

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-2450
ANSWERED ON – 10/08/2021

APPEALS PENDING WITH INCOME TAX TRIBUNALS AND COURTS

2450. SHRI NARESH GUJRAL

Will the Minister of FINANCE be pleased to state:

- (a) currently the number of total number of appeals pending with Income Tax (Appeals) Commissioners, Income Tax Tribunals, income tax cases with High Courts, income tax cases with Supreme Court; and
- (b) the steps being taken to deal with the appeals expeditiously?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHOUDHARY)

- (a) Total number of appeals pending with Commissioner of Income Tax(Appeals), Income Tax Appellate Tribunal (ITAT), High Courts and Supreme Courts is as under:-

Sl. No.	Appeals pending before	Pending No. of Cases/Appeals*
1.	CIT(A)	478608 as on 29.07.2021
2.	ITAT	62130 as on 01.07.2021
3.	High Courts	26456 as on 31.03.2021
4.	Supreme Court	2894 (Department) as on 29.07.2021

(b)

(i) Effective litigation management has been a key focus area of the Department of Income-tax ('the Department'). As an effective step towards litigation management, Central Board of Direct Taxes has issued Circulars directing the field Officers that pending appeals before ITATs/HCs/SC with tax effect below the specified limits may be withdrawn/not pressed, and in the process facilitating a better and concerted focus on high demand litigation. The prescribed monetary limits have been revised from time to time. The details of such Circulars revising monetary limits for filing Departmental appeals and details of consequent withdrawal of appeals by the Department are tabulated as below:

Forum	Circular No.21/2015 dt. 10.12.2015		Circular No.03/2018 dt. 11.07.2018		Circular No.17/2019 dt. 08.08.2019	
	Monetary Limit	Appeals withdrawn	Monetary Limit	Appeals withdrawn	Monetary Limit	Appeals withdrawn
ITAT	10 Lakhs	7973	20 Lakhs	6985	50 Lakhs	6127
High Court	20 Lakhs	7948	50 Lakhs	7093	1 Crore	6156
SC	25 Lakhs	N.A. (as no change from earlier Limits)	1 Crore	959	2 Crore	1104
Total		15,471		15,037		13,387

Further, it was also clarified to the field officers that appeals should not be filed merely because the tax effect in a particular case exceeds the prescribed monetary limits and the filing of an appeal should be decided strictly on the merits of the case.

(ii) Also for reducing litigation and to give an impetus to the dispute resolution for small taxpayers, the Finance Act 2021 provided for constitution of a Dispute Resolution Committee ('the Committee') by inserting a new chapter XIX-AA in the Income-tax Act,1961. A taxpayer having taxable income up to 50 lakh and disputed income up to Rs.10 lakh shall be eligible to approach the Committee. For ensuring efficiency, transparency and accountability, the procedure of the Committee will be conducted in a faceless manner.
