

## Appendix 1

**Chapter-1**  
**Status of improvement of efficiency through the 'Restructuring' of the Income Tax Department**

**Details of cases produced to Audit**  
(Reference in para 1.10.4)

States	Total no of cases				Cases selected for review				Cases not produced to audit			
	Scrutiny	Summary	Appeal	Refund	Scrutiny	Summary	Appeal	Refund	Scrutiny	Summary	Appeal	Refund
Andhra Pradesh	5104	39952	9293	NA	2552	799	929	414	673	32	723	-
Delhi**	1407	98074	-	-	661	2925	108	802	40	236	26	10
Gujarat	1977	434349	NA	NA	197	8686	NA	NA	130	8482	-	-
Karnataka	2008	200081	3932	36094	1012	3877	394	3624	436	2347	158	1767
Madhya Pradesh	18409	3755360	18355	421147	2407	3217	191	3229	NIL	NIL	NIL	NIL
Maharashtra	7676	138966	2479	16414	4138	3018	246	2003	3273	2093	220	1720
Tamil Nadu	3375	208612	15798	7047	1776	4372	4351	854	NIL	NIL	NIL	NIL
Uttar Pradesh	5556	693814	NIL	Nil	2778	15063	NIL	NIL	NIL	NIL	NIL	NIL
West Bengal	8897	239481	2335	35444	4497	4899	348	3596	2024	2825	204	1807
Total (Percentage of cases not reduced over cases selected for review.)	54409	5808689	52192	516146	20018	46856	6567	14522	6576 (33%)	16015 (34%)	1331 (20%)	5304 (36%)

\*\* Data pertaining to post restructuring period only was provided. Appeal and Refund case figures included in scrutiny and summary cases.

**Appendix 2**  
**Composition of officers and staff at different levels in the**  
**Income Tax Department**  
(Reference in para 1.12.1)

Sl. No.	Post (pre-restructuring)	Re-designated Post	Sanctioned strength (pre restructuring)	Sanctioned strength (post restructuring)	Increase in sanctioned strength	Decrease in sanctioned strength
1.	CCIT	CCIT	36	116	80	-
2.	CIT	CIT	402	698	296	-
3.	Addl.CIT	Addl. CIT	339	469	130	-
4.	JCIT	JCIT	453	647	194	-
5.	DCIT	DCIT	1033	1240	207	-
6.	ACIT	ACIT	648	734	86	-
7.	ITO	ITO	3261	4207	946	-
8.	ITI	ITI	8106	9490	1384	-
9.	Supr – 1	Sr.AO	5	5	-	-
10.	Supr – 1	AO-II	35	35	-	-
11.	Supr – 1	AO-III	280	774	494	-
12.	Supr-II	Office Supdt.	710	2468	1758	-
13.	HC/Asstt	Sr. Tax Asstt	2240	8030	5790	-
14.	TA	-	5609	-	-	5609
15.	UDC	Tax Asstt	9408	8931	-	477
16.	LDC	LDC	6947	311	-	6636
17.	RC	RC	223	-	-	223
18.	Sr. PA	Sr. PA	364	814	450	-
19.	Steno-I	Steno-I	1255	1000	-	255
20.	Steno-II	Steno-II	2510	2002	-	508
21.	Steno-III	Steno-III	2511	2002	-	509
22.	DPA Gr B	DPA Gr B	55	55	-	-
23.	DPA Gr A	DPA Gr A	81	104	23	-
24.	DEO Gr D	-	23	-	-	23
25.	DEO Gr C	Sr. Tax Asstt	35	35	-	-
26.	DEO Gr B	Sr. Tax Asstt.	264	264	-	-
27.	DEO Gr A	Tax Asstt	394	394	-	-
28.	NS	NS	3172	3172	-	-
29.	GES.OPR	GES.OPR	23	23	-	-
30.	Jamedar	Jamedar	144	144	-	-
31.	Daftry	Daftry	695	3108	2413	-
32.	Peon	Peon	6692	3968	-	2724
33.	Watchman	Watchman	2322	2322	-	-
34.	Sweeper	Sweeper	435	435	-	-
35.	Farash	Farash	276	276	-	-
36.	Mali	Mali	45	45	-	-
37.	Others	Others	62	62	-	-

