

OFFICE OF THE
Pr. CHIEF COMMISSIONER OF INCOME TAX
ANDHRA PRADESH & TELANGANA

F.No.CIT(Admin & CO)/Griev.Committee/2015-16

Date: 12.11.2015

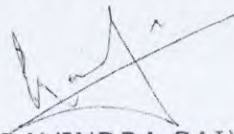
To
The CCIT, Hyd/CCIT, Vijayawada/CCIT, Visakhapatnam
All the Administrative Pr. CsIT and CsIT of AP & Telangana
All the JCIT(Hqrs) attached to the CCIT HYD/Vijayawada & VSKP

Sub: Constitution of Local Committees to deal with Taxpayers
Grievances from High Pitched Scrutiny Assessment – Reg.
Ref: CBDT letter in F.No.225/290/215-ITA-II, dated 09.11.2015.

Please find enclosed CBDT Instruction 17/2015 on the above subject matter. In accordance with the above instruction, the Pr. CCIT, HYD has constituted the Grievance Committees along with their jurisdiction in the accompanying table given as Annexure to this letter. The procedure to be adopted by the committee and some of the issues to be examined by the Committee is detailed in para 2 of the CBDT Instruction referred supra.

The committee is requested to submit a monthly report highlighting the work done so that the same can be incorporated in the monthly DO required to be sent by the Pr.CCIT, AP & Telangana.

The same is approved with the approval of Pr.CCIT, AP & TG.



(M RAVINDRA SAI)
Commissioner of Income Tax (Admin & CO)
HYD.

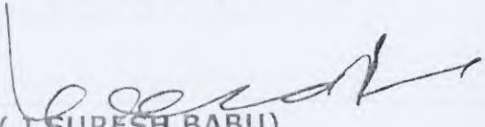
**Constitution of Local Committees in the Region of Pr.Chief
Commissioner of Income Tax, Andhra Pradesh and Telangana to
deal with Taxpayers Grievances from High Pitched Scrutiny
Assessments**

S n	Case pertaining to	Local Committee Number	Local committee members
1	i) PR. COMMISSIONER OF INCOME TAX - 1 HYD ii) PR. COMMISSIONER OF INCOME TAX -4 HYD iii) PR. COMMISSIONER OF INCOME TAX (CENTRAL) HYD	LC 1	i) PR. COMMISSIONER OF INCOME TAX - 2, (CHAIRMAN), HYD
			ii) PR. COMMISSIONER OF INCOME TAX - 4, HYD
			iii) PR. COMMISSIONER OF INCOME TAX - 5, HYD
			iv) JC(HQ)(ADMN) - MEMBER SEC, HYD
2	i) PR. COMMISSIONER OF INCOME TAX - 2 HYD ii) PR. COMMISSIONER OF INCOME TAX - 3 HYD iii)CIT(TDS), HYD iv) CIT(TDS), VIJAYAWADA	LC 2	i) PR. COMMISSIONER OF INCOME TAX 1(CHAIRMAN), HYD
			ii) PR. COMMISSIONER OF INCOME TAX - 3, HYD
			iii) PR. COMMISSIONER OF INCOME TAX -6, HYD
			JC(HQ)(TECH) (MEMBER SEC), HYD
3	i) PR. COMMISSIONER OF INCOME TAX -5 HYD ii) PR. COMMISSIONER OF INCOME TAX -6 HYD iii) PR. COMMISSIONER OF INCOME TAX -7 HYD	LC 3	iv) PR. COMMISSIONER OF INCOME TAX CENTRAL- (CHAIRMAN), HYD
			v) PR. COMMISSIONER OF INCOME TAX -5, HYD
			vi) CIT(TDS), HYD
			vii)JC(HQ)(JUDL)MEMBER SEC, HYD

Sn	Case pertaining to	Local Committee number	Local Committee members
4	i) Pr. COMMISSIONER OF INCOME TAX, GUNTUR ii) PR. COMMISSIONER OF INCOME TAX VIJAYAWADA iii) PR. COMMISSIONER OF INCOME TAX TIRUPATI iv) PR. COMMISSIONER OF INCOME TAX KURNOOL	LC 4	PR. COMMISSIONER OF INCOME TAX, VIJAYAWADA(CHAIRMAN)
			PR. COMMISSIONER OF INCOME TAX-1, VSP
			PR. COMMISSIONER OF INCOME TAX - RAJUHMANDRY
			JCIT(HQ) to CCIT VJA IS MEMBER SECRETARY
5	i) PR. COMMISSIONER OF INCOME TAX-1, VSP ii) PR. COMMISSIONER OF INCOME TAX-2, VSP iii) PR. COMMISSIONER OF INCOME TAX, RAJUHMANDRY iv)PR. COMMISSIONER OF INCOME TAX CENTRAL, VSP	LC 5	PR. COMMISSIONER OF INCOME TAX, GUNTUR (CHAIRMAN)
			PR. COMMISSIONER OF INCOME TAX-2, VSP
			PR. COMMISSIONER OF INCOME TAX -CENTRAL, VSP
			JCIT(HQ) to CCIT VSP IS MEMBER SECRETARY

NOTE :

1. Any grievance petition/ representation to be given to Chairman or member secretary of the respective jurisdictional Local Committee.
2. The Committee members are by designation and the Senior most commissioner among these designated pr.cit would automatically be the Chairman in future.
3. The Committees shall come into existence with effect from 23.11.2015 and grievances can be received thereafter.


