

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**LOK SABHA
UNSTARRED QUESTION NO 729
TO BE ANSWERED ON 7th FEBRUARY, 2022**

INCOME TAX COLLECTION

729. SHRI KULDEEP RAI SHARMA:
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Will the Minister of FINANCE be pleased to state:

- (a) the details of income tax collection during each of the last three years and the current year;
- (b) whether the income tax collection is low during the last three years and if so, the details thereof and the reasons therefor along with the steps taken to boost the income tax collection;
- (c) the total cases assigned to the National Faceless Assessment Centre after the faceless appeal scheme was launched along with the number of cases settled and the amount involved therein;
- (d) the number of cases disposed/settled under the Vivad Se Vishwas Scheme till date and the achievements made thereunder;
- (e) the success achieved after implementation of Non-Filer Monitoring System to identify persons who have undertaken high value financial transactions but have not filed their returns; and
- (f) the other steps taken by the Government to bring the people earning above the exemption of income limit under the income tax net?

ANSWER

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

- (a) The details of income tax collection during each of the last three years and current year is as under:

Income tax Collection in last three years and Current year

(Fig. in Rs Crore)

Financial year	Corporation tax	Personal Income tax	Other taxes incl. Wealth tax, Securities Transaction tax, etc.*	Total Tax
2018-19	663571.62	461640.70	12506.15	1137718.48
2019-20	556875.51	480276.19	13528.86	1050680.56
2020-21	457718.97	470462.08	18995.33	947176.38
2021-22 (Up to 31.01.2022)	545498.25	485724.35	22168.43	1053391.02

Source: Pr.CCA, CBDT

*Other taxes include Interest tax, Fringe Benefit tax, Income & Expenditure Tax etc.

(b) The Net Direct tax collection for the financial year 2018-19 was Rs. 11,37,718.48 crores which declined to Rs. 10,50,680.56 crores during the financial year 2019-20, largely due to reduction in Corporate tax rate. By Taxation Laws (Amendment) Act 2019, the corporate tax assesseees were given option u/s 115BA, u/s 115BAA and u/s 115BAB of the Income Tax Act 1961, to pay tax at lower tax rate of 25%, 22% and 15%, respectively, subject to satisfaction of certain conditions. During the financial year 2020-21, the Net Direct tax collection reduced to Rs. 9,47,176.38 crores mainly due to impact of Covid-19 pandemic. Also in May 2020, the TDS rates for non-salaried specified payments such as interest on securities, dividend income, rent payment, commission payment etc were reduced by 25%.

The steps taken by Government to boost the income-tax collection includes the following:

- Initiatives to promote voluntary income-tax compliance through easing of compliance for taxpayers.
- Steps taken to promote digital transactions to create less cash economy.
- Awareness programmes.
- Steps taken to curb tax evasion and widen and deepen the tax base.
- Other steps include making the payment of tax easier through online mode like RTGS, NEFT, Debit/credit card or Net Banking.

(c) The total cases assigned to the National Faceless Assessment Centre after the date of launch of the Faceless Appeal Scheme i.e. 25.09.2020 till 03.02.2022 is **2,73,721**, out of which **1,15,037 cases** have been assessed. The total demand raised in these 1,15,037 cases is **Rs. 3,74,046.97 crores**.

- (d) The primary objective of the Vivad se Vishwas Scheme, 2020, as provided in the short title therein is, 'to provide for resolution of disputed tax and for matters connected therewith or incidental thereto'. Under the scheme, as per the information available on record, **1,31,939** declarations under Form-1 were received from the taxpayers. The disputed demand under these declarations is **Rs 99,658 crore**. As on 25.01.2022, taxpayers in 1,16,289 cases have intimated the details of payment along with proof of withdrawal of relevant appeals, writs, arbitration or dispute resolution.
- (e) The Non-filers Monitoring System (NMS) project was implemented from 2013 onwards to prioritise action on non-filers with potential tax liabilities. In last two cycles of NMS viz. NMS-9 and NMS-10 pertaining to flagging of non-filers for the assessment year 2019-20 and 2020-21, a total of 40,17,235 cases have been flagged, out of these 10,69,186 taxpayers have filed returns and a total of ₹ 7,318.65 crore has been collected as Self-Assessment Tax. Year wise stats are as below:

NMS	AY	Number of cases Flagged	Number of ITRs filed	Total Self-assessment Tax paid (in crore)
NMS - 9	2019-20	19,38,429	6,36,559	₹ 3,467.82
NMS -10	2020-21	20,78,806	4,32,627	₹ 3,850.83
TOTAL		40,17,235	10,69,186	₹ 7,318.65

- (f) Steps taken by the Government to bring the people earning above the exemption of income limit under the income tax net include the following:
- (i) All the individuals having income exceeding the basic exemption limit of Rs 2.50 lakh are required to mandatorily file their Income-tax Return (ITRs) under section 139 of the Income-tax Act, 1961, thereby bringing them under the income-tax net.
 - (ii) Other measures are:
 - Pre-filing of returns to facilitate easy and accurate filing of income-tax return,
 - Redesigned Form 26AS to give more information to taxpayers enabling correct income tax return filing,
 - Reduction in Presumptive tax rate for small business, if business is through digital transactions,
 - Increased rates of TDS/TCS for non-filers and for non-PAN cases.
 - (iii) Further, region-specific strategies are formulated by the field authorities for identifying potential non-filers and voluntary compliance is encouraged through outreach programmes, extensive use of mass media for creating awareness and issuing statutory notices to enforce compliance.

- (iv) E-mails and SMS reminders are issued to taxpayers to file their return and pay their due taxes. Publicity campaigns are launched on TV channels, Radio, Print Media, Cinema Halls and Facebook page, twitter handle of the Department to raise awareness on due dates for payment of advance tax, filing of Income Tax Returns, TDS and PAN-Aadhaar linkage.

- (v) The Department has published more than 25 brochures covering various topics on Income-tax and other allied laws which are available in the public domain and are also distributed through *Aayakar Sewa Kendras* (ASK) and Taxpayers' Lounges.
