

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**  
**UNSTARRED QUESTION NO. 1906**  
ANSWERED ON MONDAY THE 19<sup>TH</sup> DECEMBER, 2022

**Collection of Direct Taxes**

1906. DR. AMOL RAMSING KOLHE:  
SHRIMATI SUPRIYA SULE:  
SHRI SUNIL DATTATRAY TATKARE:  
SHRI GAJANAN KIRTIKAR:  
SHRI KULDEEP RAI SHARMA:  
SHRI C.N. ANNADURAI:  
SHRI DHANUSH M. KUMAR:  
DR. SUBHASH RAMRAO BHAMRE:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the direct taxes that have been collected during each of the last three years and the current year;
- (b) the details of total direct tax received by the Government from various States/UTs during the above period;
- (c) whether Direct Tax collections is 35.46 per cent which is higher than the gross collections for the corresponding period of last year and if so, the details thereof and the challenges faced by the Government to achieve higher direct tax collection;
- (d) whether the Government has set any target for the collection of direct taxes and if so, the details thereof;
- (e) the details of the indirect taxes collected under Goods and Services Tax (GST) during each of the last three years and the percentage change in collection from non-GST indirect tax collection; and
- (f) the other steps contemplated by the Government to make the system of direct tax collection more effective?

**ANSWER**

**MINISTER OF FINANCE**  
**(SHRI PANKAJ CHAUDHARY)**

- (a) The details of direct taxes collected during last 3 years and current year are as under:

*(Amount in Rs. crores)*

Financial Year	Total Direct Tax collection (Net)
2019-20	10,50,681
2020-21	9,47,176
2021-22	14,12,422
2022-23 (upto 30.11.2022)	8,77,470

Source: Pr. CCA, CBDT

(b) Under the direct tax statutes, all direct taxes are collected by the Central Government. Details of direct taxes collected by Government, State/UT-wise for last 3 years is as per Annexure A. State-wise direct tax collection details are prepared at the end of the financial year.

(c) The gross direct tax collections for FY 2022-23 (upto 30.11.2022) are higher by 29.66 % over the gross direct tax collections for the corresponding period of last year. The details are as under:

*(Amount in Rs. crores)*

Financial Year	Total Tax collection (Gross)
2021-22 (upto 30.11.2021)	8,43,301
2022-23 (upto 30.11.2022)	10,93,385

Source: Pr. CCA, CBDT

In the period under reference, the growth has been achieved due to the performance of economy, administration and implementation of the provisions of the direct tax laws.

(d) The Government has set target of Rs. 14,20,000 crores for collection of direct taxes as Budget Estimates for FY 2022-23.

Source: Receipt Budget FY 2022-23

(e) The details of the indirect taxes collected under Goods and Services Tax (GST) during each of the last three years and the percentage change in collection from non-GST indirect tax collection is at Annexure B.

(f) The Government has undertaken many steps to make the system of direct tax collection more effective by curbing tax evasion, widening/deepening of tax base, promoting voluntary compliance, promoting digital transactions and taxpayer outreach initiatives. The details of these steps are at Annexure C.

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## Annexure A

<b>Direct Tax (Net) Collection (Rs.in Crores)</b>			
<b>States/UTs</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Andaman & Nicobar Islands	116.17	67.88	88.86
Andhra Pradesh	42730.45	40314.07	56663.27
Arunachal Pradesh	241.48	182.06	233.34
Assam	4723.02	4550.89	5688.45
Bihar	5723.48	5381.96	7396.60
Chandigarh	2668.12	1868.01	3574.08
Chhattisgarh	5008.88	4451.08	7782.70
Dadra and Nagar haveli	269.65	548.34	985.00
Daman and Diu	264.40		
Delhi	149613.12	120120.94	177824.22
Goa	2170.29	2655.27	2879.41
Gujarat	49517.69	46863.55	71642.27
Haryana	27824.12	24492.81	37729.33
Himachal Pradesh	2482.26	2322.74	3072.86
Jammu and Kashmir	1318.29	1036.83	1778.40
Jharkhand	6637.17	5581.39	7031.06
Karnataka	108973.15	116254.58	168678.09
Kerala	15164.10	14515.59	19562.02
Ladakh	0.00	0.02	-0.06
Lakshadweep	20.36	20.77	28.79
Madhya Pradesh	18698.24	13283.23	18137.83
Maharashtra	384258.21	331969.03	524497.64
Manipur	139.11	417.65	310.50
Meghalaya	1101.54	999.73	1063.86
Mizoram	42.28	44.07	90.14
Nagaland	134.77	176.91	292.70
Orissa	13581.03	10257.99	15587.24
Pondicherry	805.41	611.86	991.78
Punjab	11703.85	10491.10	15981.11
Rajasthan	16507.93	17539.35	25215.64
Sikkim	400.26	291.82	384.10

Tamil Nadu	69809.31	61122.33	88438.33
Telangana	14045.81	15853.93	27184.95
Tripura	292.02	488.73	424.19
Uttar Pradesh	26990.00	26735.17	34719.83
Uttarakhand	3406.16	3088.27	4208.44
West Bengal	40628.71	40310.24	53774.61
Total	1028010.86	924,910.17	1,383,941.62
CTDS	22669.70	22266.20	28480.83
Grand Total	<b>1050680.56</b>	<b>947176.37</b>	<b>1412422.45</b>

There is no state-wise distinction/distribution of the accounts maintained by Pr. CCA, CBDT. However, the above data is furnished on the basis of inputs received from NSDL by Pr. CCA, CBDT.

