

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 1815

TO BE ANSWERED ON MONDAY THE 2nd March 2020
12, PHALGUNA 1941 (SAKA)

INCOME TAX RETURNS

1815. SHRI BHARTRUHARI MAHTAB:

Will the Minister of FINANCE be pleased to state:

- whether the number of Assesses who filed their Income Tax Returns (ITRs) has increased in the country during each of the last three years and the current year;
- if so, the details thereof, State/UT-wise along with total income tax generated from such assesseees during the said period;
- whether the cases of non-filing of ITR by some of the Assesseees have come to the notice of the Government during the said period;
- if so, the details thereof, State/UT-wise along with the action taken by the Government in such cases so far; and
- the other steps taken by the Government to ensure compliance of Income Tax Act by all Assesseees in the country?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

- Yes Sir. The number of assesseees filing Income Tax Returns (ITRs) has consistently increased during each of the last three years as well as in the current year.
- The total number of ITRs filed for the period under reference is as follows:

S.No.	Assessment Year	Total number of e>Returns (excluding revised returns) (in Crore)
1	AY 2016-17	5.18
2	AY 2017-18	5.32
3	AY 2018-19	6.28
4	AY 2019-20* (up to 15-Feb-2020)	6.35

- * The belated ITRs of AY 2019-20 can be submitted up to 31-Mar-2020, therefore, this number will increase further.

State/UT wise details of the ITRs filed along with total income tax liability involved in such ITRs are enclosed as **Annexure-A**.

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- (c) The Income Tax Department has implemented the Non- Filers Monitoring System (NMS) which assimilates and analyses in-house information as well as transactional data received from third-parties, including Statements of Financial Transaction (SFT), Tax Deduction at Source (TDS) and Tax Collection at Source (TCS) statements, Intelligence and Criminal Investigation (I & CI) data etc. to identify such persons/entities who have undertaken high value financial transactions but have not filed their returns.

The number of non-filers with potential tax liabilities identified in the last three Financial Years are as follows: -

NMS Cycle 6 (AY 2016-17)	:	32.00 lakhs
NMS Cycle 7 (AY 2017-18)	:	38.81 lakhs
NMS Cycle 8 (AY 2018-19)	:	15.58 lakhs

- (d) The State/UT wise details of non-filers are enclosed as **Annexure-B**. Follow up action in these cases, including issue of statutory notices calling for return, making of tax assessment, levy of penalty and institution of prosecution has been taken in appropriate cases.
- (e) Several other steps have been taken by the Government to ensure compliance of Income-tax Act by all assesseees in the country including:
1. The Income-tax Department has launched 'Project Insight' to strengthen the non-intrusive information driven approach to increasing tax compliance. Project Insights focus on three goals namely:
 - (i) Promote voluntary compliance and deter non-compliance.
 - (ii) To impart confidence that all eligible persons pay appropriate tax.
 - (iii) To promote fair and judicious tax administration.
 2. The mechanism for collection and verification of financial information has been broadened to include data in respect of various types of high-value transactions received from banks and financial institutions and high-value expenditure received from commercial establishments in the form of Statements of Financial Transaction (SFT).
 3. Quoting of Permanent Account Number (PAN) has been made mandatory for specified transactions in respect of property, shares, bonds, insurance, foreign travel and, demat account, etc.
 4. E-mails and SMS reminders are issued to taxpayers to file their return and pay their due taxes.
 5. The Department has set up Taxpayers' Lounges at various events/ trade fairs/exhibitions to generate tax awareness among the general public. Apart from generating awareness, tax payers services like information of PAN and other services are provided to facilitate ease of tax compliance.
 6. The Income-tax Department has launched publicity campaigns on TV Channels, Radio, Print Media, Cinema Halls and on Social Media to spread awareness among citizens regarding due dates for filing Returns, TDS Return, Payment of taxes and PAN-Aadhar linkage. Brochures have also been distributed to the general public through the Department's Aayakar Sewa Kendras (ASK) all over India to spread awareness and increase compliance.

