

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:3734
ANSWERED ON:27.04.2012
IT LOCKED UP IN DISPUTES
Swamygowda Shri N Cheluvarya Swamy

Will the Minister of FINANCE be pleased to state:

- (a) the quantum of money locked up in Income Tax disputes as on 31 December, 2010 and 31 December, 2011.
- (b) the total number of such cases relating to disputes; and
- (c) the details of steps being taken by Government to expedite the settlement of these disputes?

Answer

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

(a) & (b) Number of cases pending before CsIT(A), Income Tax Appellate Tribunal (ITAT), High Courts & Supreme Court and quantum of amount disputed in the same as on 31 December, 2010 and 31 December 2011 are being given below;

Cases As on 31 December, 2010	As on 31 December, 2011		
pending no of cases	Amount disputed	No of cases	Amount disputed (Rs. in crores)
befor pending (Rs. in crores)	pending		

CIT(A)	1,53,703	1,16,898	1,93,525	2,52,846
ITAT	28,992	1,07,342	29,842	1,21,559
High Court	32,072	18,319	30,213	58,033
Supreme Court	5,379	1,044	5,943	4,303
Total	2,20,146	2,43,603	2,59,523	4,36,741

(c) The steps taken in this regards include the following:

- (i) The Central Board of Direct Taxes has been giving focused attention on increasing disposal of appeals by CsIT(A). Annual Action Plan in this regard is drawn fixing the targets of disposal of appeals and prescribing the monitoring mechanism. Every effort is made to maximize the disposal keeping in view the resources available.
- (ii). Regarding the cases before ITAT, High Courts & Supreme Court; it is submitted that ITAT functions under the administrative domain of Ministry of Law & Justice and High Courts & Supreme Court are constitutional authorities. However, the department requests Tribunal and Courts, on case to case basis for expeditious disposal. Further, instructions are issued by Central Board of Direct Taxes, to the administrative authorities concerned to ensure timely & proper representation of the cases before Tribunals & Courts.
- (in). Further, cadre restructuring proposed by the department, envisages increasing the number of posts at different levels, with a view to, inter-alia, help the department to ensure speedy disposal of cases at CIT(A) level and in managing the litigation in effective manner.