

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 2478

ANSWERED ON- 17/12/2024

‘Income tax returns’

2478. Shri Raghav Chadha:

Will the Minister of FINANCE be pleased to state:

- (a) whether Government has data on the percentage of the population that files income tax returns in the country;
- (b) if so, the details of income tax filers categorized by income slabs over the last five years;
- (c) the number of individuals filing income tax returns but declaring zero taxable income in the same period;
- (d) the steps taken by Government to expand the tax base and bring more individuals under the income tax net; and
- (e) the measures proposed to ensure accurate reporting of income and prevent tax evasion?

ANSWER

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

- (a) In F.Y. 2023-24, the percentage of population that files Income Tax Return is 6.68%. (In FY 2023-24 the total number of persons filling income tax return is 8,09,03,315).
- (b) The slab wise details of income tax filers for AY 2019-20 to AY 2023-24 are attached as Annexure A.

(c) Total number of Individuals reporting zero return-income in their ITRs is as under:

S.No	Assessment Year	Total number
1	AY 2019-20	5,17,644
2	AY 2020-21	5,47,875
3	AY 2021-22	5,49,288
4	AY 2022-23	4,64,290
5	AY 2023-24	4,90,408

(d) Steps taken by Government to expand the tax base and bring more individuals under the income tax net are as under:

(i) **New Form 26AS**- This new form contains all information of deduction or collection of tax at source, specified financial transaction (SFT), and payment of taxes, demand and refund etc. Further, details of SFT data in the Form 26AS makes taxpayer aware about their transactions beforehand and encourages them to disclose their true income.

(ii) **Pre-filling of Income-tax Returns**- In order to make tax compliance easier pre-filled Income tax Returns (ITR) have been provided to individual taxpayers. The scope of information for pre-filling includes information such as salary income, bank interest, dividends, etc.

(iii) **Updated Return**- Section 139(8A) of the Income-tax Act, 1961(the Act) facilitates the taxpayer to update his return anytime within two years from the end of the relevant assessment year so that he can file an updated return by voluntarily admitting omissions or mistakes and paying an additional tax as applicable. Further, e-verification scheme was launched to allow tax-payers to disclose their unreported or under-reported income in the updated ITR.

(iv) **Reduction in the corporate tax rate**- Starting from the Finance Act, 2016, the corporate tax rates have been gradually reduced while phasing out the exemptions and incentives available to the corporate so as to increase the tax base.

(v) **Simplification of the Personal Income-tax-** Finance Act, 2020 and Finance Act, 2024 have provided an option to individual tax payers for paying income-tax at lower slab rates if they do not avail specified exemptions and incentives.

(vi) **Expansion of scope of TDS/TCS-** For bringing new tax-payers into the income-tax net, scope of TDS/TCS was expanded by including huge cash withdrawal, foreign remittance, purchase of luxury car & other goods, e-commerce participants, sale of goods, acquisition of immovable property, purchase of overseas tour program package, payment on transfer of virtual digital assets, online gaming, payments to partners of a firm, etc.

(vii) **Black Money Act-** In order to curb the flow of black money stashed abroad, the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (the Black Act) has been enacted, it increased the voluntary compliance in filing Income Tax Returns.

(viii) **Benami Law-** The Benami Transactions (Prohibition) Act, 1988 was comprehensively amended by the Benami Transactions (Prohibition) Amendment Act, 2016 to enable confiscation of Benami Property and prosecution of benamidar and the beneficial owner.

(e) Plugging of tax evasion is an ongoing process and any legislative measures taken in this regard are reflected in the Finance Bill.

1.10 All Taxpayers - Range of Returned Income (AY 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	15,98,399	-	-
>0 and <=1,50,000	43,41,498	33,782.94	0.78
>150,000 and <= 2,00,000	25,68,424	45,660.94	1.78
>2,00,000 and <=2,50,000	74,24,383	1,73,676.74	2.34
>2,50,000 and <= 3,50,000	2,53,93,993	7,68,840.63	3.03
>3,50,000 and <= 4,00,000	37,14,815	1,38,971.64	3.74
>4,00,000 and <= 4,50,000	32,17,545	1,36,554.44	4.24
>4,50,000 and <= 5,00,000	29,66,681	1,41,304.69	4.76
>5,00,000 and <= 5,50,000	22,30,606	1,16,724.29	5.23
>5,50,000 and <= 9,50,000	77,51,383	5,47,937.33	7.07
>9,50,000 and <= 10,00,000	4,85,869	47,373.07	9.75
>10,00,000 and <=15,00,000	24,50,543	2,94,346.38	12.01
>15,00,000 and <= 20,00,000	9,54,634	1,64,336.94	17.21
>20,00,000 and <= 25,00,000	5,17,685	1,15,347.11	22.28
>25,00,000 and <= 50,00,000	8,38,063	2,85,938.24	34.12
>50,00,000 and <= 1,00,00,000	2,77,909	1,91,831.59	69.03
>1,00,00,000 and <=5,00,00,000	1,50,703	2,91,024.72	193.11
>5,00,00,000 and <=10,00,00,000	15,495	1,07,588.87	694.35
>10,00,00,000 and <=25,00,00,000	9,308	1,43,120.43	1,537.61
>25,00,00,000 and <=50,00,00,000	3,220	1,12,331.02	3,488.54
>50,00,00,000 and <=100,00,00,000	1,733	1,20,555.10	6,956.44
>100,00,00,000 and <=500,00,00,000	1,626	3,28,498.79	20,202.88
>500,00,00,000	390	8,66,750.06	2,22,243.60
Total	6,69,14,905	51,72,495.93	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e., "Sum of Returned Income" divided by total number of returns within the value range slab.

