities accountable for their actions.</p> <p><b>10. enable representative of choice</b><br/>The Department shall allow every taxpayer to choose an authorized representative of his choice.</p> <p><b>11. provide mechanism to lodge complaint</b><br/>The Department shall provide mechanism for lodging a complaint and prompt disposal thereof.</p> <p><b>12. provide a fair &amp; just system</b><br/>The Department shall provide a fair and impartial system and resolve the tax issues in a time-bound manner.</p> <p><b>13. publish service standards and report periodically</b><br/>The Department shall publish standards for service delivery in a periodic manner.</p> <p><b>14. reduce cost of compliance</b><br/>The Department shall duly take into account the cost of compliance when administering tax legislation.</p> |
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### and expects taxpayers to

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| <p><b>1. be honest and compliant</b><br/>Taxpayer is expected to honestly disclose full information and fulfil his compliance obligations.</p> <p><b>2. be informed</b><br/>Taxpayer is expected to be aware of his compliance obligations under tax law and seek help of department if needed.</p> <p><b>3. keep accurate records</b><br/>Taxpayer is expected to keep accurate records required as per law.</p> | <p><b>4. know what the representative does on his behalf</b><br/>Taxpayer is expected to know what information and submissions are made by his authorised representative.</p> <p><b>5. respond in time</b><br/>Taxpayer is expected to make submissions as per tax law in timely manner.</p> <p><b>6. pay in time</b><br/>Taxpayer is expected to pay amount due as per law in a timely manner.</p> |
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*Taxpayers can approach the Taxpayers' Charter Cell under Principal Chief Commissioner of Income tax in each Zone for compliance to this charter. For more Information, visit <http://incometaxindia.gov.in>*



## आयकर विभाग निम्नलिखित के लिए प्रतिबद्ध है

### 1. निष्पक्ष, विनम्र और उचित व्यवहार के लिए

विभाग करदाता के साथ सभी लेन-देन में शीघ्र, विनम्र और पेशेवर सहायता प्रदान करेगा।

### 2. करदाता को ईमानदार मानने के लिए

विभाग प्रत्येक करदाता को ईमानदार मानकर व्यवहार करेगा जब तक ऐसा नहीं करने का कोई कारण न हो।

### 3. अपील और समीक्षा के लिए तंत्र प्रदान करने के लिए

विभाग अपील और समीक्षा हेतु उचित और निष्पक्ष तंत्र प्रदान करेगा।

### 4. पूर्ण और सटीक जानकारी प्रदान करने के लिए

विभाग कानून के अंतर्गत अनुपालन दायित्वों को पूरा करने के लिए सटीक सूचना प्रदान करेगा।

### 5. समय पर निर्णय प्रदान करने के लिए

विभाग प्रत्येक आयकर कार्यवाही में कानून के तहत निर्धारित समय के भीतर निर्णय लेगा।

### 6. कर की सही राशि के संग्रहण के लिए

विभाग कानून के अनुसार केवल देय राशि का ही संग्रहण करेगा।

### 7. करदाता की निजता का सम्मान करने के लिए

विभाग कानून की नीयत प्रक्रिया का पालन करेगा और किसी भी जांच, परीक्षा या प्रवर्तन कार्यवाही में आवश्यक से अधिक हस्तक्षेप नहीं करेगा।

### 8. गोपनीयता बनाए रखने के लिए

विभाग करदाता द्वारा उपलब्ध कराई गई किसी भी जानकारी का खुलासा नहीं करेगा जब तक ऐसा करने हेतु कानून द्वारा प्राधिकृत नहीं होगा।

### 9. अपने अधिकारियों को जवाबदेही के लिए

विभाग की गई कार्यवाहियों के लिए अपने अधिकारियों को जवाबदेह मानेगा।