



CBDT issues Central Action Plan for the Financial Year 2016-17

Background

The Central Board of Direct Taxes (CBDT) issued the Central Action Plan for the Financial Year (FY) 2016-17, to prescribe measurable targets in Key Result Areas (KRAs) in various functional domains of the Income Tax Department.

The Central Action Plan has been presented in the following two parts:

- Part 1 – Targets in KRAs that are required to be achieved
- Part 2 – Strategies with respect to specific areas that may act as a guidance to achieve the targets/objectives. It also includes an advisory to the supervisory authorities for monitoring and regulating progress under different KRAs.

PART 1 – Key result areas

Sr. No.	Chapter	KRAs and other details
1	Chapter I - Allocation of budget targets	<p>The <u>direct tax collection during FY 2015-16</u> under the head corporate tax, personal income tax and securities transaction tax, substantially matches with its revised estimates.</p> <p>The <u>budget estimates for FY2016-17</u> as compared to the Actual Collections for 2015-16 (Prov.) indicate an aggregate rise of about 14 per cent for the three heads mentioned above.</p> <p>The <u>targets</u> are fixed for various cadre-controlling Principal Chief Commissioners of Income-tax (Pr.CCsIT) for FY2016-17 and aggregates to about 14 per cent.</p>
2	Chapter II - Service Delivery as per the Citizen's Charter and early redressal of grievances	<p>The timelines mentioned in the Citizen's Charter of 2014 with respect to each of the key services are to be adhered to by each of the Income-tax authorities.</p> <p>The multi-layered public grievance redressal system for resolution of complaints relating to public grievances against the department and to facilitate the satisfaction or settlement of such complaints is as follows:</p> <ul style="list-style-type: none"> • Central Grievance Cell functioning at CBDT • Regional Grievance Cells under the Principal CCsIT/Chief Commissioners of Income-tax (CCsIT) • Income Tax Ombudsmen functioning in 12 cities across India

		<ul style="list-style-type: none"> Sevottam Scheme aimed at 'Excellence in Service Delivery', 'Aayakar Sewa Kendra'.
3	Chapter III - Target for cash collection ¹	The <u>target of cash collection of arrear demand</u> has been worked out on the basis of the specified formula.
4	Chapter IV - Assessment units [including International Taxation and Transfer Pricing, exemptions]	The KRAs of the assessment units are a budget collection, assessment and processing work, recovery/reduction of demand, arrear demand reporting, widening of tax base, audit, disposal/resolution of grievances, exchange of information and prosecution and compounding of offences. Target/activity and the timeframe is mentioned for each KRA.
5	Chapter V - Tax Deducted at Source (TDS) units	<p>The KRAs of the TDS units are as follows:</p> <ul style="list-style-type: none"> To ensure compliance by Govt. Principal Account Officers/deductors Collection and reduction of demand (arrear demand) Collection and reduction of demand (current demand) Capacity building of stakeholders Enforcement action Taxpayer service Audit compliance Prosecution and compounding <p>Target/activity to be performed to achieve the KRAs, the person responsible for doing these activities and the time- frame are mentioned for each KRA.</p> <p>Commissioners of Income-tax (TDS) [CIT(TDS)] shall ensure that all Assessing Officers (AO) capture the completion of enforcement actions (notice under Section 201, prosecution, penalty, TDR, etc.) on TRACES portal.</p>
6	Chapter VI - CIT (Appeals)	<p>The targets are given for each Pr. CCIT Region for FY 2016-17 for disposal of appeals by Commissioners of Income-tax (Appeals) [CIT (A)]. Overall, there are 362 CIT(A)s and the target for FY 2016-17 is 132,946 appeals.</p> <p>The appeals should be divided into baskets indicating the order of priority for disposal. CCsIT should monitor the working of the CIT (A) by conducting regular Inspections as per the targets assigned.</p>
7	Chapter VII - Intelligence and Criminal Investigation	<p>The KRAs and the respective objectives are as follows:</p> <ul style="list-style-type: none"> Form 61A (Statement of Financial Transactions - SFT²), whose objective is the compliance review of AIR/SFT filers for 3 years (FY 2012-13, 2013-14, 2014-15) Form 61B (Statement of Reportable Accounts - SRA), whose objectives are (i) capacity building of filers of Form 61B and (ii) compliance review of 61B filers for 2014 Inbound Foreign Account Tax Compliance Act (FATCA) data, whose objectives are (i) verification of inbound FATCA data received during 2015-16 and (ii) processing and verification of inbound FATCA data received during 2016-17 Information received under Automatic Exchange of Information (non-standard format), whose objective is processing and verification of information received in non-standard format