1.10 All Taxpayers - Range of Returned Income (AY 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	16,89,454	-	-
>0 and <=1,50,000	38,07,572	29,355.01	0.77
>150,000 and <= 2,00,000	19,65,501	34,831.16	1.77
>2,00,000 and <=2,50,000	43,96,516	1,02,210.69	2.32
>2,50,000 and <= 3,50,000	1,07,33,272	3,28,981.12	3.07
>3,50,000 and <= 4,00,000	67,83,328	2,54,004.74	3.74
>4,00,000 and <= 4,50,000	70,94,061	3,01,099.58	4.24
>4,50,000 and <= 5,00,000	1,10,64,812	5,31,900.66	4.81
>5,00,000 and <= 5,50,000	21,00,753	1,09,869.58	5.23
>5,50,000 and <= 9,50,000	80,40,465	5,72,096.19	7.12
>9,50,000 and <= 10,00,000	5,27,986	51,482.39	9.75
>10,00,000 and <=15,00,000	27,15,456	3,26,593.38	12.03
>15,00,000 and <= 20,00,000	10,39,338	1,78,812.70	17.20
>20,00,000 and <= 25,00,000	5,63,720	1,25,596.60	22.28
>25,00,000 and <= 50,00,000	9,29,765	3,17,565.47	34.16
>50,00,000 and <= 1,00,00,000	2,95,207	2,03,838.51	69.05
>1,00,00,000 and <=5,00,00,000	1,60,875	3,09,422.15	192.34
>5,00,00,000 and <=10,00,00,000	14,771	1,02,863.81	696.39
>10,00,00,000 and <=25,00,00,000	9,397	1,44,016.31	1,532.58
>25,00,00,000 and <=50,00,00,000	3,360	1,17,780.41	3,505.37
>50,00,00,000 and <=100,00,00,000	1,734	1,22,127.02	7,043.08
>100,00,00,000 and <=500,00,00,000	1,682	3,47,842.32	20,680.28
>500,00,00,000	402	8,12,347.73	2,02,076.55
Total	6,39,39,427	54,24,637.53	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e., "Sum of Returned Income" divided by total number of returns within the value range slab.

1.10 All Taxpayers - Range of Returned Income (AY 2021-22)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	18,02,320	-	-
>0 and <=1,50,000	40,74,802	30,919.57	0.76
>150,000 and <= 2,00,000	20,03,130	35,461.45	1.77
>2,00,000 and <=2,50,000	44,70,633	1,04,060.80	2.33
>2,50,000 and <= 3,50,000	89,13,591	2,71,920.55	3.05
>3,50,000 and <= 4,00,000	62,70,635	2,35,384.32	3.75
>4,00,000 and <= 4,50,000	80,27,506	3,41,365.09	4.25
>4,50,000 and <= 5,00,000	1,50,80,063	7,25,823.45	4.81
>5,00,000 and <= 5,50,000	20,30,137	1,06,290.03	5.24
>5,50,000 and <= 9,50,000	80,41,067	5,73,524.92	7.13
>9,50,000 and <= 10,00,000	5,46,648	53,299.34	9.75
>10,00,000 and <=15,00,000	28,57,821	3,45,398.14	12.09
>15,00,000 and <= 20,00,000	12,28,347	2,11,129.98	17.19
>20,00,000 and <= 25,00,000	6,42,436	1,43,057.37	22.27
>25,00,000 and <= 50,00,000	10,43,582	3,55,979.96	34.11
>50,00,000 and <= 1,00,00,000	3,16,509	2,18,361.37	68.99
>1,00,00,000 and <=5,00,00,000	1,70,536	3,28,183.54	192.44
>5,00,00,000 and <=10,00,00,000	16,069	1,11,781.39	695.63
>10,00,00,000 and <=25,00,00,000	10,668	1,64,703.59	1,543.90
>25,00,00,000 and <=50,00,00,000	4,045	1,40,600.48	3,475.91
>50,00,00,000 and <=100,00,00,000	2,182	1,51,706.29	6,952.63
>100,00,00,000 and <=500,00,00,000	2,145	4,43,637.31	20,682.39
>500,00,00,000	553	11,41,759.33	2,06,466.42
Total	6,75,55,425	62,34,348.27	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e., "Sum of Returned Income" divided by total number of returns within the value range slab.

