

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

**LOK SABHA
UNSTARRED QUESTION NO.1703
TO BE ANSWERED ON MONDAY THE 2ND MARCH, 2020
PHALGUNA 12, 1941 (SAKA)**

PENDING INCOME TAX CASES

1703: DR. A CHALLAKUMAR:

Will the Minister of FINANCE be pleased to state:

- (a) the number of tax dispute cases under trial and the cases where appeals are under consideration in different courts along with the amount locked under litigation during the last three years;
- (b) whether the Government has taken steps/ measures for early resolution of the cases; and
- (c) if so, the details and the outcome thereof along with the amount recovered by the Government?

**ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)**

- (a) Pendency and amount locked under litigation with respect to Income Tax appeals during the last three years at different fora is as under:

F.Y.		ITAT**	HC*	SC*
2016-17	Pendency	92,386	38,481	6,357
	Amount locked up (in crore)	#	2,87,817	8,047
2017-18	Pendency	92,817	39,066	6,224
	Amount locked up (in crore)	#	1,96,053	11,772
2018-19	Pendency	92,205	38,758	6,354
	Amount locked up (in crore)	#	1,36,465	23,560

Source:

*R&S Directorate, Pr. DGIT(Admin&TPS)

** Central Registry, ITAT, Mumbai

No details for Amount locked up is maintained by Central Registry, ITAT, Mumbai

(b) & (c) Pending appeals at various fora have to be decided as per the provisions of Income Tax Act, 1961. Hence, there is no provision for early resolution of the cases. However, as a measure of litigation management, revision of monetary limits for filing appeals at various judicial fora was done vide CBDT Circular 3 on 11.07.2018 which were further enhanced vide Circular 17 of 2019 dated 08.08.2019 as follows:

Appellate Forum	Monetary limit as per Circular 3/2018 (Rs)	Revised Monetary limit as per Circular 17/2019 (Rs)
ITAT	20 lakhs	50 lakhs
High Court	50 lakhs	1 crore
Supreme Court	1 crore	2 crore

Withdrawal of departmental appeals in consequence of above Circulars is as below table:

Appellate Forum	Withdrawals as per Circular 3/2018	Withdrawals as per Circular 17/2019
ITAT	6985	6127
High Court	7093	6156
Supreme Court	959	1104
Total	15,037	13,387
