

# Appendices



## Appendix-I

(Reference: Paragraph 1.6)

### Criteria for selection of units and of cases

#### Selection of units

States	No. of Pr. CIT/CIT(TDS) charges selected (in per cent)	TDS Units	Coverage (in per cent)
<b>Category 'A' states</b> Andhra Pradesh, Gujarat, Delhi, Karnataka, Maharashtra, Tamil Nadu, West Bengal and Uttar Pradesh	100	Circles	100
		Wards	25
<b>Category 'B' states</b> Assam, Bihar, Chhattisgarh, Goa, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, Madhya Pradesh, Odisha, Punjab, Rajasthan, Uttarakhand and UT Chandigarh	100	Circles	100
		Wards	33.33

#### Sample size in the selected unit

Jurisdiction	Verification/survey cases (in per cent)
Circle	100
Ward	50

#### Assessment cases

Field Audit Offices	Cases having turnover of more than ₹ 100 crore <sup>18</sup>
Ahemadabad, Bengaluru, Chandigarh, Chennai, Delhi, Hyderabad, Kolkata, Lucknow and Mumbai.	200
Bhubaneswar, Gwalior, Guwahati, Jaipur Kochi, Patna and Ranchi	100

<sup>18</sup> Where turnover of more than ₹ 100 crore was not available, cases with lesser amount has been taken

## Appendix-2

(Reference: Paragraph 3.4)

## Details of targets of surveys, surveys conducted, demand raised and recovered

₹ in lakh

State	CIT(TDS)	FY 2012-13					FY 2013-14					FY 2014-15				
		Survey		Demand		Survey pending	Survey		Demand		Survey pending	Survey		Demand		Survey pending
		Targeted	Conducted	Raised	Recovered		Targeted	conducted	Raised	Recovered		Targeted	conducted	Raised	Recovered	
Delhi	CIT-1 & 2	NA	0	0	0	0	NA	20	655	655	0	NA	91	3414.55	3414.55	33
Madhya Pradesh	Bhopal	40	85	0	0	11	74	123	0	0	81	21	55	25	25	24
Chhattisgarh		NA	167	5719.69	5586.25	0	NA	87	114.21	49.9	0	NA	40	59.13	49.03	40
Gujarat	Ahmedabad	NA	47	558.33	417.13	NA	NA	184	845.26	835.81	NA	NA	266	2182.63	1707.68	NA
	Baroda	NA	21	1514.55	281.01	0	NA	109	1181.4	1122.6	0	32	85	2700.22	1845.69	3
Rajasthan	Jaipur	NA	7	6.4	2.29	2	NA	4	876.5	413	1	NA	7	302.59	40.15	2
Karnataka	Bangalore	56	92	3949.68	3190.82	10	211	211	27187.8	6796.37	12	235	238	14002.6	7052.55	52
Goa	Panaji	@														
Chandigarh	CIT-1	\$	10	310.97	30.47	0	\$	3	2364	259.18	0	\$	0	0	0	0
UT	Chandigarh	\$	17	14696	6.5	0	\$	27	872.79	129	3	\$	40	224.52	0	39
	Chandigarh															
Tamil Nadu	Chennai	-	-	-	-	-	-	-	-	-	-	NIL	NIL	NIL	NIL	NIL
Andhra Pradesh	Hyderabad	36	64	12734.4	12308.1	0	25	62	7263.85	7260.47	0	25	42	6117.48	4886.09	3
	Vijayawada	NA	18	2255.45	436.14	6	0	16	408.24	282.58	4	NA	26	1696.12	1120.03	4
Odisha	Bhubaneswar	@	09	25.11	5.53	Nil	@	14	257.10	76.53	Nil	@	15	41.37	Nil	Nil
Uttar Pradesh	Kanpur	24	23	437.54	112	Nil	24	31	1005.4	242	Nil	24	30	27355.4	686	Nil
	Lucknow	NA	21	569.03	23.88	0	4	12	588.45	24.53	3	17	33	14542.8	26.23	14
Uttrakhand	JCIT, Dehradun	48	8	614.56	#	0	48	9	0.45	0.34	0	48	37	2144.53	412.87	0
Bihar	Patna	5	5	13979.5	5.53	0	0	4	13.74	0	0	0	1	13.5	0	0
Jharkhand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