**Appendix 3**  
**Position of Sanctioned Strength of selected charges**  
(Reference para 1.12.5)

Designation	Andhra Pradesh			Delhi			Gujarat			Karnataka		
	Pre	Post	+/-	Pre	Post	+/-	Pre	Post	+/-	Pre	Post	+/-
CCIT/DGIT	1	5	4	8	20	12	3	8	5	2	6	4
CIT/DIT	12	30	18	64	80	16	35	71	36	18	36	18
Ad CIT/JCIT	30	52	22	119	121	2	61	85	24	33	57	24
DCIT/ACIT	68	98	30	242	212	-30	140	150	10	79	105	26
ITO	180	230	50	271	356	85	287	368	81	164	221	57
Inspector	433	504	71	626	746	120	753	863	110	396	476	80
Tax Assistant	684	825	141	1430	1345	-85	455	662	207	311	320	9
Others	1573	1208	-365	2472	2072	-400	3165	2523	-642	1381	1247	-134
Total	2981	2952	-29	5232	4952	-280	4899	4730	-169	2384	2468	84

Designation	Madhya Pradesh			Mumbai Region			Chennai			Uttar Pradesh			West Bengal		
	Pre	Post	+/-	Pre	Post	+/-	Pre	Post	+/-	Pre	Post	+/-	Pre	Post	+/-
CCIT/DGIT	1	3	2	4	15	11	3	10	7	3	7	4	5	15	10
CIT/DIT	11	20	9	81	101	20	32	60	28	26	44	18	41	96	55
Ad CIT/JCIT	18	32	14	143	153	10	66	100	34	58	81	23	91	126	35
DCIT/ACIT	42	53	11	273	249	-24	153	178	25	123	130	7	187	216	29
ITO	82	107	25	466	559	93	266	356	90	240	340	100	383	474	91
Inspector	244	277	33	NA	NA	NA	600	727	127	708	833	125	1062	1191	137
Tax Assistant	141	263	122	NA	NA	NA	377	0	-377	850	642	-208	889	1717	828
Others	1206	962	-244	NA	NA	NA	3174	3236	62	3145	2849	-296	6671	5076	-1595
Total	1745	1717	-28	967	1077	110	4671	4667	-4	5153	4926	-227	9329	8911	-418

**Appendix 4**  
**Vacancies in Field Offices of Income Tax Department**  
(Reference para 1.12.6)

Designation	West Bengal			Chennai			Delhi			Karnataka		
	S.S	W.S	+/-	S.S	W.S	+/-	S.S	W.S	+/-	S.S	W.S	+/-
CCIT/DGIT	15	12	-3	10	9	-1	20	20	0	6	5	-1
CIT/DIT	96	67	-29	60	52	-8	80	90	10	36	32	-4
Ad CIT/JCIT	126	101	-25	100	98	-2	121	146	25	57	53	-4
DCIT/ACIT	216	187	-29	178	128	-50	212	160	-52	105	86	-19
ITO	474	472	-2	356	352	-4	356	354	-2	221	221	0
Inspector	1191	1004	-187	727	683	-44	746	686	-60	476	458	-18
Tax Asstt	1717	1649	-68	0	0	0	1345	1251	-94	320	278	-42
Others	5076	4340	-736	3236	2818	-418	2072	1780	-292	1247	1049	-198
Total	8911	7832	-1079	4667	4140	-527	4952	4487	-465	2468	2182	-286
Vacancies as a percentage of Sanctioned strength			12.10			11.29			9.39			11.59

Designation	Madhya Pradesh			Andhra Pradesh			Uttar Pradesh			Gujarat		
	S.S	W.S	+/-	S.S	W.S	+/-	S.S	W.S	+/-	S.S	W.S	+/-
CCIT/DGIT	3	3	0	5	4	-1	7	7	0	8	7	-1
CIT/DIT	20	19	-1	30	30	-	44	44	0	71	58	-13
Ad CIT/JCIT	32	20	-12	52	52	-	81	77	-4	85	89	+4
DCIT/ACIT	53	41	-12	98	78	-20	130	100	-30	150	119	-31
ITO	107	107	0	230	229	-1	340	320	-20	368	368	-
Inspector	277	254	-23	504	479	-25	833	785	-48	863	754	-109
Tax Asstt	263	217	-46	825	765	-60	642	650	8	662	471	-191
Others	962	741	-221	1208	1164	-44	2849	2324	-525	2523	2230	-293
Total	1717	1402	-315	2952	2801	-151	4926	4307	-619	4730	4096	-634
Vacancies as a percentage of Sanctioned strength			18.34			5.11			12.56			13.40

