

**LOK SABHA**

**UNSTARRED QUESTION NO. 946**

TO BE ANSWERED ON MONDAY, THE 10<sup>TH</sup> FEBRUARY, 2025/ MAGHA 21, 1946 (SAKA)

**'Income Tax Returns'**

946. Shri Janardan Singh Sigriwal:

Will the Minister of FINANCE be pleased to state:

- (a) the number of persons who have filed Income Tax Returns during the last five years, State-wise and year-wise;
- (b) the number of persons whose Income Tax Returns amount to zero tax liability during the last five years, State-wise and year-wise;
- (c) whether there is an increase in the number of persons filing Income Tax Returns in the country; and
- (d) if so, the details thereof along with the steps taken by the Government attributed to the said increase?

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

- (a) The details are attached as Annexure-A.
- (b) The details are attached as Annexure-B.
- (c) Yes, there is an increase in the number of persons filing Income Tax Returns in the country.
- (d) Steps taken by the Government that can be attributed to the increase in the number of persons filing I-T returns are as follows:
  - **New Form 26AS** - This new form contains all information of deduction or collection of tax at source, specified financial transaction (SFT), and payment of taxes, demand and refund, pending and completed proceedings. Further, details of SFT data in the Form 26AS makes taxpayer aware about their transactions beforehand and encourages them to disclose their true income.

- **Pre-filing of Income-tax Returns-** In order to make tax compliance more convenient, pre-filled Income tax Returns (ITR) have been provided to individual taxpayers. The scope of information for pre-filing includes information such as salary income, bank interest, dividends, etc.
- **Updated Return-** Section 139(8A) of the Income Tax Act facilitates the taxpayer to update his return anytime within two years from the end of the relevant assessment so that he can file an updated return by voluntarily admitting omissions or mistakes and paying an additional tax as applicable. Further, e-verification scheme was launched to allow tax-payers to disclose their unreported or under-reported income in the updated Income Tax Return.
- **Reduction in the Corporate tax rate-** Starting from the Finance Act, 2016, the corporate tax rates have been gradually reduced while phasing out the exemptions and incentives available to the corporates so as to increase the tax base.
- **Simplification of the Personal Income Tax-** Finance Act, 2020 simplified the filing of Income Tax Returns by providing an option to individual taxpayers for paying income-tax at lower slab rates if they do not avail specified exemption and incentive.
- **Black Money Act-** In order to curb the flow of black money stashed abroad, the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (the Black Money Act) has been enacted, it increased the voluntary compliance in filing Income Tax Returns.
- **Benami Law-** The Benami Transactions (Prohibition) Act, 1988 was comprehensively amended by the Benami Transactions (Prohibition) Amendment Act, 2016 to enable confiscation of Benami Property and prosecution of benamidar and the beneficial owner.

- **Expansion of scope of TDS/TCS** - For bringing new tax-payers into the net of income tax department, scope of TDS/TCS was expanded by including huge cash withdrawal, foreign remittance, purchase of luxury car, e-commerce participants, sale of goods, acquisition of immovable property, remittance under LRS, purchase of overseas tour program package etc.

(a) The number of persons who have filed Income Tax Returns during the last five years, state-wise and year-wise is as follows: (Reference - part (a) of Question No. 946)

