

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**RAJYA SABHA**  
**STARRED QUESTION NO. \*193**

ANSWERED ON - 18/03/2025

**‘DIFFICULTIES FACED BY TAX PAYERS IN GOA’**

**\*193. SHRI SADANAND MHALU SHET TANAVADE:**

Will the Minister of FINANCE be pleased to state: -

- (a) Whether taxpayers in Goa who attract Section 5A of the Income-Tax Act, 1961, are facing difficulties due to non-apportionment or incorrect apportionment of TDS amounts between spouses at CPC Bangalore;
- (b) The number of cases from Goa where erroneous tax demands have been issued due to the non-apportionment or incorrect apportionment of income under Section 5A, along with the number of pending appeals related to this issue; and
- (c) The steps being taken to fast-track pending appeals and strengthen guidelines to ensure that taxpayers in Goa are not unfairly burdened under the faceless regime?

**ANSWER**

**THE MINISTER OF FINANCE**  
**(SMT. NIRMALA SITHARAMAN)**

**(a) to (c): A statement is laid on the Table of the House.**

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**STATEMENT REFERRED TO IN REPLY TO PARTS (a) TO (c) IN RESPECT OF RAJYA SABHA STARRED QUESTION NO. \*193 FOR REPLY ON 18.03.2025 REGARDING ‘DIFFICULTIES FACED BY TAX PAYERS IN GOA’ ASKED BY SHRI SADANAND MHALU SHET TANAVADE.**

- a) The taxpayers in Goa, who attract section 5A of the Income Tax Act, 1961 are governed by the Portuguese Civil Code. To address the difficulties faced by such tax payers necessary provision has been made in the Income Tax Returns (ITRs) to report the apportionment of the Tax Deducted at Source (TDS) between the spouses. TDS credit is given based on this information provided by such tax payers and in accordance with section 199 of the Income tax Act, 1961 read with Rule 37BA of the Income Tax Rules, 1962. Accurate reporting in the said Schedule ensures error free processing and minimizes discrepancies in the grant of TDS credit.
- b) The information regarding the demand raised and pending appeals on this issue is given hereunder:

| Sl.No | AY      | No. of cases in which demand is raised | No. of cases in which <i>suo motu</i> rectification has been carried out | No. of cases where rectification is pending | No. of cases where appeal is filed out of col. (3) | No of cases where appeal is pending out of col (6) |
|-------|---------|--|--|---|--|--|
| (1)   | (2)     | (3)                                    | (4)  | (5)   | (6)  | (7)  |
| 1     | 2021-22 | 243                                    | 243  | 0   | 9  | 3  |
| 2     | 2022-23 | 301                                    | 301  | 0   | 16   | 12   |
| 3     | 2023-24 | 1076                                   | 1063   | 13  | 9  | 6  |
| 4     | 2024-25 | 1388                                   | 1368   | 20  | 3  | 1  |

\*Source : Directorate of Income Tax (Systems), CBDT.

The suo-moto rectification in almost all these category of cases has already been carried out by Central Processing Centre (CPC), Bengaluru.

- c) CPC Bengaluru is carrying out suo-moto rectification to ensure that taxpayers in Goa are not unfairly burdened under the faceless regime. In addition, following major steps have been taken to fast track the disposal of pending appeals and strengthen guidelines on this issue:
1. Notification of e-Dispute Resolution Scheme, 2022(e-DRS) under section 245 MA of the Income Tax Act, 1961.
  2. Notification of the e-Appeals Scheme, through which 100 new posts of Joint Commissioner (Appeals) have been created so that more appeals can be disposed.
  3. Introduction of Vivad se Vishwas Scheme, 2024 on 20<sup>th</sup> September, 2024

4. Increase in the monetary limit for filing appeals in the ITAT, High Court and Supreme Court
5. Enabling Commissioner of Income tax (Appeals) to set aside the ex-parte assessment orders
6. Issuance of guidelines, on 19<sup>th</sup> March, 2024 for priority and out of turn disposal of appeals by the Commissioners of Income Tax (Appeals) and Addl./Joint Commissioners of Income Tax (Appeals) which *inter alia* include cases where request is made by senior citizen(s) and or super senior citizen(s), or that of any genuine hardship.
7. Increase in the targets for disposal of appeals by Commissioners of Income Tax (Appeals) and Addl./Joint Commissioners of Income Tax (Appeals) in the Central Action Plan 2024-25.
8. Assignment of 44 Commissioner of Income Tax (Appeals) charges to Principal Commissioners of Income Tax.

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