(Note: S.S denotes Sanctioned Strength and W.S. denotes Working Strength)

**Appendix 5**  
(Reference in para 1.16.12)

(Rs in crore)

<b>Details of pre-assessment and post assessment collections in selected charges of Delhi*</b>					
<b>Financial Year</b>	<b>Pre assessment collections</b>	<b>Post assessment collections</b>	<b>Total collections</b>	<b>Percentage of pre assessment collections over total collections</b>	<b>Percentage of post assessment collections over total collections</b>
1	2	3	4	5	6
2001-02	46.23	130.95	177.18	26.10	73.90
2002-03	432.64	172.09	604.73	71.54	28.46
2003-04	439.15	352.97	792.12	55.43	44.57

(Rs in crore)

<b>Details of pre-assessment and post assessment collections in selected charges of Maharashtra</b>					
<b>Financial Year</b>	<b>Pre assessment collections</b>	<b>Post assessment collections</b>	<b>Total collections</b>	<b>Percentage of pre assessment collections over total collections</b>	<b>Percentage of post assessment collections over total collections</b>
1	2	3	4	5	6
1999-00	1296.07	52.80	1348.87	96.09	3.91
2000-01	1615.23	125.73	1740.96	92.78	7.22
2001-02	17371.79	3107.38	20479.17	84.83	15.17
2002-03	39567.10	5962.19	45529.29	86.90	13.10
2003-04	39024.67	7257.06	46281.73	84.32	15.68

(Rs in crore)

<b>Details of pre-assessment and post assessment collections in selected charges of Tamil Nadu</b>					
<b>Financial Year</b>	<b>Pre assessment collections</b>	<b>Post assessment collections</b>	<b>Total collections</b>	<b>Percentage of pre assessment collections over total collections</b>	<b>Percentage of post assessment collections over total collections</b>
1	2	3	4	5	6
1999-00	3909	467	4376	89.33	10.67
2000-01	4705	562	5267	89.33	10.67
2001-02	4839	464	5303	91.25	8.75
2002-03	5902	469	6371	92.64	7.36
2003-04	6821	576	7397	92.21	7.79

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\* Figures for 1999-2000 and 2000-01 were not available

(Rs in crore)

<b>Details of pre-assessment and post assessment collections in selected charges of West Bengal</b>					
<b>Financial Year</b>	<b>Pre assessment collections</b>	<b>Post assessment collections</b>	<b>Total collections</b>	<b>Percentage of pre assessment collections over total collections</b>	<b>Percentage of post assessment collections over total collections</b>
1	2	3	4	5	6
1999-00	2926.22	385.99	3312.21	88.35	11.65
2000-01	3756.57	351.66	4108.23	91.44	8.56
2001-02	3873.92	412.86	4286.78	90.37	9.63
2002-03	4624.20	303.97	4928.17	93.83	6.17
2003-04	5659.51	437.97	6097.48	92.82	7.18

**Appendix 6**  
(Reference in para 1.17.2)

(Rs in crore)

Charge	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre assessment collections	Pre assessment collection as a percentage of total demand	Net demand after deducting pre assessment collections	Post asst collection as percentage of total demand	Cases where appeals were filed		Appeals decided in favour of revenue at 1st stage	
									Cases	Amount	Cases	Amount
Andhra Pradesh	2646	2143.52	2456.99	799.35	673.21	84.2	126.14	15.8	206	64.52	48	13.74
Delhi	621	6732.72	7514.25	3936.36	3513.84	89.3	422.51	10.7	82	98.06		
Maharastra	672	4605.79	10498.53	5734.57	4546.6	79.3	1187.97	20.7	34	364.83	2	2.79
Madhya Pradesh	325	91.22	289.75	122.69	57.51	46.9	66.39	54.1	209	44.1	29	3.9
Tamil Nadu	1776	547.57	3316.43	1487.57	1072.36	72.1	415.21	27.9	62	74.73	29	18.32
W Bengal	2473	3350.45	5787.82	2564.18	1910.39	74.5	653.79	25.5	295	354.10	111	47.57
<b>Total</b>	<b>8513</b>	<b>17471.27</b>	<b>29863.77</b>	<b>14644.72</b>	<b>11773.91</b>	<b>80.4</b>	<b>2872.01</b>	<b>19.6</b>	<b>888</b>	<b>1000.44</b>	<b>219</b>	<b>86.32</b>

