

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION No.553
(ANSERED ON 07.02.2023/18 Magha 1944 Saka)

PENDING INCOME TAX APPEALS

553: SHRI ABDUL WAHAB

Will the Minister of FINANCE be pleased to state:

- (a) the number of income tax appeals filed with the Commissioner of Income Tax (Appeals) in last five years, year-wise;
- (b) the number of income tax appeals disposed of by the CIT(A) in the last five years;
- (c) the total amount of money demanded and refunded after disposal of appeals in last 5 years;
- (d) whether Government is aware of the fact that huge delays in the tax appeal hearing process are being witnessed by the taxpayers; and
- (e) if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHOUDHARY)

(a) & (b)

No. of appeals filed with CIT(Appeals)*			
S. No.	Financial year	Appeals filed	Appeals disposed
1.	2017-18	1,14,504	1,20,435
2.	2018-19	1,36,537	1,21,793
3.	2019-20	2,16,441	98,868
4.	2020-21	27,465	26,099
5.	2021-22	1,03,501	72,958

Contd...2/-

*CsIT(Appeals) includes faceless CsIT(Appeals Unit) and non-faceless CsIT(Appeals)

(c) The total amount of money demanded involved in cases pending before CIT(Appeals)* is hereunder:-

Years	Total Amount Locked-up (Rs.)
2017-18	5.19 Lakh Crore
2018-19	5.55 Lakh Crore
2019-20	8.83 Lakh Crore
2020-21	24.52 Lakh Crore
2021-22	14.19 Lakh Crore

*CsIT(Appeals) includes faceless CsIT(Appeals Unit) and non-faceless CsIT(Appeals)

In cases where appeal has been partly/fully allowed, effect to the order is given by the respective Assessing Officer. In case after accounting for demands against the assessee, if any, a refund is determined through ITBA, the same is automatically disbursed to the assessee.

(d) & (e) Yes.

Various steps are taken in this regard from time to time, including:-

- i. Targets are assigned to CIT(Appeals) every year for speedy disposal of appeals. The Central Action Plan for FY 2022-23, *inter-alia*, accords priority to high demand appeals, old appeals filed prior to 31.03.2017, appeals against adjustments at the ITR processing stage etc.
- ii. In order to reduce pendency of appeals at the Commissioner level, a proposal is made through Finance Bill, 2023 to deploy about 100 Joint Commissioners for disposal of small appeals.
- iii. Further, guidelines for priority/out of turn hearing, at the request of appellant, have been issued to address any genuine grievance of the appellant
- iv. In respect of faceless appeals various measures have been taken for speedy disposal including:

Contd...3/-

- a. The process of dealing with early hearing requests has been streamlined and instructions are forwarded to concerned faceless CIT(Appeals Unit) through Priority communication functionality by the National Faceless Appeals Centre.
- b. Video Conferencing functionality has been made mandatory at the request of the appellant.
- c. The communication channel between appellant and the CIT(Appeals) has been changed so that it opens immediately after the allocation of appeal, enabling the appellant to make the submissions.
- d. CBDT has streamlined the process of transfer of cases between faceless and non-faceless ecosystems so that appeal disposal is not held up for lack of correct jurisdiction.