¹ (arrear demand) for FY 2016-17

² For FY 2015-16, the obligation is to submit AIR in respect of the old specified transactions as per existing Rule 114E applicable for 2015-16. To bring the provisions of new section 285BA on the filing of Statement of Financial Transaction (SFT) in sync with the existing Rule 114E applicable for the period 2015-16, CBDT has amended Rule 114E vide notification no. 19/2016 dated 18.03.2016 to insert the word SFT in the Rule. The AIR/SFT shall be filed in the same manner and same form as was being done earlier.

		<ul style="list-style-type: none"> • Non- Permanent Account Number (PAN) Annual Information Return (AIR) /SFT data, whose objective is the processing and verification of non-PAN AIR/SFT data • Collection of information under special projects, whose objective is the implementation of the special projects with the approval of Member (Inv.) • Criminal Investigation, whose objectives are (i) Identification and monitoring of prosecution cases and (ii) Capacity building. <p>Activities to be carried out to achieve the KRAs and the time- frame are mentioned for each KRA.</p>
8	Chapter VIII – International Taxation	<p>The KRAs and the respective targets are as follows:</p> <ul style="list-style-type: none"> • International taxation, whose target includes the verification of high-risk remittances reported under Form 15CA/CB flagged and disseminated by Directorate of Systems • Transfer Pricing, whose target includes quarterly target for completion of Time-barring Transfer Pricing Audits • Litigation Management, whose target includes (i) Identification of litigation cases involving important issues of international taxation or transfer pricing and (ii) Bunching of the cases. <p>The time- frame is mentioned for each KRA.</p>
9	Chapter IX - Exchange of information under tax treaties	<p>The KRAs are as follows:</p> <ul style="list-style-type: none"> • Making requests for information under Exchange of Information provisions of the tax treaties • Training on making requests under tax treaties and maintain confidentiality • Handling requests made by tax authorities of foreign countries <p>Activities to be carried out to achieve the KRAs, the time- frame to complete such activities and the reporting time are mentioned for each KRA.</p> <p>Report on the above action points is to be furnished by Pr. CCIT / DGIT (Inv.) to JS (FT&TR-I).</p>
10	Chapter X - Computer Operations	<p>The KRAs are as follows:</p> <ul style="list-style-type: none"> • Information Technology (IT) Infrastructure • IT Security • IT Training • PAN and AIS, whose activities include (i) Migration of PANs from old & orphan jurisdictions to jurisdictional AO and (ii) Updation/correction/standardisation of hierarchy, roles, privileges, AO codes/position codes for all offices on AIS/ITBA system • OLTAS monitor, whose activities include pending actions of AOs relating to PAN population in suspense challans and refunds • ITBA Implementation • Co-ordination • Problem resolution <p>Activities to be carried out to achieve the KRAs and the time- frame to complete such activities are mentioned for each KRA.</p>
11	Chapter XI - Exemptions related work	<p>The KRAs are as follows:</p> <ul style="list-style-type: none"> • Creation of database for entities registered/exempted/approved under various provisions of the Income-tax Act, 1961 (the Act) • Inquiries/verifications in respect of inter-ministerial references or references received from other agencies forwarded by CBDT to field formations • Report of jurisdictional authority

