

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UN-STARRED QUESTION NO. 239
ANSWERED ON- 05/12/2023

DETAILS OF DIRECT AND INDIRECT TAX PAYERS

239. SHRI PARIMAL NATHWANI:

Will the Minister of FINANCE be pleased to state

- (a) the numbers of Direct Tax payers vis-à-vis total Direct Tax collection in last five years;
- (b) the numbers of Indirect Tax payers vis-a vis total Indirect Tax collected in last five years; and
- (c) the details of steps taken by Government to increase the number of tax payers and the collections?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a): The number of direct tax payers, assessment year wise, are as under:

Assessment Year	Number of Tax Payers*
AY 2018-19	8,45,21,487
AY 2019-20	8,98,27,420
AY 2020-21	8,22,83,407
AY 2021-22	8,70,11,926
AY 2022-23	9,37,76,869

*A "Taxpayer" is a person who either has filed a return of income for the relevant Assessment Year (AY) or in whose case tax has been deducted at source in the relevant Financial Year but the taxpayer has not filed the return of income.

The information relating to total Direct Tax collection from Financial Year 2018-19 to 2022-23 is as under:

(Amount in Crore rupees)

Financial Year	Net Direct Tax collection
FY 2018-19	11,37,718
FY 2019-20	10,50,681
FY 2020-21	9,47,176
FY 2021-22	14,12,422
FY 2022-23	16,63,686#

Source: Pr. CCA, CBDT

Provisional

(b): Total number of tax payers and total Net Central Indirect taxes collection for last five years are as under:

F.Y	Total number of Indirect tax filers
2018-19	12,211,615
2019-20	12,483,002
2020-21	12,889,793
2021-22	13,699,607
2022-23	13,992,339

(Amount in Crore rupees)

F.Y	Total Net Central Indirect Taxes collection
2018-19	9,37,321
2019-20	9,53,513
2020-21	10,74,809
2021-22	12,89,662
2022-23 (Provisional)	13,82,013

(c): The actions taken by the government to increase the number of tax payers and the collections include:

Direct Taxes

- (i) Phasing out of exemptions and deductions and simplification/rationalisation of tax laws.
- (ii) Reducing litigation and widening of tax base by promoting voluntary compliance which includes New Form 26AS, Pre-filling of Income-tax Returns, E-Verification Scheme, providing facility to the taxpayer for Updated Return, and expansion of TDS/TCS by bringing new transactions into its ambit, etc.
- (iii) Steps taken to promote digital transactions to create less cash economy such as TDS on cash withdrawal above a threshold.
- (iv) to generate awareness about the instalments of advance tax, timely payment of self-assessment tax and regular assessment tax, etc.
- (v) Other steps such as, making the payment of tax easier through online mode like RTGS, NEFT, Debt/credit card or Net Banking.
- (vi) Launch of mobile app (available on Android/IOS platform) and responsive version of the Tax Payer Services (TPS) section at the national website called “Aaykar Setu” to facilitate online payment/calculation of the taxes.

Indirect Taxes

- (i) Simplification of GST processes to facilitate trade and thereby, easing tax compliance in GST to encourage more businesses to register voluntarily including business that are under threshold exemption.
- (ii) Establishment of Centre-State Coordination Committee in all the CBIC Zones/States to conduct awareness and outreach campaigns to educate businesses and consumers about the benefits and requirements of registration under GST so as to increase tax base.
- (iii) On the compliance front, usage of data analytic tools, third party data from other sources and artificial intelligence to identify tax evaders to take targeted enforcement action to enhance GST collection.
- (iv) Mandating e-way bill, ITC matching, mandating e-invoice, development of artificial intelligence and machine-based analytics, integration of e-way bill with fast tag etc.
- (v) Faceless, contactless and paperless processing of customs clearance, risk based facilitation and targeted intervention including non- intrusive inspection for increased tax compliance and custom duty collection