

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

**LOK SABHA
UN-STARRED QUESTION NO. 3108
TO BE ANSWERED ON MONDAY, MARCH 15, 2021
PHALGUNA 24, 1942 (SAKA)**

TAX DISPUTES

3108. SHRI KAUSHAL KISHORE:
SHRI P. P. CHAUDHARY:
SHRI ARJUN LAL MEENA:

Will the Minister of FINANCE be pleased to state:

- (a) the number of tax-related disputes pending in the country;
- (b) the number of entities which have applied for dispute settlement under the “Vivad se Vishwas Scheme” till date;
- (c) the details of amount of money that was disputed and got resolved under the scheme;
- (d) whether any applications for dispute resolution under the scheme has been rejected; and
- (e) if so, the number of such applications which have been rejected along with the reasons therefor?

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

(a): Pendency of direct and indirect tax disputes/appeals at various appellate fora is as under:-

Direct Taxes (as on 31.03.2020)

Forum	Pending Appeals
SC	5,363
HC	31,548
ITAT	88,016
CIT (Appeals)	4,57,808
Total	5,82,735

Indirect Taxes (as on 31.01.2021)

Central Excise	
SC	1072
HC	5326
CESTAT	20689
Commissioner (Appeals)	4278
Total	31365

Customs	
SC	918
HC	5626
CESTAT	14677
Commissioner (Appeals)	13849
Total	35070

Service Tax	
SC	927
HC	4243
CESTAT	23891
Commissioner (Appeals)	6766
Total	35827

GST (as on 01.03.2021)	
SC	226
HC	2237
Commissioner (Appeals)	2229
Total	4692

(b): A total of 1,55,965 declarations have been submitted in DTVSV Form-1 till 10th March, 2021 under the 'Vivad se Vishwas Scheme'.

(c): Upto 10th March, 2021, total disputed tax as per actionable 1,29,119 Form-1 was Rs. 98,354 Crore. Further, payment of Rs. 53,320 Crore has been made by the taxpayers upto 10th March, 2021, against the disputed tax under the Scheme.

(d) & (e): Some applications for dispute resolution filed under the Scheme have been rejected. As on 10th March, 2021, a total of 26,846 DTVSV Form-1 have not been taken up. The details are as under:-

- i. 20,288 applications have been marked as inactive due to revised application being submitted by the taxpayers;
- ii. 6,551 applications have been rejected due to various reasons including filing of appeal beyond limitation date, wrong submission of facts by assessee, no appeal pending as on 31.01.2020 etc.;
- iii. 7 applications have been found invalid because of duplicity in PAN and the Assessment Year.
