

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

LOK SABHA
STARRED QUESTIONS NO. *234
TO BE ANSWERED ON FRIDAY, MARCH 17, 2017
PHALGUNA 26, 1938 (SAKA)

OUTSTANDING AMOUNTS

*234 SHRIMATI RAMA DEVI:
SHRI CHANDRAKANT KHAIRE:

Will the Minister of Finance be pleased to State:

- (a) whether there exists High Demand Appeals category in cases of outstanding tax;
- (b) if so, the details thereof and criteria/procedure adopted for the said categorisation;
- (c) the details of the pending amount during the last three years and the current year; and
- (d) the success achieved by the Government in realising the pending amount during the said period?

ANSWER
FINANCE EMINISTER
(SHRI ARUN JAITLEY)

(a) to (d): A Statement is laid on the table of the House.

Statement as referred to in reply to Starred Question No. *234 to be answered on 17th March, 2017 in Lok Sabha on the subject of Outstanding Amounts.

Part-wise reply to the subject Parliamentary Question is as under:

(a) Yes, Madam.

(b) The Central Board of Direct Taxes has categorised the appeals pending before the Commissioners of Income Tax (Appeals) (i.e., CIT (Appeals)) and designated some of the pending appeals as 'High Demand Appeals'. The criteria adopted for the said categorisation is that the tax demand locked up in the appeal pending before the CIT (Appeals) is Rs. 10 Lakhs and above.

In Central Board of Customs & Excise, till financial year 2013-14, the categorization was based on involvement of revenue of Rs. 1 Crore or more. Thereafter, it is being based on involvement of revenue of Rs. 10 Crore or more. These cases relate to appeals filed before CESTAT or higher forums.

(c) Details of the pending amount during the last 3 years and the current year is at Annexure.

(d) No such data is maintained.

ANNEXURE as referred to in reply to Part (c) of Starred Question No. *234 to be answered in Lok Sabha on 17th March, 2017.

The details of the pendency of appeals and the amount locked up in the High Demand Appeals having disputed demand of Rs. 10 Lakhs or more in respect of Central Board of Direct Taxes and Rs. 1 Crore or more for the year 2013-14 and Rs. 10 Crore or more for the year 2014-15 onwards for Central Board of Customs & Excise for the last three years and current year is as under:

S.No.	Financial Year	No. of High Demand Appeals Pending at the end of the Financial Year		Amount locked up in the High Demand Appeals pending at the end of the Financial Year (in Rs. Crore)	
		CBDT	CBEC	CBDT	CBEC
1	2013-14	42,322	11818	2,75,651	1,13,225
2	2014-15	52,017	2261	3,72,073	94,259
3	2015-16	73,821	2582	5,05,675	1,12,923
4	2016-17 (As on 31.1.2017)	93,696	2853	6,71,896	1,45,090