(T SURESH BABU)

Pr.Chief Commissioner of Income Tax
Andhra Pradesh and Telangana

Instruction No. 17/2015

F. No.225/290/2015-ITA-II
 Government of India
 Ministry of Finance
 Department of Revenue (CBDT)

North Block, New-Delhi dated the 9th November, 2015

To

All Pr. CCsIT/DsGIT/CCIT(Exemptions)/Pr. CCIT(International-tax)

Subject: Constitution of Local Committees to deal with Taxpayers Grievances from High-Pitched Scrutiny Assessment – reg.-

Sir/Madam

Board has consistently been advising the field authorities to be fair, objective and rational while framing scrutiny assessment orders. Role of supervisory authorities in this regard, has also been highlighted by the Board from time to time. It has, however, been brought to the notice of Board that the tendency to frame high-pitched and unreasonable assessment orders is still persisting due to which grievances are being raised by the taxpayers. Such grievances not only reflect harassment of taxpayers but also lead to generation of unproductive work for Department as well as Appellate Authorities.

2. In view of the above, a need has been felt to lay down an institutional mechanism to quickly resolve the taxpayers' grievances arising on account of high-pitched and unreasonable additions made by the Assessing Officers. CBDT has decided that following measures may be taken in the field formation for handling taxpayers' grievances arising from high-pitched scrutiny assessment orders –

- i) Local Committees to deal with Taxpayers Grievances from high-pitched scrutiny assessment ('Local Committee') are required to be constituted in each Pr. CCIT region across the country. Ideally, the Local Committee may consist of three members of Pr. CIT/CIT rank. The members can be selected from the pool of officers posted as Pr. CsIT, CIT (Judicial) and CsIT (DR), ITAT at the station where the Headquarters of the respective Pr. CCIT is located. The Addl. CIT (Headquarters), to such Pr. CCIT would act as a Member – Secretary to the Local Committee. The senior most Member would be designated as the Chairman of the Committee.
- ii) The Local Committees so constituted would deal with the grievance petitions related to high-pitched scrutiny assessments completed within the Jurisdiction of the respective Pr. CCIT. These Committees would also handle the grievances pertaining to Central Charges located under the territorial jurisdiction of the Pr. CCIT concerned.
- iii) Similar committees would also be setup in the charges of Pr. CCIT (Intl. Tax.) and CCIT (Exemptions). In these committees, the Officers working as CsIT (International Taxation/ Transfer Pricing) and CsIT (Exemptions) respectively could be selected as Members. The Addl. CIT (Headquarters) to Pr. CCIT (Intl Tax.)/CCIT (Exemptions) would act as a Member – Secretary to these Local Committees.

Pr. CCIT
 CCIT
 CIT

(Handwritten signature)

(Handwritten signature)

- iv) The Committees may co-opt other members, if necessary.
- v) A grievance petition received by the Local Committee would be immediately acknowledged and separate record would be maintained for dealing with such petitions.
- vi) It shall be the endeavor of the Local Committee to dispose of each grievance petition within two months from the end of the month in which such Grievance Petition is received by it.
- vii) The grievance petition received by the Local Committee would be examined by it to ascertain whether there is a prima-facie case of high-pitched assessment, non-observance of principles of natural justice, non-application of mind, gross negligence or lack of involvement of assessing officer. The Committee would ascertain whether the addition made in assessment order are not backed by any sound reason or logic, the provisions of law have grossly been misinterpreted or obvious and well established facts on records have out rightly been ignored. The Committee would also take into consideration whether the principles of natural justice have been followed by the assessing officer.
- viii) If it is established that unreasonable and high-pitched additions have been made by the assessing officer, a report would be sent to the Pr. CCIT/Pr. CCIT (Intl Tax.)/CCIT (Exemptions), as the case may be, by the Local Committee. The Pr. CCIT/CCIT, after considering the views of the committee, would take suitable administrative action, wherever required. Further, departmental position as determined by the Local Committee in such cases would be appropriately presented before the Appellate Authorities so that litigation is curtailed.
- ix) It is, however, clarified that the purpose of constitution of Local Committee is to effectively and efficiently deal with the genuine grievances of taxpayers and help in supporting an environment where assessment orders are passed in a fair and reasonable manner. The Local Committee, in no way, can be considered to be an alternative /additional appellate channel.

3. The Board has emphasized that the task of constitution of Local Committees be finalized in this month itself and a report on compliance may be sent by the Pr. CCIT/Pr. CCIT (Intl.Tax.)/ CCIT(Exemptions) to their respective Zonal Members with a copy to Member (IT), CBDT. It has also been desired that the outcome of Local Committee's work may be highlighted in each monthly DOs required to be sent to the Zonal Members.

Ankita
 (Ankita Pandey)
 29-11-15
 DCIT(OSD)ITA-II

Copy to:

1. The Chairperson, CBDT and all Members, CBDT
2. PS to the Secretary (Revenue)
3. All JS/CsIT, CBDT
4. ITCC division, CBDT (3 copies)
5. Addl./Jt. CIT, Data base Cell for uploading on the Department Website
6. O/o Pr. DGIT (Systems) for uploading on Official Website
7. CIT (Media Coordinator), CBDT
8. Guard file

23/09 5480