(Rs. in crore)

Position of revenue collection in test checked cases of Hyderabad (Andhra Pradesh)										
Year	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre-assessment collections (percentage of total demand)	Net demand after deducting pre-assessment collections	Cases where appeals were filed with revenue effect		Appeals decided in favour of revenue 1 <sup>st</sup> stage	
	Cases	Amount	Amount	Amount	Amount	Amount	Cases	Amount	Cases	Amount
1	2	3	4	5	6	7	8	9	10	11
1999-00	26	5.63	5.75	2.64	2.29 (86.74)	0.35	-	-	-	-
2000-01	71	4.04	5.23	2.06	1.12 (54.37)	0.94	9	8.43	4	0.05
2001-02	320	206.10	228.10	80.53	34.98 (43.44)	45.55	27	6.64	13	5.08
2002-03	816	859.57	1060.17	340.64	307.19 (90.18)	33.45	56	48.94	27	8.55
2003-04	1413	1068.18	1157.74	373.48	327.63 (87.72)	45.85	114	0.51	4	0.06
Total	2646	2143.52	2456.99	799.35	673.21 (84.22)	126.14	206	64.52	48*	13.74

\* Remaining 158 cases involving revenue of Rs.50.78 crore were decided against revenue



(Rs. in crore)

Position of revenue collection in test checked cases of Delhi										
Year	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre-assessment collections (percentage of total demand)	Net demand after deducting pre-assessment collections	Cases where appeals were filed with revenue effect		Appeals decided in favour of revenue 1 <sup>st</sup> stage	
	Cases	Amount	Amount	Amount	Amount	Amount	Cases	Amount	Cases	Amount
1	2	3	4	5	6	7	8	9	10	11
2001-02	73	5610.07	6062.44	3398.53	3044.78 (89.59)	353.74	11	67.33	Nil	Nil
2002-03	190	208.03	258.69	131.15	86.98 (66.32)	44.17	30	7.10	Nil	Nil
2003-04	358	914.62	1193.11	406.68	382.08 (93.95)	25.60	41	23.63	Nil	Nil
Total	621	6732.72	7514.25	3936.36	3513.84 (89.27)	422.51	82	98.06	Nil*	Nil

Details for the period 1999-2000 and 2000-01 were not available.  
No appeal case was found decided in the cases test checked.

\* No appeal case was found decided in these test checked cases

(Rs. in crore)

Position of revenue collection in test checked cases of Mumbai, Pune, Nagpur, Nasik and Thane (Maharashtra)										
Year	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre-assessment collections (percentage of total demand)	Net demand after deducting pre-assessment collections	Cases where appeals were filed with revenue effect		Appeals decided in favour of revenue 1 <sup>st</sup> stage	
	Cases	Amount	Amount	Amount	Amount	Amount	Cases	Amount	Cases	Amount
1	2	3	4	5	6	7	8	9	10	11
2001-02	83	1028.01	2512.75	1891.39	1209.67 (63.96)	681.72	4	47.00	1	0.005
2002-03	134	127.19	1182.73	726.65	395.57 (54.44)	331.08	16	14.43	-	-
2003-04	455	3450.59	6803.05	3116.53	2941.36 (94.38)	175.17	14	303.40	1	2.79
Total	672	4605.79	10498.53	5734.57	4546.60 (79.28)	1187.97	34	364.83	2	2.79

Details for the period 1999-2000 and 2000-01 were not available.