STATE/UNION TERRITORY DESCRIPTION	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25
ANDAMAN AND NICOBAR ISLANDS	37,101	41,226	44,901	47,101	51,323	53,180
ANDHRA PRADESH	20,80,288	19,79,366	19,84,319	21,65,161	24,23,186	25,59,092
ARUNACHAL PRADESH	19,642	18,848	18,091	21,581	25,749	27,441
ASSAM	7,76,618	7,68,231	7,73,711	8,16,137	8,96,499	8,99,263
BIHAR	17,19,439	18,96,122	20,11,074	21,54,266	24,00,759	25,13,818
CHANDIGARH	2,65,602	2,66,428	2,67,433	2,77,594	2,94,487	3,00,096
DADRA AND NAGAR HAVELI AND DAMAN & DIU	52,324	53,219	53,559	55,261	58,907	59,861
DELHI	34,83,436	35,34,470	35,33,774	37,06,999	39,76,487	41,06,449
GOA	2,18,697	2,17,944	2,20,219	2,30,569	2,56,246	2,65,900
GUJARAT	64,73,204	69,01,630	71,26,423	74,50,672	80,05,076	82,62,307
HARYANA	24,74,079	25,83,050	27,24,889	29,45,240	31,58,058	32,03,004
HIMACHAL PRADESH	5,26,311	5,07,118	5,27,596	5,63,171	6,54,928	7,03,861
JAMMU & KASHMIR	4,49,249	4,25,456	4,38,770	5,22,517	6,05,126	6,43,197
KARNATAKA	38,18,546	39,25,684	39,80,418	42,58,035	46,74,332	48,96,638
KERALA	16,56,177	17,08,859	17,95,967	19,73,551	22,32,740	23,54,782
LAKSHADWEEP	4,760	3,916	4,072	4,454	4,439	4,558
MADHYA PRADESH	26,06,358	27,45,469	28,38,182	29,93,536	32,21,154	33,88,103
MAHARASHTRA	1,01,34,529	1,05,05,787	1,08,22,870	1,13,91,610	1,23,80,522	1,27,44,181
MANIPUR	52,135	50,372	53,615	64,661	69,386	72,790
MEGHALAYA	33,961	32,465	34,230	40,248	46,260	47,733
MIZORAM	3,808	4,885	5,866	7,371	8,447	9,845
NAGALAND	20,238	20,476	20,707	25,168	29,039	29,853
ODISHA	10,98,781	11,47,974	11,96,655	12,90,397	14,47,758	15,11,269
PUDUCHERRY	97,026	95,911	95,429	1,01,440	1,10,877	1,14,092
PUNJAB	30,73,506	31,05,578	32,84,421	36,09,942	39,45,375	39,64,740
RAJASTHAN	41,35,462	43,80,416	45,55,909	48,48,031	52,55,986	55,14,304
SIKKIM	14,962	13,325	11,917	13,229	16,211	18,470

TAMILNADU	41,82,347	42,07,105	43,01,299	45,90,531	50,33,165	52,13,740
TRIPURA	82,049	78,510	79,879	87,434	99,300	1,05,656
UTTAR PRADESH	60,08,980	64,17,665	66,53,883	71,65,746	79,06,893	83,15,205
WEST BENGAL	40,88,477	42,45,242	43,64,849	45,56,394	49,58,079	51,30,458
CHHATTISGARH	10,41,310	10,75,894	11,01,801	11,60,389	12,59,888	13,08,512
UTTARAKHAND	7,69,055	7,69,961	7,93,801	8,53,992	9,50,680	10,06,883
JHARKHAND	10,76,078	11,12,676	11,35,746	11,95,551	13,16,665	13,68,615
TELANGANA	21,58,703	22,81,927	24,54,797	26,92,185	29,65,650	30,56,867
LADAKH	-	-	-	-	1,465	1,322
OUTSIDE INDIA	55,256	83,183	1,26,311	1,28,882	1,36,437	1,97,331
<b>Total</b>	<b>6,47,88,494</b>	<b>6,72,06,388</b>	<b>6,94,37,383</b>	<b>7,40,09,046</b>	<b>8,08,77,579</b>	<b>8,39,73,416</b>

Note:-

1. Unique PAN (Permanent Account Number) count has been considered for specific FY from Income Tax Returns (ITRs).
2. E-filed ITRs have been considered for the above summary. In case multiple e>Returns were submitted by an assessee, the latest one in the corresponding FY has been taken into consideration.
3. State Description is taken from State Code in the communication address within Part A-General Information of ITR.
4. Outside India – ITR filers who have mentioned State Code as 99 (i.e. State outside India) in the communication address within Part A-General Information of ITR.
5. ITRs filed till 31st Dec'24 have been considered for FY 2024-25.

