

Approved Minutes
Date of VC: 22.12.2023

F No. 402/22/2022-ITCC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, New Delhi
Dated: 27th December, 2023

Subject: Minutes of Video Conference held on 22nd December, 2023 at 10:30 AM

A Video Conference (VC) was held by CBDT with all Pr. CCsIT/Pr. DGsIT/CCsIT/DGsIT (Inv.), CsIT (TDS), CsIT (Admin & TPS) and CsIT (Audit) on 22nd December, 2023 at 10:30 AM. The Video Conference was chaired by the Chairman, CBDT. The Video Conference was attended by the following officers at CBDT, North Block in person:

S No.	Name & Designation
1	Sh. Nitin Gupta, Chairman, CBDT
2	Ms. Pragya Sahay Saksena, Member (L)
3	Sh. Pravin Kumar, Member, Member (IT & R)
4	Sh. Harinder Bir Singh Gill, Member (TPS) & (A&J)
5	Sh. Sanjai Kumar Varma, Member (Systems & FS)
6	Sh. Ravi Agrawal, Member (Admin)
7	Ms. Reena Sinha Puri, Pr. CCIT (NaFAC)
8	Sh. Adarsh Kumar Modi, DGIT (Vigilance)
9	Sh. Amitav, DGIT(Systems)
10	Ms. Surabhi Ahluwalia, Pr. CIT (M & TP)
11	Sh. Peeyush Sonkar, CIT (C & S)
12	Ms. Garima Bhagat, CIT(A & J)
13	Md. Tarique Kalim, CIT (ITA)
14	Ms. Richa Gaharwar, CIT (Vigilance)
15	Ms. Deepshikha Sharma, CIT (ITA) (OSD)
16	Ms. Susan Thomas, CIT(IT&CT)
17	Sh. Sunil Kumar Pandey, DS(ITCC)

2. Other officers attended the meeting virtually.
3. The agenda of the Video Conference as circulated vide OM dated is as under:
 - i. Attendance of officers /officials & punctuality
 - ii. Seniority List of ITOs
 - iii. DPCs consequent to promotion from ITO to ACIT
 - iv. Arrear Demands above 1 Cr.- Demand Facilitation Centre (DFC)
 - v. Faceless Assessments/ Appeals – issues
 - vi. PAN- Role of A.O.s in activating NRI cases Aadhaar Linkage
 - vii. Field reports on application u/s 119, 11(1) (c) & 10(46)
 - viii. Disposal of applications u/s 119 by PCIT & PCCIT.
 - ix. Disposal of appeals by CIT (A) and JCIT (A)
 - x. TDS prosecution/compounding
 - xi. Redressal of grievances
 - xii. Disposal of audit objections
 - xiii. Proposals regarding revision of rent of leased premises
 - xiv. Uploading of Data on VRU/CRIU
4. The minutes of the VC are as follows:
 - 4.1 Chairman, CBDT welcomed all the participants and commenced the Conference by mentioning that there were around 100 more days to achieve the Department's Action Plan Targets.
 - 4.2 Member (Admin) discussed the first three agenda items. In respect of Agenda point no. 1 "Attendance of officers /officials & punctuality", he noted that a lot of complaints were being received about irregular attendance of office by officials/staff at many stations. He requested all Pr. CCITs to direct supervisory officers to ensure the attendance and punctuality of all. Chairman, CBDT also stressed upon these aspects and stated that they affect our output and image as a professional organization. He directed supervisory officers to take due action in this regard.

(Action to be taken: All PrCCsIT)

4.3 In respect of Agenda point no. 2 “Seniority List of ITOs” and Agenda point no. 3 “DPCs consequent to promotion from ITO to ACIT”, Member (Admin) informed that DPCs for vacancy year of 2022 and 2023 were in the offing. After promotion of ITOs as ACsIT, promotion from ITIs to ITOs is next on the cards. Many charges have informed that by the end of December, 2023, DPCs would be done for promotion from ITIs to ITOs. He further mentioned that ad-hoc DPCs has been done based on All India Seniority List of ITOs 2012, which has almost been exhausted and that each region now has to do ground work to draw All India Seniority List of ITOs from 2013 onwards.