(Rs. in crore)

Position of revenue collection in test checked cases of Bhopal and Indore (Madhya Pradesh)										
Year	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre-assessment collections (percentage of total demand)	Net demand after deducting pre-assessment collections	Cases where appeals were filed with revenue effect		Appeals decided in favour of revenue 1 <sup>st</sup> stage	
	Cases	Amount	Amount	Amount	Amount	Amount	Cases	Amount	Cases	Amount
1	2	3	4	5	6	7	8	9	10	11
1999-00	13	6.40	11.10	5.74	3.71 (65.00)	2.03	9	1.80	4	0.98
2000-01	9	5.38	9.43	4.88	2.78 (56.97)	2.10	9	2.10	1	0.50
2001-02	127	40.27	73.28	39.55	11.22 (28.37)	28.33	90	24.14	16	1.72
2002-03	103	24.22	104.98	42.22	25.22 (59.73)	17.20	57	6.00	8	0.70
2003-04	73	11.70	90.96	30.30	14.58 (48.00)	16.73	44	10.06	NA	NA
Total	325	91.22	289.75	122.69	57.51 (46.87)	66.39	209	44.10	29*	3.90

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\* Remaining 180 cases involving revenue of Rs.40.20 crore were decided against revenue

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(Rs. in crore)

Position of revenue collection in test checked cases of Tamil Nadu charge										
Year	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre-assessment collections (percentage of total demand)	Net demand after deducting pre-assessment collections	Cases where appeals were filed with revenue effect		Appeals decided in favour of revenue 1 <sup>st</sup> stage	
	Cases	Amount	Amount	Amount	Amount	Amount	Cases	Amount	Cases	Amount
1	2	3	4	5	6	7	8	9	10	11
2001-02	314	366.20	768.17	342.38	166.97 (48.76)	175.41 (51.23)	28	61.34	10	10.71
2002-03	528	-154.61	759.54	445.51	367.25 (82.43)	78.26 (17.56)	22	8.50	16	7.41
2003-04	934	335.98	1788.72	699.68	538.14 (76.91)	161.54 (23.08)	12	4.89	3	0.20
Total	1776	547.57	3316.43	1487.57	1072.36 (72.09)	415.21 (27.91)	62	74.73	29	18.32

(Rs. in crore)

Position of revenue collection in test checked cases of Kolkata (West Bengal)										
Year	Total cases test checked	Returned income	Assessed income	Total demand raised	Pre-assessment collections (percentage of total demand)	Net demand after deducting pre-assessment collections	Cases where appeals were filed with revenue effect		Appeals decided in favour of revenue 1 <sup>st</sup> stage	
							Cases	Amount	Cases	Amount
1	2	3	4	5	6	7	8	9	10	11
1999-00	315	-36.20	564.18	248.81	186.50 (74.96)	62.30	62	64.53	27	16.04
2000-01	374	503.94	1203.60	536.07	211.41 (39.44)	224.67	62	49.93	27	5.07
2001-02	413	707.09	1367.12	626.60	431.01 (68.79)	195.59	61	123.26	15	18.78
2002-03	583	93.14	390.59	247.22	184.93 (74.80)	62.29	91	114.10	33	7.67
2003-04	788	2082.48	2262.33	905.48	896.54 (99.01)	8.94	19	2.28	9	.01
Total	2473	3350.45	5787.82	2564.18	1910.39 (74.50)	653.79	295	354.10	111	47.57

**Appendix 7**  
(Reference para 1.18.3)

(Rs in crore)

Position of uncollected demand of selected charges										
Year	A.P		Delhi		Gujarat		Karnataka		Maharashtra	
	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)
1999-00	154.55	1141.15 (88.07)	-	-	2650.94	3691.87 (58.20)	722.53	1270.56 (63.75)	148.69	411.63 (73.46)
2000-01	138.81	1027.62 (88.10)	3799.00	4171.00 (52.33)	2839.26	3532.11 (55.44)	858.64	957.24 (52.71)	166.27	720.79 (81.26)
2001-02	214.04	1131.07 (84.09)	4399.00	4800.00 (52.18)	2476.27	3878.49 (61.03)	620.36	1490.90 (70.62)	8510.31	25453.29 (74.94)
2002-03	277.34	1356.82 (83.03)	4509.00	5481.00 (54.86)	4453.32	3725.64 (45.55)	756.06	1735.92 (69.66)	20552.01	60804.49 (74.74)
2003-04	286.82	1513.28 (84.07)	6439.00	6686.00 (50.94)	2114.56	3294.73 (60.91)	794.71	2063.40 (72.19)	19505.33	92039.00 (82.51)

