

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:2469
ANSWERED ON:07.12.2012
SETTING UP OF CTC BY CBDT
Ramasubbu Shri S.

Will the Minister of FINANCE be pleased to state:

- (a) whether the Central Board of Direct Tax (CBDT) has set up Central Technical Committee (CTC);
- (b) if so, the details along with its proposed functions thereof;
- (c) whether any steps have been taken to bring in clarity on legal issues and reduce litigation;
- (d) if so, the details thereof; and
- (e) if not, the reasons therefor?

Answer

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

(a): Yes, Sir.

(b) to (e): With a view to provide clarity on contentious legal issues, promote consistency of approach on a given issue and reduce litigation, a Standing Committee in the Central Board of Direct Taxes known as `Central Technical Committee (CTC)on Departmental View` has been created.

In order that the contentious legal issues are first discussed at the local level and duly filtered, each CCIT (CCA) has constituted a `Regional Technical Committee.`(RTC).

Any issue considered as contentious and having wide implications, may be referred to the CTC by CBDT, RTCs and DsIT (Legal & Research). The CTC may also pick up any issue for consideration suomotu.

Considering the various aspects and divergent views, CTC takes up references to formulate `Departmental View`. Once approved by the CBDT, the `Departmental View` is to be issued as Circular.