

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:184  
ANSWERED ON:01.03.2002  
TAX DEDUCTIONS AT SOURCE  
AMBATI BRAHMANAIAH

**Will the Minister of FINANCE be pleased to state:**

- (a) whether TDS deductions now constitute nearly 50% of all tax collections of the CBDT.
- (b) if so, the details of percentage and amounts collected through TDS in 2000-2001 and 2001-2002 upto December 2001;
- (c) whether the Income Tax Department does not refund even small TDS amounts;
- (d) if so, the steps taken to ensure that the spirit of the law and policy is genuinely implemented; and
- (e) the measures proposed by the Government to ensure that TDS refund are sent without unusual hardship and delays?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE(SH. GINGEE N. RAMACHANDRAN)

(a) The TDS constituted 41.30% of all Direct Tax collections made during the 2000-2001.

(b) The requisite details in respect of year 2000-2001 are as under:-

Head of Account	Total Collection	Amount of TDS	TDS as % of total collection
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(Rs. In crores)

CT	35696.27	5982.28	16.76%
IT	31763.98	22230.98	69.99%
OT	845.14	0	0%

Total	68305.39	28213.26	41.30%
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The figures for the year 2001-2002 are under compilation.

(c), (d) & (e):-Refunds are made by the Income Tax Department as per tax laws promptly without distinction whether the amount is small or big. With the re-structuring of the Income Tax Department recently, the system is expected to be more prompt and efficient.