

MOST IMMEDIATE
BY FAX

F.NO. 380/1/2019-IT(B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/ राजस्व विभाग
Central Board Direct Taxes / (केंद्रीय बोर्ड प्रत्यक्ष कर)

North Block, New Delhi
12th April 2019

To

All Pr. Chief Commissioners of Income tax &
Pr. Director Generals of the attached Directorates of CBDT

Subject: Central Action Plan for the first Quarter i.e. (April 2019 to June 2019) of the FY 2019-20 – regarding.

Madam/Sir,

I am directed to forward herewith the Central Action Plan for the First Quarter i.e. (April, 2019 to June 2019) of FY 2019 -20. You are requested to kindly circulate the same amongst all the officers in your region for necessary action.

Encl: As above

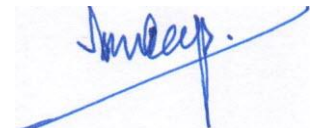
Yours faithfully,



(Sandeep Singh)
Under Secretary to Govt. of India
Tele : 23094182
E Mail: sandeep.singh68@nic.in

Copy to:

1. PPS to Chairman & Members in the CBDT.
2. All the Commissioners & Joint Secretaries of the CBDT.
3. Additional Commissioner, database Cell for uploading on the web-site www.irsofficeronline.gov.in.



(Sandeep Singh)
Under Secretary to Govt. of India

Interim Action Plan for the first quarter of Financial Year 2019-20

Key Result Areas (KRA)		Time frame
A. Assessment Units (including International Taxation, Central and Exemption Charges)		
(i)	Disposal of assessments in at least 25 cases (20 in International Taxation cases) per Assessing Officer of limited scrutiny, set-aside assessment, reopened assessment u/s 147 and demonetization related cases. The assessments should be completed through 'E-Proceeding' functionality in ITBA/E-filing in accordance with Instruction no 3/2018 dated. 20.08.2018 which would apply to conduct of assessment proceedings through E-Proceedings facility during 2019-20 also, till further directions.	30.06.2019
(ii)	Disposal of all cases related to demonetization where assessment is required to be framed under section 144/142(1) as per the SOP issued by the Board vide letter F.No. 225/363/2017/ITA-II Dated. 05.03.2019.	30.06.2019
(iii)	Verification and certification of demand in CPC Financial Accounting System (FAS) in cases where notices u/s 245 were issued by CPC up to March 31, 2019.	31.05.2019
(iv)	Reconciliation of CAP-I report and the demand uploaded on the CPC Financial Accounting System (FAS) so that there is no difference in reported statistics between both the systems.	
(v)	Preparation of dossier report for last quarter of FY 2018-19 based on data available in CPC FAS.	31.05.2019
(vi)	Completion of filing of references before NCLT in cases of 'struck off' companies (which have been struck off till 31.03.2019) under 248 (5) of the Companies Act-2013.	30.06.2019
(vii)	Audit Objections: (a) Final settlement in 75% Major and Minor Revenue and Internal Audit Objections raised up to 31.03.2018. (b) Final settlement of at least 50% of Major and 75% of Minor Revenue and Internal Audit Objections (separately) raised up to 31.03. 2019.	30.06.2019
(viii)	Central Charges: (a) Centralization in all eligible cases where search took place in FY 2018-19 in the Central charges. (b) Decentralization of cases to be completed as per existing instructions by the Central charges.	31.05.2019
(ix)	(a) Processing of cases of prosecution u/s 276CC for defaults in filing of return of income, already identified by Systems Directorate or identified manually in at least 10 cases per CIT charge. (b) Processing of all cases where penalty has been confirmed before ITAT up to 2018-19 for prosecution under relevant provisions of Income-tax Act 1961. (c) Identification of potential cases of willful attempt to evade the payment of tax, penalty or interest u/s 276C (2)	30.06.2019
(x)	Drawing of fresh TRCs in all eligible cases involving demand of Rs.10 lakh or more and confirmed by CIT(A) or above.	30.06.2019
(xi)	Disposal of at least 30 Recovery Certificates by Tax Recovery Officers, review of balance TRCs and reporting to Pr.CIT.	
(xii)	Auction sale of 20% properties attached till 31.03.2019 per TRO with the minimum of one eligible property per TRO.	30.06.2019
(xiii)	Submission of replies to all queries raised by CBDT or ADG (Recovery) or Zonal/	