1.10 All Taxpayers - Range of Returned Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	17,55,569	-	-
>0 and <=1,50,000	39,45,495	29,135.34	0.74
>150,000 and <= 2,00,000	17,88,423	31,621.32	1.77
>2,00,000 and <=2,50,000	40,35,407	94,072.05	2.33
>2,50,000 and <= 3,50,000	77,26,888	2,35,426.57	3.05
>3,50,000 and <= 4,00,000	56,90,035	2,13,813.24	3.76
>4,00,000 and <= 4,50,000	82,88,014	3,53,066.96	4.26
>4,50,000 and <= 5,00,000	1,93,29,926	9,32,325.39	4.82
>5,00,000 and <= 5,50,000	22,08,976	1,15,707.32	5.24
>5,50,000 and <= 9,50,000	91,28,449	6,52,745.33	7.15
>9,50,000 and <= 10,00,000	6,63,946	64,738.40	9.75
>10,00,000 and <=15,00,000	35,21,147	4,25,677.08	12.09
>15,00,000 and <= 20,00,000	15,49,747	2,66,416.46	17.19
>20,00,000 and <= 25,00,000	8,27,201	1,84,397.61	22.29
>25,00,000 and <= 50,00,000	13,92,489	4,75,390.91	34.14
>50,00,000 and <= 1,00,00,000	4,34,850	3,00,958.82	69.21
>1,00,00,000 and <=5,00,00,000	2,40,430	4,64,992.55	193.40
>5,00,00,000 and <=10,00,00,000	22,982	1,60,175.87	696.96
>10,00,00,000 and <=25,00,00,000	14,858	2,30,333.56	1,550.23
>25,00,00,000 and <=50,00,00,000	5,791	2,01,372.91	3,477.34
>50,00,00,000 and <=100,00,00,000	3,328	2,29,686.44	6,901.64
>100,00,00,000 and <=500,00,00,000	3,277	6,76,873.89	20,655.29
>500,00,00,000	852	17,42,258.82	2,04,490.47
Total	7,25,78,080	80,81,186.85	

Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e., "Sum of Returned Income" divided by total number of returns within the value range slab.

1.10 All Taxpayers - Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	1,826,286	-	-
>0 and <=1,50,000	4,356,965	30,164.38	0.69
>150,000 and <= 2,00,000	1,748,668	30,831.14	1.76
>2,00,000 and <=2,50,000	3,497,320	81,113.13	2.32
>2,50,000 and <= 3,50,000	7,163,769	217,834.94	3.04
>3,50,000 and <= 4,00,000	5,216,572	196,041.49	3.76
>4,00,000 and <= 4,50,000	8,157,742	347,821.70	4.26
>4,50,000 and <= 5,00,000	24,275,513	1,174,734.43	4.84
>5,00,000 and <= 5,50,000	2,485,697	130,232.92	5.24
>5,50,000 and <= 9,50,000	10,305,687	737,009.37	7.15
>9,50,000 and <= 10,00,000	795,872	77,606.61	9.75
>10,00,000 and <=15,00,000	4,304,111	521,219.19	12.11
>15,00,000 and <= 20,00,000	1,972,819	339,210.33	17.19
>20,00,000 and <= 25,00,000	1,026,375	228,547.67	22.27
>25,00,000 and <= 50,00,000	1,716,036	587,427.62	34.23
>50,00,000 and <= 1,00,00,000	527,580	364,281.56	69.05
>1,00,00,000 and <=5,00,00,000	278,537	532,840.74	191.30
>5,00,00,000 and <=10,00,00,000	25,675	178,438.51	694.99
>10,00,00,000 and <=25,00,00,000	16,612	256,484.80	1,543.97
>25,00,00,000 and <=50,00,00,000	6,393	223,567.44	3,497.07
>50,00,00,000 and <=100,00,00,000	3,606	251,545.05	6,975.74
>100,00,00,000 and <=500,00,00,000	3,402	698,699.70	20,537.91
>500,00,00,000	908	2,071,081.73	228,092.70
Total	79,712,145	9,276,734.45	

Notes

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3. The "Average Returned Income" is the average Returned Income within the value range slab i.e., "Sum of Returned Income" divided by total number of returns within the value range slab.