(Rs in crore)

Year	Madhya Pradesh		Tamil Nadu		Uttar Pradesh		West Bengal	
	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)	Collected	Uncollected (Uncollected demand as a percentage of total demand)
1999-00	-	-	261.00	2389.00 (90.15)	501.94	1824.37 (78.42)	3610.65	4743.95 (56.78)
2000-01	861.29	494.69 (36.48)	330.00	2364.00 (87.75)	659.50	2317.10 (77.84)	4387.55	6082.94 (58.10)
2001-02	774.31	2102.70 (73.09)	164.00	2716.00 (94.30)	160.02	974.67 (85.90)	3400.06	4867.62 (58.87)
2002-03	2620.94	3335.32 (56.00)	324.00	2729.00 (89.39)	297.44	913.21 (75.43)	6038.09	4642.96 (43.47)
2003-04	1903.84	4891.12 (71.98)	340.00	3554.00 (91.27)	204.69	861.10 (80.79)	4471.75	4725.84 (51.38)

**Appendix 8**  
**Details with percentage of recovery in selected charge**  
 (Reference para No.1.19.7)

(Rs in crore)

Year	Andhra Pradesh		Karnataka		Madhya Pradesh		Maharashtra	
	Demand certified	Demand recovered	Demand certified	Demand recovered	Demand certified	Demand recovered	Demand certified	Demand recovered
1999-00	NA	NA	NA	NA	NA	NA	NA	NA*
2000-01	176.60	3.46 (1.96)	NA	NA	524.37	NA	NA	NA
2001-02	326.44	10.65 (3.26)	15.55	1.91 (12.28)	541.60	8.20 (1.51)	724.25	2.84 (0.39)
2002-03	447.76	25.38 (5.67)	19.30	1.71 (8.86)	2609.12	9.98 (0.38)	1037.92	44.43 (4.28)
2003-04	524.20	24.27 (5.28)	18.60	1.04 (5.59)	3372.39	9.98 (0.30)	1445.60	83.59 (5.78)

Year	Tamil Nadu		Uttar Pradesh		West Bengal	
	Demand certified	Demand recovered	Demand certified	Demand recovered	Demand certified	Demand recovered
1999-00	NA	NA	NA	NA	NA	NA
2000-01	NA	NA	NA	NA	NA	NA
2001-02	606.00	110.00 (18.15)	0.44	0.24 (54.54)	11.03	0.96 (8.70)
2002-03	724.00	135.00 (18.65)	3.38	0.32 (9.47)	18.10	1.08 (5.97)
2003-04	1093.00	140.64 (12.87)	7.82	0.32 (4.09)	20.38	2.95 (14.47)

(MP data is excluding TRO for CIT Jabalpur I & II, Gwalior and Ujjain,  
 UP figures pertain to only TRO Range-II, Allahabad)  
 WB figures for test checked units only).

\* Not available

**Appendix 9**  
**Position of assessments**  
**(Reference para 1.21.3)**

Year	Assessments for disposal			Assessments completed			Assessments pending			Percentage of assessments completed		
	Scrutiny	Summary	Total	Scrutiny	Summary	Total	Scrutiny	Summary	Total	Scrutiny	Summary	Total
1991-92	534174	7500631	8034805	306495	6406919	6713414	227679	1093712	1321391	57.38	85.42	83.55
1992-93	509406	7443737	7953143	285867	6217076	6502943	223539	1226661	1450200	56.12	83.52	81.77
1993-94	498327	8465578	8963905	336894	7086282	7423176	161403	1379296	1540699	67.61	83.71	82.81
1994-95	453353	9551857	10005210	298669	7294097	7592766	154684	2257760	2412444	65.88	76.36	75.89
1995-96	455446	10166080	10621526	301534	7998319	8299853	153912	2167761	2321673	66.21	78.68	78.14
1996-97	528154	11583285	12111439	366329	10082930	10449259	161825	1500355	1662180	69.36	87.05	86.28
1997-98	1108764	12751169	13859933	920701	10354926	11275627	188063	2396243	2584306	83.04	81.21	81.35
1998-99	598076	17832219	18430295	201849	8352299	8554148	396227	9479920	9876147	33.75	46.84	46.41
1999-00	553637	26846956	27401593	316223	14043850	14360073	237414	12804106	13041520	57.12	52.31	52.41
2000-01	360141	31046331	31406472	225730	18633110	18858840	134411	12413221	12547632	62.68	60.02	60.05
2001-02	217540	36508234	36725774	168010	19958558	20126568	49530	16549676	16599206	77.23	54.67	54.80
2002-03	894415	36900040	37794455	172410	33792795	33965205	722005	3107245	3829250	19.28	91.58	89.87
2003-04	388275	26978376	27366651	197390	21380490	21577880	190885	5597886	5788771	50.83	79.25	78.84



