



I.T.G.O.A.
ZINDABAD

Income Tax Gazetted Officers Association

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To

**The Chairman,
Central Board of Direct Taxes,
New Delhi.**

Sir,

Sub: Issuance of Guidelines for handling PMGKY related issues – reg.

Kindly refer to the above.

We would like to bring to your kind attention, the pressure under which the Assessing Officers are forced to discharge their duties presently. The situation has turned from bad to worse with last minute dissemination of information by the Investigation Wing. Although the entire situation was highlighted before your goodself during the meetings with you, unfortunately, the field level officers are still facing the brunt of the idiosyncrasies of their higher-ups and expecting the worst in the last week of the Financial Year.

You will recollect that in the case of PMGKY, the Assessing Officers were strictly following the steps laid down in the SOP issued by the Board (Instruction No. 03 of 2017), ensuring that there is no inter-personal interaction with the assessees. Suddenly Assessing Officers were asked to conduct surveys on the basis of cash deposit information in order to pressurize the recalcitrant assessee to commit to participating in PMGKY. Later the track changed to persuading the assessee to come under PMGKY over telephone, although this approach is diametrically opposite to the essence of Instruction No. 3 containing the SOP. Then followed the directions from the higher-ups to summon the assessee by issuing notices u/s 131, another blatant deviation from the principle that there should not be any inter-personal interaction with the assessee. For speedy issuance of summons, almost all the ACsIT/ DCsIT working in the field have been additionally entrusted with the duty of ADIT/DDIT. However, no SOP at the local level has been issued leaving the entire field formation in a state of utter confusion and indecision.

You will appreciate that to handle cash deposit related information, Instruction No.3 is the last written direction containing the SOP. Its contents too were well publicized, by releasing PIB notification. Thereafter all the directions, as narrated above, have been

issued verbally, thus making the Assessing Officers completely vulnerable to grievances and resentment of the general assessee. Whenever new directions are being issued by the Pr.CsIT, it is told in a routine manner that the direction had been issued by the Board during the video conferences or through confidential communication. Unfortunately, neither the Assessing Officers nor the assesseees are privy to these sources. It naturally casts shadow on the functioning of the Assessing Officers, considering the apparent illegality attached. Several instances of resistance, manhandling and even bandh by the assesseees have been reported by the media from all corners of the country.

At present, what is bothering the Assessing Officers most is the complete absence of leadership. Nobody knows what actually is to be done. Directions given are being changed on hourly basis, impossible targets for PMGKY are being set, daily reports containing 20-24 columns including information like no. of persons committed for PMGKY, amount committed etc. are being called on immediate basis. No guideline has been issued for the functioning of temporarily engaged ADsIT/DDsIT or criteria to select cases. While handling any particular issue, the Pr.CsIT are issuing directions on their own, often contradicting each other, leaving both the Assessing Officers and the assesseees confused. In some of the Pr.CCsIT charges, unreasonable number of cases are given to the officers for verification of deposits and undue pressure is exerted for obtaining results for declaration by the assesseees under PMGKY. Thus, what is at stake is not only the position of the Assessing Officers but also the image of the Department in the eyes of the general public. Kindly note amidst this complete chaos, Assessing Officers are still giving their best.

In spite of our repeated requests, the O/o.Pr.CCsIT have not been able to convince their respective O/o.Director of Incometax (Inv.), not to push information at the fag end of the Financial Year. Only on 23.03.2017, information regarding commodities transactions has been forwarded to the Assessing Officers (more than 50 cases per Assessing Officer on an average), where initiation of remedial action will be time-barred on 31.03.2017. If the earlier trend continues, more of such information may be expected till the last minute and in such situation it may not be possible for the Assessing Officers to attend to all the cases. You are well aware that for reopening the cases, appropriate reasons are required to be recorded on file, which is not available for most of the populated data. Also on-line approval of higher authorities is required, which has become very difficult as the system has slowed down considerably. Under the circumstances, we reiterate that our members cannot be held responsible for any omission.

The following are the sorry state of affairs in some of the Pr.CCsIT charges:

- **Unreasonable number of cases are given to the officers for verification of deposits**
- **Undue pressure is exerted for obtaining results for declaration by the assesseees under PMGKY.**
- **Assessing Officers are posted on do-duty basis to Investigation Wing for going out for enquiry on a continuous basis without their charges being given as additional charge to attend to time-barring work, resulting in the officer shuttling between the Investigation Wing and his regular charge to attend to time-barring work.**
- **While some of the Assessing Officers attached to the Investigation Wing are given Commission to record the statement u/s.131, others are asked to carry summons u/s.131 issued by the DDIT for recording the statement.**

- **The Assessing Officers on do-duty to Investigation Wing are put to severe hardship as there is pressure from the Range Head / Pr.CIT of the regular charge to attend to the work on ITBA, Arrear Collection and for Surveys.**
- **The Assessing Officers are under mental agony as there is diplomatic threats by the higher ups by linking the performance under these trying conditions to the APAR.**
- **Undue pressure on the Assessing Officers to obtain 'results' in the form of declaration by the assessee under PMGKY.**

Thus, what is at stake is not only the position of the Assessing Officers but also the image of the Department in the eyes of the general public.

We, therefore, demand an immediate end to the present chaos and confusion. As only 4 working days are left for the current Financial Year to end, we further demand the following immediate actions:

1. Issuance of unambiguous uniform guidelines by the CBDT **in writing**, with a categorical direction to the Pr.CCsIT across the country to follow the same, should be issued immediately for handling the information received regarding cash deposit.
2. Issuance of categorical direction on initiation of any coercive measures, if required, should be issued **in writing**.
3. Calling for any sort of non statutory statistical report should be stopped till 31.03.2017.
4. The Investigation Wing should be held accountable for sitting over the information for so long.

In absence of any decisive immediate action on the part of the CBDT, we make it clear that if any initiation of action gets barred inadvertently for last minute information dissemination, the concerned Assessing Officer cannot be held responsible.

This is for your kind consideration and necessary action.

Yours sincerely,



(Bhaskar Bhattacharya)
Secretary General