

(c) Investigations after search and seizure actions culminate into assessment of income, levy and recovery of tax, imposition of penalty and launching of prosecution as per law, depending upon the facts and circumstances of each case. Such actions are subject matters of appeal. These appeals often go up-to the level of ITAT, High Court and Supreme Court. The final outcome, including the tax collected can be ascertained only once these cases reach finality. However, the quantum of total seizures made during the search and seizure actions conducted by the Income Tax Department during the last three financial years is as under:

F.Y.	Total assets seized (in ₹ crores)
2016-17	1469.62
2017-18	992.52
2018-19*	1584.11

\* Figures are provisional.

#### **Increase in tax-payer base**

1802. SHRI PARIMAL NATHWANI: Will the Minister of FINANCE be pleased to state:

(a) the number of PAN holders registered in the country, the details thereof, State-wise;

(b) the number of PAN holders who filed IT returns in assessment year 2018-19 in the country, State-wise;

(c) the amount of income tax which has been collected in assessment year 2018-19 in the country, State-wise; and

(d) the details of Government's planning to increase tax-payer base in the country?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) The State-wise and Union Territories-wise details of PANs allotted as on 28.06.2019 is being provided in Statement-I (*See below*).

(b) The State-wise and Union Territory-wise details of IT returns submitted by PAN holders for the assessment year 2018-19 up to 03.07.2019 based on the state code mentioned in their PAN address is being provided in Statement-II (*See below*).

(c) Direct Tax Collections are accounted on the basis of financial year. During the financial year 2018-19, an amount of ₹11,37,685 Crore (Provisional) was collected as direct taxes. The State-wise and Union Territories-wise details of collection of

direct taxes during financial year 2018-19 is being provided in Statement-III (See below).

(d) The Government is taking several measures to increase the tax-payer base in the country which *inter alia* includes:—

- (i) Implementation of the Non-Filer Monitoring Systems (NMS) by the Income Tax Department which assimilates and analysis in-house information as well as transactional data received from third-parties, to identify such persons/entities who have undertaken high value financial transactions but have not filed their returns.
- (ii) The mechanism for collection and verification of financial information has been broadened to include data in respect of various types of high-value transactions from banks and financial institutions and high-value expenditure from commercial establishments in the form of Statement of Financial Transaction (SFT).
- (iii) The scope of TDS and TCS has been expanded by bringing more taxable transactions within their ambit.
- (iv) Quoting of Permanent Account Number (PAN) has been made mandatory for specified transactions in respect of property, shares, bonds, insurance, foreign travel, demat account, etc.
- (v) The Income-tax Department has initiated Project Insight to strengthen the non-intrusive information driven approach for increasing tax compliance and effective utilization of information in tax administration. This integrated platform would play a key role in widening of tax-base and tacking of tax evaders.
- (vi) E-mails and SMS reminders are regularly issued to taxpayers to file their return and pay their due taxes.
- (vii) Media campaign is periodically launched to make citizens aware of their tax obligations and consequences of non-compliance.

**Statement-I**

*State-wise and UT-wise PAN data as on 28.06.2019*

Sl. No.	State/UT	Pan Count as on 28.06.2019
1.	Andhra Pradesh	2,28,62,790
2.	Arunachal Pradesh	4,45,658
3.	Assam	173,56,648

Sl. No.	State/UT	Pan Count as on 28.06.2019
4.	Bihar	2,73,99,141
5.	Chhattisgarh	67,53,678
6.	Goa	10,76,139
7.	Gujarat	2,55,70,715
8.	Haryana	1,46,32,828
9.	Himachal Pradesh	30,13,524
10.	Jammu and Kashmir	37,74,634
11.	Jharkhand	85,71,852
12.	Karnataka	2,82,80,785
13.	Kerala	1,38,85,408
14.	Madhya Pradesh	176,56,642
15.	Maharashtra	6,27,27,886
16.	Manipur	7,89,683
17.	Meghalaya	7,04,862
18.	Mizoram	1,81,748
19.	Nagaland	4,58,321
20.	Odisha	91,65,859
21.	Punjab	1,51,05,804
22.	Rajasthan	2,04,17,839
23.	Sikkim	2,57,096
24.	Tamil Nadu	3,08,11,309
25.	Telangana	74,11,060
26.	Tripura	11,31,884
27.	Uttar Pradesh	6,08,82,487
28.	Uttarakhand	43,66,252
29.	West Bengal	3,63,34,241
TOTAL		44,20,26,783
1.	Andaman and Nicobar Islands	2,31,280
2.	Chandigarh	8,94,056
3.	Daman and Diu	2,48,734

Sl. No.	State/UT	Pan Count as on 28.06.2019
4.	Dadra and Nagar Haveli	2,41,474
5.	Delhi	1,56,14,298
6.	Puducherry	5,33,485
7.	Lakshadweep	18,600
8.	Others (Defence/Foreign/Pincode 999999/888888 Cases)	6,237
9.	Foreign	12,05,640
TOTAL		189,93,804
GRAND TOTAL		46,10,20,587