State	CIT(TDS)	FY 2012-13					FY 2013-14					FY 2014-15				
		Survey		Demand		Survey pending	Survey		Demand		Survey pending	Survey		Demand		Survey pending
		Targeted	Conducted	Raised	Recovered		Targeted	conducted	Raised	Recovered		Targeted	conducted	Raised	Recovered	
Maharashtra	CIT-1, Mumbai	1	2	175	162	0	0	0	0	0	0	2	4	664	664	2
	CIT-2, Mumbai	0	0	0	0	0	3	3	0	0	0	4	4	1194	0	1
	Pune	7	41	43	39	0	141	332	316	316	0	167	269	1438	1814	0
	Nagpur	0	35	1665.1	1665.1	0	2	65	1346.01	717.28	0	0	68	14183.1	516.9	8
West Bengal	Kolkata & Siliguri	NA	16	40704.9	4080.58	0	NA	30	1174.99	7.8	12	3	12	51	33	5
Assam	NER	NA	2	NA	NA	NA	NA	1	NA	NA	NA	NA	1	Nil	Nil	Nil
<b>Total</b>		<b>217</b>	<b>690</b>	<b>99959.41</b>	<b>28352.33</b>	<b>29</b>	<b>532</b>	<b>1347</b>	<b>46471.21</b>	<b>19188.39</b>	<b>116</b>		<b>1364</b>	<b>92352.67</b>	<b>24293.8</b>	<b>230</b>
		<b>A1</b>	<b>B1</b>	<b>C1</b>	<b>D1</b>		<b>A2</b>	<b>B2</b>	<b>C2</b>	<b>D2</b>		<b>A3</b>	<b>B3</b>	<b>C3</b>	<b>D3</b>	
<b>FY</b>		<b>Survey conducted (A1+A2+A3)</b>			<b>Demand raised (B1+B2+B3)</b>			<b>Demand realized (C1+C2+C3)</b>			<b>Survey pending (D1+D2+D3)</b>					
<b>2012-13 to 2014-15</b>		3401			238783.29			71834.52			375					

@ Not furnished ; \$ not fixed; # Set-aside by ITAT, New Delhi

## Appendix-3

(Reference: Paragraph 3.5)

Details of notices received back as 'Un-served'

CIT (TDS) Charges	FY	Number of cases where notices issued to the non-filers/stop filers	Number of cases where notices received back as 'Un-served' due to inadequacies in "KYC"
CIT(TDS)-1, Delhi	2012-13 to	1,237	86
CIT(TDS)-2, Delhi	2014-15	2,472	295
CIT(TDS), Baroda	2012-13	85	18
	2013-14	65	8
	2014-15	1,505	385
CIT(TDS), Bhopal	2012-13	2,112	185
	2013-14	1,949	107
	2014-15	3,494	195
CIT(TDS), Bhubaneswar	2014-15	1,765	49
CIT(TDS), Chandigarh	2012-13	3,281	158
	2013-14	3,234	232
	2014-15	6,337	876
CIT(TDS), Chennai	2014-15	743	50
CIT(TDS), Jaipur	2012-13	4,177	116
	2013-14	4,624	99
	2014-15	6,310	113
CIT(TDS), Vijayawada	2012-13	2,135	36
	2013-14	1,546	25
	2014-15	1,522	65
CIT(TDS), Kolkata	2014-15	1,422	116
CIT(TDS), Siliguri	2014-15	106	8
CIT(TDS), Kanpur	2012-13	376	53
	2013-14	401	56
	2014-15	569	152
CIT(TDS), Lucknow	2013-14	40	6
	2014-15	80	12
JCIT(TDS),Dehradun	2012-13	969	123
	2013-14	1,512	187
	2014-15	1,091	162
CIT(TDS)-1, Mumbai	2012-13	537	86
	2013-14	653	72
	2014-15	1,517	234
CIT(TDS)-2, Mumbai	2014-15	1,209	135
	2012-13	13,669	136
CIT(TDS), Pune	2013-14	19,538	202
	2014-15	15,856	230
<b>Total</b>		<b>1,08,138</b>	<b>5,068</b>

Note: (i) Information in respect of CIT(TDS), Chandigarh charges pertaining to selected charges of Haryana, Himachal Pradesh and Jammu & Kashmir jurisdiction.