	Regional/ Local Committees in respect of pending write-off proposals.	
(xiv)	Identification of all potential cases for write-off of arrears and furnishing of a certificate to this effect to the next higher administrative authority.	
(xv)	(a) All clarification in all the queries raised by foreign authorities in response to EOI requests pending as on 31.03.2019 (b) Submission of information in respect of all EOI requests received from foreign authorities pending as on 31.03.2019	31.05.2019 30.06.2019
(xvi)	Recovery surveys: - 2 recovery surveys by each AO and 3 recovery surveys by each TRO	30.06.2019
(xvii)	Release of seized assets- identifying all cases where seized assets are due for release as per section 132 B and release of assets in such cases	30.06.2019
(xviii)	Order passed by Income Tax Settlement Commission: - (a) Recovery of outstanding demand in cases where demands raised by order u/s 245D (4) is due for collection (b) Initiation of penalty and/or prosecution proceedings in cases, where I.T. Settlement Commission has passed order u/s 245H (1) before 31.03.2019 not granting immunity or where immunity stands withdrawn as on u/s 245 H (1A) for failure to pay sum specified in order u/s 245D (4) within the time specified in such order.	30.06.2019

B. TDS Units

(i)	(a) Reduction out of the TDS demand as on 01.04.2019 including demand not fallen due by 25%. (b) Collection out of the TDS demand as on 01.04.2019 (including demand not fallen due) by 10%.	
(ii)	Examination of top 30 cases of short payment (per Assessing Officer) as per MIS report "SP with unconsumed <i>challans</i> ".	
(iii)	Reconciliation of brought forward cases (as on 01.04.2019) of TDS reported by AINs with payment through OLTAS by State AGs based on report available on TRACES portal.	30.06.2019
(iv)	Processing of the TDS/TCS defaults for prosecution u/s 276B/276BB in 10 cases already identified up-to FY 2018-19 by CPC-TDS or manually by respective CIT(TDS) and taking such cases to logical end including uploading/updating of the status of disposal on TRACES portal.	
(v)	Passing of order under section 201(1)/(1A) in all cases where TDS survey has been conducted up to 31.03.2019.	

C. Investigation Units

(i)	Uploading pending TEPs on ITBA as on 31.03.2019.	15.05.2019
(ii)	Uploading pending F1 STRs on ITBA as on 31.03.2019.	15.05.2019
(iii)	Preparation and updating of Strong Room Register on ITBA for all deposits up to 31.03.2019.	30.06.2019
(iv)	Populating all entries in P.D. Accounts with PAN by all PDsIT (Inv) charges having P.D. Accounts.	30.06.2019
(v)	Disposal of cases of reward to Informants: - Obtaining certificate from Internal Audit Party in all cases which are pending only for such certificate.	30.06.2019

(vi)	Disposal of cases of reward to officers and staff: - Examination of all pending cases and identification of cases possible for disposal	30.06.2019
D. International Taxation, Transfer Pricing Units and LTUs (Also see KRA relating to passing of assessment orders under Heading 'A')		
(i)	TPOs of all ranks to pass Transfer Pricing Orders through ITBA system in at least 30% of the pending TP references.	30.06.2019
(ii)	Each Dispute Resolution Panel (DRP) to dispose of at least 15 cases under section 144C through ITBA system.	
(iii)	Passing of order under section 201(1)/(1A) in all cases where TDS survey has been conducted up to 31.03.2019.	
(iv)	Verification of all 15CA/CB certificates filed in F.Y. 2015-16 and initiation of action u/s 201(1)/(1A) in appropriate cases.	30.06.2019
(v)	Processing of the TDS/TCS defaults for prosecution u/s 276B/276BB in 10 cases already identified by CPC-TDS or manually by respective CIT (Intl. Tax. / LTU) and taking such cases to logical end including uploading/updating of the status of disposal on TRACES portal.	
E. CIT (Appeals)		
	(a) Disposal of pending appeals through ITBA- starting from the oldest year to the year following and so on, so as to attain a total disposal of 150 appeals of less than Rs.10 lakh per CIT (A). (b) Removal of all duplicate entries of pendency appearing on ITBA and to certify that no such duplicate entry is appearing on ITBA portal.	30.06.2019
F. Exemptions Units (Also see KRA relating to passing of assessment orders under heading 'A')		
(i)	Cases falling under the jurisdiction of CCIT (Exemptions) which are still lying at incorrect jurisdictions to be identified and transferred to respective CsIT (Exemptions)	30.06.2019
(ii)	Uploading and updating database of registered / exempted / approved entities under sections 12A/12AA, 10(23C), 80G etc, including cases received from other jurisdictions as mentioned in (i) above on website incometax.gov.in and on ITBA system. Each CIT (Exemption) to certify that database contains correct and complete information.	
G. Intelligence & Criminal Investigation Units		
(i)	(a) SFT Compliance Management:	
	Systems Directorate to provide relevant functionality for taking appropriate action u/s 285 BA (5) and 271FA	30.04.2019
	DIT, I&CI to issue notices u/s 285BA (5) to all non-filers	15.05.2019
	DI&CI to issue penalty notices u/s 271FA in all fit cases of non-filers through relevant Systems functionality.	31.05.2019
	Levy/dropping of penalty proceedings (as the case may be) pending as on 01.04.2019 u/s 271FA in 100% cases.	30.06.2019
	(b). SFT Filers Awareness Programme: 4 Programmes (2 each in April and May)	20.05.2019
	I. SFT Verification Survey: SFT verification survey of 2 SROs for- (a) Identification of cases of violation of section 269SS of cash payments Rs. 5 Lakhs or above only of FY 2016-17 & 2017-18 (b) Identification of cases of undisclosed income as per section 50C and 56(2)(vii) (c) Sending Actionable Intelligence Report to Pr.CIT for levy of penalty u/s 271D	30.06.2019