Number of assesseees who have filed their ITRs State/UT wise

Sr.	Name of State/UT	Total Number e>Returns filed				Net Tax Liability involved in e-Return*			
		AY 2016-17	AY 2017-18	AY 2018-19	AY 2019-20 (up to 15-02-2020)	AY 2016-17 (Rs. Crore)	AY 2017-18 (Rs. Crore)	AY 2018-19 (Rs. Crore)	AY 2019-20 (up to 15-02-2020) (Rs. Crore)
1	ANDAMAN AND NICOBAR ISLANDS	20,651	21,913	38,734	36,563	103	322	211	262
2	ANDHRA PRADESH	1,684,926	1,683,593	2,059,186	2,034,974	9,674	11,228	13,475	13,446
3	ARUNACHAL PRADESH	15,170	15,905	21,396	19,035	55	66	77	69
4	ASSAM	591,176	589,715	805,180	750,005	4,079	4,500	5,758	6,356
5	BIHAR	1,236,985	1,237,009	1,596,976	1,673,400	3,386	4,059	4,620	5,618
6	CHANDIGARH	222,665	231,039	255,113	262,536	1,989	2,179	2,416	2,616
7	CHATTISGARH	777,635	832,447	1,008,860	1,024,563	4,763	4,880	5,770	6,781
8	DADRA AND NAGAR HAVELI	28,171	28,468	33,778	30,680	159	180	239	264
9	DAMAN AND DIU	18,388	18,528	20,666	19,975	212	203	219	250
10	DELHI	3,000,867	3,104,287	3,407,191	3,446,319	85,104	97,849	103,526	108,579
11	FOREIGN COUNTRY	38,645	40,587	44,538	53,438	7,612	10,505	11,344	18,885
12	GOA	179,232	183,485	219,143	213,127	1,770	2,245	2,310	2,296
13	GUJARAT	5,566,826	5,625,719	6,308,090	6,344,175	31,582	35,828	40,132	46,008
14	HARYANA	1,916,555	1,997,286	2,340,618	2,428,657	15,508	19,467	27,748	29,874
15	HIMACHAL PRADESH	385,269	414,394	494,832	519,917	2,059	2,190	2,283	2,449
16	JAMMU AND KASHMIR	321,071	337,181	425,805	433,755	1,346	1,434	1,710	2,181
17	JHARKHAND	836,560	859,287	1,052,422	1,060,034	4,563	4,896	5,573	6,654
18	KARNATAKA	3,026,065	3,107,725	3,697,956	3,747,791	59,799	70,967	77,198	90,238
19	KERALA	1,158,051	1,313,505	1,613,225	1,621,924	10,382	12,427	14,012	14,163
20	LADAKH	-	-	-	86	-	-	-	0
21	LAKSHWADEEP	1,764	2,614	4,394	4,719	8	13	16	20
22	MADHYA PRADESH	2,019,509	2,020,990	2,500,896	2,557,008	8,013	9,345	12,114	15,499
23	MAHARASHTRA	8,640,298	8,787,305	10,036,753	9,939,044	219,445	246,589	276,614	297,957
24	MANIPUR	27,696	31,475	48,567	50,897	111	145	207	431
25	MEGHALAYA	27,023	29,098	34,310	33,301	289	308	402	397
26	MIZORAM	2,314	2,578	3,625	3,740	31	30	15	22
27	NAGALAND	14,608	15,158	19,790	19,436	54	60	76	76
28	ODISHA	850,048	843,881	1,041,606	1,077,180	7,101	8,136	8,745	11,828
29	PONDICHERRY	69,639	75,198	89,639	95,177	498	587	665	723
30	PUNJAB	2,416,216	2,459,158	2,902,927	2,996,369	7,711	9,364	10,226	11,490
31	RAJASTHAN	3,283,004	3,351,058	3,921,322	4,061,988	11,716	13,899	16,348	18,557
32	SIKKIM	11,144	12,179	15,214	14,704	174	123	150	173
33	TAMIL NADU	3,284,924	3,445,229	4,151,156	4,070,181	43,630	50,645	56,372	62,932
34	TELENGANA	1,582,331	1,650,874	2,083,684	2,112,272	24,932	26,090	32,365	37,806
35	TRIPURA	53,843	54,825	80,684	79,839	196	241	305	333
36	UTTAR PRADESH	4,565,144	4,726,610	5,719,611	5,897,408	17,964	22,008	25,880	29,685
37	UTTARAKHAND	575,642	600,726	736,067	757,535	8,066	7,482	8,782	12,233
38	WEST BENGAL	3,350,733	3,455,285	3,988,969	3,994,399	27,510	31,729	37,212	43,186
	Total	51,800,788	53,206,314	62,822,923	63,486,151	621,594	712,220	805,116	900,336

* The income-tax liability mentioned by assesseees in ITRs is re-validated and re-computed by system during processing.

The State/UT wise summary of Non-Filers

STATE NAME	FY 2016-17	FY 2017-18	FY 2018-19
ANDAMAN AND NICOBAR ISLANDS	3,427	4,110	1,124
ANDHRA PRADESH	464,797	381,954	145,721
ARUNACHAL PRADESH	3,216	5,300	3,171
ASSAM	41,714	64,204	21,790
BIHAR	75,701	101,674	35,409
CHANDIGARH	8,188	10,113	3,529
CHHATISHGARH	39,182	56,379	15,019
DADRA AND NAGAR HAVELI	852	1,127	420
DAMAN AND DIU	755	990	413
DELHI	153,727	192,886	73,757
FOREIGN	27,807	54,083	17,243
FOREIGN	53	90	31
GOA	9,459	13,133	8,940
GUJARAT	127,893	194,268	75,631
HARYANA	93,346	124,863	50,176
HIMACHAL PRADESH	16,750	24,370	5,581
JAMMU AND KASHMIR	27,375	37,094	14,579
JHARKHAND	42,121	52,241	17,348
KARNATAKA	243,150	289,554	134,795
KERALA	117,209	149,760	98,381
LAKHSWADEEP	446	600	229
MADHYA PRADESH	99,971	137,914	45,968
MAHARASHTRA	528,915	585,267	283,624
MANIPUR	5,252	8,756	3,529
MEGHALAYA	3,810	7,509	4,772
MIZORAM	1,278	2,299	2,743
NAGALAND	3,477	5,505	4,185
ORISSA	60,829	84,305	24,947
PONDICHERRY	6,256	6,512	2,966
PUNJAB	79,849	123,984	46,077
RAJASTHAN	80,376	119,109	46,022
SIKKIM	2,080	2,994	2,000
TAMILNADU	346,753	376,805	151,957
TELANGANA	39,411	41,004	23,044
TRIPURA	4,496	6,374	1,966
UTTAR PRADESH	279,560	365,911	108,743
UTTARAKHAND	27,765	35,475	9,521
WEST BENGAL	132,764	212,717	72,687
TOTAL	3,200,010	3,881,233	1,558,038