

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 1200

ANSWERED ON - 10/02/2026

'Direct Tax Receipts'

1200. Shri. Satnam Singh Sandhu:

Will the Minister of FINANCE be pleased to state: -

- (a) The details of direct tax receipts in the country during the last five financial years, year-wise ;
- (b) The details on the number of taxpayers in the country during the last five years, year-wise;
- (c) The details on the number of individuals filing ITR every year during last five years, year-wise; and
- (d) The details of steps taken by the Ministry to increase the number of taxpayers in the country?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

- (a) Total direct tax received in the country during the last five financial years are as under:

Financial year	Total Tax collection (in cr.)
2020-21	9,47,176
2021-22	14,12,422
2022-23	16,63,686
2023-24	19,61,823
2024-25	22,26,375

- Source (for F.Y. 2020-21 to F.Y. 2023-24) : Pr. CCA, CBDT.

- Source (for F. Y. 2024-25) : DGIT(S) Bangalore & Pr. CCA, CBDT (for C.T.D.S data)

(b) Total no. of Taxpayers in the country for corresponding Assessment years.

Assessment Year	Total Taxpayers*
2020-21	8,22,83,407
2021-22	8,70,11,926
2022-23	9,37,76,869
2023-24	10,41,13,847
2024-25	12,13,27,509

*These are the persons in whose case tax has been paid/deducted. These numbers also include those taxpayers who may not have filed ITRs. These are also categorised as non-filers and are nudged to file ITRs.

(c) Total number of individuals filing ITRs for corresponding financial years.

Financial Year	Total ITRs
2020-21	6,31,71,013
2021-22	6,54,61,868
2022-23	6,96,90,925
2023-24	7,63,70,510
2024-25	8,08,80,773

(d) Vide successive Finance Acts following steps have been taken to increase the number of taxpayers. The details are as under:

1. **New Form 26AS** - This new form contains all information of deduction or collection of tax at source, specified financial transaction, and payment of taxes, demand and refund, pending and completed proceedings. Hence, the new form 26AS will enable tax payers to fill their ITRs correctly, Further, if any discrepancy is observed, the tax payer will also have an opportunity to file a revised return of income, before any such case is picked for scrutiny. Hence such measures are expected to lead to an overall increase in trust and transparency between the taxpayers and the tax authorities.
2. **Pre-filing of Income-tax Returns-** In order to make tax compliance more convenient, pre-filled Income tax Returns (ITR) have been provided to individual taxpayers. The ITR form now contains pre-filled details of certain incomes such as salary income. The scope of information for pre-filing is being further expanded by including information such as house property income, capital gains from securities, bank interest, dividends, etc.
3. **Mandatory Quoting of PAN and linking of PAN Aadhaar-** Quoting of PAN has been mandated and linking of PAN and Aadhaar has also been made compulsory.

4. **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 Money Act) has been enacted.
5. **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.
6. **Non-Intrusive Usage of Data to Guide and Enable Taxpayers (NUDGE)**- CBDT has undertaken extensive technology-driven reforms that leverage data analytics, legislative enablement, and digital communication platforms to widen the tax base. This integrates high-quality financial data, behavioral insights, and targeted digital outreach to improve compliance. Analytics-driven NUDGE campaigns have been executed for different issues like foreign asset disclosures, non-genuine deductions, VDA reporting and TDS compliance to improve reporting of income and payment of taxes.
7. **Non-Filer Monitoring System (NMS)**- The Income Tax Department has implemented the Non-Filer Monitoring System (NMS), which assimilates and analyses taxpayer information, including information received from third parties e.g. Statement of Financial Transactions (SFT), Tax Deduction at Source (TDS) and Tax Collection at Source (TCS) statements, etc. to identify persons/entities, who have undertaken high value financial transactions but have not filed their Income tax returns.
8. **Annual Information Statement (AIS)**- Financial information received from third-party reporting entities is processed and made available to the taxpayers through the Annual Information Statement (AIS). The AIS provides a comprehensive view of taxpayer's financial transactions. Taxpayers are encouraged, through electronic communications, to review the information available in AIS, reconcile discrepancies online, file/revise returns voluntarily, where required, or submit appropriate feedback on the AIS portal. This calibrated, non-intrusive, and risk-based approach facilitates early identification of potential non-compliance, nudges taxpayers towards voluntary compliance, and thereby contributes to widening of the tax base.
9. **Automatic Exchange of Information (AEOI)**- It is an international tax-transparency framework under which India routinely and systematically exchanges financial account information of taxpayers with other countries. This helps in improving voluntary compliance and accurate assessment of cross-border income.

10. **Removal of deduction and exemption under New Regime-** The new regime under section 115BAC(1A) of the Income-tax Act, 1961 allows assessee to enjoy substantial relief with new slabs and tax rates. However, the claim of deduction and exemption is not allowed.
11. **Corporate Tax Rates on domestic companies-** In order to promote growth and investment, the Government has brought in a historic tax reform through the Taxation Laws (Amendment) Act, 2019 which provided a concessional tax regime of 22% for all existing domestic companies. In line with the Government's stated policy of removing exemption/deductions, these reduced rates are applicable for only those companies which do not avail exemptions/deductions. These companies have also been exempted from Minimum Alternate Tax (MAT).
12. **Through TDS/TCS mechanism:** For bringing new tax-payers into the net of income tax department, scope of TDS was expanded by including
- Huge cash withdrawal,
 - Payment made to partners of firms,
 - Payment on transfer of virtual digital asset,
 - Deduction of tax on benefit or perquisite in respect of business or profession which includes goods provided by companies to social media influencers without any consideration,
 - Payment for purchase of goods above a certain limit,
 - Payment by e-commerce operator to e-commerce participant.

Further, scope of TCS (Tax Collected at Source) has also been expanded by including-

- foreign remittance,
- purchase of luxury car and other luxury goods such as wrist watches, yacht, handbag etc. as notified in Notification No. GSR 252(E) dated 22.04.2025
- Remittance under LRS (Liberalised Remittance Scheme) by RBI,
- Purchase of overseas tour program package

Thus, widening the ambit of TDS/TCS ensures that the transactions made by the taxpayers are tracked and it enhances the compliance of the taxpayers to file ITR in order to claim the credit of the TDS/TCS already deducted.
