

Appendix - I

(Reference: Paragraph 1.10)

Criteria for selection of units and of cases

High value refund cases

Selection of units	Percentage
Company Circles ⁶⁰	50 %
Company wards ⁶¹	20 %
Other than Company Circles (excl. central circle)/wards	10 %

Selection of refund cases where station is networked under AST	
Summary	10 cases ⁶²
Selection of refund cases other than summary stage	
Company Circles/wards	
Refund cases exceeding Rs. 1.00 crore	100 %
Refund cases between Rs. 50.00 lakh and upto Rs. 1.00 crore.	50 %
Refund cases between Rs. 10.00 lakh and upto Rs. 50.00 lakh	10 %
Other than Company Circles/ward	
Refund cases exceeding Rs. 25.00 lakh	100 %
Refund cases between Rs. 10.00 lakh and upto Rs. 25.00 lakh	50 %
Refund cases between Rs. 5.00 lakh and upto Rs. 10.00 lakh	10 %

Selection of refund cases where station is not networked under AST	
Selection of refund cases	Percentage
Company Circles/wards	
Refund cases exceeding Rs. 50.00 lakh	100 %
Refund cases between Rs. 10.00 lakh and upto Rs. 50.00 lakh	50 %
Refund cases between Rs. 5.00 lakh and upto Rs. 10.00 lakh	10 %
Other than Company Circles/wards	
Refund cases exceeding Rs. 25.00 lakh	100 %
Refund cases between Rs. 10.00 lakh and upto Rs. 25.00 lakh	50 %
Refund cases between Rs. 5.00 lakh and upto Rs. 10.00 lakh	10 %

Low value refund cases









Office located at	Total no. of individual cases which involves refund ⁶³
Delhi, Kolkata, Mumbai, Chennai, Bangalore and Hyderabad	700
Other offices	500

⁶⁰ Includes circles which deal with both company and non-company cases⁶¹ Includes wards which deal with both company and non-company cases⁶² per assessing officer⁶³ These cases could be either processed or not processed but involved refund between Rs. 500 and Rs. 5 lakh

Appendix-II

[Reference: Paragraph 4.11.2]

Refund Banker Scheme – Technical Constraints

-  Refunds are shown pending for printing inspite of taking the requisite action for correction of the ITD application error. The same is either not rectified immediately or was done after a gap of few days. Further processing of refunds meanwhile, gets locked in the software. As a result this holds up the processing in all cases.
-  In many cases the error was reported wrongly even though there was no mistake in data entry of returns.
-  In many cases the exact details of the refunds which were held up is not shown on the screen due to which the assessing officers are unable to take requisite action in the cases pending for correction.
-  More often the above situation would not require the AO to conduct enquiries by writing to assesses to find out the correct address, bank accounts etc. This would set the AO on the back foot resulting in loss of time addressing the matter.
-  The processing hangs with the computer showing the message “you cannot proceed with processing as (numbers) PAN are pending for printing”. Even after giving the necessary print command in respect of the PAN pending for printing, the problem persists. Often, the query on ‘PAN pending for processing/printing” gives the response ‘No PAN pending for processing/printing”. As a result, it is not possible to identify the returns which have been processed and are pending for printing. An elaborate exercise of checking all the entries, one by one, has to be carried out to identify such returns.
-  Refunds are returned by the Refund Bankers for various reasons such as incorrect PAN, incorrect address, party shifted etc. Many times both the check boxes, i.e. one meant for making changes as well as that meant for mentioning the MICR code and the bank account number are found blocked as a result of which it is not possible to make the necessary changes in the address etc.
-  Those cases, where the check-box meant for making changes is open, the changes made, or the command ‘no change is required’ whichever is applicable can not be saved.
-  In many cases, refunds issued through ECS under the Refund Banker Schemes are still pending with SBI for several months despite the details regarding MICR code and Account No. etc. having been correctly entered.

Appendix III

(Reference: Paragraph 5.3)

Details of interest payments and excess/short payments of refunds

(Rs. in lakh)

Sl. no.	State	Charged on excess refunds		Paid although the amount refunded was less than 10% of assessed tax		Allowed for periods of delay attributable to the assessee		Was wrongly computed leading to excess levy		Was wrongly computed leading to short levy		Income not offered to tax	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Andhra Pradesh	1	14.46	1	123.64			1	45.76				
2.	Assam	4	2.86			1	0.54	1	0.23				
3.	Bihar	1	9.87					1	3.09	5	32.25		
4.	Chattisgarh			2	3.48	1	2.08						
5.	Chandigarh UT									1	0.49		
6.	Delhi	8	392.34					12	147.63	1	134.48		
7.	Goa	4	2.00					3	1.96				
8.	Gujarat	1	7.55					1	6.87				
9.	Haryana							3	30.43				
10.	Himachal Pradesh	15	9.57			3	4.2	2	11.56			1	2.20
11.	Jammu & Kashmir	10	4.53					2	5.95				
12.	Jharkhand											3	2.33
13.	Karnataka	4	128.4	2	88.96	2	7.87						
14.	Kerala							2	20.4				
15.	Madhya Pradesh			1	0.96			2	1.33	5	226.26		
16.	Maharashtra	5	531.76	1	12.3	8	210.96	2	6.46			1	473.31
17.	Orissa	1	6.2	1	106.38			2	28.93	7	47.08		
18.	Punjab	1	1.6	1	2.16			5	27.27				
19.	Rajasthan			1	0.07			2	1.24	1	625.64		
20.	Tamil Nadu	1	20.73			3	72.31	9	1269.13			1	5.97
21.	West Bengal	1	27.51					6	105.33	12	1433.25		
22.	Total	57	1159.38	10	337.95	18	297.96	56	1713.57	32	2499.45	6	483.81