

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:2900  
ANSWERED ON:30.03.2012  
NUMBER OF TAX ASSESSEES  
M.Thambidurai Dr.

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

- (a) the category-wise break-up of the number of income tax assessees alongwith the amount paid by each category during each of the last three years;
- (b) whether the rate of increase in the number of income assessees has declined during the said period; and
- (c) if so, the details thereof and the reasons therefor?

**Answer**

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

(a) Category-wise break-up of effective number of income tax assessees for the last three years is as below:

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

(b)&(c): No Sir, Rate of increase/decrease of effective number of income tax assessees is fluctuating. There is an increase in the total number of effective assessees 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 assessees is dependent upon factors such as structure/ rate of tax slabs, corporatization of businesses, economic activity affecting taxable income, etc.