		Detailed activities to be carried out to achieve the KRAs and the time- frame to complete such activities are mentioned for each KRA.
12	Chapter XII - CIT (Audit)	<p>The KRAs are as follows:</p> <ul style="list-style-type: none"> • Internal audit plan • Number of cases to be audited by internal audit • Meetings by CIT(Audit) • Organisation of Training/Seminar by Pr. CCIT/CCIT • Maintenance of Ledger Cards by Pr. CsIT/CIT(Audit) • Audit fortnight for settlement of internal audit objections. • Review of performance as per Interim Action Plan 2016-17 <p>Detailed activities to be carried out to achieve the KRAs and the time- frame to complete such activities are mentioned for each KRA.</p> <p>Monthly reports for revenue and internal audit are to be submitted to Assistant Director General (Audit) [ADG(Audit)] by the 10th of the following month. Quarterly/Annual Reports on the disposal of audit objections are to be furnished by the Pr. CCIT and to the ADG (Audit) as per prescribed proforma by the 20th of the following month from the end of the quarter.</p>
13	Chapter XIII - Prosecution and compounding of offences	<p>With a view to promote voluntary compliance, it is necessary that all the cases having a potential for prosecution under the Provisions of Chapter XXII of the Income Tax Act, 1961 are identified at the earliest and further necessary action taken by all concerned promptly. Close monitoring by the respective Pr. CCsIT/ DsGIT/CCsIT in this regard is required.</p> <p>The KRAs in relation to Prosecution are as follows:</p> <ul style="list-style-type: none"> • Prosecution under Section 276C(1) • Prosecution under Section 276B/BB • Prosecution under Section 276CC <p>Target/activity to be performed to achieve the KRAs, the person responsible to do these activities, the time- frame and the feedback with its date are mentioned for each KRA.</p> <p>The KRAs in relation to the compounding of offences are as follows:</p> <ul style="list-style-type: none"> • Compounding of offences as per existing instructions • Disposal of compounding applications pending beyond six months <p>Target completion date, the person responsible to do these activities and the feedback are mentioned for each KRA.</p> <p>Further, developing the criminal investigation capabilities of the department, among other things, by assigning the role of Prosecution Directorate to the Directorate of Intelligence and Criminal Investigation has been envisaged. To start with, the Directorate would focus on capacity building through data analysis, suggesting remedial measures, organising regional conferences of prosecution counsels, and preparing guidelines for identification and monitoring of prosecution cases during the year.</p>
14	Chapter XIV - Communication strategy	<p>The KRAs are as follows:</p> <ul style="list-style-type: none"> • Talks by income tax officials in schools • Visits of students to income tax offices <p>Activity to be performed to achieve the KRAs, the target of each activity and the person responsible to do these activities are mentioned for each KRA.</p> <p>In order to promote ethics in governance, Lectures, Seminars and workshop for the employees in the field should be conducted once in a quarter by each CCIT.</p>

PART 2 – Strategies

Strategy for quality in assessment work

Statement on strategy of assessment

The assessment strategy should lay emphasis on achieving all the targets mentioned in the Central Action Plan with special stress on (i) Overall budget target including targets of cash collection out of arrear and current demand of the charge, (ii) Work load of assessment with each AO and (iii) Quality of assessment. Key aspects that need to be kept in mind in this regard are as follows:

- The assessment orders framed by the AO should be: (i) speaking orders (ii) error-free from audit point of view (iii) adhering to the principles of natural justice (iv) having appropriate detailing and marshalling of facts and relevant legal provisions wherever additions/disallowances are being made (v) avoiding frivolous additions or disallowances leading to high pitched assessment.
- All proposals for additions/disallowances of INR 5 lakh and above in non-metro charges, and INR10 lakh and above in metro charges should be monitored by the range officers.

