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GOVERNMENT OF INDIA  
(वित्त मंत्रालय / राजस्व विभाग)  
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F. No. 1(164)/DIT(R)/Demand Management/DOMS/2013-14/

29.04.2013

Dear *Chief Commissioners,*

**Sub: Demand Management and arrear demand recovery -reg-**

As the new financial year has begun and the department is entrusted with new targets and goals, your focussed attention is sought for a pro-active approach towards recovery of arrear demand this year.

The demand uploaded by AOs on the CPC Portal together with demand in IRLA is way short of the total demand reported in CAP-I. And the demands uploaded are sometimes incorrect or non-existent leading to grievances and causing aberrations in projection of total collection figures. A structured and systematic approach is required to identify the causes of mounting arrear demand and develop a strategy to address these reasons in a timeframe for implementation. The responses involve a combination of measures to achieve stiff targets of arrear demand recovery given as below.

**Demand Management Month from 25<sup>th</sup> April 2013 to 24<sup>th</sup> May 2013:**

The issue of Demand Management was discussed and a standard operating procedure was prescribed vide Member(R) letter F.No. DIT(S)-II/DMFortnight/2012-13 dated 03rd September 2012. Pursuant to above, an exercise was initiated at CCIT(CCA)/CCIT Level to appoint Nodal Officers and address the grievance of the assessee by a single window clearance cell. The results have been encouraging inspiring us to conduct similar exercise in respective CCIT charges again to achieve desired results. Adequate publicity was also given to the endeavour and may be given

2

again this year in each CCIT charge. The objectives of such exercise are given as below :

- (a) To reduce the number of arrear demand entries;
- (b) Cleansing of arrear demand data present on IRLA and AST;
- (c) Reconciliation of demand existing as per CAP-I and as per CPC Portal.

These objectives may be kept in mind while focussing efforts towards arrear demand mitigation.

A designated proforma is enclosed to demonstrate the progress in resolution of assessee's grievances as well as discrepancies existing in CAP-I figures. The proforma is in addition to report as per SOP.

Following the SOP (Standard Operating Procedure) provided vide Member(R) letter as given above you are required to observe 'Demand Management Month' from 25<sup>th</sup> April 2013 to 24<sup>th</sup> May 2013. Vide earlier instructions, a Nodal Officer of the rank of JCIT or above was to be created as single point of contact for taxpayers with due publicity of contact details with caution that taxpayers not be asked to directly approach the Assessing Officers. This practice may be continued this year also.

The report as per SOP should be submitted by each CCIT charge after collating the report on following points at the range head level:

- (a) Number of AO wise fresh demand entries identified for uploading, verified and uploaded with total amount involved.
- (b) Number of already uploaded entries verified and corrected with total amount.
- (c) Number of entries identified in lists defined as below with total amount, which cannot be uploaded on CPC portal.
  - i. Old demand where No PAN is available.
  - ii. Demand where PAN is available but no files are available.
  - iii. Other demands e.g. relating to Block assessments and TDS demands, which are not possible to upload on CPC demand Portal.

Your aim should be to crystalize the arrear demand at realistic level after resolving the grievances in a transparent manner. The progress must be visible and apparent instead of being ceremonial.

...contd. 3/-

**TRO's Action Plan and Write off matters**

There is much to be desired regarding collection of the Arrear Demand, the implementation of the **TRO's Action Plan** or removal of deficiencies in **regular Write Off proposals**. Often the **meetings of Zonal committees of Write Off** are not held quarterly, nor proper write off is being done at the level of **Local, Regional committees**. The issues of **Summary, Ad-hoc, and Regular Write Off** must be handled as per Central Action Plan with utmost priority and feed back be provided periodically as prescribed by Instruction No. 7/2004 dated 19.08.2004 and 2/2010 dated 18.03.2010.

It is important to keep in mind that once Income Tax Department is facing a stiff target it has to prevent a further deterioration in demand position. Sophisticated Revenue I.T. Systems have been developed and refined to assist us in the timely identification of cases for direct intervention relating to recovery of arrear demand. Therefore, early and proactive measures by the Department are imperative.

Finally, I wish to assert that accurately identifying the specific action points will give Income Tax Department an edge for the recovery of arrear demand.

With *best wishes*,

*Yours sincerely,*  
*Parvinder Sohi Behuria*  
(Dr.Parvinder Sohi Behuria)

All CCITs(CCA)

Copy for information to Chairman, DT

**Proforma for the 'Demand Management Month' (Annexure A)**  
(To be submitted so as to reach the CDDT by 27.05.2013)

CCIT (CCA)....  
Name of the CCIT (Charge)  
Name of the CIT (Charge)  
Name of the Range  
Name of the Ward/Cicle

Total outstanding demand	As per CAP-I	Demand as per IRLA	As per CPC portal	Reasons for difference, if any, in figures in column (2) and (4)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
As on 01.04.2013					
As on 24.05.2013					

Description		Pendency of cases*			Action taken						Balance no. of cases of which action is yet to be taken	Remarks
		Brought forward as on 01.04.13	Received till 24.05.13	Total work load	Cases in which demand rectified and uploaded in CPC portal		No. of cases in which demand uploaded on CPC portal found correct and intimated accordingly		Total No of cases in which Verification made			
					No. of cases	Amount by which demand rectified/reduced (in Rs. crores)	No. of cases	Amount of demand	No. of cases	Amount of demand		
Petitions received from assesses	CPC related											
	Other reasons											

\*Note: Each assessment year to be considered as a separate case.

Report as per SOP 'Demand Management fortnight' ( Annexure B )

(a) Number of AO wise fresh demand entries identified for uploading, verified and uploaded with total amount involved.

S.No.	Range	No. of entries	Amount in crores

(b) Number of already uploaded entries verified and corrected with total amount.

S.No.	Range	No. of entries	Amount in crores

(c) Number of entries identified in lists defined as below with total amount, which cannot be uploaded on CPC portal.

- i. Old demand where No PAN is available.
- ii. Demand where PAN is available but no files are available.
- iii. Other demands e.g. relating to Block assessments and TDS demands, which are not possible to upload on CPC demand Portal.

S.No.	Range	No. of entries	Amount in crores