

**Bill No. 87 of 2024**

THE VISUAL REPRESENTATION OF INCOME TAX  
COLLECTIONS BILL, 2024

By

SHRI SHRIRANG APPA BARNE, M.P.

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BILL

*to provide for the visual representation of income tax collected from the taxpayers  
of the country in an accessible and transparent manner and  
for matters connected therewith.*

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Visual Representation of Income Tax Collections Act, 2024.

5 (2) It extends to the whole of India.

(3) It shall come into force on such date, as the Central Government may, by notification in the Official Gazette, appoint.

Short title,  
extent and  
commencement.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Financial Year" means the year starting from April 1st and ending on March 31st of the subsequent year;

(b) "income tax " means the tax as defined under sub-section (43) of section 3 of the Income Tax Act, 1961; 43 of 1961  
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(c) "prescribed" means prescribed by rules made under this Act;

(d) "taxpayer" means an assessee as defined under sub-section (7) under the Income Tax Act, 1961; and

(e) "visual representation" means graphical representation in the form of charts, graphs and other visual aids. 10

Central Government to Provide Visual Representation of Income Tax Collected.

**3. (1) The Central Government shall publish a visual representation of the income tax collected for each financial year in such manner as may be prescribed.**

(2) The visual representation under sub-section (1) shall include, but not be limited to;—

(a) total income tax collected in each financial year; 15

(b) breakdowns by various tax brackets;

(c) breakdowns by different types of taxpayers including individuals and companies;

(d) breakdowns by geographical regions.

(3) The visual representation under sub-section (1) shall be prepared in a user-friendly format including, but not be limited to, pie charts, bar graphs, line charts and infographics. 20

Accessibility and Transparency of the Income Tax Collected.

**4. (1) The visual representation of income tax shall be published on the official website of the Income Tax Department in such manner as may be prescribed.**

**(2) The information under sub-section (1) shall be updated annually and within six months of the end of each financial year.** 25

(3) The information under sub-section (1) shall be incorporated in the annual report of the Income Tax Department.

Report to the Parliament.

**5. The Central Government shall cause to be laid before each House of Parliament an annual report containing the visual representation of income tax collected, analysis of the data and recommendations for improving transparency and taxpayer education in such manner as may be prescribed.** 30

Penalty for Non-compliance.

**6. Any failure by the officials of the Income Tax Department to comply with the provisions of this Act shall be reported to the Central Vigilance Commission which may take actions as it deem fit against the official as may be prescribed.**

Central Government to provide funds.

**7. The Central Government shall provide requisite funds including infrastructure and resources necessary for carrying out purposes of this Act.** 35

Power to remove difficulties.

**8. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not**

inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.

5 (2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

9. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

Power to make rules.

10 (2) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of  
15 no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

## STATEMENT OF OBJECTS AND REASONS

Transparency and accountability in the collection and utilization of income tax in India is required to be done. By providing a visual representation of collected income tax, the proposed Bill aims to make tax data more accessible and understandable to the general public, thus fostering greater trust in the tax system. Furthermore, it seeks to educate taxpayers and encourage a more informed and engaged citizenry.

In recent years, transparency and accountability have become crucial elements in governance, particularly concerning the collection and utilization of public funds. This Bill addresses the need for greater clarity in how income taxes are collected and spent by the government. Transparency is pivotal in ensuring that taxpayers know exactly where their contributions are going and how they are being used to benefit society. By mandating the creation of a visual representation of income tax data, the Bill aims to demystify the tax system and make information more readily available to all citizens.

The visual representation aspect of this Bill is a significant step forward. Numbers and statistics, while informative, can often be overwhelming or incomprehensible to the average person. By translating these figures into easily digestible charts, graphs, and infographics, the government can convey complex information in a more straightforward and engaging manner. This approach not only aids in understanding but also highlights key areas where tax revenue is being utilized, such as healthcare, education, infrastructure, and defense. When taxpayers see a clear and direct correlation between their contributions and the improvements in their community or country, it fosters a sense of ownership and responsibility towards the nation's development.

One of the primary goals of this Bill is to build and sustain trust between the government and its citizens. Taxation is often seen as a burden, and the lack of visible impact can lead to skepticism and reluctance to comply. By implementing transparent measures and providing clear, visual insights into the collection and spending of income tax, the government can demonstrate its commitment to integrity and responsible governance. This, in turn, can lead to higher compliance rates and a more robust tax base, as citizens are more likely to contribute when they trust that their money is being used effectively and ethically.

Beyond transparency, this Bill places a strong emphasis on education. It recognizes that an informed taxpayer is a crucial asset to the nation. By making tax data accessible and understandable, the Bill aims to educate citizens about the importance of taxes in Nation building. Educational campaigns and resources, alongside visual data representations, can help demystify the tax process, elucidate the various facets of income tax, and highlight the significance of timely and accurate tax payments. Such education can empower citizens, making them more knowledgeable about their fiscal responsibilities and the impact of their contributions on national development.

An informed citizenry is more likely to be engaged and participative in the democratic process. By providing clear, visual tax data and educational resources, this Bill encourages citizens to take a more active role in civic life. When people understand how their taxes are collected and used, they are better equipped to hold their government accountable, advocate for necessary changes, and participate in policy discussions. This engagement can lead to more responsive governance and policies that better reflect the needs and desires of the populace.

For the successful implementation of this Bill, several key components must be in place. Firstly, there must be a robust system for collecting and processing tax data accurately and efficiently. This system should be integrated with technological tools that can generate visual representations of the data in real time. Secondly, a comprehensive public awareness campaign should be launched to inform citizens about the availability of these new resources and how to access and interpret them. Thirdly, an oversight committee should be established to ensure that the data presented is accurate, unbiased, and regularly updated. In conclusion, this Bill represents a significant advancement in promoting transparency and accountability in the collection and utilization of income tax in India. By providing a visual representation of tax data, it aims to make information more accessible and understandable, thereby fostering greater trust in the tax system. Furthermore, by educating taxpayers and encouraging a more informed and engaged citizenry, the Bill supports the development of a more robust, participatory democracy. Ultimately, the successful implementation of this Bill has the potential to transform the relationship between the Government and its citizens, leading to more effective governance and a stronger, more united nation.

Hence this Bill.

NEW DELHI;  
*July 8, 2024.*

SHRIRANG APPA BARNE

## FINANCIAL MEMORANDUM

Clause 3 of the Bill provides for the Central Government to publish visual representation of the income tax collected in each financial year. Clause 4 provides for the Central Government to publish on the official website of the Income Tax Department of the visual representation of income tax collected. Clause 7 provides for the Central Government to provide requisite funds for carrying out purposes of this Act. The Bill, therefore, if enacted will involve expenditure out of the Consolidated Fund of India. It is estimated that an annual recurring expenditure of about rupees two hundred crore is likely to be involved.

A non-recurring expenditure of about rupees one hundred crore is also likely to be involved.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 9 of the Bill empowers the Central Government to make rules for carrying out the purposes of the Bill. As the rules will relate to matters of details only the delegation of legislative power is of a normal character.

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*(Shri Shirang Appa Barne, M.P.)*