(Action to be taken: HRD/PrCCsIT)

4.4 Member (Admin) also raised the issue of updating of data in HRMS and expressed his displeasure that except Mumbai region, no other region had updated the data. He requested that from 01.01.2024, all regions should generate I-Cards of all officers and officials in HRMS module, which will ensure updating of data in HRMS automatically. He mentioned that the APAR process of years 2020-21 and 2022-23 are still not completed. He also requested to implement e-office in the field and informed that additional nodes have been sanctioned by Directorate of Systems.

(Action to be taken: PrCCsIT)

4.5 In respect of Agenda point no. 4, Member (S&FS) stated that Demand Facilitation Centre (DFC) has been established at Mysuru, as part of IC 2.0. It has drawn up a repository of all demands which has revealed that there are more than 34 lakh crores in pending demands, 90% of which is 1 crore or above, relating to 2.23 Lakh DINs, relevant to 1.43 lakh PANs. He requested that these high value demands should be given special focus so that they can be collected/reduced. In the last one month alone, over 56,000 crore demand was reduced which is encouraging. The details of these demands have already been sent to Pr. CCsIT and work needs to be taken up in right earnest by setting up a Demand Management Committee of all relevant officers, with a nodal officer of Pr. CC’s office. He further stated that status of demand needs to be first ascertained whether demand is correct and inter alia, whether any rectification order or appeal effect order is required.

(Action to be taken: PrCCsIT)

4.6 In respect of Agenda point no. 5 i.e. "Faceless Assessments/ Appeals – issues", Pr. CCIT (NaFAC) firstly talked about faceless appeals. She appreciated the performance of Faceless Appeals, disposing around 50800 cases, which is about 89% of the disposal target. She flagged the issue of rising pendency of remand reports with JAOs. In this regard, she drew attention towards two main aspects (i) the written submissions of the assessee are available to CIT(A) on CPC 2.0, (ii) the communication by the Department is available on View/Download. In view of these, CIT(A) needs to be more discerning while seeking remand report. She further stated that the Jurisdictional PCsIT can view the pendency of remand reports and requested all Pr. CCsIT to direct PCsIT for monitoring the same.

(Action to be taken: PCsIT/CsIT (A)/JAOs)

4.7 Talking about faceless assessment, she stated that only three months were left to complete around 2.1 lakh cases, which are time barring on March 31st, 2024. In this regard, NaFAC has conducted a study of around 900 cases in which assessment orders have been passed and it was noticed that:

(i) the mandatory time of 15 days to be given to the assessee at first instance was not followed in many cases.

(ii) less than 7 days' time was given to respond to show cause notices in many cases.

(iii) hearing through Video Conference was not provided, despite the request of the assessee. In many cases, VCs are not concluded in the system on completion of hearing, leading to non-availability of the recording of the VC.

The above aspects have potential for inviting writ petitions from assesses and hence, officers needed to be more careful on these procedural aspects.

(iv) in large number of cases, speaking orders are not passed. She stressed that it was important to quote in the order, the submissions of the assessees, their rebuttals, dates on which hearings were held etc.

She further stressed upon the **urgent** need for pushing to the FAOs 1500 time-barring cases which are still lying with JAOs. In view of the above, she requested for active supervision of faceless PCsIT on the above issues.

(Action to be taken: JAOs and FAOs)

4.8 In respect of Agenda point no. 6 i.e. “PAN- Role of A.O.s in activating NRI cases Aadhaar Linkage”, Member (S&FS) stated that the department is receiving numerous grievances from Non-Residents regarding deactivation of their PAN. In this regard, JAO is required to update their residential status in ITD database in a time-bound manner. He further stated that the matters time-barring on 31/12/2023 requires immediate attention of all concerned. This includes processing of paper returns filed in ASK facilities, and returns filed in pursuance to condonation of delay u/s 119 (2) (b). These need to be submitted for computation to CPC by 24.12.2023.

