

## Summary of Recommendations

### With reference to Collection and Collation of Information

(Paragraph 2.1 to 2.44)

1. Information from all the compulsory as well as approved optional source codes be collected;
2. Entire collected information be uploaded by CIB/NSDL in the same year and bottlenecks in uploading the information be removed so that it can be used in scrutiny assessment;
3. Suitable system be put in place which ensures correctness and reliability of data received through AIR/CIB before its dissemination to the field. There is also a need for effective penal provisions in the Act for furnishing factually incorrect information in AIR or in reply to notices issued by ITD;
4. Feasibility of developing a web based information collection system be explored to avoid the problems in collecting non-AIR information. This would take care of redundant data and data mismatch;
5. Internal review be initiated to gauge the utility and effectiveness of system of filing of AIR;
6. Time lines for issuing query letters be defined as also for referring back cases to DIT-CIB, as control mechanism to ensure that the query letters are issued by a specified time/date and if the letters return as un-served, the cases are referred to DIT-CIB within a defined time period, enabling effective monitoring of the activity;

### With reference to Dissemination of Information

(Paragraph 2.45 to 2.57)

7. Suitable mechanism be devised including business intelligence tools to ensure effective utilization of information collected at high cost, both to ITD and for the agencies tasked with collecting and providing such information to ITD to achieve the objective of deepening and widening of tax base;
8. All available functionalities of CIB module be used;

### With reference to utilization of Information

(Paragraph 3.1 to 3.28)

9. Monitoring system put in place by CBDT needs to be ensured at different levels of ITD;
10. Utilization of declarations received in Form 60/61 be ensured by digitizing and disseminating them;
11. Nomination of Designated Assessing Officers on regular basis to deal with non-PAN AIR cases be emphasized;
12. Responsibility on AOs be defined who fail to record or utilize the information available to them in course of their assessments.