Key initiatives taken by CBDT to help improve quality of assessments are summarised as follows:

- Each CCIT/Deputy General of Income-tax (DGIT) is required to forward to the concerned zonal member analysis of 50 quality assessments of his charge along with suggestions for improvement.
- CBDT has issued Instruction No.17/2015 dated 9 November 2015 directing Principal. CCsIT to constitute a committee to deal with grievances related to the high-pitched assessments.
- It has been decided that for the FY2016-17, the quarterly targets for the disposal of scrutiny assessments are to be fixed by the Pr. CCsIT/CCsIT/ Pr.DsGIT/DsGIT concerned keeping in view the need to dispose of the cases in a staggered manner and ensuring quality in assessments as well as a timely collection of regular assessment tax.
- To ensure greater accountability of AO's in assessment work, CBDT revised the format of Annual Performance Appraisal Report (APAR) in which substantial weightage has been given to the handling of various aspects of assessment work by an AO.
- Adequate attention to be given to the procedural aspects of assessment related work.
- General guidelines vis-à-vis assessments related to search assessments have also been prescribed.

Making requests for information/evidence available in a country/jurisdiction outside India:

The information/evidence, which is available in a country or jurisdiction outside India, can be gathered by making a request to foreign tax authorities under the provisions of tax treaties, Tax Information Exchange Agreements (TIEAs), Multilateral Convention on Mutual Administrative Assistance in Tax Matters and SAARC Limited Multilateral Agreement.

Strategy to add new taxpayers

The key result areas for widening of tax-base are as under:

- Devise and pursue region-specific strategies
- Effective collection of information about high-value transactions
- Efficient handling of information without valid Permanent Account Number (PAN)
- Improving compliance to TDS/Tax Collected at Source (TCS) provisions
- Promote voluntary compliance
- Ensuring compliance from identified non-filers.

Penalty and Prosecution by initiating action under Sections 271F (penalty for non-filing of return of income) and 276CC of the Act (prosecution for non-filing of return of income) should be taken in appropriate cases.

Strategy for tax deduction at source

The strategy to augment revenue through TDS ought to be, a mix of enforcement, capacity building (external and internal) and leveraging of information that is now available with the Department through the Centralised Processing Center (CPC)(TDS). Key aspects dealt under this strategy are as follows:

Capacity building

- Capacity building of deductors and Accounts Office Identification Number (AIN) holders regarding awareness of latest updates in legal provisions and technology driven processes is paramount to ensure improved TDS compliance.
- The CsIT(TDS) to organise workshops with big corporates/banks with a large number of Tax Deduction Account Numbers (TANs) to sensitise the 'Principal Officers' of respective corporates/banks about various defaults being committed by their branches.
- Synergy among various TDS units across the country promises to enhance the overall performance. The (CPC)(TDS) introduced a platform to ensure that the quality work done in one corner of the country becomes a force multiplier and gets replicated across the country.
- Include the professionals who are engaged in conducting revenue audit of the respective principal corporate entities to whom the deductors are mapped. The Commissioner of Income-tax (TDS) should hold separate conferences with the tax professionals to impress upon them the above issue and to sensitize the auditors about the implications involved.
- Ensure that there is regular communication between the field officers and the CPC(TDS). Such interactions may take place on a quarterly basis through video conferencing or other facilities.

Cash collection/reduction of select defaults

- The CPC(TDS) has comprehensive data of defaults for all the statements filed for FY2007-08 and onwards. Further, it has now developed a mechanism to:
 - Identify deductors having various defaults including top deductors having defaults
 - Notify the deductors about the reasons of determining defaults through online justification reports - from FY2007-08 onwards
 - Facilitate resolution of defaults viz. short payment, late payment interest, late deduction interest, late filing fee, etc.

The CPC(TDS) facilitates identification of deductors through comprehensive Management Information System (MIS) that is available to the TDS field officers from the level of the CIT to the AO.