**Appendix 10**  
(Reference para 1.21.9)

Position of summary assessments in selected charges												
Charge	2000-01			2001-02			2002-03			2003-04		
	Due	Completed	Balance	Due	Completed	Balance	Due	Completed	Balance	Due	Completed	Balance
Delhi	1980326	933271	1047055	2229912	1132472	1097440	2776368	2645557	130811	1777576	1416945	360631
Maharashtra	1496960	1071110	425850	6460290	3598494	2861796	7041804	6511630	530174	4673362	3329390	1343972
Tamil Nadu	1608273	1218187	390086	2473338	1276626	1196712	2988976	2800602	188374	1758251	1474422	283829
West Bengal	3900505	1577267	2323238	4267470	2282855	1984615	3770428	3168035	602393	2530083	1622097	907986
Total	8986064	4799835	4186229	15431010	8290447	7140563	16577576	15125824	1451752	10739272	7842854	2896418
Percentage completion		53.4			53.7			91.2			73.0	

**Appendix 11**  
(Reference para 1.21.9)

Position of scrutiny assessments in selected charges												
Charge	2000-01			2001-02			2002-03			2003-04		
	Due	Completed	Balance	Due	Completed	Balance	Due	Completed	Balance	Due	Completed	Balance
Delhi	38553	34561	3992	8215	5083	3132	34409	17267	17142	27676	15957	1719
Maharashtra	13196	9932	3264	31745	23385	8360	69259	28389	40870	75666	42876	32790
Tamil Nadu	20712	12544	8168	15778	7688	8090	24799	9423	15376	31878	15800	16078
West Bengal	26806	16058	10748	24484	15355	9129	28558	10412	18146	42117	16189	25928
Total	99267	73095	26172	80222	51511	28711	157025	65491	91534	177337	90822	76515
Percentage completion		73.6			64.2			41.7			51.2	

**Appendix 12**  
**Position of Appeals at CIT (A) level**  
(Reference para 1.25.4)

Year	Total for disposal	Disposed off	Balance	Addition during the year CIT/DCIT (A)*	Scrutiny asst. completed	Addition as a percentage of scrutiny asst completed during the year (Col.5 / Col.6 * 100)	Addition to ITAT appeals/writs /ref. during the year	Addition to ITAT appeals/writs /ref as a percentage of disposal by CIT (A) (Col.8/Col.3* 100)	Number of CIT (A)	Average disposal per CIT (A) per month	Number of months required to clear the balance at current rate
1	2	3	4	5	6	7	8	9	10	11	12
1991-92	388404	141955	246449		306495						
1992-93	363400	141034	222366	116951	285867	40.91					
1993-94	412421	145739	266682	190055	336894	56.41					
1994-95	405582	148010	257572	138900	298669	46.51	16986	11.48			
1995-96	367775	137039	230736	110203	301534	36.55	15480	11.30			
1996-97	330953	115640	215313	100217	366329	27.36	8017	6.93			
1997-98	296544	86536	210008	81231	920701	8.82	8213	9.49			
1998-99	298837	83841	214996	88829	201849	44.01	-4621	-5.51			
1999-00	297225	107624	189601	82229	316223	26.00	6527	6.06	208	43.12	21.14
2000-01	270537	98568	171969	80936	225730	35.86	7052	7.15	207	39.68	20.94
2001-02	235763	79902	155861	63794	168010	37.97	14740	18.45	207	32.17	23.41
2002-03	219966	118743	101223	64105	172410	37.18	36435	30.68	289	34.24	10.23
2003-04	174298	92152	82146	73075	197390	37.02	33440	35.14	288	27.53	10.36

\* Deputy Commissioner of Income Tax (Appeals) (DCIT (A)) was the first appellate authority till 1 October 1998, after which this post has been abolished and CIT (A) is the first appellate authority.