	and assessment of undisclosed income.	
(ii)	Identification of violation of cases section 269ST from the SFT of FY 2017-18 filed and available on systems functionality sending Actionable intelligence Report to Pr.CIT for levy of penalty u/s 271DA	30.06.2019
(iii)	Verification of Non-PAN/ demonetization/ FATCA /CRS/Special Pilot Project etc. data: Verification of minimum 8 cases per month for each DDIT/ADIT & 17 cases per month for each ITO in accordance with the SOP for verification of cases in I&CI approved by CBDT	Monthly
(iv)	Special Pilot Projects: (a) Submission of final report to CBDT in all pending Special Pilot Projects approved during FY 2016-17 & 2017-18. (b) Submission of proposals of Special Pilot Projects for FY 2019-20 to the Member (Inv.) CBDT for approval	30.06.2019
(v)	Information Received under FATCA/AEOI: 50% disposal of cases pending for verification as on 01.04.2019.	30.06.2019
H. Pr. Chief Commissioners / Chief Commissioners and Pr. Commissioners / Commissioners		
(i)	Completion of all the inspection/reviews for FY 2018-19.	30.06.2019
(ii)	Disposal of at-least 25% compounding applications pending as on 31.03.2019.	
(iii)	The annual exercise of updating Asset Register (as on 31.03.2019)	
(iii)	Rationalization and redistribution of workload of scrutiny assessments and appeals.	31.05.2019
(iv)	Identification and withdrawal of non-prosecutable appeals by the collegium of CCsIT/ DGsIT.	30.06.2019
(v)	Preparation and updating of PD Account in ITBA by Pr. CITs for all transactions up to 31.03.2019 and ongoing.	
(vi)	Disposal of all CPGRAMS grievance older than 30 days.	
(vii)	All rent related proposals (revision of rent or new lease agreements) to be submitted after completing all formalities to the Board.	
(viii)	CsIT (Audit): (a) Disposal of all pending references for audit certificates required for disposal of reward claims of informants. (b) To hold one joint meeting at the level of Pr.CIT, CIT (Audit) and Pr. Director (Audit) for early settlement of pending objections.	
(ix)	Populating all entries in P.D. Accounts with PAN by all PCsIT charges including PCsIT (Central) charges	30.04.2019
(x)	Holding of all DPCs at all grades (Group-B & C) within the cadre control of the Pr. CCIT and issue of orders.	30.06.2019
(xi)	CCIT to allow disposal of appeals of more than Rs. 10 lakhs if a CIT (A) does not have adequate number of appeals up-to Rs. 10 lakhs, so as to meet the target of 150 appeals by 30.06.2019. CCIT to also monitor disposal of appeals.	Ongoing activity during the quarter.
(xii)	Pr. CCIT regions should organize at least one workshop on systems related issues for the AOs, Range Heads and CITs(A) in his/her region. The Pr. CCIT should requisition & coordinate for necessary training & technical support with the Pr. DGIT (Systems)/ Resource Centers in this regard.	30.06.2019