

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:2062  
ANSWERED ON:02.12.2011  
WIDENING OF TAX NET  
Swamygowda Shri N Cheluvarya Swamy

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

- (a) the category-wise break-up of number of Income Tax assesseees alongwith amount paid by each category during each of the last three years and the current year;
- (b) whether the rate of increase has declined during the same period;
- (c) if so, the details thereof and reasons therefor: and
- (d) the steps taken to widen the tax net for persons other than salaried class, in future?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM)

(a) Category-wise break-up of effective number of Income Tax assesseees is compiled in subsequent year and therefore, the data for current year is not available. However, the relevant data for the last three years is as follows:

Year	Company	Individual	HUF	Firms	Trusts	Others	Total
2008-09	327674	30101260	768845	1310849	71145	70854	32650627
2009-10	367884	31384084	806236	1354330	76898	95994	34085426
2010-11	496872	31035394	761911	1229722	119378	95847	33739124

Separate data for direct taxes collected from each category is not maintained. However direct tax collection figures for the corporate and all other tax payers is maintained and is as follows:

(In crores)

Year	Net Corporate Income Tax	Net Personal Tax	Net Direct Taxes Collections
Income Tax (including FBT, STT, WT, etc)			

2008-09	2,13,395	1,20,423	3.33,818
2009-10	2,44,725	1,33,338	3,78,063
2010-11	2.98,688	1,48,247	4,46,935
2011-12	1,38,267#	80,583#	2,18,850#
upto			
Oct 2011			

# Provisional

(b) & (c): No Sir, Rate of increase/decrease of effective number of income tax assesseees is fluctuating. There is an increase in the total number of effective assesseees during F.Y. 2009-10 vis-a-vis F.Y. 2008-09. However, during F.Y. 2010-11 vis-a-vis F.Y. 2009-10 there is a marginal decrease, though in certain categories it has improved. The number of effective assesseees is dependent upon factors such as structure/ rate of tax slabs, corporalization of businesses, economic activity affecting taxable income, etc.

(d) It is the endeavor of the government to widen the tax base. Several initiatives have been taken to achieve this objective which includes compulsory quoting of Permanent Account Number (PAN) for specified transactions, collection of information of high value transactions through Annual Information Return (AIR), collection of information from CIB, expanding the areas within the ambit of Tax Deduction at Source/ Tax Collection at Source (TDS/TCS), utilization of TDS data for identifying non-filers, statutory action as per the Income Tax Act 1961 against stop-filers, rationalization of rate structure, better tax compliance through procedural simplifications, audit and anti-tax evasion measures, comprehensive computerization of Income Tax Department for better data gathering and dissemination, etc.