

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

**LOK SABHA
UNSTARRED QUESTION NO.2400
TO BE ANSWERED ON MONDAY, AUGUST 1, 2022
SRAVANA 10, 1944 (SAKA)**

TAX LITERACY

2400. DR. AMOL RAMSING KOLHE:
SHRIMATI SUPRIYA SULE:
SHRI KULDEEP RAI SHARMA:
DR. SUBHASH RAMRAO BHAMRE:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has launched a series of communication and outreach products aimed at spreading financial and tax literacy awareness among masses and if so, the details thereof along with its outcome;
- (b) whether the Government also aims to spread tax literacy among children through games, puzzles and comics and if so, the details thereof along with the aims and objectives behind the move;
- (c) whether the Government has taken steps to bring the people earning above the exemption of income limit under the Income Tax Net;
- (d) if so, the number of such people who have been brought under income Tax Net during each of the last three years; and
- (e) the other steps taken by the Government to reduce the litigation and tax disputes in direct taxes and to boost income tax collection in the country?

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

(a): In order to spread financial and tax literacy among masses the following communication and outreach campaigns and activities are carried out in respect of Direct Taxes-

- (i) Campaigns are carried out on TV and Radio in Hindi and 10 Regional languages to spread awareness on important schemes of Government, due dates for Advance Tax installment, return filing, filing of TDS statement, SFT filing, Vivad se Vishwas Act, etc.
- (ii) Important circulars/information on Direct Taxes are regularly posted on social media handles of the Department including LinkedIn, Twitter, YouTube, Instagram and Facebook for information of the people.

- (iii) The Department has made a communication studio “Samvaad” at New Delhi where sessions with senior officers on important taxation issues are recorded and thereafter uploaded on YouTube and social media handles as a part of taxpayer outreach.
- (iv) The field formation of the Income tax Department under Pr. CCsIT carry out outreach programmes in their regions for different categories of taxpayers on various matters of direct taxation.

The communication and outreach activities have contributed to growth in Direct Tax collections. In F.Y. 2021-22, the Income tax Department has recorded the highest ever direct tax collections of Rs.14,09,000 crore marking a growth of 49% over the F.Y. 2020-21.

Various outreach initiatives have also been undertaken on indirect tax such as due date reminders for the taxpayers, Awareness about major recommendations of the GST Council, major initiative undertaken by CBIC etc. Details of such initiatives are as under:-

Sl. No.	Initiatives	During F.Y.21-22	During F.Y.22-23 (Up to 15.7.22)
1	Social Media Creative	550	200
2	Short Videos	33	20
3	Webinars	108	15
4	Brochures/Booklets	40	2
5	Print Ads	3	5

(b): Yes, Sir. In order to spread tax literacy among children two Board games, one 3D Puzzle game and three Digital Comics have been launched. The details, aims and objectives are given below:

i. Snakes, Ladders and Taxes: This Board game introduces good and bad habits in respect of tax events and financial transactions among the players through the well-established game pattern of snakes and ladders. The game is simple, intuitive and educational with good habits being rewarded instantaneously and bad habits being penalized instantly.

ii. Building India: This collaborative game introduces the concept of importance of paying taxes through the use of 50 memory cards based on infrastructure and social projects. The game, just like taxation, is collaborative in nature and not competitive wherein every player tries to do their best so that everyone can win together. The better everyone uses their memory, the happier the country remains.

(iii) 3D Puzzle: This game consists of 30 pieces, which when connected together create a 3-dimensional structure. Each piece contains important information on various concepts and terms pertaining to Direct taxes. The game uses a 3-dimensional model to intuitively teach about income and taxes. The underlying theme is that a nation’s infrastructure is built on a foundation of taxes.

iv. **Digital Comic Books** – The Income tax Department has collaborated with Motu Patlu characters of Lot Pot comics to spread awareness about concepts of income and taxation among children and young adults. Three Digital comics in this series have been launched by Department.

(c): Yes, Sir. The Government has taken many steps to widen the income tax net like higher Tax Deduction at Source (TDS)/ Tax Collection at Source(TCS) in case of non-filers, expanding the scope of TDS/TCS, broadening the coverage of Statement of Financial Transactions (SFT), implementation of Non-filers Monitoring System, introduction of Annual Information Statement and allowing updation of returns.

(d): The number of new filers (assesseees) added during the last 3 financial years is as under:

	F.Y. 2019-20	F.Y. 2020-21	F.Y. 2021-22
Number of new filers (assesseees) added	75,50,411	77,33,146	66,35,841

Source: Director General of Income Tax (Systems)

(e): A number of measures have been taken by the Government. Some of the legislative measures taken in the recent past are as under:

1. **Dispute Resolution Committee (DRC):** Section 245 MA has been inserted in the Income-tax Act, 1961 (the Act) *vide* the Finance Act, 2021 to create a new mechanism for small taxpayers, which allows such taxpayers to resolve their disputes with minimum cost and compliance burden. A taxpayer having taxable income up to Rs. 50 lakh and disputed income up to Rs. 10 lakh shall be eligible to approach the Dispute Resolution Committee. For ensuring efficiency, transparency and accountability, the e-Dispute Resolution Committee Scheme, 2021 was notified on 5th April, 2022.

2. **Vivad se Vishwas:** In order to reduce pending income tax disputes, the Direct Tax Vivad se Vishwas Act, 2020 (“DTVsV Act”) was enacted on 17th March, 2020 which aims at all taxpayers, in whose case an appeal was pending as on 31st January, 2020, from the stage of first appeal to the Supreme Court, were eligible to file declaration under the DTVsV Act.

3. **Raising of monetary limit for filing of appeal:** The monetary thresholds limit for filing of departmental appeals have been raised from Rs. 20 lakh to Rs. 50 lakh for appeal before ITAT, from Rs.50 lakh to Rs. 1 crore for appeal before High Court and from Rs.1 crore to Rs. 2 crore for appeal before the Supreme Court.

4. **Repetitive appeals:** Taking forward the policy of litigation management, a new section 158AB is inserted in the Act *vide* Finance Act, 2022. If a question of law in the case of an assessee is identical to a question of law pending in appeal before the jurisdictional High Court or the Supreme Court in any case, the filing of further appeal to the Appellate Tribunal or the jurisdictional High Court in the case of the assessee shall be deferred till such question of law is decided by the relevant Court, subject to certain conditions.
