

**Government of India  
Ministry of Finance  
Department of Revenue**

**RAJYA SABHA  
UN-STARRED QUESTION NO-1829  
ANSWERED ON-05/08/2025**

**PENDING TAX ARREARS AND HIGH-VALUE CASES**

1829. SMT. RANJEET RANJAN:  
SMT. PHULO DEVI NETAM:  
SHRI DIGVIJAYA SINGH:

Will the Minister of FINANCE be pleased to state:

- (a) the total amount of tax arrears pending as of June 2025 under direct and indirect taxes, separately;
- (b) the number of cases involving tax arrears above ₹ 10 crore as of June 2025, along with the total amount involved, disaggregated by category (corporate, individual, public sector undertakings); and
- (c) the amount of tax arrears pending recovery due to cases under litigation and the number of such cases, year-wise since Financial Year 2021-22?

**ANSWER**

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

(a): The total amount of Tax Arrears pending as on June 2025, under indirect taxes is Rs. 7,01,582.73 Crore and under direct taxes is Rs. 47,52,088.73 Crore.

(b): The number of cases involving tax arrears above Rs.10 crore as on June 2025 along with total amount involved are as under:

**Indirect taxes**

Sr.No.	Category	No. of Cases	Amount involved (Rs. Cr.)
1.	Corporate	2501	1,71,311.68
2.	Individual	1261	52,178.86
3.	Public Sector	398	43,121.78
Total		4160	2,66,612.32

**Direct Taxes**

Sr. No.	Category	No. of Cases	Amount involved (Rs. Cr.)
1.	Corporate	25,428	18,71,001.15
2.	Non Corporate	29,626	16,76,738.80
Total		55,054	35,47,739.95

(c): The amount of tax arrears pending recovery due to cases under litigation and the number of such cases, year-wise since Financial Year 2021-22 are as per **Annexure 'A'**.

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**With respect to Central Board of Direct Taxes:**

Financial year	No of cases	Total Amount locked up in Litigation (Rs. Cr)
2021-22	5,53,678	20,82,699
2022-23	584012	23,52,020
2023-24	612589	31,34,621
2024-25	611294	31,25,708

- Out of total pending tax arrears under direct tax Rs.47, 52,088.73 Crore, an amount of 35,47,739.95 Crore is pending where arrear amount is more than Rs.10 Crore.
- Out of total pending tax arrears under direct tax Rs. 47, 52, 088.73 Crore, an amount of Rs.31,25,708 Crore is pending due to litigation at various stages (this includes arrears of all amounts.).

**With respect to Central Board of Indirect Taxes:**

Financial Year	Central Excise		Service Tax		Custom		GST		Total	
	No of cases	Total Amount (Rs. Cr)	No of cases	Total Amount (Rs. Cr)	No of cases	Total Amount (Rs. Cr)	No of cases	Total Amount (Rs. Cr)	Total cases	Total Amount (Rs. Cr)
2021-22	17771	64,449.98	26042	1,29,721.24	13060	28,608.38	511	971.25	57384	2,23,750.85
2022-23	17555	64,222.16	32833	1,47,896.87	13436	32,714.74	2359	4041.23	66183	2,48,875
2023-24	16657	63,739.86	38480	1,68,095.09	15811	51,944.33	7067	11076.20	78015	2,94,855.48
2024-25	14845	56,325.94	41719	1,71,779.55	18762	93,734.34	22422	49478.28	97748	3,71,318.11

- Out of total pending tax arrears under indirect tax Rs.7,01,582.73 Crore, an amount of 2,66,612.32 Crore is pending where arrear amount is more than Rs. 10 Crore.
- Out of total pending tax arrears under indirect tax Rs.7,01,582.73 Crore, an amount of Rs.3,71,318.11 Crore is pending due to litigation at various stages (this includes arrears of all amounts.).