

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**LOK SABHA
UNSTARRED QUESTION NO. 2783**

**TO BE ANSWERED ON FRIDAY THE 28TH DECEMBER, 2018
7 PAUSHA, 1940 (SAKA)**

"WIDENING OF INCOME TAXPAYER BASE"

2783: DR. NARAMALLI SIVA PRASAD

Will the Minister of FINANCE be pleased to state:

- (a) The salient features of the Income Tax Declaration Scheme, 2016;
- (b) the number of people who availed the scheme and the tax collections realized by the Government under the scheme;
- (c) whether the Government is planning to establish taxpayer centres across the country to increase awareness and widen taxpayer base;
- (d) if so, the details thereof including role and responsibilities of these centres, location and State/UT-wise; and
- (e) the other steps taken by the Government to increase the income taxpayer base across the country?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE:
(SHRI SHIV PRATAP SHUKLA)**

- (a) (i) The Government had introduced the Income Disclosure Scheme, 2016 ('the Scheme') vide the Finance Act, 2016 which was open for filing declarations from 01.06.16 to 30.09.16.
- (ii) Under the Scheme, a declaration could be made in respect of any income or income in the form of investment in any asset located in India and acquired from income chargeable to tax under the Income-tax Act, 1961 ('the Act') for any assessment year prior to the assessment year 2017-18.
- (iii) Under the Scheme, those persons were eligible for making declaration who had either failed to furnish a return under section 139 of the Act, or failed to disclose such income in a return furnished before the date of commencement of the Scheme, or such income had escaped assessment by reason of the omission or failure on the part of such person to make a return under the Act or to disclose fully and truly all material facts necessary for the assessment or otherwise.
- (iv) The declarants were liable to pay tax at the rate of 30 percent of the value of such undisclosed income as increased by surcharge at the rate of 25 percent of such tax. In addition, the declarants were also liable to pay penalty at the rate of 25 percent of such tax.

(b) The number of people who filed declarations under the Scheme was 71,000 (approx.). The collection realised by the Government from the Scheme was Rs. 23,621 thousand crore (approx.).

(c) & (d) Yes Sir. To increase awareness and widen taxpayer base, taxpayers centers namely Aayakar Sewa Kendras ('ASK Centres') are being set up every year by the Income-tax Department. So far, a total of 400 ASK Centres have been set up throughout India. This year, it is proposed to set up 30 more new ASK Centres. The State/UT-wise list of ASK Centres along with their role and responsibilities are enumerated in the Annexure.

(e) Several legislative, administrative and enforcement measures have been taken by the Government to boost direct tax collections and widen the tax net such as:

(i) Expansion of scope of TDS and TCS to cover more types of financial transactions.

(ii) Expansion and strengthening of third-party financial transaction reporting to obtain wider range of data to identify tax-evasion or under-reporting of income.

(iii) Implementation of Non-filers Monitoring System (NMS) to identify potential taxpayers on the basis of third-party data.

(iv) Follow up of data of cash deposits in bank accounts after demonetization to detect unaccounted income.

(v) Action against generation and use of black money, both inside and outside the country, through new legislations and stern enforcement.

(vi) Promotion of voluntary compliance through high level of taxpayer service, expeditious resolution of grievance, ease of paying taxes and filing returns, recognition of honest taxpayer through issue of a certificate etc.

State/UT wise List of ASK Centres

Sr. No.	State	Number of existing ASK Centres	Number of ASK Centres proposed in F.Y. 2018-19
1	Punjab	18	5
2	Himachal Pradesh	4	0
3	Haryana	12	0
4	Jammu and Kashmir	1	0
5	Gujarat	31	3
6	Maharashtra	35	2
7	Kerala	16	0
8	Delhi	3	2
9	Tamil Nadu	36	4
10	Odisha	16	0
11	Rajasthan	33	1
12	Madhya Pradesh	25	0
13	Chhattisgarh	9	0
14	Bihar	10	2
15	Jharkhand	7	1
16	Assam	19	0
17	Tripura	1	0
18	Nagaland	1	0
19	Manipur	1	0
20	Meghalaya	1	0
21	Andhra Pradesh	24	1
22	Telangana	5	1
23	Karnataka	25	1
24	Goa	1	0
25	West Bengal	22	2
26	Sikkim	1	0
27	Uttar Pradesh	39	0
28	Uttarakhand	4	4
Union Territory			
29	Andaman and Nicobar Island	0	1
Total		400	30

The role and responsibilities of ASK Centres:

- (i) ASK Centres act as a single window contact for the taxpayers for centralized receipt and registration of all representations including returns of income.
- (ii) These centres provide online tracking mechanism for each and every Dak and its constant monitoring at various levels of hierarchies in the department.
- (iii) These centres also provide various forms, leaflets and other relevant information which is of interest to the taxpayers.
- (iv) These centres have a separate window that works as Inquiry/Facilitation Counters for taxpayers.
- (v) These Centres also facilitate the monitoring and implementation of Citizens Charter of the Income Tax Department.
- (vi) They also provide a platform for registration and monitoring of grievances through e-nivaran.