

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

**LOK SABHA
UNSTARRED QUESTION NO. 304**

**TO BE ANSWERED ON MONDAY THE 24th JUNE, 2019
ASHADHA 3, 1941 (SAKA)**

“DROP IN INCOME TAX RETURN”

304: ADV. ADOOR PRAKASH:

Will the Minister of FINANCE be pleased to state:

- (a) whether there is a drop in income tax return for the financial year 2018-19;
- (b) if so, the details thereof and the reasons therefor; and
- (c) the details of income tax returns during the last four financial years?

**ANSWER
MINISTER OF FINANCE
(SMT. NIRMALA SITHARAMAN)**

(a), (b) and (c): The total number of Income Tax Returns (ITRs) (including e>Returns and paper>Returns submitted in Original, Revised or in reply to notices) filed during the last four Financial Years (F.Y.) are as below:

Number of ITRs filed			
F.Y. 2015-16	F.Y. 2016-17	F.Y. 2017-18	F.Y. 2018-19
46,304,070	55,804,275	68,707,674	67,331,157

This apparent decrease in the number of ITRs filed during F.Y. 2018-19 as compared with F.Y.2017-18 was due to an amendment in sub-section(5) of section 139 of the Income-tax Act, 1961('Act') brought in vide Finance Act, 2017, w.e.f. 01.04.2018, which had reduced the time limit available for filing of revised return by one year. As per the amended provisions, a revised return can be furnished only up to the end of the relevant Assessment Year (A.Y.) or completion of assessment whichever is earlier. As a result, only 0.14 crore ITRs pertaining to A.Y. 2017-18 were filed during F.Y. 2018-19 as these were the revised ITRs for the relevant A.Y. which could only be filed during the F.Y 2018-19 due to change in law. However, during F.Y. 2017-18, apart from the ITRs for the A.Y. 2017-18, nearly 1.21 crore ITRs were filed for A.Y. 2016-17. The balance number of ITRs filed for A.Y. 2015-16 and prior A.Ys is 0.06 crore.

In this regard, it is relevant to mention that during F.Y. 2018-19, a total of 6.49 crore ITRs of A.Y. 2018-19 were e-filed compared with 5.47 crore ITRs of AY 2017-18 e-filed in F.Y. 2017-18 marking an increase of almost 19% of the ITRs filed for the A.Y 2018-19 when compared with previous A.Y.2017-18.