## Appendix-4

(Reference: Paragraph 4.2)

## Unconsumed challans

States	CIT(TDS) charge	FY	Number of un-consumed challans disseminated at the AO-TDS portal	Amount involved (₹ in crores)	Number of deductors to whom details of unconsumed challans and outstanding demand was communicated	Number of un-consumed challans tagged by field formation	Amount involved (₹ in crores)	
Maharashtra	CIT-1, Mumbai	2012-13	40,449	163.93	948	0	82.4	
		2013-14	38,868	98.44	775	0	36.9	
		2014-15	43,563	118.37	5,439	0	63.76	
	CIT-2, Mumbai	2014-15	32,816	15173	573	0	NA	
		Pune	2012-13	86,944	NA	8,640	282	NA
			2013-14	88,098	NA	92	1,270	NA
	2014-15		99,065	NA	10,505	6718	NA	
	Nagpur	2012-13	17,837	20.15	2,487	NA	NA	
		2013-14	15,340	17.47	2,342	NA	NA	
2014-15		14,828	17.84	2,293	NA	NA		
West Bengal	Kolkata	2012-13	1,020	9.05	0	0	0	
		2013-14	1,919	20.21	0	0	0	
		2014-15	1,581	20.11	263	0	0	
	Siliguri	2012-13	766	0.39	766	0	0	
		2013-14	720	0.55	720	0	0	
		2014-15	761	3.48	761	0	0	
Assam	Guwahati	2012-13	7,584	11.16	NA	NA	NA	
		2013-14	6,846	13.74	NA	NA	NA	
		2014-15	6,938	12.64	NA	NA	NA	
Tamil Nadu	Chennai	2012-13	4,180	20.60	540	0	0	
		2013-14	5,792	24.40	721			
		2014-15	7,176	46.74	834			
	Coimbatore	2012-13	184	1.54	-	-	-	
		2013-14	190	3.84	-	-	-	
		2014-15	18,592	16.03	500	115	1.5	
Madhya Pradesh and Chattisgarh	Bhopal	2012-13	14,230	30.54	710	NA	NA	
		2013-14	12,493	16.61	804	NA	NA	
		2014-15	11,323	49.62	677	NA	NA	
Gujarat	Ahmedabad	2012-13	35	24	35	0	0	
		2013-14	28	16	28			
		2014-15	29	26	29			
	Baroda	2012-13	2,832	13	792	72	0.57	
		2013-14	2,648	12	793	82	1.49	
		2014-15	2031	7	936	49	0.23	
Rajasthan	Jaipur	2012-13	25,329	18	7,738	0	0	
		2013-14	20,106	12	7,835			

States	CIT(TDS) charge	FY	Number of un-consumed challans disseminated at the AO-TDS portal	Amount involved (₹ in crores)	Number of deductors to whom details of unconsumed challans and outstanding demand was communicated	Number of un-consumed challans tagged by field formation	Amount involved (₹ in crores)
		2014-15	22,233	30	8,336		
Andhra Pradesh	Hyderabad	2012-13	1,148	35.11	1,148	0	29.16
		2013-14	1,337	45.6	1,337	0	37.4
		2014-15	887	31.46	887	0	26.6
	Vijayawada	2012-13	18,087	15.38	3,653	0	0
		2013-14	17,441	18.78	3,652	0	0
		2014-15	16,932	17.69	3,597	0	0
Karnataka	Bangalore	2014-15	100	1,374.92	100	3	0.06
Utter Pradesh & Uttrakhand	Kanpur	2012-13	12,313	9	743	0	0
		2013-14	12,366	9.13	1,416	0	0
		2014-15	12,536	299.1	928	0	0
	Lucknow	2012-13	7,263	7.13	1,794	0	0
		2013-14	7,097	7.54	1,880	0	0
		2014-15	7,603	11.48	1,729	0	0
Bihar & Jharkhand	Patna	2012-13	6,684	96.14	0	0	0
		2013-14	7,062	365.26	0	0	0
		2014-15	6,185	87.89	0	0	0
		<b>Total</b>	<b>7,90,415</b>	<b>18,500.06</b>	<b>90,776</b>	<b>8,591</b>	<b>280.07</b>