**Appendix 13**  
(Reference para 1.30.1)

**Feed back from tax consultants**

Name of the Tax consultant firm

Name of the person/s responding to the questionnaire

<b>Questions</b>	<b>Response</b>
What is your overall perception of the organizational structure as it prevails now?	
Has the changed jurisdictions of charges stabilised and if not, what are the exact problems in locating charges of assessments?	
What are the problems faced at different levels by tax practitioners- Filing of returns Assessment level	
Where specifically do delays occur at the assessment level and rectification proceedings?	
What is the position of refunds after restructuring? Is there delay in issuing refunds to assessees? Is there any problem in tracing the assessment records which result in delay of refunds?	
How is overall record management of the department? Where are problems in this area?	
What is the experience at 1 <sup>st</sup> appellate stage with reference to the time taken for disposal?	
What is the experience at 2 <sup>nd</sup> appellate stage with reference to time taken?	
Are the department's efforts to trace tax-evaders adequate? Do many transactions generating income go unreported? If so, can some examples be quoted?	
What are your comments on decisions of outsourcing of certain areas of the department's work?	

**Appendix 14**  
**Analysis of Staff Investments for Compliance Functions**  
 (Reference para 1.32.2)

Country	Total staffing (FTE's)	Total staffing: audit and other verification	
		No.	% of total
Australia	19,177	6,475	33.8
Canada	38,381	10,415 <sup>2</sup>	27.1
France	75,046	16,666	22.2
Germany	122,278		
Japan	56,315	38,110 <sup>1</sup>	67.7
Sweden	9,030	3,106	34.4
UK – IRD	66,674	16,704	25.1
USA	100,229	15,224	15.2
<b>India – ITD</b>	<b>61,093</b>	<b>14,668<sup>2</sup></b>	<b>24.0</b>
Source: Tax Administration in OECD Countries: Comparative Information Series (2004)			

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<sup>1</sup> Number includes an unknown level of staff time devoted to tax payer service functions

<sup>2</sup> Includes staff for scrutiny as well as summary assessment functions in 2000-01. source: Mishra Committee Report on 'Restructuring of the Income Tax administration for increased effectiveness-a report, 1997-98'.

**Appendix 15**  
**Comparison of Year-end Gross and Net Tax Arrears (all years' debt)**  
(Reference para 1.33.3)

Country	Reported gross tax arrears/net tax collections (%)			Reported net tax arrears/net tax collections (%)		
	2000	2001	2002	2000	2001	2002
Australia	6.4	8.5	9.3	3.2	5.6	6.5
Canada	7.3	7.5	8.4	5.8	5.9	6.8
France	15.9	15.7	16.1			
Germany	2.5	2.6	2.6	1.4	1.4	1.5
Japan	5.2	4.6	4.9			
Sweden	2.0	2.3	1.9	0.8	0.2	0.4
UK – IRD <sup>1</sup>	18.3	18.6	17.2	3.4	5.2	6.2
USA	13.9	14.7	16.1	3.4	3.6	4.4
<b>India<sup>2</sup> – ITD</b>	<b>82.6</b>	<b>130.3</b>	<b>81.4</b>	<b>6.9</b>	<b>43.5</b>	<b>17.2</b>
Source: Tax Administration in OECD Countries: Comparative Information Series (2004)						

<sup>1</sup> Arrears data used for computation relate to aggregate receivables as end – October for each year indicated, compared with annual net revenue collections for fiscal year.

<sup>2</sup> Net arrears in India comprise gross arrears minus arrears not fallen due, amounts claimed to have been paid pending verification, amounts for which instalment were granted and amount stayed/kept in abeyance. The figures have been taken from Audit Reports of Comptroller and Auditor General of India