GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA

UNSTARRED QUESTION NO.1812

ANSWERED ON – 04/08/2026

Ease of Tax Compliance and Dispute Resolution

1812 SHRI KESRIDEVSINH JHALA
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SHRI SADANAND MHALU SHET TANAVADE
SHRI LAHAR SINGH SIROYA
DR. K. LAXMAN

Will the Minister of FINANCE be pleased to state:

(a) whether the Income Tax Department has undertaken any campaign to help taxpayers transition from the Income Tax Act, 1961 to the Income Tax Act, 2025;
(b) if so, the details thereof;
(c) the number of cases withdrawn, not filed or otherwise impacted due to the revised monetary limits, forum-wise and tax-wise, along with the estimated reduction in litigation burden and tax demand locked in disputes; and
(d) whether the CBDT has undertaken any measures to ease compliance for taxpayers during the last five years, if so, the details thereof?

ANSWER

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

(a) Yes.

(b) The Income Tax Department launched PRARAMBH 2026 (Policy Reform and Responsible Action for Mission Viksit Bharat), a nationwide awareness campaign for the rollout of the Income-tax Act, 2025. The campaign included taxpayer workshops across the country, multilingual awareness material, FAQs, the publication KAR SETU – *The Bridge between the Old and New Tax Act*, an interactive quiz on the MyGov platform, print and outdoor publicity campaigns, and promotion of digital initiatives such as the Income Tax Website 2.0 and the AI-enabled chatbot KAR SAATHI. Further details of the campaign are as under:

(i) Educational and Awareness Material: Extensive multilingual educational material has been developed and disseminated. A series of brochures on newly introduced forms and procedures were prepared and published in English, Hindi and 10 regional languages. More than 1.75 lakh copies of brochures and publications have been distributed through field formations and Aaykar Seva Kendras (ASKs).

(ii) Digital Outreach: Technology-enabled communication has been leveraged through QR-enabled brochures providing access to digital explanatory content and Samvaad video sessions. As noted above, the Department has also deployed the AI-enabled chatbot "Kar Saathi" to assist taxpayers in understanding the provisions of the new Act.

(iii) A total of 304 physical outreach events under PRARAMBH 2026 were conducted in English, Hindi and Regional languages across the country. Approximately 50,000 taxpayers and stakeholders attended the physical outreach programmes conducted across the country.

(c) The Government enhanced monetary limits for filing departmental appeals vide CBDT Circular No. 9/2024 dated 17.09.2024. The total number of cases withdrawn/not filed due to monetary limits, as revised vide the Circular are given below:

Sr. No.	Forum	Number of cases withdrawn on account of issuance of Circular No.9/2024	No. of appeals not filed on account of increase in monetary threshold after issuance of Circular No. 9/2024	Total estimated reduction in disputed tax demand (In crores)
1.	ITAT	443	11,390	3662.82
2.	High Court	4791	5,565	9,218.71
3.	Supreme Court	744	534	3,807.15

(d) (i) Yes. CBDT has taken a number of measures over last five years to ease tax compliance and improve taxpayer services.

(ii) Some of the key initiatives taken during the last 5 years include introduction of facility to file updated return; electronic issuance of certificate for deduction of income-tax at lower or Nil rate and filing of declaration for no deduction of tax at source to the depository directly; reduction of compliance on sale of immovable property by non-resident to resident individual or HUF; Removal of higher TDS/TCS for non-filers of return of income; rationalisation of transfer pricing provisions for carrying out multi-year arm's length price determination; facility to the associated entity of the person entering into Advance Pricing Agreement (APA) to file modified return; rationalisation and simplification of safe harbour regime and expansion of presumptive taxation scheme.

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