Note -1 : Under CIT (TDS), Kanpur charge, no data/information was provided by DCIT (TDS), NOIDA and ITO (TDS), Kanpur and incomplete data/information was provided by ITO (TDS), Agra and Ghaziabad;

Note -2 : Under CIT (TDS), Lucknow charge, no data/information was provided by DCIT (TDS), Allahabad and ITO (TDS), Allahabad and incomplete data/information was provided by DCIT (TDS) and ITO (TDS), Bareilly;

Note-3 : Under CIT (TDS), Patna charge, no data/information was provided by TDS circle, Patna, ITO (TDS) wards-Patna, Muzaffarpur, Ranchi and Dhanbad

Note-4: Under CIT(TDS)-1, Mumbai Charge, information was pertaining to selected charges only.

## Glossary of terms

- “Annual Information Return” (AIR):** As per section 285BA of the Income Tax Act, 1961, specified entities are required to furnish AIR in respect of specified financial transactions registered by them during the FY to the Income Tax Authority.
- “Online Tax Accounting System” (OLTAS):** OLTAS is ITD’s initiative to receive information and maintain records of payment of taxes through banks via online uploading of challan details. With the help of CIN (Challan Identification Number), every payment will be uniquely identified enabling online transmission of details of tax payments by banks to the ITD. The taxpayers can enquire about the status of their challans through TIN (Tax Information Network), established by NSDL (National Securities Depository Limited).
- “Permanent Account Number” (PAN):** PAN is a ten-digit alphanumeric number issued in form of laminated card, by the ITD. It is also a national identification number of the taxpayer which has to be mandatorily quoted on the return of income and in all the correspondence with the ITD.
- “Tax Information Network” (TIN):** TIN, a repository of nationwide Tax related information, has been established by National Securities Depository Limited (NSDL)
- “TIN-FC”:** TIN-Facilitation Centre receives applications for allotment of new TAN in Form 49B from TAN applicant and also e-TDS/TCS returns and TDS/TCS returns (in paper format) from deductors/collectors and upload them to the TIN central system.
- “Tax Deduction/Collection Account Number” (TAN):** TAN is a 10-digit alpha-numeric number issued by the ITD. It is to be obtained by all persons who are responsible for deducting TDS or who are required to collect TCS.
- “Zonal Accounts Officer” (ZAO):** The 52 ZAOs, under the jurisdiction of Principal Chief Controller of Accounts (Pr.CCA) are responsible for accounting of the Expenditure and Revenue (Direct Taxes) on monthly basis at the field level. In the Post OLTAS scenario the ZAOs have become sole repository of Single Copy Challan received in their office from Nodal Branches of authorized Banks.
- “File Validation Utility” (FVU):** The e-TDS/TCS FVU is a Java based utility where e-TDS/TCS returns prepared for FY 2007-08 and onwards (i.e. Forms 24Q, 26Q, 27Q and 27EQ) can be validated.
- “Form 27A”:** The Form 27A is submitted along with Quarterly TDS Returns in Form 24Q, Form 26Q or Form 27Q. Form 27A is a simple form with particulars of deductor/collector and aggregate amounts of Total Tax Deducted/Collected and total tax deposited (or total challan amount) against the total number of deductees or party records.
- “Form 26AS”:** Form 26AS is the annual statement in which the details of tax credit are maintained for each taxpayer as per the database of the ITD. Form 26AS will reflect the tax credit against the PAN of the tax payer.
- “Wave-1”:** Wave-1 is the process in which statements are processed for challan matching, PAN validation, generation of Form 26AS, Form 16, 16A download and consolidated file.
- “Wave-2”:** Wave-2 is the process in which statements are processed finally.
- “TRACES”:** TRACES is TDS reconciliation, analysis and correction enabling system. It is a web based application of the ITD that provides an interface to all stakeholders associated with TDS administration. It enables viewing of challan status, downloading of NSDL conso file, justification report and Form 16/16A as well as viewing of annual tax credit statement.