- Field officers have been raising the demand manually because of orders under Section 201 of the Act (consequent to survey/spot verifications), penalty, compounding, etc. The deductors may have paid some of the demand for which a challan exists in the system. The manual demand raised has since being uploaded to CPC(TDS). Henceforth, all the demand should be entered on the AOs portal of the CPC(TDS) only. The TDS Officers should make efforts for maximizing collection/reduction of the manual demand uploaded on the CPC(TDS).

Issuance of certificates under Section 197 of the Act

The data in the system reflects that the certificates under Section 197 of the Act are being issued even in cases of those PANs where:

- There is an existing liability under the Act including short payment or interest/late filing default; and/or
- The PAN holder is a non-filer of the Income Tax Return and/or
- The case does not fall within the conditions prescribed under Section 197 of the Act where the income is taxable, and TDS is being substituted by payment of advance tax
- The 'tax foregone' is very substantial.
- It is, therefore, suggested that due care has to be exercised while issuing these certificates. The CPC (TDS) has introduced a new feature in Form 26 AS as Part-G showing various TDS demands of the concerned PAN (including of TANs mapped with that PAN). Also, 'Aggregated TDS Compliance' view is available to field TDS Officers on the AO's Portal of the CPC (TDS) for this purpose.

Enforcement actions

- The CPC (TDS) would regularly provide useful reports/ inputs to field officers, which may be used for identifying survey/inspection cases.
- Initiating of prosecution in cases where the deductors have failed to pay the TDS/TCS or have kept the amount with them and paid such amount after substantial time into the credit of the central government.
- On the spot verifications including surveys reveal that the deductor either has not been deducting the tax at all or has been deducting at low rates. In appropriate cases, initiation of penalty proceeding under Section 271C of the Act is warranted to dissuade the deductor from indulging in such exercise that has a direct bearing on tax revenue.
- The CPC (TDS) shall compile information about the compliance of the deductor regarding the filing of TDS statements, payment of taxes, reporting of inconsistent data and default patterns. On the basis of this compilation 'Tax Default Report' for a TAN (deductor) would be made available to the field TDS Officer for examination and further follow-up, as deemed fit.
- CsIT (TDS) may advise the deductors to insist upon furnishing of valid PAN by the taxpayers in case of high-value transactions.
- In online 3CD Reports, the information is available on non-deduction, short deduction, failure to deduct, failure to deposit, short deposit and delay in a deposit. Therefore, the data of 3CD reports is very useful. Action can be taken in this regard by the AOs to boost revenue and improve compliance.
- Data of sale of immovable properties over threshold limit from AIR returns can be matched with transactions on which TDS has been deducted under Section 194IA of the Act to generate a list of defaulters, on which action can be taken by TDS AOs.
- Non-filing of TDS statements results in a consequential mismatch of TDS in the case of deductee taxpayers. The CPC (TDS) shall provide a window to the taxpayers to flag non-compliance on the part of the deductor. This feedback shall be made available to the relevant field TDS officer for further action.

Strategy for improving advance tax collection

The board guidelines for increasing advance tax collection that can be followed by the field authorities are as follows:

- Following upon recent amendments in the Act that have advance tax connotations
- Practice of deferring advance tax payments and payments of tax as Self- Assessment Tax should be watched
- The Quarterly Financial Statements of large and medium corporations available in the public domain under the Companies Act should be examined and correlated with the advance tax paid by them for the relevant quarter
- Information furnished to the field formations by I and CI Directorate and Systems Directorate should be pursued vigorously, especially in cases of invalid/no-PAN AIR transactions
- Cases, where substantial additions were made and confirmed in appeals, should be identified, and such assesses should be persuaded to pay the additional tax on similar issues as advance tax. Here also, recourse to issue of notice under Section 210 of the Act may be taken if necessary
- Sectorial Analysis of the growth trend of various industries should be done, and individual cases showing large variation should be monitored. Focus should be on sectors, which have shown signs of turnaround
- Analysis of survey cases of part 5 years where additional income was detected could be useful. It should be examined whether there has been an increase in advance tax for subsequent years since the survey
- Frequent interactions by PrCCsIT/CCsIT/CsIT with the industry/trade associations and professional bodies with a view to explain the tax policies of the government and receiving feedback on the financial condition of various industries/trades should be continued.