**Source: Pr. CCA, CBDT**

**Annexure B**

**Details of Net Central Indirect Tax Collection during last three financial years alongwith percentage change are as under:**

(Amount in Rs.Crore)

Sl.No.	Tax Head	Financial year		
		2019-20	2020-21	2021-22[P]
1.	Customs Duty	1,09,283	1,34,750	1,99,728
2.	Union Excise Duty	2,39,452	3,89,667	3,90,808
3.	Service Tax(Arrear)	6,029	1,615	1,012
4.	Sub-total Non - GST [1+2+3]	3,54,764	5,26,032	5,91,548
	%Growth (y-o-y)	-0.3%	48.3%	12.5%
5.	CGST	4,94,071	4,56,334	5,91,226
6.	IGST	9,125	7,251	3,244
7.	CC	95,553	85,192	1,04,769
8.	Sub-total GST [5+6+7]	5,98,749	5,48,777	6,99,239
	% Growth (y-o-y)	3.0%	-8.3%	27.4%
9.	Total Net Central Indirect Tax [GST+Non-GST] [4+8]	9,53,513	10,74,810	12,90,787
10.	% Growth (y-o-y)	1.7%	12.7%	20.1%

*Source:- For FYs 2019-20 & 2020-21: Receipt Budget, 2021-22: Pr.CCA (CBDT);  
[P]: Provisional*

**Steps undertaken to make the system of direct tax collection more effective**

**I. Government has taken the following steps to curb tax evasion and widen and deepen the tax base:**

- Updated return - A new provision has been introduced in the Income-tax Act, 1961 (Income-tax Act) enabling the taxpayer to update his return anytime within two years from the end of the relevant assessment year. A taxpayer can file an updated return by voluntarily admitting omissions or mistakes and paying an additional tax as applicable. A formal mechanism of first passively sharing information through Annual Information Statement (AIS) and then actively sharing through e-Verification scheme has been recently enabled. Non-intrusive voluntary compliance through this two-pronged approach is devised to enable access to a taxpayer of information available with the Department and to nudge the taxpayer to correct omissions/errors/oversights allowing updating of return of income.
- Expansion of scope of Tax deducted at Source/ Tax Collected at Source: The scope of tax deduction at source (TDS) and Tax Collection at Source (TCS) has been widened by including new transactions under its scope like virtual digital assets, benefit or perquisite in respect of business or profession, foreign remittance, purchase of luxury car, e-commerce transactions, purchase/sale of goods, acquisition of immovable property, etc.
- TDS/TCS rates for non-filers and for non-PAN cases have been increased.
- Equalisation Levy at 6% for online advertisement and at 2% for sale of goods/provision of services through e-platform has been introduced.
- Quoting of PAN has been mandated and linking of PAN and Aadhaar has also been made compulsory.
- Black Money Act has been enacted and Benami Act has been operationalized.
- Various amendments have been made in the Income-tax Act to curb tax evasions.
- Appropriate action against violations of direct tax laws is undertaken in various ways, including search & seizure actions, surveys, assessment of income, levy of tax, imposition of penalty and launching of prosecution in appropriate cases. These actions create deterrence effect against tax evasion, thereby leading to more effective direct tax collection.

**II. Government has promoted voluntary income-tax compliance through easing of compliance for taxpayers**

- Faceless assessment, faceless appeal and faceless penalty schemes have been rolled out to promote transparent, efficient and accountable income tax administration.
- Pre-filing of returns has been introduced to facilitate easy and accurate filing of income-tax return.
- Form 26AS has been redesigned to give more information to taxpayers enabling correct income tax return filing.
- Many compliances have been reduced.

**III. Government has taken steps to promote digital transactions to create less cash economy**

- Threshold for tax audit has been increased to rupees 10 crore where 95% transaction in business are in non-cash mode.

- TDS on cash withdrawal above a threshold has been introduced
- Presumptive tax rate for small business has been reduced, if business is through digital transactions
- Business having turnover exceeding rupees 50 crore have been mandated to provide non fee based electronic mode of payment
- Threshold limit for cash transactions has been reduced.

**IV. Government has taken various taxpayer outreach initiatives:**

- Extensive publicity on conventional media (including TV, radio, print, web and Cinema) and media campaigns (including on social media) to facilitate information for voluntary compliance
- Release of digital comic books and board games to educate the future taxpayers about direct taxes
- Talk shows with senior officers of the I.T. Department in the form of ‘Samvaad’ sessions on YouTube
- Facilitation of taxpayers through setting up of Aayakar Sampark Kendra (ASK) - single window system for delivery of taxpayer services
- Launch of mobile app (available on Android/IOS platform) and responsive version of the Tax payer Services (TPS) section at the national website called “Aaykar Setu” to facilitate online payment/calculation of the taxes, removal of grievances etc.
- Helpdesk kiosks in Taxpayer Lounges
- Publishing of brochure on various aspects of income tax.

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