**Annexure -B**

**(b) The number of persons whose Income Tax Returns amount to zero tax liability during the last five years, state-wise and year-wise is as follows: (Reference - part (b) of Question No. 946)**

STATE/UT DESCRIPTION	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25
ANDAMAN AND NICOBAR ISLANDS	7,061	24,685	30,374	25,804	25,825	27,828
ANDHRA PRADESH	6,64,299	12,55,518	12,44,688	13,04,819	13,43,528	14,13,529
ARUNACHAL PRADESH	8,249	13,371	13,408	16,014	19,202	20,324
ASSAM	3,25,831	5,59,270	5,72,285	5,80,148	6,18,632	5,95,513
BIHAR	8,95,962	15,06,533	15,98,568	16,75,663	18,42,684	18,79,616
CHANDIGARH	1,14,971	1,79,763	1,81,273	1,78,473	1,80,223	1,80,449
DADRA AND NAGAR HAVELI AND DAMAN & DIU	24,379	41,142	41,837	41,792	43,879	43,339
DELHI	12,32,053	22,58,833	23,13,220	23,18,927	24,27,980	24,25,907
GOA	85,778	1,45,764	1,48,456	1,46,194	1,57,852	1,61,044
GUJARAT	39,27,497	57,67,988	59,26,428	59,91,699	63,79,797	63,56,417
HARYANA	12,17,358	18,95,827	20,14,013	21,16,161	22,09,412	21,46,525
HIMACHAL PRADESH	2,50,497	3,72,753	3,87,749	4,09,425	4,39,800	4,71,292
JAMMU & KASHMIR	1,53,009	2,84,398	3,06,417	3,57,719	3,63,014	3,81,691
KARNATAKA	12,46,799	23,61,785	24,18,829	24,63,232	26,16,153	26,75,258
KERALA	5,93,003	11,19,225	12,23,121	10,81,971	13,28,815	14,45,939
LAKSHADWEEP	797	2,017	1,612	1,761	1,736	1,931
MADHYA PRADESH	13,44,459	21,47,264	22,09,811	22,94,440	23,83,930	24,51,778
MAHARASHTRA	43,15,546	71,49,773	74,65,307	74,45,222	78,96,182	79,22,403
MANIPUR	18,160	35,045	37,467	46,801	47,582	47,725
MEGHALAYA	14,091	22,934	24,639	29,710	34,207	34,066
MIZORAM	1,736	3,690	3,697	5,823	6,884	8,095
NAGALAND	8,955	15,893	16,820	20,505	23,804	23,488
ODISHA	4,33,449	8,21,120	8,56,204	8,94,889	9,87,109	9,72,421
PUDUCHERRY	34,706	61,092	61,625	60,541	63,427	66,214
PUNJAB	16,97,781	25,44,811	27,06,091	28,90,845	30,78,024	30,55,902
RAJASTHAN	22,78,147	35,48,235	37,04,098	38,11,272	40,30,464	41,04,102
SIKKIM	6,450	9,810	9,171	9,905	12,675	14,648
TAMILNADU	13,70,012	26,02,003	27,17,912	27,88,014	29,31,369	30,25,493
TRIPURA	26,837	52,719	54,233	59,160	66,719	67,413
UTTAR PRADESH	28,21,363	47,99,837	49,71,322	52,73,478	57,00,860	58,50,144
WEST BENGAL	20,34,435	32,26,294	32,45,689	32,83,160	35,66,232	35,95,515
CHHATTISGARH	4,93,213	8,08,943	8,14,253	8,62,170	9,07,082	9,10,538
UTTARAKHAND	3,19,379	5,49,791	5,63,874	5,95,630	6,48,715	6,71,045

JHARKHAND	4,39,992	7,70,973	7,76,988	8,05,104	8,68,068	8,75,123
TELANGANA	5,97,781	14,54,606	16,03,945	16,64,019	17,26,452	17,55,876
LADAKH	-	-	-	-	1,203	1,021
OUTSIDE INDIA	32,199	56,211	2,81,517	64,665	75,894	1,15,779
<b>TOTAL</b>	<b>2,90,36,234</b>	<b>4,84,69,916</b>	<b>5,05,46,941</b>	<b>5,16,15,155</b>	<b>5,50,55,414</b>	<b>5,57,95,391</b>

Note:-

1. Unique PAN (Permanent Account Number) count has been considered for specific FY from Income Tax Returns (ITRs).
2. E-filed ITRs have been considered for the above summary. In case multiple e>Returns were submitted by an assessee, the latest one in the corresponding FY has been taken into consideration.
3. State Description is taken from State Code in the communication address within Part A-General Information of ITR.
4. Outside India – ITR filers who have mentioned the State Code as 99 (i.e. State outside India) in the communication address within Part A-General Information of ITR.
5. ITRs filed till 31st Dec'24 have been considered for FY 2024-25.
6. Gross Tax payable column in the ITR has been considered for determining tax liability.