(Action to be taken: All assessing officers)

4.9 In respect of Agenda point no. 7 “Field reports on application u/s 119, 11(1) (c)& 10(46)”, Member (IT&R) stated that in a recent review, the performance of some charges was appreciated in respect of cases under section 119(2)(b). In respect of applications pending u/s 11(1)(C) and 35, the field authorities should submit report giving at least 2 months’ time to the Board to process.

(Action to be taken: PrCCsIT)

4.10 In respect of Agenda point no.8 “Disposal of applications u/s 119 by PCIT & PCCIT” Member (TPS) & (A&J) reviewed the work of PrCCsIT and congratulated the work of PrCCIT, Karnataka and Goa and PrCCIT, Kolkata who have achieved over 88 % and 91% disposals. Those regions which were lagging behind with disposal figures near 30% were asked to improve their performance.

(Action to be taken: PrCCsIT/CCsIT)

4.11 In respect of Agenda point no. 9 “Disposal of appeals by CIT (A) and JCIT (A) and Member (TPS) & (A&J) reviewed the work of CIT (A) and congratulated that more than 60% have done well in their disposals. He asked the PrCCsIT to monitor the work of those lagging behind.

(Action to be taken: PrCCsIT/CCsIT)

4.12 For Agenda point no. 10 “TDS prosecution/compounding”, he exhorted field formations that they should pick up pace in TDS prosecution and compounding cases. Chairman, CBDT

expressed his unhappiness on the pace of TDS prosecution and compounding and said that concerted efforts must be taken on this front to show better results by March 2024.

(Action to be taken: CCsIT (TDS))

4.13 For Agenda point no.11 “Redressal of grievances”, Chairman, CBDT stated that good work was done in this area but not in a consistent way. He further stated that 77% GROs are inactive and directed every GRO to login everyday to increase our Grievance Redressal & Assessment Index (GRAI) score, in which CBDT was ranked 31 out of 34 govt. organizations. Our average disposal time is 63 days, which needs to be reduced to 30 days. In respect of e-nivaran, the disposal rate was almost same. He pointed out that the disposal rate had come down drastically. In this regard, Member (TPS) & (A&J) stated that the issue of inactive GROs can be resolved by asking faceless officers to login to CPGRAM portal regularly. He asked all Pr. CCsIT to monitor pendency of CPGRAMs pending beyond 365 days and CCsIT beyond 90 days in keeping with the letter and spirit of instruction on this subject issued by CBDT in September 2023.

4.14 Agenda point no. 12 “Disposal of audit objections”, both Chairman and Member (A and J) noted that the replies to draft paras were taking too long which should be monitored for quicker responses.

(Action to be taken: PrCCsIT/CCsIT)

4.15 In respect of remand reports, Member (TPS)& (A&J) asked PrCCsIT to include age wise pendency of remand reports in their statistical reports so as to have better supervision of the work.

(Action to be taken: PrCCsIT)

4.16 In respect of Agenda point no.14, “Uploading of Data on VRU/CRIU”, Chairman, CBDT asked all DGsIT (Investigation) to upload the data at the earliest so that the cases can be pushed to field formations within time.

(Action to be taken: DGsIT (Inv))

5. **Residual Matters**

1. Member (Admin) raised the issue of pending vigilance cases which are pending for want of records and asked all Pr. CCsIT to keep and preserve the records.
2. Member (L) asked regions of North zone to work on all the issues discussed in the VC.

The VC concluded with thanks to the Chair and season's greetings.

S. Pandey
27/12/23
(Sunil Kumar Pandey)

DS (ITCC)

Copy for information and necessary action to:

1. Chairman and all Members, CBDT
2. All Pr. CCsIT/Pr. DGsIT
3. DGIT (Systems)
4. All JS/CIT, CBDT