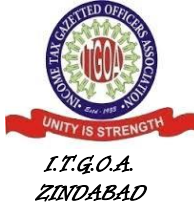


Constituted



INCOME TAX GAZETTED OFFICERS ASSOCIATION

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F.No. ITGOA/CHQ/HA/34/2018-20

Date: 11.06.2019.

To

The Chairman,

Central Board of Direct Taxes,
North Block, New Delhi.

Respected Sir,

**Sub: Central Action Plan for the first quarter of the Financial Year
2019-20—reg.**

Kind reference is drawn to the fact that CBDT introduced the concept of Interim Action Plan for the first quarter of the Financial Year in the year 2014, setting certain targets, mostly for the assessment units, to be completed during the first quarter. For the current financial year, the Interim Action Plan for the first quarter has been issued on 12.04.2019.

Earlier the first quarter of the Financial Year has always been utilized for housekeeping jobs in the Department. With the induction of computerization and digitization in functioning, the Board has presumably felt no further requirement of exclusive housekeeping time and seized the opportunity by setting certain targets for the interim period before the issuance of complete Central Action Plan.

Like regular Central Action Plan, interim one has targets for all officers (upto the level of CCIT). But eventually, it becomes the action plan for the Assessing Officers. The two areas are causing much concern to the Assessing Officers in the Interim Action Plan, namely the target for assessment completion and endless meetings held by the supervisory officers in the name of monitoring of Interim Action Plan implementation. These two points, we feel, need some elaboration.

This is undisputable fact that the executive directions cannot override the legislation. Hence, any artificial deadline for completion of assessment set by any Action Plan cannot replace the time period laid down in the Act. If any assessee

asks for time to respond, showing whatever reason, the principle of natural justice empowers him to be allowed and even number of opportunities allowed cannot justify any ex parte order, passed six months (or more) earlier to the legal deadline, without adequately hearing him. Any effort for planned systemic staggered disposal is welcome, but the Interim Action Plan overstretched the assessing officers to dispose of the cases without any legislative backing. Even if the judicial remedy available to the assessee is not considered, the assessing officer is still vulnerable to the Department's own double-edged sword mechanism, called High Pitched Assessment Committee.

Apart from that, the first quarter is generally AGT time, when around half of the assessing officers expect their transfer. As there is no official deadline fixed for the authorities to pass the AGT orders in time by the Action Plan, the administrations never follow any specific timeline for AGT orders. So it always becomes a challenge for the officers under transfer zone (many a times involved moving out to a station with family several hundreds or even more than thousand KMs away and facing the consequences) to concentrate and discharge their duties. Moreover in the current financial year, most of the assessing officers have completely been engaged in election duty in one capacity or other during a significant part of the first quarter.

Another point of concern, as mentioned above, is numerous meetings held by the supervisory officers for action plan target implementation including calling for reports on those occasions or otherwise, thus seriously cutting short the precious time available to the assessing officers to perform.

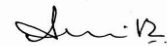
In view of the above discussion, we would like to suggest the following for the betterment of the Department as well as Income Tax family:

1. The issuance of Interim Action Plan for the first quarter of the financial year should be done away with.
2. Instead the regular annual action plan should be issued early, latest by the May first fortnight each year. As the Budget is presently placed and passed in the Parliament much earlier (by the first week of March), there should not be any issue. Actually apart from the budget collection, arrear cash collection and reduction targets for the regions, other issues covered and discussed in the Action Plan are mostly repetitive.

3. Promotion orders and AGT orders should be issued early, strictly following the timelines set, so that by the time the Action Plan comes into force, the officers are well set in their place of postings (new or even old, completing the housekeeping jobs, still required to be done).

Thanking you,

Yours faithfully,



(Amitava Dey)
Secretary General