**Statement-II**

*State-wise and UT-wise details of ITRs filed for A.Y 2018-19 as on 03.07.2019*

Sl. No.	State/UT	Total Unique PANs submitting ITRs of A.Y 2018-19
1	2	3
1.	Andhra Pradesh	36,76,807
2.	Arunachal Pradesh	20991
3.	Assam	8,09,806
4.	Bihar	17,99,642
5.	Chhattisgarh	9,18,735
6.	Goa	2,20,733
7.	Gujarat	62,27,487
8.	Haryana	22,66,426
9.	Himachal Pradesh	4,91,335
10.	Jammu and Kashmir	3,95,191
11.	Jharkhand	9,72,668
12.	Karnataka	34,96,810
13.	Kerala	16,01,860
14.	Madhya Pradesh	26,68,481
15.	Maharashtra	100,27,427
16.	Manipur	44,556

1	2	3
17.	Meghalaya	38,761
18.	Mizoram	4,031
19.	Nagaland	20,361
20.	Odisha	10,75,419
21.	Punjab	28,50,590
22.	Rajasthan	39,44,562
23.	Sikkim	11,931
24.	Tamil Nadu	41,67,104
25.	Telangana	4,47,385
26.	Tripura	82,471
27.	Uttar Pradesh	58,12,714
28.	Uttarakhand	6,61,438
29.	West Bengal	41,05,148
TOTAL		5,88,60,870
1.	Andaman and Nicobar Islands	38,109
2.	Chandigarh	2,81,618
3.	Daman and Diu	21,205
4.	Dadra and Nagar Haveli	31,182
5.	Delhi	34,70,068
6.	Pondicherry	94,700
7.	Lakshadweep	3531
8.	Foreign	3,83,120
TOTAL		43,23,533
GRAND TOTAL		6,31,84,403

***Statement-III****State/UT-wise details of collection of Direct Taxes for the Financial Year 2018-19*

Sl. No.	State/UT	Amount (₹ in crore)
1.	Andhra Pradesh	46222.83
2.	Arunachal Pradesh	250.57
3.	Assam	6262.83

Sl. No.	State/UT	Amount (₹ in crore)
4.	Bihar	6239.45
5.	Chhattisgarh	5272.07
6.	Goa	2459.23
7.	Gujarat	49021.69
8.	Haryana	29881.22
9.	Himachal Pradesh	2419.93
10.	Jammu and Kashmir	1563.43
11.	Jharkhand	6933.66
12.	Karnataka	119796.51
13.	Kerala	17021.16
14.	Madhya Pradesh	19696.99
15.	Maharashtra	425390.84
16.	Manipur	171.95
17.	Meghalaya	1125.20
18.	Mizoram	59.57
19.	Nagaland	121.21
20.	Odisha	13420.48
21.	Punjab	11820.17
22.	Rajasthan	21059.47
23.	Sikkim	479.67
24.	Tamil Nadu	74238.94
25.	Telangana	10860.23
26.	Tripura	312.49
27.	Uttar Pradesh	27688.09
28.	Uttarakhand	3265.20
29.	West Bengal	44638.70
TOTAL		947693.78
1.	Andaman and Nicobar Islands	115.50
2.	Chandigarh	2730.67
3.	Daman and Diu	270.93

Sl. No.	State/UT	Amount (₹ in crore)
4.	Dadra and Nagar Haveli	256.65
5.	Delhi	166405.42
6.	Puducherry	800.02
7.	Lakshadweep	19.44
TOTAL		170598.63
C.T.D.S.		19393
GRAND TOTAL		1137685.41

\*Source: Pr. CCA, CBDT. Provisional, compiled on the basis of State-wise data available with ZAOs.

#### **Excessive Pressure on tax assesseees to collect tax**

1803. SHRI NARESH GUJRAL: Will the Minister of FINANCE be pleased to state:

(a) whether tax officials are exerting excessive pressure on the tax assesseees to collect taxes in view of the high target fixed in the interim budget; and

(b) whether Government will review these unrealistically high targets in order not to cause harassment to the taxpayers in view of slowdown in the economy?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) and (b) No unrealistic targets are fixed for collection of taxes. Collection of taxes depends on a number of factors such as rate of inflation, global financial conditions, tax-payer compliance behaviour, tax litigation success rate, efficacy of tax administration, growth in GDP (Gross Domestic Product), indirect tax policy, historical tax buoyancy, exchange rates of leading international currencies and international prices of imported goods and mix of commodities.

Tax officials only collect what is legitimately due to the Government.

#### **Framework for revival of NPAs in MSME Sector**

1804. SHRIMATI VANDANA CHAVAN: Will the Minister of FINANCE be pleased to state:

(a) whether any scheduled commercial banks have formed committees for stressed Micro, Small and Medium Enterprises (MSMEs) as required under guidelines issued by the RBI;

(b) if so, the details of number of committees formed and the number of cases decided by these committees in the last two years, bank-wise and State-wise;