Apart from the above guidelines, which are not exhaustive, the Pr. CCsIT/CCsIT/ DsGIT may further devise their own strategy taking into consideration local factors. The feedback on the steps taken by the Pr. CCsIT/CCsIT/DsGIT and the resultant gains will be reviewed by the zonal members of CBDT periodically through reports or while making official tours to different regions in their jurisdiction.

Strategy for recovery

The following steps may be taken by the field units to manage arrear demand:

- Quality assessment orders should be issued and legally sustainable demand be raised. During the assessment, the AO should gather all details about assets of the taxpayer so that effective recovery can be made after issue of notice of demand.
- Complete information about the taxpayer, details of directors and sister concerns, etc. must be gathered during the assessment proceedings. AO must maintain a recovery folder containing the details of all bank accounts of the taxpayer's, debtors, details of assets (both movable and immovable).

Bifurcation of cases into actionable and non-actionable cases should be done. Actionable cases are those wherein the 'non-actionable demand' is either nil or is very small. Non-actionable cases are those having large amounts or major amounts of demand in the prescribed categories.

AO should ensure that the operational bank accounts are attached; assets of partners/directors of defaulter firms/companies can be ascertained and considered for attachment; attachment of debtors can be pursued more actively. For tax defaulters who have deceased, legal heirs should be located. Similarly, in a case of firms/private companies, partner/directors can be traced for further recovery. Further, summons can be issued to taxpayers and their statements recorded to gather details about immovable and movable assets owned by them. Recovery surveys can be mounted to enforce collection. The mechanism for making field enquiries, enquiries from the directors/partners/promoters/legal heirs/legal representatives/authorised representative, etc. should be activated.

- Access to Individual Transaction Statement (ITS) has been provided to all the Range Heads. The ITS can be used as a very effective tool for recovery especially in cases where demands are difficult to recover. One of the means to enforce recovery is through correspondence with the CIBIL (Credit Information Bureau of India) that contains PAN-wise records of loans etc. taken by entities from banks/financial institutions.
- Identification of high demand cases pending before the CsIT (A) should be done, particularly the ones in which there is likelihood of recovery of substantial demand.
- Stay and instalment should be given within parameters of Instruction no.1914 as modified by Office Memorandum³. All stay petitions need to be reviewed from time to time, especially when granted by income-tax authorities.

Cases of 'assesses not traceable' or 'no assets for recovery' remain unattended, and they need to be reviewed urgently to see whether further efforts can locate the taxpayer or assets.

- In the category of 'demand not under dispute' identification of the amount 'recoverable' and 'difficult to recover' should be done by placing them in separate baskets as per the pro forma devised by the Directorate of Recovery and communicated to the field authorities.
- The AO should refer cases of arrear demand to the Tax Recovery Officer (TRO) at the beginning of the FY and provide him with all the relevant information available pertaining to the taxpayer for effective recovery. TROs may exercise the powers for appointment of a receiver for business under the provisions of Rule 69 Schedule II of the Act. Attachments can be made of removable assets under Section 226(3) of the Act and immovable property under Rule 48 of Schedule II. TROs should be directed to dispose-off properties under attachment in suitable cases.
- For Board for Industrial and Financial Reconstruction (BIFR) cases, the website www.bifr.nic.in should be checked regularly to obtain information about cases that have abated/discharged from the BIFR or where the rehabilitation period has expired; in such cases, there is no bar of recovery.
- At times, arrear entries exist because of pending rectification orders, faulty TDS credit pending appeal effect, etc. The data pertaining to arrear demand, as uploaded on CPC portal as on 1 April 2016, requires to be properly reconciled, verified and confirmed.

