

CENTRAL INFORMATION COMMISSION

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F.No.CIC/AT/A/2008/00238 & 00239

Dated, the 16th July, 2008.

INTERIM ORDER

Appellant : Shri Radha Raman Tripathy

Respondents : Income Tax Department

This matter came up for hearing on 10.07.2008 pursuant to Commission's hearing notice dated 15.05.2008. Appellant was absent, while the respondents were represented by Shri R.K.Vishwakarma, Jt. Commissioner of Income Tax (R-III), Deoghar and Shri Vinod Kumar, Income Tax Officer, W-III(4), Sahibgang.

2. Through his RTI-applications dated 06.10.2007 and 26.10.2007, appellant had raised the following queries:-

RTI-application dated 06.10.2007:

- “1. Number of Returns filed during the period from 01-04-2005 to 30-09-2007.
2. Number of Refund claimed out of returns filed as at Sl.1 above.
3. Number of Refunds issued within four months of filing of returns out of Sl.2 above.
4. Number of Refunds issued after four months of filing of returns out of Sl.2 above.
5. Interest u/s 244A granted on refunds for the refunds issued at Sl.3.
6. Interest u/s 244A granted on refunds for the refunds granted at Sl.4.”

RTI-application dated 26.10.2007:

- “1. Number of returns filed during the period from 01-04-2003 to 30-09-2007.
2. Number of refund claims out of sl.1 above.
3. Number of refunds issued within four months of filing of returns as as sl.2.
4. Number of refunds issued after four months of filing of return as at sl.2.

5. *Amount of refunds issued as at sl.4.*
6. *Amount of interest granted on delayed refunds at sl.5.”*

3. Respondents stated that such information was not maintained in the regular course of business and they were not in a position to state the actual status of income tax refunds as these might have been claimed by assessees.

4. Commission finds this submission curious because refund of excess income tax paid by assessees is his right and the income tax authorities are duty-bound to assure that they exercise due diligence in making these refunds within a reasonable period. One would surely expect that given the volume of transactions in refunds handled by the Income Tax Department, there would have been some form of central monitoring for these. But, as stated by the respondents during the hearing, no such monitoring is in place. As such, Income Tax Department is not in a position to state clearly as to how many refund-claims it has received in any given year or over the years; how many it has resolved and how many lie in balance.

5. Considering the larger ramification of this information, it is important that the views of the highest authority in the income tax hierarchy is received before the Commission makes up its mind about further steps in this petition.

6. The Chairman, Central Board of Direct Taxes (CBDT) may be asked to file a written-submission before the Commission about what is the policy of the Department regarding attending to the several refund-claims filed by income tax assessees and, what system has been kept in place to respond to these claims without loss of time, or at least within a reasonable time. He should also inform the Commission as to what monitoring mechanism is available for the higher authorities in the Department to ensure that the assessees are not discomfited in receiving these refunds. A statement about what avenues are available to the income tax assessees by way of appeal against delays in responding to their refund-claims be also submitted before the Commission.

7. These submissions be filed within one month of the receipt of these directions.

8. Matter may be posted for hearing on the **next date**. CBDT may be asked to depute a senior officer to explain the position.

9. Copy of this decision be sent to the parties.

Sd/-
(A.N. TIWARI)
INFORMATION COMMISSIONER