³ F.No. 404/72/93-ITCC dated 29 February 2016

- It is suggested that after due notice, PAN of wilful defaulters should be blocked in the system, in a such a way that these defaulters should not be allowed to file their Return of Income, which means that they cannot avail the benefit of carry forward of Business Loss and Losses under other heads where filing of Return of Income under Section 139(1) of the Act is mandatory.
- Cases must be processed for write-off especially where it has been ascertained beyond doubt that taxpayer is untraceable.
- In cases where assets/money lie abroad and where the tax treaties provide for assistance in collection of taxes, the officers concerned may make a request to foreign tax authorities to collect the 'revenue claim' or take conservancy measures in accordance with the provisions of the treaties.

Strategy for appellate functions

New strategy for appellate functions are broadly listed as follows:

- Identifying cases, where administrative actions can redress the grievance of the taxpayer, thereby making the appeal infructuous
- Redistribution of appeals within the same Pr. PCCIT(CCA) region
- Quick appraisal of nature of appeals at admission stage
- Accuracy of statistics
- Enabling disposal of pending appeals
- Targets and units for disposal of appeals for FY 2016-17 (Responsibility: CIT(Appeals)]
- Credit of the units

The concerned Principal CITs shall take stock of pending appeals filed against the action of the AO of not granting due tax credit, or not passing rectification order under Section 154 or appeals against 143(1) orders of CPC, or appeals that have become infructuous or the appeals on issues on which department has not preferred appeals in earlier years or other cases, which can be better redressed through administrative actions.

Advisory to supervisory authorities

1. *Principal Chief Commissioners of Income-tax/Directors General of Income-tax/Chief Commissioners of Income-tax*

They can make significant contribution to help improve tax administration, among other things, in the following areas:

- They should also monitor and supervise each area of an activity specified in the Central Action Plan.
- Rationalisation of workload on the principle of equitable distribution to ensure optimal utilisation of human resources.
- An institutional mechanism should be put in place to improve the quality and to bring uniformity in decision making by a subordinate officer.
- Review of assessments should be done by Pr. CsIT/AddlCsIT/JCsIT.

2. *Principal Commissioners of Income tax/Commissioners of Income-tax*

The areas mentioned above are also applicable in the case of Pr. Cs IT/CsIT. Further, the areas include the following:

- Action for capacity building as devised in consultation with superior authority should be executed and training need analysis to be done to decide on the area where such training may be immediately required
- Action on centralisation of search cases is an important area of work of Pr.CsIT
- With regard to TDS awareness programme, the CsIT (TDS) should execute the plans drawn up by the superior authorities.

3. *Additional Commissioners of Income-tax (AddlCsIT)/Joint Commissioners of Income-tax (JCsIT)*

Their responsibilities include:

- Responsible for achievement of the target set, including budgetary target of their range
- Approval of refunds above INR100,000 be granted within one week of receipt;

Our comments

As per the Central Action Plan, the budget estimates for direct tax collection in relation to FY 2016-17 as compared to the Actual Collections for 2015-16 (Prov.) indicate an aggregate rise of about 14 per cent under the head corporate tax, personal income tax and securities transaction tax. Also, CIT(TDS) shall ensure that all AOs capture the completion of enforcement actions (notice under Section 201, prosecution, penalty, TDR, etc.) on TRACES portal. In relation to international taxation, KRAs include international taxation, transfer pricing, and litigation management. Typically, the time- frame is mentioned for each KRA.

The strategies adopted by CBDT for the quality assessments, the addition of new taxpayers, improving advance tax collection, etc. are aimed at an overall objective of formulating a progressive tax policy. Certain strategies deal with the ground issues faced by the tax department and the taxpayers in the areas of advance tax collection, recovery, etc. This Central Action Plan identifies the 6-point strategy for widening of tax-base. The strategies outlined attempt to resolve the issues in a manner, which amongst other things, could make compliance easy and promote transparency leading to the path of the non-adversarial tax regime.

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